

The City of
HILLSDALE

Family • Tradition • Opportunity 

Proposed Budget

2019 - 2020

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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 57% 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 five largest employers in the City of Hillsdale are non-profit institutions that are generally tax exempt. Please see the table below.

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 \$895,000, or about 18% 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 \$83,000 in franchise fees to the City annually.



Largest Employers		
Employer	Principal Product or Service	Approximate Number of Employees
Hillsdale College	Private Education	749
Hillsdale Hospital	Hospital	453
Hillsdale County Medical Care Facility	Nursing Home Facility	295
Hillsdale County	Government	200
Hillsdale Community Schools	Public Education	150
Kroger Company	Retail grocery & pharmacy	143
Bob Evans Farms	Meat processing	132
Paragon Metals	Precision engineering & manufacturing	126
County National Bank	Financial planning & services	114
Hillsdale Intermediate School District	Special Education & Vocational training	106

Largest Tax Payers		
Taxpayer Name	Principal Product or Service	2019 Total Estimated Taxes
Hillsdale College	Higher Education	\$92,938
BEF Foods	Pork Processing	\$83,821
Surmac Investments	Commercial shopping center	\$72,297
Warehouse Properties/Coldwater	Industrial Real Estate	\$68,660
Mechanic Street Properties	Industrial Real Estate	\$68,200
Precision Gage	Manufacturing/DEM	\$67,280
Hillsdale Capitol	Commercial shopping center	\$65,662
West Street Rentals	Residential Real Estate	\$65,171
Michigan Gas Utilites Corp	Natural Gas Utility	\$64,923
CoJim Properties	Assisted Living Facility	\$60,159

Welcome to the City of Hillsdale



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 Gold 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 which is currently completing a major upgrade financed through a \$9.5 million bond.

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 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. 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. 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 started a Civil Air Patrol Squadron for cadets age 12-21. Complementary facilities for flight crews help expedite arrivals and departures. Future development includes a new terminal building/parking area, corporate hangars, and full-length taxiway.



Hillsdale Hospital, a technologically-advanced healthcare facility, began as a humble sanitarium in 1915. It has operated as a hospital since 1920 and now has over 450 employees, with a staff of 100 physician members and 32 health professionals. Hillsdale Hospital has 47 acute care beds, 38 skilled nursing facility beds and the 10-bed Dempster W. Muffitt Center for Psychiatric Care. The MacRitchie North Wing features 19 additional beds for the Center's Skilled Nursing Unit and a ground floor dedicated to the hospital's Obstetrics Department and Birthing Center.

Hillsdale Hospital provides advanced health care which includes utilizing a 64-slice CT scanner and magnetic resonance imaging; high-tech critical care and a twenty-four hour physician staffed Emergency Department, a modern Surgery department, including four surgical suites and an Ophthalmology unit. The third floor is dedicated to the Specialty Services Unit which houses non-cancer Infusions, Wound Care as well as a Sleep Lab Diagnostic Center. In addition, Hillsdale Hospital has a large Home Care Department, Home Oxygen and Physical Therapy Department. The Hospital has continued to expand their physical plant, service and expertise to meet the needs of their patients.

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, Community Choice Credit Union, Chemical Bank, and Southern Michigan Bank and Trust.

There are also numerous school choice options in Hillsdale. The Hillsdale Community Schools District provides comprehensive programs for pre-school children, K-12 students, college dual-enrollments, and adult education programs. The school district educates approximately 1,375 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 pre-school programs with half-day and full-day options. The school's classrooms have the highest rating of 5 Stars for quality review. Gier Elementary School provides K-4th grade instruction. This building had a remodeling project completed in the fall of 2015 that added four classrooms and a new gymnasium. 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 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 and academic tutoring programs. Most of the district's high-school students attend the 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 in consecutive years for academic excellence in 2013, 2014, 2015, and 2016, in the Top 5% of schools in the state for improving student achievement. In 2015, U.S. 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. Hillsdale High School is currently rated by U.S. News and World Report in the Top 10% of high schools in the nation for college and career readiness. 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. 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 - 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.

There are also private and charter school choices for education in the City of Hillsdale. Will Carleton Charter Academy, with 262 students, offers a classic, content-rich K-12 education, 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 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 500 students per semester and currently offers technical training, certificates, associate degrees, two Bachelor degree programs 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 1,427 undergraduate students along with 46 graduate students in the Van Andel School of Statesmanship graduate program. Situated on more than 300 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 12 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 270 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 20,000,000 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 Margot V. Biermann Athletic Center, a full-service track and tennis facility, along with the Roche Sports Complex with recreational and fitness areas, are available to community members with the purchase of a membership. There are currently 400 community memberships. The College has recently completed renovations to Galloway Dorm and construction of a new 56-bed women's dorm. Hillsdale College broke ground on the construction of a \$31 million chapel in April 2017 which will seat 1400 attendees at religious ceremonies, orchestra performances, weddings, lectures and other special events. In addition, the College has facilitated the building of six new townhomes that were completed in fall 2018 with units in each for private purchase and student rental that are taxable. The College and the community look forward to the completion of the auditorium expansion of the Searle Center, and the creation of a Professional Development Center.

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 77,800 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 Wi-Fi upgrades, a new firewall installed and some older computers replaced. The Library has 10 adult computers, four computers for pre-teen/teens and two computers in the children’s room. One of the computers in the children’s room is dedicated to children’s games and learning activities. The Library circulated 119,386 items, 51,413 physical library visits, 24,681 virtual visits, and 13,500 registered borrowers. (All statistics cited are as of July 1, 2018 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.

In the past year, new businesses downtown include Blade and Bones, a retail store that carries swords, knives, furniture, computers and more. Open Road RV Repair (WP Management Group) offices, MT Hardwoods, a supplier of wholesale and retail hardwood flooring, including oak trim, floor vents and stair systems. Healthies of Hillsdale, offering a smoothie and shake bar and House of Pizza and BBQ reopened as Burges Unlocked owned by Key Opportunities, featuring 100 percent fresh beef Angus burgers loaded with favorite toppings and fresh, never frozen hand cut fries. Other new developments include a new sandwich shop Handmade and Hillsdale Community Thrift Store, a donation based thrift store where net profits go to the non-profits in Hillsdale County. Precision Gage LLC and Dow/DuPont expanded facilities in the Hillsdale Manufacturing and Technology Park with the promise of hiring thirty-six new employees.

The Keefer House has been purchased by a developer with plans to renovate it into a Boutique Hotel. City of Hillsdale Tax Increment Finance Authority (TIFA) continues to work with Michigan Economic Development Corporation (MEDC) on the Dawn Theater rehabilitation project, a project that will bring needed Community Event Space back to the downtown. 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.



April 1, 2019

Mayor Stockford & City Council Members
City of Hillsdale

Dear Mayor, Council and Hillsdale Residents,

The following letter highlights the City of Hillsdale's 2019-20 budget. The 2019-20 General Fund budget is balanced and seeks to address major goals and challenges identified by the Council and residents of Hillsdale. In this effort, the City sought to maximize resources, hold expenditures stable and leverage grant funding while maintaining the current level of services being provided to the community.

This budget contains appropriations of \$11,801,170 plus \$16,057,775 in expenditures for the Board of Public Utilities (Electric, Water, Sewer Funds). City expenditures are up over twenty six percent (26.3%) from the 2018-19 amended budget. The \$2,456,820 increase is attributable to street projects, TIFA renovation of Dawn Theater and the Airport's new fuel farm.

This budget projects spending down \$49,440 of city reserves. This decrease is attributed to the completion of the Garden, Mead, Vine and Rippon Street ICE Grant project, the reconstruction work on Hallett Street and Library roof repair.

This budget anticipates the renewal of the three mill tax levy instituted two years ago. This is the millage added in accordance with Chapter 8 Section 4 in the Charter to establish a sinking fund for future road reconstruction.

Priorities

Mayor Stockford and Council decided to leave their goals and objectives for 2019-20 the same as the previous year:

1. Public Safety – The highest priority of the Council is to adequately fund and support public safety measures within the City.
2. Streets - Infrastructure – Continue maintenance and reconstruction of streets as funding is available.
3. Economic Development – Continue to look for ways to reduce costs and increase revenues, through reductions in non-vital expenditures and expansion of business opportunities. Also along those lines, the City will work towards turning its weaknesses into strengths, fostering communication with businesses and assisting with workforce development.
4. Accountability – Continue to build trust between Council, staff and the public by keeping the lines of communication open with each other and the public using the most effective tools available - internet, social media, news media outlets and open forum meeting events.

General Fund Revenues

This budget shows General Fund revenues increasing just over six percent (6.28%) 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-nine percent (39%) of all General Fund's revenue comes from property taxes. This budget reflects a one percent (1%) decrease in projected tax revenue.

Payments in lieu of taxes (PILOT) will increase about two percent (1.8%) from the prior year. PILOT payments are payments made to the City instead of (in lieu of) paying property taxes. The City has been receiving these payments from four housing developments located in the City which pay 3-10% of their annual rents minus utilities. City's utility department (Hillsdale Board of Public Utilities – HBPU) pays six percent (6%) of its gross receipts in lieu of paying taxes.

The third largest source of funding comes from state shared revenues. These revenues are projected to remain the same as last year. In 2019-20 the City anticipates receiving \$119,800 from the Essential Services Tax which is compensation for the loss in personal property tax revenues brought about by the passage of Proposal 1, personal property tax reform, passed in 2014. This reclassifies revenue formerly identified as taxes, to revenue sharing. The City is receiving approximately the same amount of revenue sharing, even with the Essential Services Tax, in 2020 as it did twenty years ago.

General Fund Expenditures

In 2019-20 General Fund expenditures are expected to increase by more than six percent (6.28%). This increase is related to an accounting and staffing change for the Human Resources and Finance Departments. Last year's General Fund budget contained expenditures for only one half of each of these departments. With the complexity and logistics of splitting these two departments between the City and BPU in this budget, all the expenditures for these two departments will be charged to the General Fund. A reimbursement transfer from the BPU will cover half of those costs. This transfer appears as a revenue line item in the General Fund and an expenditure for the BPU. Additionally, long-time HR Director, Kay Freese, will be retiring at the end of the year. This budget contains funding to cover about four months of employee costs to cover the training of her replacement.

Additionally, this budget reflects several staffing changes and accounting shifts from previous years. Along with the HR and Finance changes mentioned above, the Economic Development Department contains only the costs for one full-time employee, Kelly LoPresto. Previously, her wages were split with the City Manager and Planning. Katy Price's personnel costs are recorded solely in the Clerk's Office. A new employee, Oliva Jones, was hired as an assistant to the Assessor. Formerly, Katy's wages were split between Assessing and the Clerk's Office.

The City's pension program is managed by the Municipal Employees Retirement System (MERS) of Michigan. July 1, 2017 the defined benefit program was closed to new hires except for Police and Fire. All new employees are placed in a defined contribution program administered by MERS, with the City contributing 7%. We currently have ten people enrolled between the City and BPU. The City and BPU combined will contribute approximately \$577,326 into its retirement systems. The BPU anticipates making a large contribution towards its unfunded pension liability before June 30, 2019 fiscal year-end. If funding is available, the City will also make an additional contribution. The dollar amounts have not yet been determined.

Other Funds

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

There are two funds that contain appropriations for the streets: Major Street Fund (202) and Local Street Fund (203). These revenue streams represent a portion of the gasoline tax collected by the State refunded back to municipalities for road maintenance only. Revenue is shared with communities based on the type of street (major or local), miles of road and population. Appropriations for the Garden, Mead, Vine and Rippon Streets and the Hallett Street projects are contained in the Capital Improvement Fund (401). The Garden, Mead, Vine and Rippon Street project was partially funded with \$2.0 Million Infrastructure Capacity Enhancement (ICE) Grant received through Michigan Economic Development Corporation. An additional \$100,000 reimbursement grant was recently received from Michigan Department of Agriculture Rural Development that will assist with the \$368,000 costs of the Hallett Street project.

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, including the streets projects mentioned above. The Airport Capital Improvement Fund (481) is dedicated solely for Airport related improvements. Its revenue comes from fuel sales, hanger rentals, General Fund transfers and Federal and State aeronautics grants.

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 the Police and Department of Public Services vehicles.

Meeting the Public Priorities of Capital Improvements

As in previous years, the number-one concern of the residents is the continued decay of the City's local street system. To assist the administration in the task of finding a revenue source to do these repairs, the Funding Alternatives – Identification and Recommendations (FAIR) committee was formed. This group was charged with the tasks to identify road problems, exploring and evaluating potential revenue options and make recommendation to City Council on a courses of action to fund future street reconstruction. The FAIR committee recommended, to City Council, in March 2017 to maintain the \$300,000 earmarked from the BPU PILOT payments and initiate the three (3) mill sinking fund producing \$379,700 for street reconstruction debt payments. While this millage is reflected in this document, it has to be approved by the Council on an annual basis.

This year the budget provides for more than \$3.8 Million for capital projects for the City and more than \$1.65 Million for the BPU. These revenues come from Federal and State grants, fund reserves, charges for services, and various contributions and donations. A listing of these projects can be found in the Capital Improvement and the BPU sections of this document. The exceptions to that are the equipment purchases for Dial-A-Ride and the Police. The transit system anticipates receiving \$149,000 in Federal and State grant funding for the purchase of one replacement bus. One Police patrol car purchase is also planned at an estimated cost of \$45,000, that is budgeted in the RMEF Fund (640). Included in the afore mentioned capital investments, the Tax Increment Finance Authority (TIFA) is in the process of renovating the Dawn Theater and expects to obtain a \$1.3 Million Community Development Block Grant.

In regards to debt service, the Board of Public Utilities (BPU) has an installment purchase agreement, under PA99 of 1933 for electric meters and the AMI system with a balance of \$453,474.28. The Sewer and Water Funds share the debt service for the 2016 Vactor Truck purchased through Key Government Finance Corp. The balance outstanding is \$161,711.26. The wastewater treatment plant improvements should be completed before fiscal year end June 30, 2019. Repayment on the two revenue bond issues totaling \$9.5 Million began this April. The Fire Department borrowed \$447,048 from the Perpetual Care Cemetery Fund (711) in July 2017 to purchase a fire truck. Two new interdepartmental loans were added this year. The City wants to borrow \$1.3 Million from the Electric Fund for various road projects. Repayment will be made out of the Sinking Fund tax levy. The Sewer Fund will experience a shortfall on the Waste Water Treatment facility improvements and several other system upgrades. So a \$700,000 loan from the Electric Fund is anticipated this spring. You can find full disclosure of all the City's debt in the debt section of this document.

Future Challenges

By far the most difficult issues we face in our community are how to fund infrastructure improvements, large equipment purchases and unfunded pension liabilities. Many of our roads were never constructed properly with an adequate sub-base or drainage. The cost to address these needs with today's dollars is around \$32 million. The other major challenge is unfunded (net) pension liability. Based on the 2017 audit the net pension liability totaled \$4,756,514. Steps have been taken in the past year that are reflected in a reduction of that liability of \$524,750 from its 2016 level. Nevertheless, this issue must be monitored to secure future retirements. These challenges for the City will require the creation of revenue and holding expenditures levels stable in all areas of the City.

Conclusion

The City continues to make measurable improvements in operations, finding revenue sources and strategically investing in capital projects. For the fourth year in a row the administration has presented a balanced budget for the City with an improving financial position. The City staff continues to look for ways to be efficient and improve services to the community. The future for Hillsdale is on an upward trend.

According to our City Charter, a budget must be approved by the City Council by its first June meeting. Amendments are necessary from time to time and can be made throughout the year by a simple majority vote of Council. Thank you for your efforts in considering this budget and your contributions to the success of the City of Hillsdale.

CITY OF HILLSDALE



David E. Mackie
City Manager



CITY OF HILLSDALE, MICHIGAN
 RESOLUTION NO. _____

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, 2019 and ending June 30, 2020

Revenues:

Property Taxes	\$ 2,717,500
Payment in Lieu of Taxes	1,120,500
Grants & Donations	2,619,135
State Revenue Sharing	2,127,105
Internal Transfers	1,457,855
Miscellaneous Other Revenues	1,709,635
Total Revenues City at Large	\$11,751,730

General Fund Expenditures:

City Council	\$27,185
City Manager	168,595
Human Resources	145,715
Economic Development	56,965
Administrative Services	186,500
Elections	12,850
Assessing Department	192,675
City Clerk	100,140
Finance	193,325
City Treasurer	151,840



General Fund Expenditures:

Building & Grounds	142,860
Parking Lots	60,985
Cemeteries	124,850
Airport	135,040
Police Department	1,468,650
Fire Department	442,575
Code Enforcement	30,000
Planning Department	92,965
Public Services	272,650
Street Lighting	68,500
Parks	191,310
Transfers to Other Funds	816,355
Total General Fund	\$5,082,530

Major Streets/Trunkline Fund	\$ 841,500
Local Streets Fund	517,205
Recreation Fund	136,905
Economic Development Corp. Fund	38,000
Tax Increment Finance Authority Fund	1,373,000
Drug Forfeiture Fund	2,500
Library Fund	364,795
Police OVI Enforcement Fund	3,600
Debt Service	332,500
Capital Improvement Fund	1,394,345
Fields of Dreams	29,500
Mrs. Stock's Park Fund	8,000
Airport Improvement Fund	537,500
Dial-a-Ride Transportation Fund	521,815



Dial-a-Ride Transportation Fund	521,815
DPS Inventory Fund	20,750
Revolving Mobile Equipment Fund	349,555
Fire Vehicle & Equipment Fund	26,880
Unemployment Insurance Fund	10,000
DPS Leave & Fringe Benefits Fund	190,290
Cemetery Perpetual Care Fund	20,000
Total Expenditures City at Large	\$11,801,170

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	\$13,351,000
Water Fund	2,295,700
Sewer Fund	1,688,500

Expenditures:

Electric Fund	\$12,711,500
Water Fund	1,871,300
Sewer Fund	1,474,975

Capital Projects	
Administrative Services	\$84,500
Electric	950,000
Water	293,000
Sewer	330,000



BE IT FURTHER RESOLVED, that pursuant to Section 13.6 of the City Charter, those capital projects which are to begin in fiscal year 2019-2020 as indicated on the report the Board of Utilities presented to Council are hereby approved for the fiscal year 2019-2020.

BE IT FURTHER RESOLVED, that the wage and salary schedule for non-union, non-contractual employees of the city and the Board of Public Utilities shall be increased by two and three-quarters percent (2.75%) from the current levels, effective July 1, 2019. This is exclusive of all employment contracts and/or agreements.

PASSED IN OPEN COUNCIL MEETING THIS 3RD DAY OF JUNE, 2019.

Adam L. Stockford, Mayor

ATTEST:

Katy Price, City Clerk



CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. _____

WHEREAS, the Hillsdale City Council has held a public hearing pursuant to Public Act 5 of 1982, as amended, being 211.24e of the Michigan Compiled Laws; and

WHEREAS, the Council finds it necessary to levy the City's full available millage rate with rollback caused by PA 5 of 1982;

THEREFORE, BE IT RESOLVED, that pursuant to Hillsdale City Charter Section 8.4, for the purpose of defraying the **general expenses and liabilities of the City**, the sum of **\$1,625,623.81** shall be raised by a general tax of **twelve and 4337 hundredths** mills (**\$12.4337** per \$1,000 of taxable valuation) upon the ad valorem real and personal property in the City; and

BE IT FURTHER RESOLVED, that pursuant to Hillsdale City Charter Section 8.4, for the purpose of defraying the **expenses of working upon, improving, and repairing and cleaning the streets of the City**, the sum of **\$325,132.61** shall be raised by a general tax of **two and 4868 hundredths** mills (**\$2.4868** per \$1,000 of taxable valuation) upon the ad valorem real and personal property in the City; and

BE IT FURTHER RESOLVED, that pursuant to Hillsdale City Charter Section 2.4, and Hillsdale Municipal Code Section 2-265, for the purposes of defraying the **expenses of the City's public Library**, the sum of **\$130,050.43** shall be raised by a general tax **9947 hundredths** of a mill (**\$0.9947** per \$1,000 of taxable valuation) upon the ad valorem real and personal property in the City; and

BE IT FURTHER RESOLVED, that pursuant to Public Act 88 of 1983, as amended, the City Treasurer is hereby authorized and directed to impose and collect such property tax administration fees, collection fees, and late payment charges as are authorized by law and charter.

PASSED IN OPEN COUNCIL MEETING THIS 3RD DAY OF JUNE, 2019.

Adam L. Stockford, Mayor

ATTEST:

Katy Price, City Clerk



CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. _____

WHEREAS, the Hillsdale City Council has held a public hearing pursuant to Public Act 5 of 1982, as amended, being 211.24e of the Michigan Compiled Laws; and

WHEREAS, the Council finds it necessary to levy the City's full available millage rate with rollback caused by PA 5 of 1982;

BE IT FURTHER RESOLVED, that pursuant to Hillsdale City Charter Section 8.4, for the purpose of **payment into a sinking fund established for the payment of debt service**, the sum of **\$389,745.98** shall be raised by a general tax of **two and 9810 hundredths** mills (\$2.9810 per \$1,000 of taxable valuation) upon the ad valorem real and personal property in the City; and

BE IT FURTHER RESOLVED, that pursuant to Public Act 88 of 1983, as amended, the City Treasurer is hereby authorized and directed to impose and collect such property tax administration fees, collection fees, and late payment charges as are authorized by law and charter.

PASSED IN OPEN COUNCIL MEETING THIS 3 RD DAY OF JUNE, 2019.

Adam L. Stockford, Mayor

ATTEST:

Katy Price, City Clerk



Planning & Goal Setting

Four Key Goals.

- Public Safety
- Economic Development
- Street Infrastructure
- Accountability

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 21	Worksheets distributed to all Department Heads
February 12	All Department Head budget numbers entered into BS&A software and capital projects, expense sheets and supporting documentation turned in to Finance Department.
February 11 – 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 15	City Manager and Finance Department prepare Manager's recommended budget. (See Sec. 8.2 Charter of the City of Hillsdale, MI)
March 15- March 22	Finance Department updates/edits final budget documents.
March 22 – April 1	Final budget prepared for distribution to council.
April 1	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 2 – April 30	Set Council work sessions to review budgets with staff
May 1	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 20	Council holds Budget Hearing. (See Sec. 8.3 Charter of the City of Hillsdale, MI)
June 3	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.

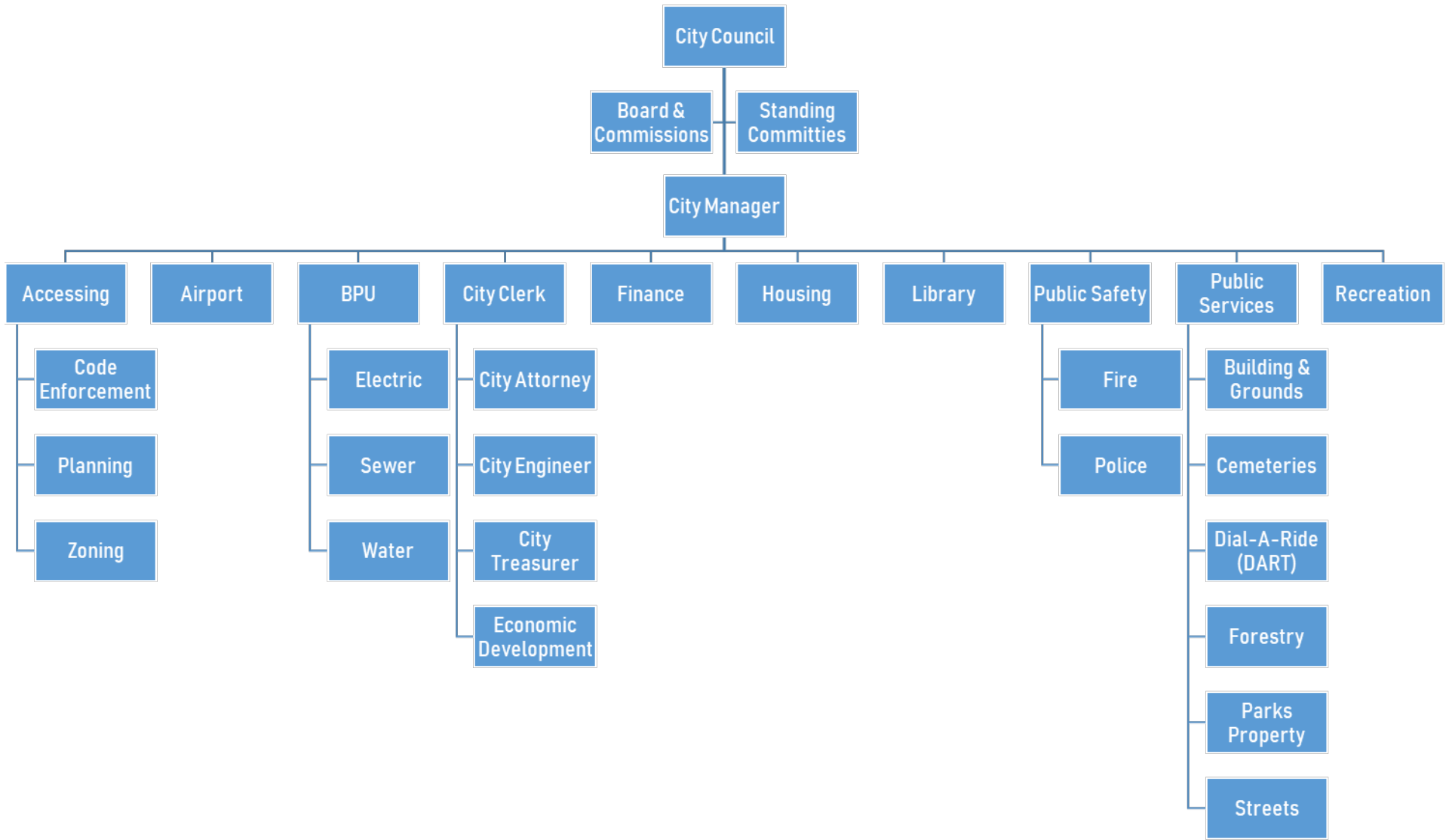
Governmental fund revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current 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 spendable 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 spendable 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.



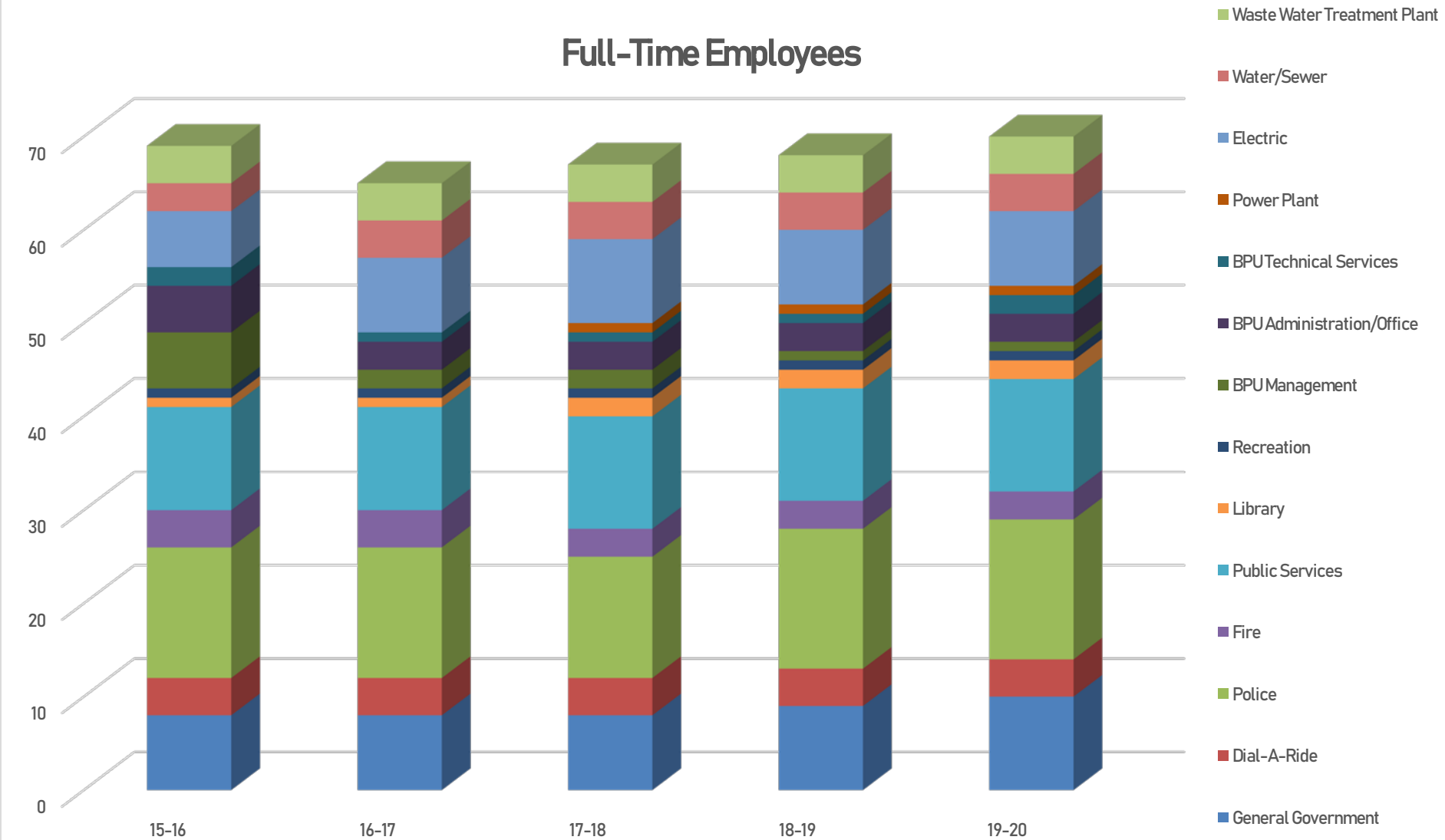
Personnel



Department	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20
General Government	8	7	6	7	8	8	8	9	10
Dial-A-Ride	4	4	4	4	4	4	4	4	4
Police	17	16	16	15	14	14	13	15	15
Fire	4	4	4	4	4	4	3	3	3
Public Services	12	10	12	12	11	11	12	12	12
Library	2	2	2	2	1	1	2	2	2
Recreation	1	1	1	1	1	1	1	1	1
BPU Management	5	5	6	6	6	2	2	1	1
BPU Administration/Office	4	4	3	3	5	3	3	3	3
BPU Technical Services	3	2	2	2	2	1	1	1	2
Power Plant	1	1	0	0	0	0	1	1	1
Electric	6	6	6	6	6	8	9	8	8
Water/Sewer	2	1	3	3	3	4	4	4	4
Waste Water Treatment Plant	4	4	4	4	4	4	4	4	4
Totals	73	67	69	69	69	65	67	68	70

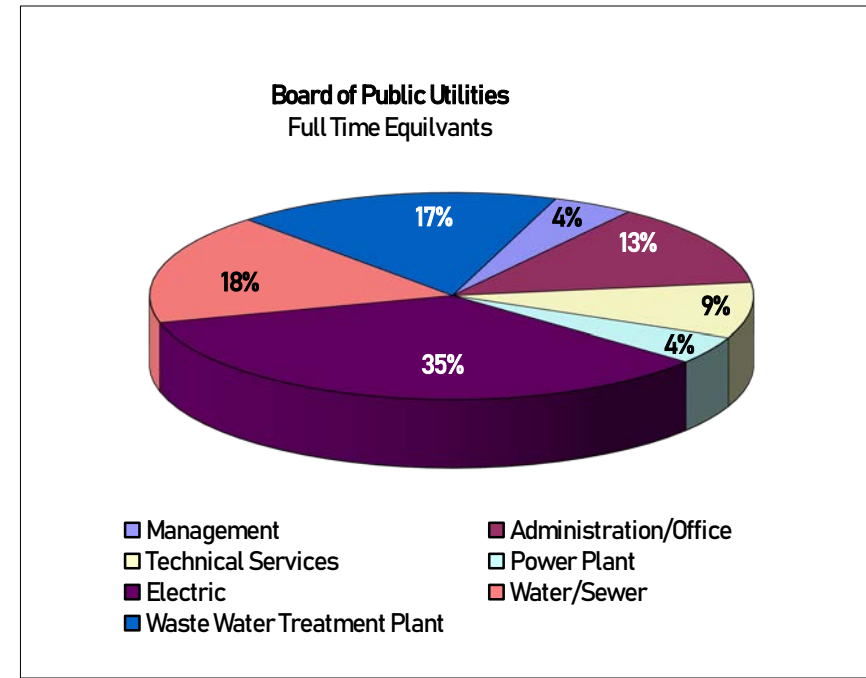
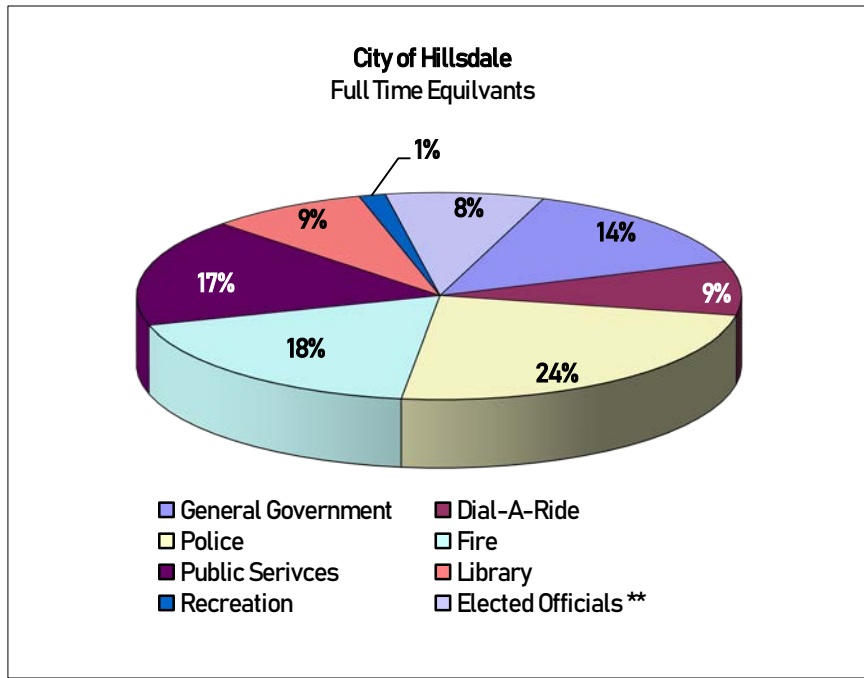
Part-time/temporary employees are utilized at various times throughout the year in the following departments: Dial-A-Ride; Recreation; Fire; Library; Public Services; and BPU.

Full-Time Employees





City of Hillsdale	Full Time	Part Time	* Full Time Equivalents	Board of Public Utilities	Full Time	Part Time	* Full Time Equivalents
General Government	10	-	10	Management	1	-	1
Dial-A-Ride	4	2	6	Administration/Office	3	-	3
Police	15	3	17	Technical Services	2	-	2
Fire	3	20	13	Power Plant	1	-	1
Public Services	12	-	12	Electric	8	-	8
Library	2	8	6	Water/Sewer	4	-	4
Recreation	1	-	1	Waste Water Treatment Plant	4	-	4
Elected Officials**	-	9	6				
	47	42	71		23	-	23





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 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 rentals, 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 Dial-A-Ride 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:

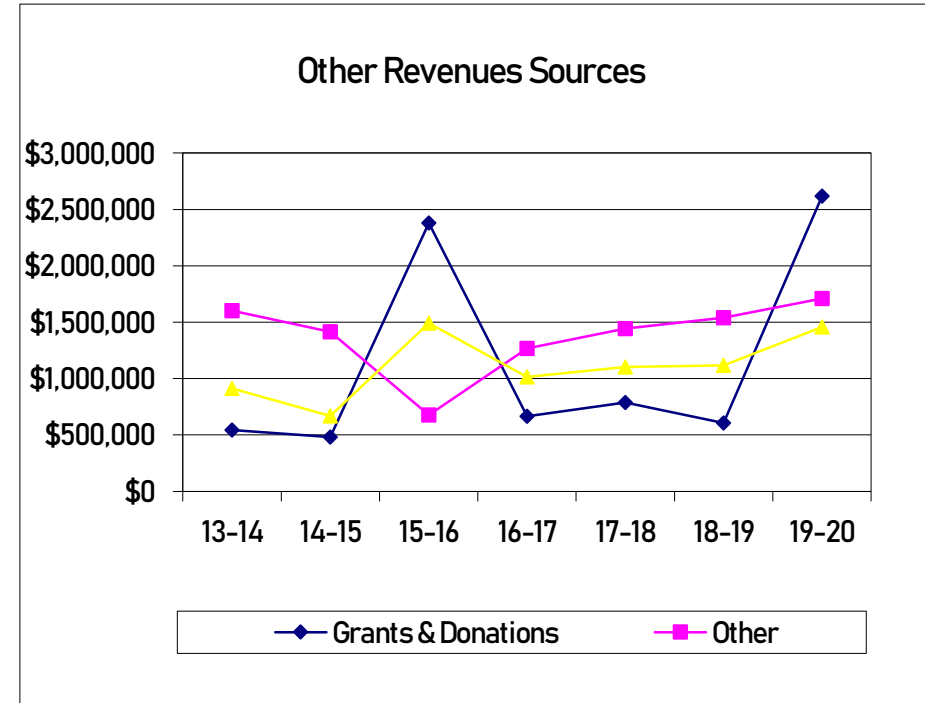
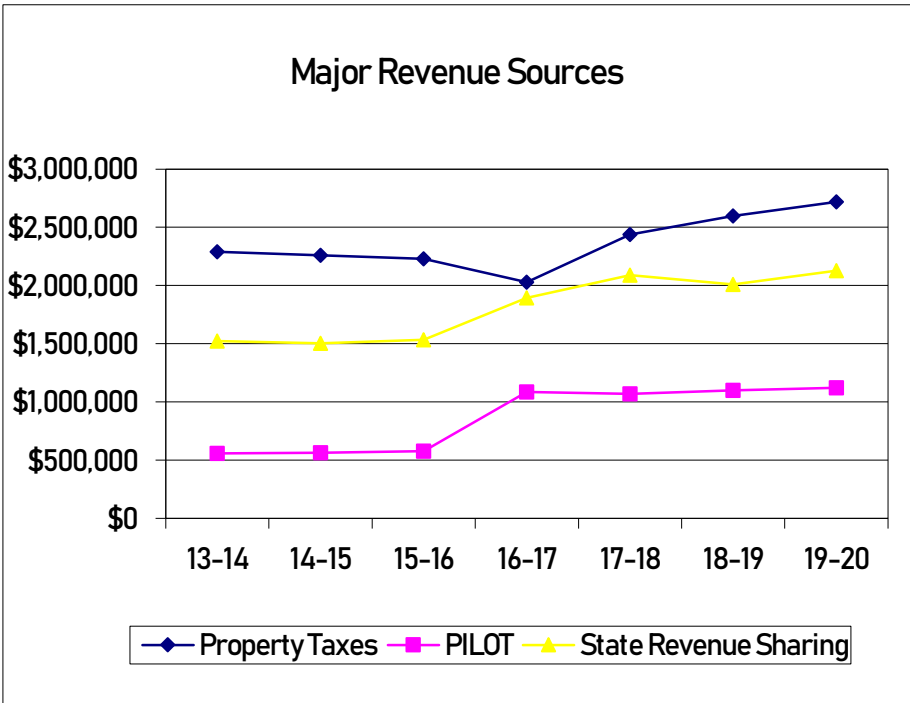
- R.L. Owen Memorial Park Trust Fund was established to make improvements to the R.L. Owen Memorial Park.
- Cemetery Perpetual Care Fund gets its revenue from the sale of cemetery lots and interest earned on investments. These funds are used to help offset the costs of maintaining the cemeteries and 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; Imprest 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.

Major Revenues



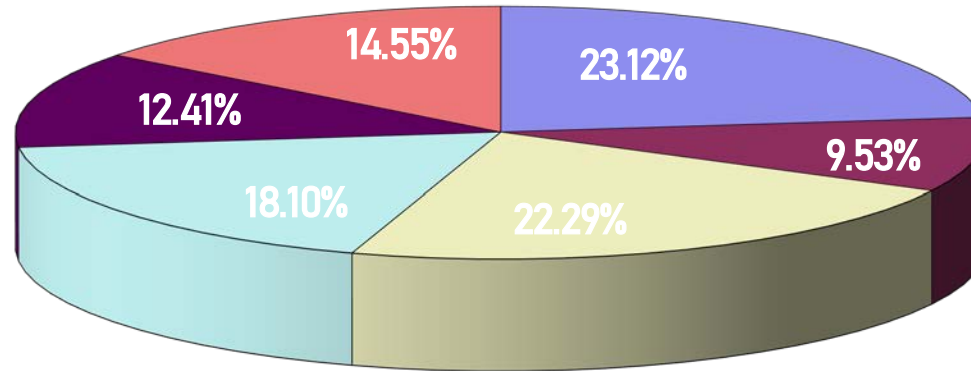
	Actual					Budget	
	2013 - 2014	2014 - 2015	2015 - 2016	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020
Property Taxes	2,290,300	2,259,266	2,229,453	2,029,281	2,437,912	2,596,550	2,717,500
PILOT	558,307	564,081	576,778	1,085,110	1,069,081	1,100,000	1,120,500
Grants & Donations	542,918	480,468	2,378,912	665,773	788,671	605,950	2,619,135
State Revenue Sharing	1,523,293	1,504,251	1,533,467	1,894,676	2,090,193	2,010,405	2,127,105
Internal Transfers	913,411	669,367	1,492,342	1,014,102	1,102,351	1,117,205	1,457,855
Other	1,603,716	1,414,507	677,433	1,268,558	1,444,832	1,538,890	1,709,635
Loan Proceeds							
Totals	\$7,431,945	\$6,891,940	\$ 8,888,385	\$ 7,957,500	\$ 8,933,040	\$ 8,969,000	\$11,751,730



Major Revenues



**Total Revenues
2019 - 2020 Budget**



- Property Taxes
- PILOT
- Grants & Donations
- State Revenue Sharing
- Internal Transfers
- Other

Budget Summary 2019-2020 (by Fund)



REVENUES	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Amended Budget 2018-2019	Manager Recommended 2019-2020	Percent Change
Governmental Funds:							
General Fund (101)	4,045,911	4,841,244	4,842,086	4,671,639	4,782,250	5,082,530	6.28%
Major St. Fund (202)	503,424	526,391	611,346	788,112	712,500	821,500	15.30%
Local St. Fund (203)	302,929	331,032	300,395	501,427	429,940	517,205	20.30%
Recreation Fund (208)	125,985	125,442	129,093	121,935	135,350	136,905	1.15%
E.D.C. Fund (244)	122	28,276	8,257	2,143	16,200	11,500	-29.01%
T.I.F.A. Fund (247)	132,574	129,879	90,883	101,372	94,750	1,421,500	1400.26%
Drug Forfeiture Fund (265)	2,206	2,412	552	3,078	2,500	3,000	20.00%
Library Fund (271)	249,494	257,008	290,878	255,398	263,855	279,205	5.82%
Police OVI Enforcement Fund (274)	0	16,087	2,205	1,616	1,600	1,500	-6.25%
Bond & Interest Redemption (362)	0	0	0	373,172	396,000	379,700	-4.12%
Capital Improvement (401)	239,273	282,876	648,850	534,322	225,000	1,190,000	428.89%
Fields of Dreams (408)	13,199	15,337	4,008	18,689	6,200	29,500	375.81%
Stock's Park (409)	10,323	12,821	17,032	14,345	16,500	13,500	-18.18%
Cold Springs Park (410)	0	0	0	2,000	0	0	0.00%
Airport Improvement (481)	153,902	1,310,209	113,752	289,396	104,330	591,230	466.69%
Proprietary Funds:							
Dial-A-Ride (588)	451,530	341,734	363,967	428,601	565,165	521,815	-7.67%
Public Services Inventory (633)	121,834	79,796	3,182	5,915	153,905	10,000	-93.50%
Revolving Mobile Equipment Fund (640)	356,812	384,498	330,633	322,813	831,750	372,050	-55.27%
Fire Equipment & Vehicle Fund (663)	181	5,173	715	273,716	250	128,300	100.00%
Unemployment Insurance Fund (677)	4,466	4,619	2,802	2,221	750	10,000	1233.33%
DPS Leave & Benefits (699)	137,441	135,258	163,058	180,289	181,205	190,290	5.01%
Fiduciary Funds:							
Cemetery Perpetual Care (711)	22,384	43,875	19,907	29,740	35,500	27,500	-22.54%
Stock's Park Perpetual Maint. Fund (712)	11,691	8,535	6,993	5,801	7,500	8,000	6.67%
R.L.Owens Memorial Park (715)	6,259	5,883	5,173	5,300	6,000	5,000	-16.67%
TOTAL REVENUES	\$ 6,891,940	\$ 8,888,385	\$ 7,955,767	\$ 8,933,040	\$ 8,969,000	\$ 11,751,730	30.80%

Budget Summary 2019-2020 (by Fund)



EXPENDITURES	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Amended Budget 2018-2019	Manager Recommended 2019-2020	Percent Change
GOVERNMENTAL FUNDS:							
General Fund (101)							
City Council	30,361	24,751	25,703	28,329	29,330	27,185	-7.31%
City Manager	174,081	224,493	227,477	245,482	211,395	168,595	-20.25%
Human Resources	0	0	0	0	47,175	145,715	208.88%
Economic Development	80,432	832,127	256,705	85,972	25,400	56,965	124.27%
Administrative Services	159,175	168,992	153,666	155,983	173,400	186,500	7.55%
Elections	11,099	11,684	8,193	6,821	12,550	12,850	2.39%
Assessing Department	117,179	95,317	92,772	125,106	179,210	192,675	7.51%
City Clerk	83,396	117,931	138,815	117,706	130,495	100,140	-23.26%
Finance Department	92,949	94,945	81,085	81,101	98,710	193,325	95.85%
City Treasurer	130,374	145,519	130,081	121,477	145,890	151,840	4.08%
Building & Grounds	108,644	112,989	116,458	106,854	131,745	142,860	8.44%
Parking Lots	55,473	18,182	15,763	24,993	62,915	60,985	-3.07%
Cemeteries	105,884	119,651	116,122	79,181	122,365	124,850	2.03%
Airport	93,160	130,477	166,282	150,402	138,455	135,040	-2.47%
Police Department	1,235,043	1,270,498	1,339,503	1,394,240	1,458,365	1,468,650	0.71%
Fire Department	464,425	485,680	419,330	827,741	416,555	442,575	6.25%
Code Enforcement	39,899	41,572	43,939	2,142	30,000	30,000	0.00%
Planning Department	66,800	70,674	71,252	102,377	108,735	92,965	-14.50%
Public Services	263,191	273,773	248,895	247,505	271,100	272,650	0.57%
Street Lighting	69,992	60,653	61,056	51,696	68,125	68,500	0.55%
Parks	216,269	152,672	180,296	195,990	208,130	191,310	-8.08%
Transfers Out	433,450	417,070	764,405	699,500	712,205	816,355	14.62%
Total General Fund (101)	\$ 4,031,276	\$ 4,869,650	\$ 4,657,798	\$ 4,850,598	\$ 4,782,250	\$ 5,082,530	6.28%

Budget Summary 2019-2020 (by Fund)



EXPENDITURES	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Amended Budget 2018-2019	Manager Recommended 2019-2020	Percent Change
GOVERNMENTAL FUNDS:							
Major Street Fund (202)							
Administrative Services	70,474	97,897	55,066	294,173	215,000	374,500	64.88%
Administrative Services - Trunkline	3,212	2,521	3,193	5,589	3,500	5,000	42.86%
Street Surface	57,894	54,779	59,326	158,581	169,030	68,530	-59.46%
Trunkline Surface	10,597	7,086	13,779	29,030	14,555	14,855	2.06%
R.O.W Maintenance	78,415	95,314	84,026	85,467	91,385	93,025	1.79%
Trunkline R.O.W.	6,088	3,759	5,288	6,970	7,800	8,150	4.49%
Trees	26,080	38,565	37,214	38,028	39,220	39,965	1.90%
Trunkline Trees	743	348	5,059	1,496	1,280	1,510	17.97%
R.O.W. Drainage	31,469	41,399	26,988	45,410	44,535	45,890	3.04%
Trunkline Drainage	898	2,587	2,176	2,002	2,440	2,240	-8.20%
Traffic	55,206	44,876	52,256	48,653	87,125	78,495	-9.91%
Trunkline Traffic	5,907	5,299	5,996	11,937	8,620	8,560	-0.70%
Winter Maintenance	71,119	59,888	53,051	82,353	81,150	82,315	1.44%
Trunkline Winter Maint.	16,403	15,443	9,619	19,300	18,220	18,465	1.34%
Total Major Street Fund (202)	\$ 434,505	\$ 469,761	\$ 413,037	\$ 828,989	\$ 783,860	\$ 841,500	7.35%
Local Street Fund (203)							
Administrative Services	14,957	15,793	18,100	24,926	21,500	24,500	13.95%
Street Surface	77,476	83,868	59,242	220,017	144,985	99,940	-31.07%
R.O.W. Maintenance	67,577	92,669	74,020	71,718	79,100	80,745	2.08%
Trees	43,349	45,978	51,419	53,105	60,100	61,650	2.58%
R.O.W. Drainage	27,270	31,246	37,274	39,227	43,660	167,700	284.10%
Traffic	13,842	13,844	11,671	19,486	31,085	29,645	-4.63%
Winter Maintenance	44,998	34,348	30,940	43,401	49,510	53,025	7.10%
Total Local Street Fund (203)	\$ 289,469	\$ 317,746	\$ 282,666	\$ 471,880	\$ 429,940	\$ 517,205	20.30%

Budget Summary 2019-2020 (by Fund)



EXPENDITURES	Actual	Actual	Actual	Actual	Amended	Manager	Percent
GOVERNMENTAL FUNDS:	2014-2015	2015-2016	2016-2017	2017-2018	Budget	Recommended	Change
					2018-2019	2019-2020	
Recreation Fund (208)	125,451	122,652	125,666	130,567	135,350	136,905	1.15%
E.D.C. Fund (244)	3,991	2,092	18,017	13,761	37,900	38,000	0.26%
T.I.F.A. Fund (247)	77,534	76,047	200,754	114,008	106,000	1,373,000	1195.28%
Drug Forfeiture Fund (265)	873	2,054	55	1,224	2,500	2,500	0.00%
Library Fund (271)	213,257	209,219	229,083	298,148	263,855	364,795	38.26%
Police OWI Enforcement Fund (274)	0	5,821	2,227	0	3,600	3,600	0.00%
Debt Service Fund (362)	0	0	0	0	400,000	332,500	-16.88%
Capital Improvement Fund (401)	50,560	117,609	503,590	370,679	612,950	1,394,345	127.48%
Fields of Dreams (408)	26,930	7,630	8,061	8,101	4,100	29,500	619.51%
Stock's Park (409)	24,542	4,535	14,110	5,903	16,500	8,000	-51.52%
Airport Improvement Fund (481)	117,393	1,523,319	97,356	361,837	73,665	537,500	629.65%

Budget Summary 2019-2020 (by Fund)



EXPENDITURES	Actual	Actual	Actual	Actual	Amended	Manager	Percent
PROPRIETARY FUNDS:	2014-2015	2015-2016	2016-2017	2017-2018	Budget	Recommended	Change
					2018-2019	2019-2020	
Dial-A-Ride Fund (588)	385,665	387,138	400,274	399,905	565,165	521,815	-7.67%
DPS Inventory Fund (633)	148,174	72,550	29,800	43,300	153,905	20,750	-86.52%
Revolving Mobile Equipment Fund (640)	369,006	359,096	313,122	364,999	772,105	349,555	-54.73%
Fire Vehicle & Equipment Fund (663)	0	59,157	0	308,746	0	26,880	100.00%
Unemployment Insurance Fund (677)	4,594	777	422	3,358	4,000	10,000	150.00%
DPS Leave & Benefits (699)	137,441	135,259	163,057	180,289	181,205	190,290	5.01%
FIDUCIARY FUNDS:							
Cemetery Perpetual Care (711)	13,300	14,232	850	15,600	15,500	20,000	29.03%
Stock's Park Perpetual Maint. Fund (712)	0	0	0	0	0	0	0.00%
R.L Owens Memorial Fund (715)	0	0	0	15,323	0	0	0.00%
TOTAL EXPENDITURES	\$ 6,453,961	\$ 8,756,344	\$ 7,459,945	\$ 8,787,215	\$ 9,344,350	\$ 11,801,170	26.29%

Fund Balances



Fund	Fund Name	2018-2019				2019-2020			
		Begin. Fund Bal.	Est. Revenues	Est. Expend.	Est. Ending Bal.	Revenues	Expend.	Ending Fund Bal.	Percent Changed
101	General Fund	\$ 918,429	\$ 4,782,250	\$ 4,782,250	\$ 918,429	\$ 5,082,530	\$ 5,082,530	\$ 918,429	0.00%
202	Major St./Trunkline Fund	495,320	788,112	828,989	454,443	821,500	841,500	434,443	-4.40%
203	Local St. Fund	172,072	429,940	429,940	172,072	517,205	517,205	172,072	0.00%
208	Recreation Fund	4,359	135,350	135,350	4,359	136,905	136,905	4,359	0.00%
244	Economic Development Corp. Fund	300,262	16,200	37,900	278,562	11,500	38,000	252,062	-9.51%
247	Tax Increment Finance Authority Fund	621,587	94,750	106,000	610,337	1,421,500	1,373,000	658,837	7.95%
265	Drug Foreiture/Grant Fund	5,750	2,500	2,500	5,750	3,000	2,500	6,250	8.70%
271	Library Fund	219,463	263,855	263,855	219,463	279,205	364,795	133,873	-39.00%
274	Police OWM Enforcement	11,860	1,600	3,600	9,860	1,500	3,600	7,760	-21.30%
362	Bond and Interest Redem. Fund	-	396,000	-	396,000	379,700	332,500	443,200	11.92%
401	Capital Improvement Fund	971,958	1,225,000	612,950	1,584,008	1,190,000	1,394,345	1,379,663	-12.90%
408	Fields of Dreams Fund	20,179	6,200	4,100	22,279	29,500	29,500	22,279	0.00%
409	Mrs. Stock's Park Fund	43,555	16,500	16,500	43,555	13,500	8,000	49,055	12.63%
481	Airport Improvement Fund	102,356	104,330	73,665	133,021	591,230	537,500	186,751	40.39%
588	Dial-A-Ride Fund	828,207	565,165	565,165	828,207	521,815	521,815	828,207	0.00%
633	Public Services Inv. Fund	166,872	153,905	153,905	166,872	10,000	20,750	156,122	-6.44%
640	Revolving Mobile Equipment Fund	341,696	831,750	772,105	401,341	372,050	349,555	423,836	5.60%
663	Fire Vehicle & Equipment Fund	38,177	250	-	38,427	128,300	26,880	139,847	263.93%
677	Unemployment Insurance Fund	72,562	750	4,000	69,312	10,000	10,000	69,312	0.00%
699	DPS Leave and Benefits Fund	22,579	181,205	181,205	22,579	190,290	190,290	22,579	0.00%
711	Cemetery Perpetual Care Fund	688,571	35,500	15,500	708,571	27,500	20,000	716,071	1.06%
712	Stock's Park Perpetual Maintenance Fund	57,758	7,500	-	65,258	8,000	-	73,258	12.26%
715	R.L Owen Memorial Fund	52,092	6,000	-	58,092	5,000	-	63,092	8.61%
		\$ 6,155,664	\$ 10,044,612	\$ 8,989,479	\$ 7,210,797	\$ 11,751,730	\$ 11,801,170	\$ 7,161,357	-0.69%

Changes in Fund Balance



Library Fund (271)

Fund Balance Reduction of \$85,590

The anticipated reduction in fund balance is intentional. This budget includes the cost of replacing the roof, estimated at \$90,000.

Police OVI Fund (274)

Fund Balance Reduction of \$2,100

These funds are from driving citations relating to operating a vehicle while intoxicated. These funds had typically been held at the county level and used to purchase items for various enforcement agencies county wide. The County now distributes these funds to each jurisdiction monthly. The use of these funds is restricted to traffic enforcement related expenditures. Nothing has been specifically identified at this time.

Bond and Interest Redemption Fund (362)

Fund Balance Increased \$47,200

Not all the money generated by the 3 mill sinking fund levy will be needed to make the annual loan payment. The unused fund balance will be put towards future debt payments.

Capital Improvement Fund (401)

Fund Balance Reduction of \$204,345

The City is planning to use down its capital improvement fund balance to complete two street projects: Garden, Mead, Vine and Rippon Streets (ICE Grant) and Hallett Street reconstruction.

Mrs. Stocks Park Fund (409)

Fund Balance Increase of \$5,500

The city plans to build its reserves in this fund for future capital projects.

Airport Improvement Fund (481)

Fund Balance Increase of \$53,730

The City plans to build its reserves in this fund for future projects outlined in the MDOT Aeronautics Division ten-year plan.

Fire Vehicle & Equipment Fund (663)

Fund Balance Increase of \$101,420

This budget anticipates the passage of the millage proposal for Fire and Police capital purchases going before the people in May. If the millage passes, the one mill would be collected for the next 10 years, with the express purpose of funding capital equipment needs of these departments.

Stocks Park Perpetual Maintenance Fund (712)

Fund Balance Increase of \$8,000

These funds are generated through community contributions and donations. They are set aside in perpetuity so that the income earned can be used to offset the future maintenance cost of Mrs. Stocks Park.

Combined Statement of Revenues, Expenditures & Changes in Fund Balance



Budget 2019-2020

	GOVERNMENTAL FUNDS						
	General Fund	Street Funds	Recreation	Library	Debt Service	Capital Imp.	Other
Major Revenue Sources:							
Property Taxes	1,960,100	-	-	132,700	379,700	-	118,500
Payment in Lieu of Taxes	1,120,500	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
State Revenue Sharing	1,034,800	80,000	-	22,305	-	-	-
Act 51 (Gas & Weight Tax)	-	990,000	-	-	-	-	-
Fines and Violations	-	-	-	-	-	-	-
Grants/Donations	15,000	-	-	14,000	-	907,500	1,300,000
Charges for Services	-	-	-	-	-	-	-
Interest	30,000	4,500	-	2,500	-	1,500	4,500
Other	576,130	11,500	76,000	107,700	-	215,230	14,500
Total Revenues	4,736,530	1,086,000	76,000	279,205	379,700	1,124,230	1,437,500
Major Expenditures:							
Personnel Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	4,266,175	954,705	136,905	362,795	332,500	1,969,345	1,417,100
Revenues Over (Under) Expenditures	470,355	131,295	(60,905)	(83,590)	47,200	(845,115)	20,400
Other Financing Sources (Uses):							
Transfers in	346,000	252,705	60,905	-	-	700,000	-
Transfers out	(816,355)	(404,000)	-	(2,000)	-	-	-
Total Other Financing Sources (Uses)	(470,355)	(151,295)	60,905	(2,000)	-	700,000	-
Changes in Fund Balances	-	(20,000)	-	(85,590)	47,200	(145,115)	20,400
Beginning Fund Balances	918,429	626,515	4,359	219,463	396,000	1,782,863	904,509
Ending Fund Balances	\$ 918,429	\$ 606,515	\$ 4,359	\$ 133,873	\$ 443,200	\$ 1,637,748	\$ 924,909

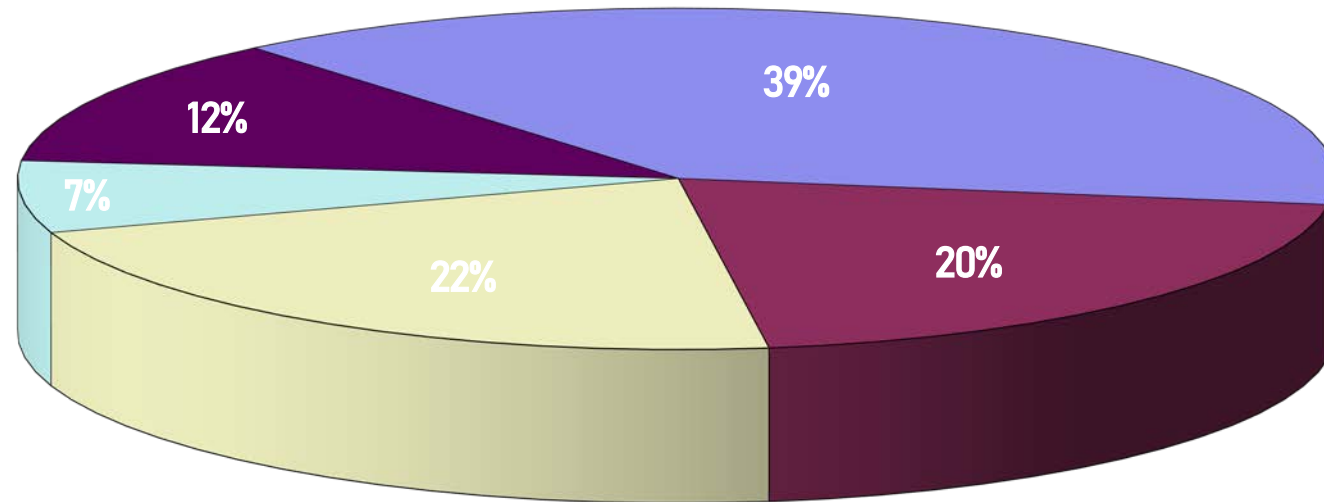
Combined Statement of Revenues, Expenditures & Changes in Fund Balance



Budget 2019-2020

	PROPRIETARY FUNDS		FIDUCIARY FUNDS		
	DART	Internal Serv.	R.L Owens	Stock's Park	Cemetery
Major Revenue Sources:					
Property Taxes	-	126,500	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-
Act 51 (Gas & Weight Tax)	-	-	-	-	-
Fines and Violations	-	-	-	-	-
Grants/Donations	375,635	-	-	7,000	-
Charges for Services	45,000	255,800	-	-	-
Interest	-	4,800	5,000	1,000	20,000
Other	2,935	323,540	-	-	7,500
Total Revenues	423,570	710,640	5,000	8,000	27,500
Major Expenditures:					
Personnel Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	466,815	597,475	-	-	-
Revenues Over (Under) Expenditures	(43,245)	113,165	5,000	8,000	27,500
Other Financing Sources (Uses):					
Transfers in	98,245	-	-	-	-
Transfers out	(55,000)	-	-	-	(20,000)
Total Other Financing Sources (Uses)	43,245	-	-	-	(20,000)
Changes in Fund Balances	-	113,165	5,000	8,000	7,500
Beginning Fund Balances	828,207	698,531	58,092	65,258	708,571
Ending Fund Balances	\$ 828,207	\$ 811,696	\$ 63,092	\$ 73,258	\$ 716,071

General Fund Revenues



■ Property Taxes ■ Revenue Sharing ■ PILOT ■ Transfers ■ Other

General Fund Revenues



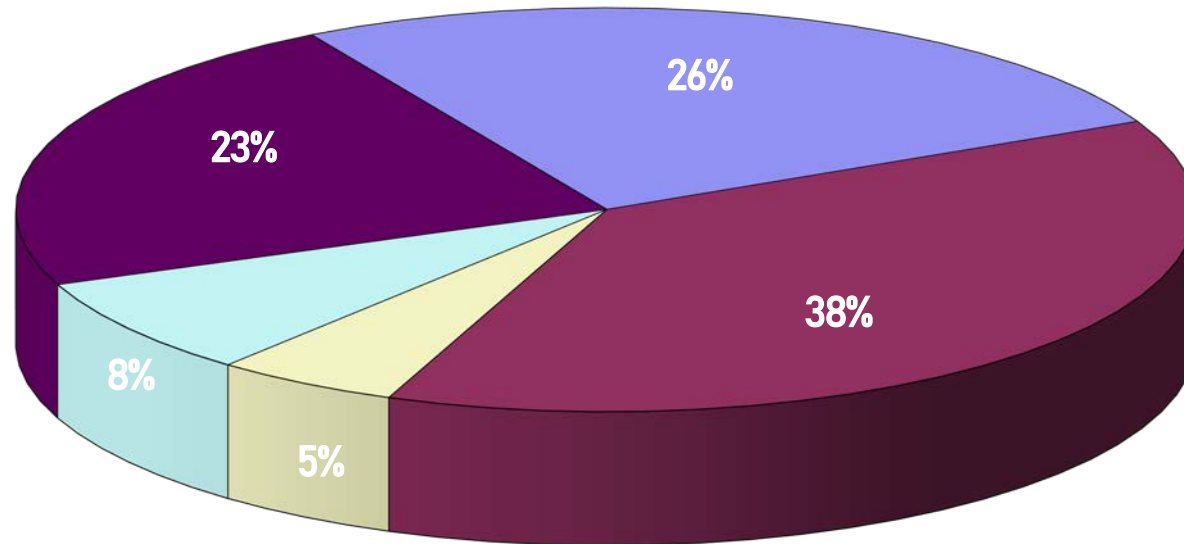
REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
101-000.000-402.000	CURRENT TAXES	1,897,258	1,892,048	1,770,153	1,460,883	1,802,394	1,913,500	1,583,600	-17.24%
101-000.000-402.050	CURRENT TAXES - STREET MAINT.	0	0	0	310,755	0	0	317,100	0.00%
101-000.000-412.000	DELINQUENT TAXES	13,064	819	6,989	2,739	(562)	1,000	1,000	0.00%
101-000.000-437.000	SPECIAL ACTS	48,484	52,110	32,867	44,919	0	46,700	38,400	-17.77%
101-000.000-437.001	IND. FACILTS. TAX - CLAWBACKS	0	0	13,442	0	0	0	0	0.00%
101-000.000-445.000	DEL. TAXES-PENALTIES AND INT.	37,930	28,279	18,942	23,106	16,510	16,000	20,000	25.00%
101-000.000-447.000	PROPERTY TAX ADMIN. FEE	61,267	60,479	55,950	59,722	54,048	62,000	64,700	4.35%
101-000.000-448.000	TRAILER FEES	2,904	2,919	2,967	435	1,479	2,600	2,600	0.00%
101-000.000-460.000	LICENSE FEES	6,348	6,081	6,315	6,696	6,678	6,200	6,700	8.06%
101-000.000-461.000	C.A.T.V. FRANCHISE FEES	85,369	81,878	81,956	82,182	41,858	82,000	83,000	1.22%
101-000.000-477.000	PERMITS	17,520	18,560	18,480	16,450	8,035	18,000	18,000	0.00%
101-000.000-480.000	DOG LICENSES	0	25	20	18	0	0	0	0.00%
101-000.000-505.000	FEDERAL GRANT - PUBLIC SAFETY	0	2,502	29,944	721	0	0	0	0.00%
101-000.000-525.000	FEDERAL GRANT - RENTAL REHAB	5,000	89,400	0	0	0	0	0	0.00%
101-000.000-530.001	FEDERAL GRANTS OTHER - CDBG ACQ.	0	80,150	2,535	0	0	0	0	0.00%
101-000.000-530.002	FEDERAL GRANTS OTHER - CDBG BLIGHT ELIM	0	457,754	196,759	37,394	0	0	0	0.00%
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0	0	203,470	172,673	52,554	170,000	119,800	-29.53%
101-000.000-574.000	STATE REVENUE SHARING	828,856	821,926	857,998	881,357	631,324	895,000	915,000	2.23%
101-000.000-576.000	ACT 302 POLICE TRAINING FUNDS	2,540	2,544	2,428	2,245	1,115	3,000	2,300	-23.33%
101-000.000-627.000	INTERMENT FEES	19,826	19,149	17,732	16,809	9,524	16,000	16,500	3.13%
101-000.000-627.001	INTERMENT FEES- ST ANTHONYS	0	0	0	2,200	2,170	4,000	3,500	-12.50%
101-000.000-628.000	ABATEMENT FEES	2,017	1,000	300	600	1,200	600	300	-50.00%
101-000.000-629.000	COPIES / DUPLICATING	315	584	1,318	360	0	300	100	-66.67%
101-000.000-632.000	FIRE CALLS - STRUCTURE FIRES	0	0	0	1,500	(1,500)	1,500	0	-100.00%
101-000.000-658.000	ORDINANCE FINES	3,914	4,938	5,013	3,454	838	3,500	1,500	-57.14%
101-000.000-658.001	PARKING FINES	1,730	1,700	1,080	1,070	270	1,250	500	-60.00%
101-000.000-665.000	INTEREST	7,828	6,703	12,094	16,069	15,456	15,000	30,000	100.00%

General Fund Revenues



REVENUE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
	2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	CHANGE
101-000.000-667.000 RENTS	25,584	16,000	19,100	16,000	15,632	16,000	15,630	-2.31%
101-000.000-667.200 LEASE AGREEMENT - AT&T	0	0	0	3,600	9,100	15,600	15,600	0.00%
101-000.000-667.517 RENTS - TRANSFER FACILITY	37,200	37,200	34,100	37,200	18,600	48,000	48,000	0.00%
101-000.000-668.517 ROYALTIES-TRANSFER FACILITY	18,369	21,777	18,096	19,670	14,086	20,000	30,000	50.00%
101-000.000-672.000 SPECIAL ASSESSMENTS	47,391	38,010	27,219	21,318	11,193	18,000	11,200	-37.78%
101-000.000-673.000 SALE OF CITY PROPERTY	20	26,000	0	539	0	0	100,000	100.00%
101-000.000-674.000 CONTRIBUTIONS IN LIEU OF TAX	564,081	576,778	1,085,110	1,069,081	569,020	1,100,000	1,120,500	1.86%
101-000.000-675.247 CONTRIBUTION & DONATION - TIFA	0	10,000	10,000	20,000	0	15,000	15,000	0.00%
101-000.000-675.756 CONTRIBUTIONS & DONATIONS - PARKS	0	2,338	0	0	0	0	0	0.00%
101-000.000-690.000 OTHER REFUNDS	90,714	103,913	134,203	159,908	99,755	100,000	150,000	50.00%
101-000.000-690.806 OTHER REFUNDS - LEGAL SERVICE	317	0	0	0	0	0	0	0.00%
101-000.000-692.000 OTHER REVENUE	6,480	7,648	5,446	7,142	3,650	6,500	6,000	-7.69%
101-000.000-692.106 OTHER REVENUE - NEW YEAR'S EVE EVENT	0	0	0	0	12,475	0	0	0.00%
101-000.000-692.247 OTHER REVENUES - TIFA	10,000	0	0	0	0	0	0	100.00%
101-000.000-692.301 OTHER REVENUES - POLICE DEPT	22	0	10,000	1,150	425	2,500	0	-100.00%
101-000.000-692.336 OTHER REVENUES-LOC FIRE GRANT	4,234	28,650	27,995	2,350	1,000	0	0	0.00%
101-000.000-692.690 OTHER REVENUE - RENTAL REHAB	0	139,400	0	0	0	0	0	0.00%
101-000.000-694.000 CASH OVER & (SHORT)	0	0	0	0	(22)	0	0	0.00%
101-000.000-699.174 TRANSFER IN - BPU	73,945	64,821	0	0	0	20,000	165,000	725.00%
101-000.000-699.202 TRANSFERS IN - MAJOR STREETS	48,686	50,418	58,259	74,762	35,308	68,500	79,500	16.06%
101-000.000-699.203 TRANSFERS IN - LOCAL STREETS	14,957	15,763	18,130	24,926	16,492	21,500	24,500	13.95%
101-000.000-699.271 TRANSFER IN - LIBRARY	2,000	2,000	2,000	0	2,000	2,000	2,000	0.00%
101-000.000-699.588 TRANSFER IN - DIAL-A-RIDE	46,441	54,748	52,826	54,036	0	55,000	55,000	0.00%
101-000.000-699.711 TRANSFERS IN - CEMETERY CARE	13,300	14,232	850	15,600	0	15,500	20,000	29.03%
TOTAL REVENUE	4,045,911	4,841,244	4,842,086	4,671,639	3,452,105	4,782,250	5,082,530	6.28%

General Fund Expenditures



■ General Government ■ Public Safety ■ Recreation & Culture ■ Capital ■ Public Services



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>Vacant</i>	<i>Council Member Ward 1</i>	<i>Bill Zeiser</i>	<i>Council Member Ward 3</i>
<i>Vacant</i>	<i>Council Member Ward 2</i>	<i>Matthew Bell</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. The next Election will be a special election for two (2) vacant council seats in Wards 1 & 2 held on August 6, 2019.

Department Goals

- Public Safety
- Economic Development
- Street Infrastructure
- Accountability

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	ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
101-101.000-702.000	WAGES	19,242	17,134	18,566	18,895	10,465	20,000	19,000	-5.00%
101-101.000-717.000	WORKERS' COMPENSATION	97	100	34	30	87	50	80	60.00%
101-101.000-720.000	EMPLOYER'S FICA	1,464	1,311	1,420	1,445	801	1,530	1,455	-4.90%
101-101.000-726.000	SUPPLIES	295	201	112	132	9	200	150	-25.00%
101-101.000-801.000	CONTRACTUAL SERVICES	50		150	80	900	0	100	100.00%
101-101.000-810.000	DUES AND SUBSCRIPTIONS	4,806	4,883	4,897	4,577	5,045	4,950	5,250	6.06%
101-101.000-861.000	TRAINING & SEMINARS	0	0	0	630	100	0	250	100.00%
101-101.000-862.000	LODGING AND MEALS	52	10	0	0	0	0	0	0.00%
101-101.000-955.200	MISC. - COMMUNICATIONS	4,355	1,112	524	2,540	0	2,600	900	-65.38%
TOTAL CITY COUNCIL EXPENDITURES		30,361	24,751	25,703	28,329	17,407	29,330	27,185	-7.31%



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.
- Update personnel policies, position descriptions and create a succession plan.
- Prepare a citywide road and infrastructure improvement plan.
- Create and implement a proactive communication plan.
- 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	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
101-172.000-702.000	WAGES	84,748	151,179	152,674	159,597	74,851	109,900	93,030	-15.35%
101-172.000-703.000	OVERTIME PAY	0	0	0	0	138	0	0	0.00%
101-172.000-704.000	SICK TIME PAY	3,560	1,441	1,470	1,500	453	3,820	3,360	-12.04%
101-172.000-705.000	VACATION TIME PAY	11,488	4,803	6,369	5,993	324	9,170	8,400	-8.40%
101-172.000-706.000	PERSONAL TIME PAY	1,770	720	1,480	1,868	1,375	1,430	1,260	-11.89%
101-172.000-707.000	LONGEVITY PAY	1,850	2,200	1,220	1,340	240	400	240	-40.00%
101-172.000-710.000	HOLIDAY AND OTHER PAY	5,200	13,655	18,275	14,739	12,772	24,515	24,270	-1.00%
101-172.000-715.000	HEALTH AND LIFE INSURANCE	5,817	5,934	6,240	10,471	6,070	7,165	6,470	-9.70%
101-172.000-716.000	RETIREMENT	8,721	11,568	16,986	25,625	12,877	32,000	12,100	-62.19%
101-172.000-717.000	WORKERS' COMPENSATION	751	633	400	524	371	470	375	-20.21%
101-172.000-718.000	UNEMPLOYMENT INSURANCE	200	200	100	50	0	0	100	100.00%
101-172.000-720.000	EMPLOYER'S FICA	8,163	13,232	13,743	14,005	4,791	11,420	9,940	-12.96%
101-172.000-721.000	DISABILITY INSURANCE	438	717	791	791	498	505	450	-10.89%
101-172.000-726.000	SUPPLIES	1,354	8,061	1,001	1,278	367	1,000	1,000	0.00%
101-172.000-801.000	CONTRACTUAL SERVICES	37,481	6,313	1,303	1,702	286	500	500	0.00%
101-172.000-810.000	DUES AND SUBSCRIPTIONS	0	110	1,080	510	135	1,100	1,100	0.00%
101-172.000-860.000	TRANSPORTATION AND MILEAGE	2,050	1,095	1,135	1,047	0	3,000	1,000	-66.67%
101-172.000-861.000	TRAINING & SEMINARS	0	1,313	1,775	3,320	2,130	3,500	3,500	0.00%
101-172.000-862.000	LODGING AND MEALS	490	1,319	1,149	1,122	1,277	1,500	1,500	0.00%
101-172.000-930.000	REPAIRS & MAINTENANCE	0	0	286	0	0	0	0	0.00%
101-172.000-970.000	CAPITAL OUTLAY	0	0	0	0	75	0	0	0.00%
TOTAL CITY MANAGER EXPENDITURES		174,081	224,493	227,477	245,482	119,030	211,395	168,595	-20.25%

Administrative Services



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
ADMINISTRATIVE - 175		2014-2015	2015-2016	2016-2017	2017-2018	THRU	CURRENT	PROPOSED	CHANGE
						02/28/2019	2018-2019	2019-2020	
101-175.000-702.000	WAGES	0	0	0	0	0	0	17,000	100.00%
101-175.000-703.000	WAGES	0	0	0	0	0	0	2,000	100.00%
101-175.000-710.000	HOLIDAY AND OTHER PAY	0	0	0	0	(1,240)	0	0	0.00%
101-175.000-716.000	RETIREMENT	0	0	0	0	263	0	450	100.00%
101-175.000-720.000	EMPLOYER'S FICA	0	0	0	0	0	0	1,450	100.00%
101-175.000-726.000	SUPPLIES	348	2	731	19	0	1,000	500	-50.00%
101-175.000-801.000	CONTRACTUAL SERVICES	19,765	24,401	22,808	25,091	19,874	25,000	29,500	18.00%
101-175.000-805.000	ACCOUNTING SERVICES	0	388	0	0	0	0	0	0.00%
101-175.000-806.000	LEGAL SERVICES	35,041	45,960	49,853	43,795	28,908	50,000	45,000	-10.00%
101-175.000-806.002	LEGAL SERVICES - TAX CASES	38,269	21,822	583	4,186	150	2,500	500	-80.00%
101-175.000-807.000	ENGINEERING SERVICES - CONTRA	1,885	4,408	128	1,106	255	6,000	1,500	-75.00%
101-175.000-808.000	AUDITING SERVICES	11,589	13,935	17,435	16,709	16,065	19,000	19,000	0.00%
101-175.000-810.000	DUES AND SUBSCRIPTIONS	180	340	370	210	585	400	600	50.00%
101-175.000-850.000	INSURANCE	47,098	51,214	55,161	58,444	55,258	61,000	61,000	0.00%
101-175.000-861.000	TRAINING & SEMINARS	0	1,141	1,340	1,057	1,218	1,500	1,500	0.00%
101-175.000-955.025	MISC. - HOLIDAY RECEPTION	0	0	257	366	408	500	500	0.00%
101-175.000-955.101	MISC. - DOMESTIC HARMONY	5,000	5,000	5,000	5,000	0	6,000	6,000	0.00%
101-175.000-955.103	MISC. - EMPLOYEE RECOGNITION	0	0	0	0	0	500	0	-100.00%
101-175.000-955.106	MISC. - NEW YEAR'S EVE EVENT	0	0	0	0	14,725	0	0	0.00%
101-175.000-955.125	MISC.-FLOWERS/TREMENDOUS DAYS	0	381	0	0	0	0	0	0.00%
TOTAL ADMINISTRATIVE EXPENDITURES		159,175	168,992	153,666	155,983	136,469	173,400	186,500	7.55%



Kay Freese - Director

kfreese@cityofhillsdale.org

517-437-6443

Department Summary

The Human Resources Department is responsible for payroll processing, Federal and State tax reporting, workers' compensation, State unemployment reporting, Freedom of Information, hiring process and bargaining unit negotiations. Also, administering 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
- Begin the transition process for a new Human Resources Director.

Department Objectives

- Review and update employee handbook.
- Insure compliance with Federal and State laws.

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.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
HUMAN RESOURCES - 173		2014-2015	2015-2016	2016-2017	2017-2018	THRU	CURRENT	PROPOSED	CHANGE
						02/28/2019	2018-2019	2019-2020	
101-173.000-702.000	WAGES	0	0	0	0	18,278	30,870	75,515	144.62%
101-173.000-704.000	SICK TIME PAY	0	0	0	0	772	775	9,525	1129.03%
101-173.000-705.000	VACATION TIME PAY	0	0	0	0	1,931	3,220	11,345	252.33%
101-173.000-706.000	PERSONAL TIME PAY	0	0	0	0	386	380	1,485	290.79%
101-173.000-707.000	LONGEVITY PAY	0	0	0	0	550	550	1,100	100.00%
101-173.000-710.000	HOLIDAY AND OTHER PAY	0	0	0	0	2,643	1,350	4,540	236.30%
101-173.000-715.000	HEALTH AND LIFE INSURANCE	0	0	0	0	955	3,385	22,460	563.52%
101-173.000-716.000	RETIREMENT	0	0	0	0	1,756	2,635	7,000	165.65%
101-173.000-717.000	WORKERS' COMPENSATION	0	0	0	0	86	140	325	132.14%
101-173.000-718.000	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	100	100.00%
101-173.000-720.000	EMPLOYER'S FICA	0	0	0	0	1,732	2,760	8,000	189.86%
101-173.000-721.000	DISABILITY INSURANCE	0	0	0	0	58	185	520	181.08%
101-173.000-726.000	SUPPLIES	0	0	0	0	589	250	500	100.00%
101-173.000-801.000	CONTRACTUAL SERVICES	0	0	0	0	790	675	800	18.52%
101-173.000-860.000	TRANSPORTATION AND MILEAGE	0	0	0	0	0	0	500	100.00%
101-173.000-861.000	TRAINING & SEMINARS	0	0	0	0	0	0	1,000	100.00%
101-173.000-862.000	LODGING AND MEALS	0	0	0	0	0	0	1,000	100.00%
TOTAL HUMAN RESOURCES EXPENDITURES		0	0	0	0	30,526	47,175	145,715	208.88%



Kelly LoPresto

econdev@cityofhillsdale.org

517-437-6479

Department Summary

The Economic Development Department is staffed by Kelly LoPresto. She works in conjunction with the City Manager and Planning Department to promote Economic Development throughout the City. This office provides support to the City's Economic Development Corporation (EDC), Tax Increment Finance Authority (TIFA), City Council and all City departments as needed.

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.

Department Objectives

- Work with MEDC programs to attract new businesses to Hillsdale and to assist expansion of existing businesses.
- Assist building owners to rehabilitate historical and blighted properties to include rental rehabilitation on the upper floors.
- 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.
- Pursue funding opportunities for site assessment and remediation of contamination at industrial facilities.

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. Contractual services are for copier expenses and materials.
4. No capital outlay expenditures are planned for this fiscal year.



ECONOMIC DEVELOPMENT - 174		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
101-174.000-702.000	WAGES	0	70	810	16,998	8,759	12,850	38,230	197.51%
101-174.000-703.000	OVERTIME PAY	0	0	0	60	107	100	500	400.00%
101-174.000-704.000	SICK TIME PAY	0	0	0	438	453	435	1,355	211.49%
101-174.000-705.000	VACATION TIME PAY	0	0	0	665	344	710	2,205	210.56%
101-174.000-706.000	PERSONAL TIME PAY	0	0	0	210	163	165	510	209.09%
101-174.000-707.000	LONGEVITY PAY	0	0	0	240	480	160	480	200.00%
101-174.000-710.000	HOLIDAY AND OTHER PAY	0	0	0	1,277	669	570	2,760	384.21%
101-174.000-715.000	HEALTH AND LIFE INSURANCE	0	0	0	121	40	395	170	-56.96%
101-174.000-716.000	RETIREMENT	0	0	0	2,432	735	1,030	1,615	56.80%
101-174.000-717.000	WORKERS' COMPENSATION	0	0	0	0	45	70	120	71.43%
101-174.000-718.000	UNEMPLOYMENT INSURANCE	0	0	0	13	0	0	100	100.00%
101-174.000-720.000	EMPLOYER'S FICA	0	5	62	1,501	827	1,145	3,485	204.37%
101-174.000-721.000	DISABILITY INSURANCE	0	0	0	131	36	70	185	164.29%
101-174.000-726.000	SUPPLIES	33	0	0	933	223	150	1,000	566.67%
101-174.000-801.000	CONTRACTUAL SERVICES	74,288	65,124	55,796	20,801	374	3,250	500	-84.62%
101-174.000-801.525	CONTRACT. SERV. - RENTAL REHA	5,279	228,700	0	0	0	0	0	0.00%
101-174.000-810.000	DUES AND SUBSCRIPTIONS	0	0	0	565	620	500	650	30.00%
101-174.000-860.000	TRANSPORTATION AND MILEAGE	0	0	0	334		600	600	0.00%
101-174.000-861.000	TRAINING & SEMINARS	0	0	0	1,371	95	2,500	2,000	-20.00%
101-174.000-862.000	LODGING AND MEALS	0	0	0	408	0	600	400	-33.33%
101-174.000-905.000	PUBLISHING / NOTICES	832	324	80	80	0	100	100	0.00%
101-174.000-967.001	PROJECT COSTS - CDBG ACQUISITION	0	80,150	2,766	0	0	0	0	0.00%
101-174.000-967.002	PROJECT COSTS - CDBG BLIGHT ELMIN.	0	457,754	197,191	37,394	0	0	0	0.00%
TOTAL ECONOMIC DEVELOPMENT EXPENDITURES		80,432	832,127	256,705	85,972	13,970	25,400	56,965	124.27%



Katy Price

kprice@cityofhillsdale.org

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 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
101-215.000-702.000	WAGES	42,603	65,410	74,733	60,702	34,177	65,360	40,520	-38.00%
101-215.000-703.000	OVERTIME PAY	68	12	297	51	691	0	750	100.00%
101-215.000-704.000	SICK TIME PAY	810	1,665	5,059	2,031	872	2,260	1,435	-36.50%
101-215.000-705.000	VACATION TIME PAY	2,050	1,963	2,208	4,488	4,975	3,040	2,330	-23.36%
101-215.000-706.000	PERSONAL TIME PAY	132	990	800	896	217	850	540	-36.47%
101-215.000-707.000	LONGEVITY PAY	240	360	480	420	300	420	600	42.86%
101-215.000-710.000	HOLIDAY AND OTHER PAY	1,967	2,302	3,824	3,110	1,578	2,965	1,880	-36.59%
101-215.000-715.000	HEALTH AND LIFE INSURANCE	13,729	15,650	24,437	14,923	8,715	16,350	19,100	16.82%
101-215.000-716.000	RETIREMENT	1,492	1,780	4,446	5,922	3,180	5,780	2,450	-57.61%
101-215.000-717.000	WORKERS' COMPENSATION	164	152	136	76	190	200	225	12.50%
101-215.000-718.000	UNEMPLOYMENT INSURANCE	100	100	100	38	0	0	100	100.00%
101-215.000-720.000	EMPLOYER'S FICA	3,141	5,017	6,179	5,075	3,021	5,730	3,610	-37.00%
101-215.000-721.000	DISABILITY INSURANCE	179	285	474	378	213	380	200	-47.37%
101-215.000-726.000	SUPPLIES	1,474	2,986	2,820	4,526	1,725	4,000	3,000	-25.00%
101-215.000-734.000	POSTAGE	4,636	4,795	2,938	2,846	2,318	5,500	5,500	0.00%
101-215.000-801.000	CONTRACTUAL SERVICES	2,784	2,525	4,911	6,801	8,148	7,260	8,000	10.19%
101-215.000-810.000	DUES AND SUBSCRIPTIONS	0	215	465	240	0	500	500	0.00%
101-215.000-860.000	TRANSPORTATION AND MILEAGE	0	82	342	161	93	500	500	0.00%
101-215.000-861.000	TRAINING & SEMINARS	0	75	(300)	935	7	1,400	1,400	0.00%
101-215.000-862.000	LODGING AND MEALS	0	9	1,228	1,909	0	1,000	1,000	0.00%
101-215.000-900.000	PRINTING	3,670	3,596	2,685	0	0	3,500	3,500	0.00%
101-215.000-905.000	PUBLISHING / NOTICES	4,066	7,962	553	2,058	1,785	3,500	3,000	-14.29%
101-215.000-930.000	REPAIRS & MAINTENANCE	91	0	0	120	0	0	0	0.00%
TOTAL CITY CLERK EXPENDITURES		83,396	117,931	138,815	117,706	72,205	130,495	100,140	-23.26%



ELECTIONS - 191		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
101-191.000-702.000	WAGES	6,108	6,022	5,367	1,951	4,320	5,750	5,500	-4.35%
101-191.000-710.000	HOLIDAY AND OTHER PAY	3	2	6	2	0	0	0	0.00%
101-191.000-720.000	EMPLOYER'S FICA	109	138	125	32	57	150	150	0.00%
101-191.000-726.000	SUPPLIES	70	2,307	(1,167)	2,680	707	2,500	2,500	0.00%
101-191.000-801.000	CONTRACTUAL SERVICES	3,903	1,997	3,192	1,838	9,226	3,400	4,000	17.65%
101-191.000-860.000	TRANSPORTATION AND MILEAGE	127	147	0	0	0	0	0	0.00%
101-191.000-862.000	LODGING AND MEALS	757	603	590	318	455	750	600	-20.00%
101-191.000-905.000	PUBLISHING / NOTICES	22	468	80	0	0	0	100	100.00%
TOTAL ELECTIONS EXPENDITURES		11,099	11,684	8,193	6,821	14,765	12,550	12,850	2.39%



Peter Merritt

treasurer@cityofhillsdale.org

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.

Department Objectives

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 PILOT disbursements to other jurisdictions).
3. Contractual services are for tax software support.
4. No capital items are planned for this year.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
CITY TREASURER - 253		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	CHANGE
101-253.000-702.000	WAGES	16,123	15,887	17,764	15,910	11,740	18,500	19,010	2.76%
101-253.000-715.000	HEALTH AND LIFE INSURANCE	85	(7)	0	0	0	0	0	0.00%
101-253.000-716.000	RETIREMENT	0	0	0	12	161	50	600	1100.00%
101-253.000-717.000	WORKERS' COMPENSATION	16	40	65	55	54	75	25	-66.67%
101-253.000-720.000	EMPLOYER'S FICA	1,233	1,215	1,359	1,217	898	1,415	1,455	2.83%
101-253.000-721.000	DISABILITY INSURANCE	87	(7)	0	0	0	0	0	0.00%
101-253.000-726.000	SUPPLIES	756	768	478	753	8	800	500	-37.50%
101-253.000-734.000	POSTAGE	3,706	2,544	1,193	2,329	1,083	3,200	3,200	0.00%
101-253.000-801.000	CONTRACTUAL SERVICES	3,131	3,477	3,460	3,069	1,861	4,000	4,000	0.00%
101-253.000-810.000	DUES AND SUBSCRIPTIONS	50	50	202	140	0	150	150	0.00%
101-253.000-860.000	TRANSPORTATION AND MILEAGE	143	125	274	81	170	500	500	0.00%
101-253.000-861.000	TRAINING & SEMINARS	1,275	560	695	205	205	700	700	0.00%
101-253.000-862.000	LODGING AND MEALS	350	423	384	32	0	500	500	0.00%
101-253.000-900.000	PRINTING	418	508	1,467	477	520	1,000	1,200	20.00%
101-253.000-964.000	REFUNDS AND REBATES	103,001	119,936	102,740	97,197	35,505	115,000	120,000	4.35%
TOTAL CITY TREASURER EXPENDITURES		130,374	145,519	130,081	121,477	52,205	145,890	151,840	4.08%



Bonnie Tew - Director

finance@cityofhillsdale.org

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 Departments 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

- To 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.
- Monitor cost to reduce waste and maximize productivity and efficiency.
- Review daily, weekly, and monthly processes for efficiencies and cost savings.

Department Objectives

- Complete requirements for Government Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting.
- Review and update cash handling policies and procedures.
- Optimize use of online banking services.
- Optimize use of BS&A software for budgets and reporting.
- Develop procedures for each staff member's daily tasks.

Budget Summary

1. Personnel consist of two (2) full-time employees.
2. Operating expenses include general office supplies, training, and dues for Michigan Government Faineance 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	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	CHANGE
101-219.000-702.000	WAGES	55,108	55,202	46,302	39,065	34,034	58,750	115,445	96.50%
101-219.000-703.000	OVERTIME PAY	0	0	0	541	1,729	1,000	2,000	100.00%
101-219.000-704.000	SICK TIME PAY	1,488	1,488	831	918	949	1,950	3,815	95.64%
101-219.000-705.000	VACATION TIME PAY	6,450	6,450	4,794	4,188	3,209	2,555	4,630	81.21%
101-219.000-706.000	PERSONAL TIME PAY	744	744	415	424	744	730	1,430	95.89%
101-219.000-707.000	LONGEVITY PAY	1,100	1,100	1,100	1,100	550	550	1,100	100.00%
101-219.000-710.000	HOLIDAY AND OTHER PAY	3,581	4,364	2,635	1,660	2,079	2,045	4,640	126.89%
101-219.000-715.000	HEALTH AND LIFE INSURANCE	13,752	13,709	14,264	15,613	9,226	15,470	34,440	122.62%
101-219.000-716.000	RETIREMENT	3,032	2,123	3,738	7,200	1,283	5,955	11,240	88.75%
101-219.000-717.000	WORKERS' COMPENSATION	305	259	284	225	109	260	400	53.85%
101-219.000-718.000	UNEMPLOYMENT INSURANCE	100	100	50	25	0	0	200	100.00%
101-219.000-720.000	EMPLOYER'S FICA	4,743	4,877	3,904	3,419	3,090	5,170	9,975	92.94%
101-219.000-721.000	DISABILITY INSURANCE	251	358	358	404	233	200	610	205.00%
101-219.000-726.000	SUPPLIES	614	149	156	254	447	250	500	100.00%
101-219.000-801.000	CONTRACTUAL SERVICES	1,284	3,080	1,365	4,808	630	2,500	1,000	-60.00%
101-219.000-810.000	DUES AND SUBSCRIPTIONS	325	335	170	545	170	375	500	33.33%
101-219.000-860.000	TRANSPORTATION AND MILEAGE	72	307	241	120	0	300	400	33.33%
101-219.000-861.000	TRAINING & SEMINARS	0	300	0	592	0	400	500	25.00%
101-219.000-862.000	LODGING AND MEALS	0	0	478	0	0	250	500	100.00%
TOTAL FINANCE EXPENDITURES		92,949	94,945	81,085	81,101	58,482	98,710	193,325	95.85%

Assessing, Code Enforcement & Planning



Kimberly Thomas - Assessor

kthomas@cityofhillsdale.org

517-437-6456

Department Summary

This consolidated department is responsible for most property-related functions of the City, including assessment of real and personal property for taxation and enforcement of Building and Zoning codes, including the International Property Maintenance Code (IPMC). The City's state certified assessor employs computer-assisted mass appraisal (CAMA) software to identify, track changes in ownership and annually determine the value of assessable property. It is the assessor's responsibility to represent the city in the Michigan Tax Tribunal in the event of an appeal. The planning and zoning administrator works with the planning commission to develop the City's master plan for future development and to enforce and recommend updates to city ordinances and the zoning map as needed to best meet the goals and objectives identified in the plan. They also review plans for issuance of Zoning Compliance permits prior to construction and enforce the property maintenance, fence, sign and zoning ordinances. As the department head, the assessor is considered the code official under the IPMC with the zoning and planning administrator acting as her designee for enforcement of the Code. Through Use and Occupancy Permits, the department schedules inspections to verify compliance with the IPMC in coordination with fire department personnel. The department also works with the police and other departments to ensure enforcement and compliance with other sections of the municipal code, including clearance of snow from sidewalks, lawn mowing and removal of solid waste. In addition, the department works with the economic development office to identify eligible properties for tax abatements, as well as various state and federal grants for blight elimination and economic development.

Department Goals

- Physically inspect at least 20% of properties to ensure accuracy of assessments.
- Review computerized records and digital maps for accuracy.
- Review and update ordinances as needed.

Department Objectives

- Work with TIFA, EDC, and EDP to identify properties for redevelopment; identify and educate property owners about available property tax abatements, grants and incentives to encourage development and rehabilitation of blighted properties.
- Better the aesthetics and quality of life for residents and visitors to the city through effective code enforcement.

Budget Summary

1. Personnel Services cover wages and benefits for two (3) full time employees: the Assessor/Code Official, the Planning & Zoning Administrator, and an Assessing Technician.
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, office equipment leases, and repair and maintenance of blighted properties (reimbursed through tax liens).

Assessing, Code Enforcement & Planning



ASSESSING - 209		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
101-209.000-702.000	WAGES	62,607	59,411	59,335	77,978	42,880	78,055	97,000	24.27%
101-209.000-703.000	OVERTIME PAY	0	0	0	181	0	0	0	0.00%
101-209.000-704.000	SICK TIME PAY	1,000	1,000	1,530	1,403	2,011	2,720	3,300	21.32%
101-209.000-705.000	VACATION TIME PAY	3,378	2,500	3,316	2,012	3,865	4,420	4,200	-4.98%
101-209.000-706.000	PERSONAL TIME PAY	1,128	1,000	0	986	1,544	1,020	1,200	17.65%
101-209.000-707.000	LONGEVITY PAY	120	240	360	780	780	780	480	-38.46%
101-209.000-710.000	HOLIDAY AND OTHER PAY	4,300	4,143	4,046	5,196	3,851	3,570	4,300	20.45%
101-209.000-715.000	HEALTH AND LIFE INSURANCE	85	149	170	7,974	5,960	35,140	6,640	-81.10%
101-209.000-716.000	RETIREMENT	3,043	2,185	3,530	7,440	4,379	6,740	9,840	45.99%
101-209.000-717.000	WORKERS' COMPENSATION	394	609	469	378	584	530	465	-12.26%
101-209.000-718.000	UNEMPLOYMENT INSURANCE	100	100	50	38	0	0	200	100.00%
101-209.000-720.000	EMPLOYER'S FICA	5,476	5,179	5,192	6,645	4,120	6,930	8,450	21.93%
101-209.000-721.000	DISABILITY INSURANCE	361	361	361	456	342	480	585	21.88%
101-209.000-726.000	SUPPLIES	638	1,308	1,216	2,205	391	1,800	500	-72.22%
101-209.000-734.000	POSTAGE	1,965	1,761	2,341	1,933	1,197	2,500	2,500	0.00%
101-209.000-801.000	CONTRACTUAL SERVICES	30,653	12,665	7,295	7,187	5,090	30,000	50,000	66.67%
101-209.000-810.000	DUES AND SUBSCRIPTIONS	422	420	960	565	398	775	415	-46.45%
101-209.000-860.000	TRANSPORTATION AND MILEAGE	424	214	636	364	146	1,000	500	-50.00%
101-209.000-861.000	TRAINING & SEMINARS	235	225	729	430	498	1,000	600	-40.00%
101-209.000-862.000	LODGING AND MEALS	370	84	397	486	297	1,000	1,000	0.00%
101-209.000-905.000	PUBLISHING / NOTICES	480	1,763	839	469	0	750	500	-33.33%
TOTAL ASSESSING EXPENDITURES		117,179	95,317	92,772	125,106	78,333	179,210	192,675	7.51%

Assessing, Code Enforcement & Planning



CODE ENFORCEMENT - 372	ACTIVITY	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY THRU 02/28/2019	BUDGET		% OF CHANGE
							CURRENT 2018-2019	PROPOSED 2019-2020	
101-372.000-702.000	WAGES	28,969	30,870	31,383	0	0	0	0	0.00%
101-372.000-704.000	SICK TIME PAY	128	336	261	0	0	0	0	0.00%
101-372.000-705.000	VACATION TIME PAY	256	1,664	914	0	0	0	0	0.00%
101-372.000-706.000	PERSONAL TIME PAY	384	128	392	0	0	0	0	0.00%
101-372.000-707.000	LONGEVITY PAY	240	240	360	0	0	0	0	0.00%
101-372.000-710.000	HOLIDAY AND OTHER PAY	2,133	2,728	2,805	0	0	0	0	0.00%
101-372.000-715.000	HEALTH AND LIFE INSURANCE	85	149	170	0	0	0	0	0.00%
101-372.000-716.000	RETIREMENT	1,578	1,127	1,817	0	0	0	0	0.00%
101-372.000-717.000	WORKERS' COMPENSATION	134	77	144	0	0	0	0	0.00%
101-372.000-718.000	UNEMPLOYMENT INSURANCE	100	100	50	0	0	0	0	0.00%
101-372.000-720.000	EMPLOYER'S FICA	2,410	2,682	2,635	0	0	0	0	0.00%
101-372.000-721.000	DISABILITY INSURANCE	185	191	185	0	0	0	0	0.00%
101-372.000-726.000	SUPPLIES	251	137	201	0	0	0	0	0.00%
101-372.000-801.000	CONTRACTUAL SERVICES	2,554	1,143	2,336	105	1,201	0	0	0.00%
101-372.000-801.372	CONTRACTUAL SERVICES - CODE ENFORCEMENT	0	0	0	2,037	4,466	30,000	30,000	0.00%
101-372.000-810.000	DUES AND SUBSCRIPTIONS	0	0	126	0	0	0	0	0.00%
101-372.000-860.000	TRANSPORTATION AND MILEAGE	47	0	0	0	0	0	0	0.00%
101-372.000-861.000	TRAINING & SEMINARS	430	0	150	0	0	0	0	0.00%
101-372.000-862.000	LODGING AND MEALS	15	0	10	0	0	0	0	0.00%
TOTAL CODE ENFORCEMENT EXPENDITURES		39,899	41,572	43,939	2,142	5,667	30,000	30,000	0.00%

Assessing, Code Enforcement & Planning



PLANNING - 400		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
101-400.000-702.000	WAGES	33,906	37,515	37,069	58,073	33,405	57,890	45,000	-22.27%
101-400.000-703.000	OVERTIME PAY	0	0	0	248	15	0	0	0.00%
101-400.000-704.000	SICK TIME PAY	462	385	1,727	1,247	1,113	1,940	1,500	-22.68%
101-400.000-705.000	VACATION TIME PAY	923	1,231	628	2,857	969	2,590	2,500	-3.47%
101-400.000-706.000	PERSONAL TIME PAY	538	308	314	758	723	725	575	-20.69%
101-400.000-707.000	LONGEVITY PAY	120	240	360	720	480	640	480	-25.00%
101-400.000-710.000	HOLIDAY AND OTHER PAY	1,577	2,134	2,069	4,074	3,126	2,545	2,000	-21.41%
101-400.000-715.000	HEALTH AND LIFE INSURANCE	17,159	17,099	18,032	17,046	11,659	20,065	19,270	-3.96%
101-400.000-716.000	RETIREMENT	1,841	1,317	2,126	4,936	3,172	4,875	6,745	38.36%
101-400.000-717.000	WORKERS' COMPENSATION	593	609	400	468	265	950	450	-52.63%
101-400.000-718.000	UNEMPLOYMENT INSURANCE	100	100	50	38	0	0	100	100.00%
101-400.000-720.000	EMPLOYER'S FICA	2,612	2,902	2,894	4,853	2,831	5,075	3,970	-21.77%
101-400.000-721.000	DISABILITY INSURANCE	204	216	222	276	225	340	275	-19.12%
101-400.000-726.000	SUPPLIES	257	316	21	399	31	1,000	500	-50.00%
101-400.000-801.000	CONTRACTUAL SERVICES	425	1,988	1,463	663	500	2,500	2,500	0.00%
101-400.000-810.000	DUES AND SUBSCRIPTIONS	2,427	2,427	2,624	2,422	2,242	2,600	2,600	0.00%
101-400.000-860.000	TRANSPORTATION AND MILEAGE	429	340	226	566	461	1,000	1,000	0.00%
101-400.000-861.000	TRAINING & SEMINARS	1,950	275	290	675	703	1,000	1,000	0.00%
101-400.000-862.000	LODGING AND MEALS	0	14	203	757	950	1,000	1,000	0.00%
101-400.000-905.000	PUBLISHING / NOTICES	1,277	1,258	534	1,301	1	2,000	1,500	-25.00%
TOTAL PLANNING EXPENDITURES		66,800	70,674	71,252	102,377	62,871	108,735	92,965	-14.50%



Ginger Moore - Manager

Hillsdale_airport@cityofhillsdale.org

517-797-4833

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.
- Prepare for Phase 2 of parallel taxiway as stated in AIP.
- Prepare for a new fuel farm.
- Improve fuel sales.

Department Objectives

- Continue to assist in the ongoing expansion projects.
- Promote marketing for new terminal complex.
- Maintain efficiency on grounds maintenance and building maintenance.

Budget Summary

1. Personnel consist of one (1) part-time Airport Manager and one (1) full-time Maintenance Technician.
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



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
AIRPORT - 295		2014-2015	2015-2016	2016-2017	2017-2018	THRU	CURRENT	PROPOSED	CHANGE
						02/28/2019	2018-2019	2019-2020	
101-295.000-702.000	WAGES	369	2,454	220	42,213	34,900	63,980	55,590	-13.11%
101-295.000-703.000	OVERTIME PAY	0	260	0	3,524	3,343	3,500	5,000	42.86%
101-295.000-704.000	SICK TIME PAY	0	0	0	298	345	1,050	1,085	3.33%
101-295.000-705.000	VACATION TIME PAY	0	0	0	0	132	660	1,350	104.55%
101-295.000-706.000	PERSONAL TIME PAY	0	0	0	242	132	395	400	1.27%
101-295.000-710.000	HOLIDAY AND OTHER PAY	0	0	0	967	1,511	1,380	1,420	2.90%
101-295.000-715.000	HEALTH AND LIFE INSURANCE	0	0	0	8,751	8,942	15,470	15,170	-1.94%
101-295.000-716.000	RETIREMENT	0	0	0	1,951	2,049	1,240	2,460	98.39%
101-295.000-717.000	WORKERS' COMPENSATION	(1,315)	6	72	64	1,790	1,550	750	-51.61%
101-295.000-720.000	EMPLOYER'S FICA	26	203	16	3,524	3,029	5,430	4,470	-17.68%
101-295.000-721.000	DISABILITY INSURANCE	0	0	0	0	0	250	295	18.00%
101-295.000-725.000	FRINGE BENEFITS - ALLOCATED	264	608	122	0	62	0	0	0.00%
101-295.000-726.000	SUPPLIES	469	6,703	1,990	1,310	1,632	2,500	2,500	0.00%
101-295.000-740.000	FUEL AND LUBRICANTS	0	36	3,113	12,984	5,332	3,500	6,500	85.71%
101-295.000-801.000	CONTRACTUAL SERVICES	63,957	74,455	132,362	44,378	6,661	8,900	8,700	-2.25%
101-295.000-810.000	DUES AND SUBSCRIPTIONS	70	70	200	305	584	100	250	150.00%
101-295.000-850.000	INSURANCE	6,651	5,564	5,626	6,271	3,531	5,500	6,500	18.18%
101-295.000-860.000	TRANSPORTATION AND MILEAGE	0	0	0	121	0	50	0	-100.00%
101-295.000-861.000	TRAINING & SEMINARS	0	150	0	0	225	1,000	500	-50.00%
101-295.000-862.000	LODGING AND MEALS	0	0	0	276	0	0	0	0.00%
101-295.000-920.000	UTILITIES	16,186	13,944	12,735	13,154	5,177	13,000	12,500	-3.85%
101-295.000-925.000	TELEPHONE	787	1,831	1,811	2,021	890	2,000	1,600	-20.00%
101-295.000-930.000	REPAIRS & MAINTENANCE	5,463	23,747	7,844	8,048	3,580	7,000	7,000	0.00%
101-295.000-940.000	EQUIPMENT RENTAL	233	446	171	0	809	0	1,000	100.00%
TOTAL AIRPORT EXPENDITURES		93,160	130,477	166,282	150,402	84,656	138,455	135,040	-2.47%



Scott Hephner - Chief

shephner@cityofhillsdale.org

517-437-6460

Department Summary

The Hillsdale City Police Department consists of a Chief, four (4) sergeants, one (1) Detective, seven (7) Patrol Officers, one (1) Administrative Assistant, one (1) Records Manager/Dispatcher, two (2) part-time Police Officers, eight (8) Reserve Officers, one (1) full-time and one (1) part-time Crossing Guard.

The Hillsdale Police Department handled 6,196 complaints in 2018 with 743 of them being criminal complaints resulting in 403 arrest charges. 79 of the criminal cases were Narcotics complaints.

Department Goals

- Maintain Narcotics enforcement as a priority.
- Maintain a presence inside our local schools and foster positive contacts with the students.

Department Objectives

- Through enforcement, reduce the amount of 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.

Budget Summary

1. Personnel services reflects thirteen (13) full-time Police Officers, two (2) part-time Police Officers, two (2) full-time support staff, one (1) full-time and one (1) part-time Crossing Guard.
2. Operating expenses include supplies, training/education, vehicle operation, uniforms and cleaning. We will be replacing body armor for seven (7) officers this year. RMEF (Revolving Mobile Equipment Fund) payments are \$0.75 per mile.
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, Redaction software maintenance.
4. Capital outlay request: new portable and mobile radios to replace aging obsolete models. New Tasers to meet manufacturer's requirements for providing liability insurance certificate.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
POLICE - 301		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	CHANGE
101-301.000-702.000	WAGES	580,460	624,062	632,655	646,407	396,911	661,000	662,000	0.15%
101-301.000-703.000	OVERTIME PAY	57,767	40,957	41,911	50,726	36,021	50,000	50,000	0.00%
101-301.000-704.000	SICK TIME PAY	34,945	17,375	19,833	27,248	27,112	29,000	21,000	-27.59%
101-301.000-705.000	VACATION TIME PAY	52,312	42,569	49,562	51,428	34,981	52,500	50,000	-4.76%
101-301.000-706.000	PERSONAL TIME PAY	6,451	7,820	7,829	8,250	8,700	8,500	8,600	1.18%
101-301.000-707.000	LONGEVITY PAY	11,880	10,500	11,200	11,400	12,765	12,215	10,830	-11.34%
101-301.000-710.000	HOLIDAY AND OTHER PAY	44,907	50,020	48,816	49,451	37,080	52,395	50,800	-3.04%
101-301.000-715.000	HEALTH AND LIFE INSURANCE	167,918	172,597	174,273	186,804	129,606	223,290	215,770	-3.37%
101-301.000-716.000	RETIREMENT	128,196	142,016	155,720	192,920	126,587	195,000	212,915	9.19%
101-301.000-717.000	WORKERS' COMPENSATION	18,799	19,569	15,475	13,597	12,956	14,665	15,050	2.63%
101-301.000-718.000	UNEMPLOYMENT INSURANCE	1,500	1,400	700	375	0	0	1,450	100.00%
101-301.000-720.000	EMPLOYER'S FICA	12,797	12,132	12,620	13,844	9,252	15,150	15,900	4.95%
101-301.000-721.000	DISABILITY INSURANCE	2,900	3,526	3,437	3,639	2,688	4,000	4,100	2.50%
101-301.000-726.000	SUPPLIES	8,670	8,981	6,901	8,345	5,176	9,000	9,000	0.00%
101-301.000-742.000	CLOTHING / UNIFORMS	10,812	6,558	9,351	6,697	6,230	9,300	15,000	61.29%
101-301.000-801.000	CONTRACTUAL SERVICES	5,139	5,421	12,157	19,552	12,365	12,850	14,735	14.67%
101-301.000-810.000	DUES AND SUBSCRIPTIONS	666	348	348	348	404	600	600	0.00%
101-301.000-850.301	INSURANCE - POLICE	8,946	16,765	15,204	13,213	12,944	13,500	15,500	14.81%
101-301.000-860.000	TRANSPORTATION AND MILEAGE	170	57	78	235	446	500	500	0.00%
101-301.000-861.000	TRAINING & SEMINARS	2,205	1,958	3,170	1,524	1,050	4,200	4,200	0.00%
101-301.000-861.005	STATE TRAINING FUNDS	3,705	940	3,690	1,624	1,700	3,000	3,000	0.00%
101-301.000-862.000	LODGING AND MEALS	598	896	539	1,144	121	1,200	1,200	0.00%
101-301.000-900.000	PRINTING	885	3,228	515	821	118	1,000	1,000	0.00%
101-301.000-905.000	PUBLISHING / NOTICES	817	0	0	0	0	300	300	0.00%
101-301.000-925.000	TELEPHONE	570	0	0	0	0	0	0	0.00%
101-301.000-930.000	REPAIRS & MAINTENANCE	1,292	251	2,121	848	1,280	3,000	3,000	0.00%
101-301.000-940.000	EQUIPMENT RENTAL	68,423	80,552	76,130	72,477	42,890	80,000	80,000	0.00%
101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS	1,313	0	88	0	523	2,000	2,000	0.00%
101-301.000-955.222	MISC - SHOTS & TRAINING	0	0	148	148	0	200	200	0.00%
101-301.000-955.301	LOCAL GRANT PURCHASES	0	0	0	700	430	0	0	0.00%
101-301.000-970.000	CAPITAL OUTLAY	0	0	35,032	10,475	0	0	0	0.00%
TOTAL POLICE EXPENDITURES		1,235,043	1,270,498	1,339,503	1,394,240	920,336	1,458,365	1,468,650	0.71%



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, one (1) Engineer and seventeen (17) part-time (on-call) firefighters. The department is licensed as a medical first responder agency and staff is trained in ice rescue, hazardous materials operations, confined space rescue, vehicle extrications as well as up to date firefighting tactics.

The Fire Department responded to 1,332 calls for service in 2018. There were 1,085 Fire, Rescue/Medical, Hazardous Condition and Alarm related calls and 247 service calls which include Inspections, Investigations and other duties.

Department Goals

- To acquire and maintain needed equipment.
- Continue to allow personnel to train to the medical level to EMT.

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.

Budget Summary

1. Personnel service reflects three (3) full-time employees, one (1) shared Chief with Police Department and seventeen (17) 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 and SCBA Harness Systems test and inspection. All of which are required by OSHA and NFPA. Desire to include annual pump maintenance.
4. Capital outlay request: Minitor VI pagers, washer & dryer meeting NFPA requirements and replace steel exterior doors.

Fire



FIRE - 336		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY THRU 02/28/2019	BUDGET CURRENT 2018-2019	BUDGET PROPOSED 2019-2020	% OF CHANGE
101-336.000-702.000	WAGES	179,438	175,808	162,962	133,369	101,703	161,455	166,875	3.36%
101-336.000-702.336	WAGES - PART-TIME FIREFIGHTER	51,670	64,121	34,687	33,193	22,640	35,000	40,000	14.29%
101-336.000-703.000	OVERTIME PAY	20,478	24,073	21,218	40,191	37,002	30,000	35,000	16.67%
101-336.000-704.000	SICK TIME PAY	8,105	2,685	7,663	2,069	3,169	2,650	3,720	40.38%
101-336.000-705.000	VACATION TIME PAY	20,445	16,172	22,452	9,649	9,732	14,395	14,890	3.44%
101-336.000-706.000	PERSONAL TIME PAY	3,263	6,621	4,494	2,445	3,788	4,240	4,405	3.89%
101-336.000-707.000	LONGEVITY PAY	4,100	4,200	4,300	2,200	2,200	2,750	2,750	0.00%
101-336.000-710.000	HOLIDAY AND OTHER PAY	9,842	15,931	11,674	7,642	3,603	7,915	8,560	8.15%
101-336.000-715.000	HEALTH AND LIFE INSURANCE	57,457	53,838	38,142	28,615	19,646	40,945	39,795	-2.81%
101-336.000-716.000	RETIREMENT	19,650	18,467	20,464	20,352	16,068	27,400	33,010	20.47%
101-336.000-717.000	WORKERS' COMPENSATION	11,531	11,642	9,724	8,748	5,951	10,000	7,975	-20.25%
101-336.000-718.000	UNEMPLOYMENT INSURANCE	400	400	200	100	0	0	350	0.00%
101-336.000-720.000	EMPLOYER'S FICA	6,287	7,317	5,724	5,734	4,137	6,120	6,230	1.80%
101-336.000-721.000	DISABILITY INSURANCE	754	1,128	1,228	497	500	1,025	1,065	3.90%
101-336.000-726.000	SUPPLIES	7,074	6,984	8,874	5,796	5,984	6,000	8,000	33.33%
101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	720	1,420	1,041	630	318	1,000	1,000	0.00%
101-336.000-740.000	FUEL AND LUBRICANTS	3,942	2,868	3,290	4,708	3,215	3,875	5,000	29.03%
101-336.000-742.000	CLOTHING / UNIFORMS	5,475	2,472	4,562	2,707	237	3,800	3,800	0.00%
101-336.000-801.000	CONTRACTUAL SERVICES	2,397	5,632	5,918	4,936	3,691	5,000	6,200	24.00%
101-336.000-810.000	DUES AND SUBSCRIPTIONS	629	200	285	200	0	400	300	-25.00%
101-336.000-850.000	INSURANCE	9,696	10,535	9,953	8,616	10,295	11,000	13,000	18.18%
101-336.000-860.000	TRANSPORTATION AND MILEAGE	67	124	114	0	0	300	200	-33.33%
101-336.000-861.000	TRAINING & SEMINARS	1,913	2,300	488	1,220	546	3,500	3,800	8.57%
101-336.000-862.000	LODGING AND MEALS	0	70	0	0	0	300	300	0.00%
101-336.000-865.000	INTEREST EXPENSE	0	0	0	12,244	5,708	11,135	10,000	-10.19%
101-336.000-905.000	PUBLISHING / NOTICES	0	0	119	0	0	100	100	0.00%
101-336.000-920.000	UTILITIES	11,540	8,864	9,373	17,439	6,446	10,000	10,000	0.00%
101-336.000-930.000	REPAIRS & MAINTENANCE	18,177	5,791	20,549	6,596	6,949	15,000	15,000	0.00%
101-336.000-955.221	MISC - PHYSICAL EXAMINATIONS	476	204	264	176	0	750	750	0.00%
101-336.000-955.222	MISC - SHOTS & TRAINING	625	0	0	691	395	500	500	0.00%
101-336.000-955.336	LOCAL GRANT PURCHASES	1,623	0	9,568	19,930	791	0	0	0.00%
101-336.000-970.000	CAPITAL OUTLAY	6,651	35,813	0	447,048	0	0	0	0.00%
TOTAL FIRE EXPENDITURES		464,425	485,680	419,330	827,741	274,714	416,555	442,575	6.25%



Jake Hammel - Director

jhammel@cityofhillsdale.org

517-437-6491

Department Summary

The Public Services Department consists of a Director, Administrative Assistant, City Forester, Foreman, two (2) Mechanics, six (6) Service employees, and three (3) seasonal 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, 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

- Complete reconstruction of Garden, Mead, Vine, and Rippon Streets.
- Complete repaving of Hallett Street from Reading Ave to City Limits.
- Chip seal and fog approximately 3-5 miles of city streets.
- Continue to maintain and elevate the condition of all city streets.

Budget Summary

1. Personnel consist of a Director, Secretary, full-time and seasonal employees totaling 11,176 man-hours.
2. Operating expenses include; supplies, employee training, uniforms, publishing, utilities, CDL licensing, repairs and maintenance, drug and alcohol testing, solid waste bags, equipment rental and professional dues and subscriptions.
3. Contractual services consist of; engineering, lawn maintenance, compost site maintenance (turning, screening, and site grading), city hall cleaning, maintenance, and library maintenance.
4. Capital outlay requests for **Public Services** are as follows; Replace City Hall Chiller, Repair third floor ceiling and walls of City Hall along with bathroom flooring. Phase 1 Lowering of the Millpond Dam. 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.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
PUBLIC SERVICES - 441		2014-2015	2015-2016	2016-2017	2017-2018	THRU	CURRENT	PROPOSED	CHANGE
						02/28/2019	2018-2019	2019-2020	
101-441.000-702.000	WAGES	101,443	118,008	105,582	107,302	77,659	116,785	122,375	4.79%
101-441.000-703.000	OVERTIME PAY	2,429	2,890	1,870	1,430	1,215	3,000	2,500	-16.67%
101-441.000-704.000	SICK TIME PAY	3,278	8,309	1,359	1,704	1,491	2,170	2,280	5.07%
101-441.000-705.000	VACATION TIME PAY	8,033	14,244	7,332	10,639	4,728	8,040	8,460	5.22%
101-441.000-706.000	PERSONAL TIME PAY	1,157	1,272	1,281	1,283	1,087	1,255	1,315	4.78%
101-441.000-707.000	LONGEVITY PAY	2,200	2,200	2,000	2,100	1,100	2,200	2,200	0.00%
101-441.000-710.000	HOLIDAY AND OTHER PAY	3,962	4,407	4,808	5,238	4,408	4,390	4,605	4.90%
101-441.000-715.000	HEALTH AND LIFE INSURANCE	30,872	34,938	32,296	30,383	20,716	35,140	34,440	-1.99%
101-441.000-716.000	RETIREMENT	4,345	3,399	5,423	9,184	5,742	8,550	11,895	39.12%
101-441.000-717.000	WORKERS' COMPENSATION	668	755	563	469	148	650	535	-17.69%
101-441.000-718.000	UNEMPLOYMENT INSURANCE	200	200	100	50	0	0	200	100.00%
101-441.000-720.000	EMPLOYER'S FICA	8,359	10,482	8,534	8,986	6,366	10,545	9,360	-11.24%
101-441.000-721.000	DISABILITY INSURANCE	458	399	531	531	398	575	625	8.70%
101-441.000-725.000	FRINGE BENEFITS - ALLOCATED	12,209	8,803	16,458	14,138	8,968	15,455	14,410	-6.76%
101-441.000-726.000	SUPPLIES	11,812	9,297	12,657	13,296	5,070	10,000	10,000	0.00%
101-441.000-742.000	CLOTHING / UNIFORMS	2,337	1,567	1,358	1,828	1,309	1,300	2,000	53.85%
101-441.000-801.000	CONTRACTUAL SERVICES	43,235	32,732	33,883	21,899	16,961	28,640	23,040	-19.55%
101-441.000-810.000	DUES AND SUBSCRIPTIONS	874	979	1,217	2,211	244	1,080	1,585	46.76%
101-441.000-860.000	TRANSPORTATION AND MILEAGE	13	0	0	505	136	500	500	0.00%
101-441.000-861.000	TRAINING & SEMINARS	413	2,305	2,025	1,298	475	3,975	3,975	0.00%
101-441.000-862.000	LODGING AND MEALS	601	760	619	1,718	24	1,500	1,500	0.00%
101-441.000-905.000	PUBLISHING / NOTICES	314	833	343	547	244	600	600	0.00%
101-441.000-920.000	UTILITIES	7,433	5,890	6,012	5,786	3,707	5,500	5,500	0.00%
101-441.000-930.000	REPAIRS & MAINTENANCE	138	0	270	284	0	1,500	750	-50.00%
101-441.000-940.000	EQUIPMENT RENTAL	11,852	6,987	957	3,008	729	6,000	4,000	-33.33%
101-441.000-955.441	MISCELLANEOUS - SHOE ALLOWANCE	241	750	432	615	727	750	3,000	300.00%
101-441.000-955.517	MISC - SOLID WASTE COUPONS	3,663	0	0	0	0	0	0	0.00%
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	652	1,367	985	1,073	626	1,000	1,000	0.00%
TOTAL PUBLIC SERVICES EXPENDITURES		263,191	273,773	248,895	247,505	164,278	271,100	272,650	0.57%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
		2014-2015	2015-2016	2016-2017	2017-2018	THRU	CURRENT	PROPOSED	CHANGE
BUILDINGS AND GROUNDS - 265						02/28/2019	2018-2019	2019-2020	
101-265.000-702.000	WAGES	13,614	12,182	15,201	14,114	27,973	18,490	25,000	35.21%
101-265.000-703.000	OVERTIME PAY	63	360	199	63	1,315	250	250	0.00%
101-265.000-716.000	RETIREMENT	0	0	0	0	117	0	0	0.00%
101-265.000-717.000	WORKERS' COMPENSATION	1,189	1,236	474	430	978	610	440	-27.87%
101-265.000-720.000	EMPLOYER'S FICA	1,003	914	1,129	1,047	2,116	1,435	1,930	34.49%
101-265.000-725.000	FRINGE BENEFITS - ALLOCATED	6,816	6,751	8,219	7,993	9,114	12,240	16,895	38.03%
101-265.000-726.000	SUPPLIES	5,268	8,005	4,562	3,086	3,466	7,000	7,000	0.00%
101-265.000-801.000	CONTRACTUAL SERVICES	20,235	25,347	18,618	26,124	13,717	33,720	35,345	4.82%
101-265.000-801.790	CONTRACTUAL SRV-MITCHELL BLDG	51	2,273	0	938	0	0	0	0.00%
101-265.000-850.000	INSURANCE	0	0	0	100	0	0	0	0.00%
101-265.000-920.000	UTILITIES	32,723	25,827	29,450	30,152	18,300	28,000	28,000	0.00%
101-265.000-925.000	TELEPHONE	16,746	16,968	16,585	10,910	6,736	15,000	10,000	-33.33%
101-265.000-930.000	REPAIRS & MAINTENANCE	4,438	5,829	17,335	6,061	7,188	10,000	12,000	20.00%
101-265.000-940.000	EQUIPMENT RENTAL	6,058	7,078	4,551	4,769	2,301	5,000	5,000	0.00%
101-265.000-957.000	PROPERTY TAXES	440	219	135	1,067	3,861	0	1,000	100.00%
TOTAL BUILDINGS AND GROUNDS EXPENDITURES		108,644	112,989	116,458	106,854	97,182	131,745	142,860	8.44%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
		2014-2015	2015-2016	2016-2017	2017-2018	THRU	CURRENT	PROPOSED	CHANGE
PARKING LOTS - 266						02/28/2019	2018-2019	2019-2020	
101-266.000-702.000	WAGES	12,509	2,399	3,226	4,365	3,493	10,600	10,085	-4.86%
101-266.000-703.000	OVERTIME PAY	1,196	1,104	696	1,630	738	1,000	1,000	0.00%
101-266.000-716.000	RETIREMENT	0	0	0	0	56	0	0	0.00%
101-266.000-720.000	EMPLOYER'S FICA	980	251	276	431	294	885	850	-3.95%
101-266.000-725.000	FRINGE BENEFITS - ALLOCATED	6,328	1,899	2,162	3,358	2,886	7,580	6,750	-10.95%
101-266.000-726.000	SUPPLIES	14,898	1,855	1,403	1,612	805	2,000	2,000	0.00%
101-266.000-801.000	CONTRACTUAL SERVICES	5,696	3,482	2,442	6,360	26,190	33,350	33,500	0.45%
101-266.000-920.000	UTILITIES	4,255	3,627	2,820	2,654	1,384	4,000	3,000	-25.00%
101-266.000-940.000	EQUIPMENT RENTAL	9,611	3,565	2,738	4,583	3,469	3,500	3,800	8.57%
101-266.000-970.000	CAPITAL OUTLAY	0	0	0	0	828	0	0	0.00%
TOTAL PARKING LOTS EXPENDITURES		55,473	18,182	15,763	24,993	40,143	62,915	60,985	-3.07%
CEMETERIES - 276									
101-276.000-702.000	WAGES	26,638	31,434	33,224	24,601	16,644	30,050	31,290	4.13%
101-276.000-703.000	OVERTIME PAY	1,582	1,009	711	1,195	503	1,500	1,500	0.00%
101-276.000-716.000	RETIREMENT	0	0	0	0	80	0	0	0.00%
101-276.000-717.000	WORKERS' COMPENSATION	0	0	0	698	(82)	930	0	-100.00%
101-276.000-720.000	EMPLOYER'S FICA	2,059	2,335	2,472	1,875	1,227	2,415	2,510	3.93%
101-276.000-725.000	FRINGE BENEFITS - ALLOCATED	13,971	15,550	16,889	15,178	12,554	20,610	21,945	6.48%
101-276.000-726.000	SUPPLIES	13,358	6,020	5,752	2,904	1,283	5,000	3,500	-30.00%
101-276.000-801.000	CONTRACTUAL SERVICES	12,242	16,127	20,245	12,153	9,539	20,610	24,705	19.87%
101-276.000-920.000	UTILITIES	847	746	620	550	569	750	900	20.00%
101-276.000-930.000	REPAIRS & MAINTENANCE	63	506	0	1	0	500	500	0.00%
101-276.000-940.000	EQUIPMENT RENTAL	35,124	45,924	36,209	20,026	16,013	40,000	38,000	-5.00%
TOTAL CEMETERIES EXPENDITURES		105,884	119,651	116,122	79,181	58,330	122,365	124,850	2.03%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
		2014-2015	2015-2016	2016-2017	2017-2018	THRU	CURRENT	PROPOSED	CHANGE
STREET LIGHTING - 448						02/28/2019	2018-2019	2019-2020	
101-448.000-920.202	UTILITIES - MAJOR STREETS	66,687	57,055	57,724	47,948	30,689	65,600	65,000	-0.91%
101-448.000-920.203	UTILITIES - LOCAL STREETS	3,305	3,598	3,332	3,748	2,087	2,525	3,500	38.61%
TOTAL STREET LIGHTING EXPENDITURES		69,992	60,653	61,056	51,696	32,776	68,125	68,500	0.55%
PARKS - 756									
101-756.000-702.000	WAGES	42,021	33,407	41,326	37,277	19,766	51,850	43,335	-16.42%
101-756.000-703.000	OVERTIME PAY	1,667	489	496	1,350	167	1,000	1,000	0.00%
101-756.000-716.000	RETIREMENT	0	0	0	0	107	0	0	0.00%
101-756.000-720.000	EMPLOYER'S FICA	3,120	2,416	2,972	2,794	1,390	4,045	3,390	-16.19%
101-756.000-725.000	FRINGE BENEFITS - ALLOCATED	23,032	16,787	22,350	22,000	13,852	34,520	29,670	-14.05%
101-756.000-726.000	SUPPLIES	37,034	9,035	10,091	15,037	1,281	7,500	7,500	0.00%
101-756.000-726.470	SUPPLIES - REPLACEMENT TREES	0	0	0	413	0	0	0	0.00%
101-756.000-801.000	CONTRACTUAL SERVICES	70,948	56,433	73,112	83,697	43,915	79,715	76,915	-3.51%
101-756.000-920.000	UTILITIES	7,445	8,092	8,240	7,662	4,770	8,000	8,000	0.00%
101-756.000-930.000	REPAIRS & MAINTENANCE	765	3,422	162	1,731	793	1,500	1,500	0.00%
101-756.000-940.000	EQUIPMENT RENTAL	30,237	22,591	21,547	24,029	12,052	20,000	20,000	0.00%
TOTAL PARKS EXPENDITURES		216,269	152,672	180,296	195,990	98,093	208,130	191,310	-8.08%

Fund Transfers



	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY THRU	BUDGET		% OF
						CURRENT	PROPOSED	
TRANSFERSTO OTHER FUNDS - 965	2014-2015	2015-2016	2016-2017	2017-2018	02/28/2019	2018-2019	2019-2020	CHANGE
101-965.000-999.203 TRANSFER - LOCAL ST.	114,165	100,000	100,000	0	0	45,440	252,705	456.13%
101-965.000-999.204 TRANSFER - MUNICIPAL STREET FUND	0	0	0	0	0	300,000	0	-100.00%
101-965.000-999.208 TRANSFER - RECREATION	60,025	42,070	59,650	49,500	55,000	62,100	65,405	5.32%
101-965.000-999.401 TRANSFER - CAPITAL IMPROVEMEN	150,000	180,000	500,000	170,000	215,000	215,000	400,000	86.05%
101-965.000-999.481 TRANSFER - AIRPORT IMPROVMENT	0	0	0	160,000	0	0	0	0.00%
101-965.000-999.588 TRANSFER - DIAL-A-RIDE	109,260	95,000	104,755	50,000	0	89,665	98,245	9.57%
101-965.000-999.663 TRANSFER - FIRE VEHICLE & EQP	0	0	0	270,000	0	0	0	0.00%
TOTAL TRANSFERSTO OTHER FUNDS	433,450	417,070	764,405	699,500	270,000	712,205	816,355	14.62%
TOTAL EXPENDITURES - FUND101	4,031,276	4,869,650	4,657,798	4,850,598	2,702,438	4,782,250	5,082,530	6.28%
NET OF REVENUES/EXPENDITURES - FUND101	14,635	(28,406)	184,288	(178,959)	749,667	0	0	0.00%



Chris McArthur cmcarthur@hillsdalebpu.com 517-437-6418

Council Members

<i>Barry Hill</i>	<i>President</i>	<i>Chris McArthur</i>	<i>Director</i>
<i>Bob Batt</i>	<i>Vice President</i>	<i>Bonnie Tew</i>	<i>Finance Director</i>
<i>Eric Hoffman</i>	<i>Board Member</i>	<i>Chad Culbert</i>	<i>Electric Distribution Supervisor</i>
<i>Lois Howard</i>	<i>Board Member</i>	<i>Bill Briggs</i>	<i>Water/Sewer Distribution Supervisor</i>
<i>Chris Sumnar</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 intertwining pipes that feed into our waste water 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 farm land. 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. We've had one long-time employee retire; hired an assistant to work in the Technical Services Department; the BPU has continued collaborating with the City through shared staff and capital projects. The BPU began a major renovation at the Waste Water Treatment Plant back in 2015. That project is finally coming to a close, with a projected completion date early this summer. The power plant engine upgrade project has been completed. The electric department continues to make great strides in moving forward with critical structure upgrades at the high rise substation, underground installations, the purchase of a new bucket truck, capacitor bank controller upgrades that will help support voltage on the system, upgrades to the SCADA system, replacement of the back-up battery system at the power plant and the repainting of the fuel oil storage tank. The administration department has finished the phone system upgrade and the phase two server upgrade.

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. Staffing levels were held to 2018-19 levels, while wages increased 2.75% for all employees.
2. The electric rates increased 2.5%; sewer increased 11.46% and water rates increased 14.24%.
3. Purchase power costs went down 2.8%; Health insurance increased 12%; interest expense decreased 25%.
4. A new interdepartmental loan from Electric Fund to Sewer Fund was added in the amount of \$700,000.



ELECTRIC - 582 REVENUE	ACTIVITY	ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED	ACTIVITY	BUDGET		% OF CHANGE
				ACTIVITY 2018-2019	THRU 01/31/19	CURRENT 2018-2019	PROPOSED 2019-2020	
582-000.000-426.000	INTERDEPARTMENTAL REVENUE	21,353	144,273	39,785	26,499	135,000	40,000	-70.37%
582-000.000-660.000	RESIDENTIAL SALES	4,781,501	4,728,353	4,717,824	2,825,954	4,890,000	4,850,000	-0.82%
582-000.000-661.000	BUSINESS SALES	1,521,273	1,403,960	1,342,503	799,801	1,450,000	1,400,000	-3.45%
582-000.000-662.000	COMMERCIAL SALES	3,663,908	3,425,593	3,323,489	1,966,955	3,550,000	3,500,000	-1.41%
582-000.000-663.000	INDUSTRY SALES	3,297,363	3,314,577	3,099,790	1,863,722	3,257,700	3,325,000	2.07%
582-000.000-664.000	STREET LIGHT SALES	58,114	54,726	49,484	30,351	56,500	56,000	-0.88%
582-000.000-665.000	INTEREST	10,417	8,626	(26,109)	(13,279)	13,500	5,000	-62.96%
582-000.000-665.100	CHANGE IN INVESTMENTS	(16,537)	8,045	26,282	29,478	10,000	20,000	100.00%
582-000.000-666.000	READINESS TO SERVE	(2,750)	0	0	0	0	0	0.00%
582-000.000-669.000	LATE CHARGES	62,879	33,755	37,800	23,489	50,000	30,000	-40.00%
582-000.000-670.000	GAIN (LOSS) ON INVESTMENT	0	701,902	0	0	0	0	0.00%
582-000.000-673.001	GAIN ON SALE OF PROPERTY	576,154	0	0	0	0	0	0.00%
582-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE	30,018	86,972	88,662	56,838	100,000	80,000	-20.00%
582-000.000-693.000	MISC NON-OPERATING INCOME	69,782	40,568	17,207	10,030	51,000	45,000	-11.76%
582-000.000-694.000	CASH OVER & (SHORT)	0	0	(165)	(165)	0	0	0.00%
TOTAL ESTIMATED ELECTRIC FUND REVENUE		14,073,475	13,951,350	12,716,552	7,619,673	13,563,700	13,351,000	-1.57%



ELECTRIC - 582		ACTIVITY	ACTIVITY	PROJECTED	ACTIVITY	BUDGET		% OF
EXPENDITURES		2016-2017	2017-2018	ACTIVITY	THRU	CURRENT	PROPOSED	CHANGE
				2018-2019	01/31/19	2018-2019	2019-2020	
ADMINISTRATIVE SERVICES - 175								
582-175.000-702.000	WAGES	249,081	240,281	234,358	134,318	267,000	252,000	-5.62%
582-175.000-703.000	OVERTIME PAY	1,061	2,629	6,935	3,819	1,500	4,500	200.00%
582-175.000-704.000	SICK TIME PAY	21,877	21,581	21,000	12,563	25,850	20,000	-22.63%
582-175.000-705.000	VACATION TIME PAY	68,181	60,508	61,000	31,686	56,510	55,800	-1.26%
582-175.000-706.000	PERSONAL TIME PAY	8,309	8,098	9,500	6,898	9,690	9,000	-7.12%
582-175.000-707.000	LONGEVITY PAY	0	9,690	12,320	12,320	9,855	11,230	13.95%
582-175.000-710.000	HOLIDAY AND OTHER PAY	6,782	35,483	35,000	27,394	34,415	35,520	3.21%
582-175.000-714.000	COMPENSATED ABSENCES	22,581	0	0	0	0	0	0.00%
582-175.000-715.000	HEALTH AND LIFE INSURANCE	116,227	143,164	145,000	89,157	191,100	191,075	-0.01%
582-175.000-716.000	RETIREMENT	142,920	209,138	113,550	56,459	213,205	139,980	-34.34%
582-175.000-717.000	WORKERS' COMPENSATION	11,360	39,476	8,550	4,985	15,910	16,515	3.80%
582-175.000-718.000	UNEMPLOYMENT INSURANCE	10	0	0	0	0	2,500	10.00%
582-175.000-720.000	EMPLOYER'S FICA	37,734	28,015	28,350	16,338	30,970	27,840	-10.11%
582-175.000-721.000	DISABILITY INSURANCE	835	3,013	2,858	1,673	6,485	6,340	-2.24%
582-175.000-725.100	MICELLANEOUS FRINGE EXPENSE	(70,207)	(262,290)	(208,599)	(158,988)	(371,595)	(175,000)	-52.91%
582-175.000-725.200	EDUCATION (TRAINING & SEMINARS)	4,232	1,087	29	29	0	0	0.00%
582-175.000-726.000	SUPPLIES	0	7	15,000	12,581	10,000	13,500	35.00%
582-175.000-726.200	OFFICE SUPPLIES	9,928	11,315	0	(1,841)	0	0	0.00%
582-175.000-726.201	OFFICE EQUIPMENT	4,220	0	0	0	0	0	0.00%
582-175.000-726.202	SUPPLIES - COMPUTER	54,759	4,175	100	0	0	500	100.00%
582-175.000-801.000	CONTRACTUAL SERVICES	84,412	79,143	27,500	15,341	40,000	40,000	0.00%
582-175.000-801.200	COMPUTER	37,535	43,713	40,000	22,046	60,000	47,500	-20.83%
582-175.000-805.000	ACCOUNTING SERVICES	0	9,359	416	416	0	0	0.00%
582-175.000-806.000	LEGAL SERVICES	4,618	6,903	1,511	870	5,000	5,000	0.00%
582-175.000-808.000	AUDITING SERVICES	2,098	7,106	5,788	5,788	7,200	7,000	-2.78%
582-175.000-810.000	DUES AND SUBSCRIPTIONS	22,110	44,189	35,675	8,348	25,000	30,000	20.00%
582-175.000-820.000	PILOT	799,330	775,633	770,000	449,207	792,255	769,800	-2.83%



ELECTRIC - 582 EXPENDITURES	ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED	ACTIVITY	BUDGET		% OF CHANGE	
			ACTIVITY 2018-2019	THRU 01/31/19	CURRENT 2018-2019	PROPOSED 2019-2020		
ADMINISTRATIVE SERVICES - 175								
582-175.000-850.000	INSURANCE	23,959	12,605	20,000	11,461	25,000	21,000	-16.00%
582-175.000-852.000	COMPUTER	(6,900)	649	0	0	0	0	0.00%
582-175.000-861.000	TRAINING & SEMINARS	15,634	2,974	7,500	1,379	8,000	11,500	43.75%
582-175.000-861.100	TRAINING & SEMINARS - TEC SERVICES	0	0	0	0	0	4,000	100.00%
582-175.000-880.000	COMMUNITY PROMOTION	0	0	7,500	4,095	0	5,000	100.00%
582-175.000-905.000	PUBLISHING / NOTICES	7,541	4,420	0	0	5,000	0	-100.00%
582-175.000-906.000	SPONSERSHIPS	0	50	0	0	0	0	0.00%
582-175.000-920.100	UTILITIES - SEWER	196	0	0	0	0	0	0.00%
582-175.000-920.200	UTILITIES - WATER	39	0	0	0	0	0	0.00%
582-175.000-920.300	UTILITIES - ELECTRIC	1,437	0	0	0	0	0	0.00%
582-175.000-920.400	UTILITIES - GAS	2,307	3,715	850	484	1,000	1,000	0.00%
582-175.000-921.000	INTERDEPARTMENTAL EXPENSE	21,410	34,924	6,154	3,771	7,000	7,000	0.00%
582-175.000-925.000	TELEPHONE	(1,905)	10,457	10,000	6,992	8,000	8,000	0.00%
582-175.000-930.000	REPAIRS & MAINTENANCE	17,323	22,114	8,790	4,794	20,000	15,500	-22.50%
582-175.000-955.000	MISCELLANEOUS	1,156,855	0	0	22	0	0	0.00%
582-175.000-955.100	CASH OVER/SHORT	(61)	0	0	0	0	0	0.00%
582-175.000-963.000	WRITE OFF BAD DEBT(S)	(201,624)	0	0	0	0	0	0.00%
582-175.000-968.000	DEPRECIATION	118,725	121,780	100,500	58,594	125,000	110,000	-12.00%
582-175.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	16,500	100.00%
582-175.000-995.000	DEBT SERVICE - INTEREST	31,717	24,862	17,509	10,986	23,075	9,900	-57.10%
582-175.000-995.101	TRANSFER OUT TO CITY	(20)	0	0	0	0	82,500	100.00%
TOTAL ADMINISTRATIVE SERVICES EXPENDITURES		2,826,626	1,759,966	1,544,644	853,985	1,652,425	1,802,500	9.08%



ELECTRIC - 582 EXPENDITURES	ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED	ACTIVITY	BUDGET		% OF CHANGE	
			ACTIVITY 2018-2019	THRU 01/31/19	CURRENT 2018-2019	PROPOSED 2019-2020		
PRODUCTION - 543								
582-543.000-702.000	WAGES	34,645	44,669	43,000	21,946	50,000	50,000	0.00%
582-543.000-703.000	OVERTIME PAY	490	3,899	2,280	1,199	3,000	3,000	0.00%
582-543.000-704.000	SICK TIME PAY	0	184	132	132	0	0	0.00%
582-543.000-705.000	VACATION TIME PAY	0	0	880	440	0	0	0.00%
582-543.000-706.000	PERSONAL TIME PAY	40	408	528	440	0	0	0.00%
582-543.000-710.000	HOLIDAY AND OTHER PAY	160	1,710	3,011	1,584	0	0	0.00%
582-543.000-715.000	HEALTH AND LIFE INSURANCE	28	6,845	0	0	0	0	0.00%
582-543.000-716.000	RETIREMENT	472	4,270	0	0	0	0	0.00%
582-543.000-720.000	EMPLOYER'S FICA	1,121	3,711	3,465	1,900	4,050	4,050	0.00%
582-543.000-721.000	DISABILITY INSURANCE	19	19	0	0	0	0	0.00%
582-543.000-725.100	MICELLANEOUS FRINGE EXPENSE	(30,552)	8,714	17,464	12,167	22,520	36,570	62.39%
582-543.000-726.000	SUPPLIES	23,030	8,403	200	168	15,000	2,500	-83.33%
582-543.000-739.000	PURCHASED POWER	9,261,587	8,456,203	9,114,434	5,316,753	9,000,000	8,750,000	-2.78%
582-543.000-740.000	FUEL AND LUBRICANTS	299	2,276	1,431	753	2,000	2,000	0.00%
582-543.000-740.100	FUEL OIL - ENGINE #5	0	10,401	6,785	4,427	11,000	10,000	-9.09%
582-543.000-740.200	FUEL OIL - ENGINE #6	3	15,776	12,770	7,951	15,000	13,000	-13.33%
582-543.000-740.300	NATURAL GAS - ENGINE #5	720	19,744	5,743	3,021	18,000	10,000	-44.44%
582-543.000-740.400	NATURAL GAS - ENGINE #6	1,122	21,660	5,697	2,997	22,000	10,000	-54.55%
582-543.000-742.000	CLOTHING / UNIFORMS	2,581	670	750	150	1,000	1,150	15.00%
582-543.000-771.000	INVENTORY ADJUSTMENT	359,886	3,710	0	0	0	0	0.00%
582-543.000-801.000	CONTRACTUAL SERVICES	21,419	14,691	21,000	17,352	14,000	35,000	150.00%
582-543.000-801.050	CONTRACTUAL SERV. - ENGINE #5	46,762	48,558	0	0	0	0	0.00%
582-543.000-801.060	CONTRACTUAL SERV. - ENGINE #6	50,838	11,787	0	0	0	0	0.00%
582-543.000-850.000	INSURANCE	17,250	43,188	62,750	37,125	40,000	65,000	62.50%
582-543.000-861.000	TRAINING & SEMINARS	96	133	227	120	1,000	1,000	0.00%
582-543.000-920.200	UTILITIES - WATER	4,049	0	0	0	0	0	0.00%
582-543.000-920.300	UTILITIES - ELECTRIC	51,142	0	0	0	0	0	0.00%



ELECTRIC - 582 EXPENDITURES	ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED	ACTIVITY	BUDGET		% OF CHANGE	
			ACTIVITY 2018-2019	THRU 01/31/19	CURRENT 2018-2019	PROPOSED 2019-2020		
PRODUCTION - 543								
582-543.000-920.400	UTILITIES - GAS	8,639	10,562	6,500	3,736	10,000	10,000	0.00%
582-543.000-921.000	INTERDEPARTMENTAL EXPENSE	0	21,426	31,200	18,209	0	30,000	100.00%
582-543.000-925.000	TELEPHONE	14,643	4,986	1,000	326	9,000	4,500	-50.00%
582-543.000-930.000	REPAIRS & MAINTENANCE	5,042	9,326	4,535	2,557	10,000	10,000	0.00%
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5	771	15,037	567	298	15,000	15,000	0.00%
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6	362	14,223	15,000	14,856	15,000	15,000	0.00%
582-543.000-968.000	DEPRECIATION	65,751	166,532	188,400	109,861	185,000	185,000	0.00%
TOTAL PRODUCTION EXPENDITURES		9,942,415	8,973,721	9,549,749	5,580,468	9,462,570	9,262,770	-2.11%
DISTRIBUTION - 544								
582-544.000-702.000	WAGES	327,299	336,006	310,000	183,161	347,000	347,000	0.00%
582-544.000-703.000	OVERTIME PAY	22,862	29,821	25,000	15,448	30,000	35,000	16.67%
582-544.000-710.000	HOLIDAY AND OTHER PAY	500	250	0	0	0	0	0.00%
582-544.000-715.000	HEALTH AND LIFE INSURANCE	34,193	4,957	1,324	696	0	0	0.00%
582-544.000-720.000	EMPLOYER'S FICA	14,370	26,254	25,630	14,120	28,840	29,225	1.33%
582-544.000-721.000	DISABILITY INSURANCE	671	1,042	1,600	927	0	0	0.00%
582-544.000-725.100	MICELLANEOUS FRINGE EXPENSE	12,055	247,228	201,675	138,574	249,075	239,430	-3.87%
582-544.000-726.800	SUPPLIES - OPERATIONS	35,020	29,731	24,825	16,013	30,000	30,000	0.00%
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	5,479	27,097	20,523	11,037	36,000	36,000	0.00%
582-544.000-740.000	FUEL AND LUBRICANTS	5,011	13,693	13,603	7,933	12,000	14,000	16.67%



ELECTRIC - 582 EXPENDITURES	ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED	ACTIVITY	BUDGET		% OF CHANGE		
			ACTIVITY 2018-2019	THRU 01/31/19	CURRENT 2018-2019	PROPOSED 2019-2020			
DISTRIBUTION - 544									
582-544.000-742.000	CLOTHING / UNIFORMS	15,293	7,924	8,000	150	8,500	9,000	5.88%	
582-544.000-771.000	INVENTORY ADJUSTMENT	19,825	(1,954)	0	0	0	0	0.00%	
582-544.000-801.000	CONTRACTUAL SERVICES	63,460	33,668	16,500	9,805	53,000	15,575	-70.61%	
582-544.000-801.200	COMPUTER	0	5,461	10,924	6,738		12,000	100.00%	
582-544.000-801.300	TREE TRIMMING	150,731	175,813	210,000	169,566	210,000	210,000	0.00%	
582-544.000-807.100	MAPPING & ENGINEERING	1,629	785	0	0	0	0	0.00%	
582-544.000-850.000	INSURANCE	43,309	35,036	32,000	18,368	50,000	35,000	-30.00%	
582-544.000-861.000	TRAINING & SEMINARS	3,795	859	4,000	867	8,000	12,000	50.00%	
582-544.000-861.100	TRAINING & SEMINARS - EXTERNAL	755	755	0	0	0	0	0.00%	
582-544.000-920.000	UTILITIES	166	0	0	0	0	0	0.00%	
582-544.000-920.100	UTILITIES - SEWER	331	0	0	0	0	0	0.00%	
582-544.000-920.300	UTILITIES - ELECTRIC	12,576	0	0	0	0	0	0.00%	
582-544.000-920.400	UTILITIES - GAS	282	0	0	0	0	0	0.00%	
582-544.000-920.500	UTILITIES - REFUSE	1,038	828	964	592	1,000	1,000	0.00%	
582-544.000-920.600	UTILITIES - OTHER	9	0	0	0	0	0	0.00%	
582-544.000-921.000	INTERDEPARTMENTAL EXPENSE	0	5,354	7,173	4,829	0	9,500	100.00%	
582-544.000-925.000	TELEPHONE	3,532	88	1,213	831	0	1,500	100.00%	
582-544.000-930.000	REPAIRS & MAINTENANCE	70,264	72,463	48,852	31,134	60,000	75,000	25.00%	
582-544.000-930.546	REPAIRS & MAINANCE - SUBSTATIONS	0	10,705	30,600	16,097	10,000	35,000	250.00%	
582-544.000-968.000	DEPRECIATION	571,174	440,098	450,000	256,686	450,000	500,000	11.11%	
TOTAL DISTRIBUTION EXPENDITURES		1,415,629	1,503,962	1,444,406	903,572	1,583,415	1,646,230	3.97%	
TOTAL EXPENDITURES - FUND 582		14,184,670	12,237,649	12,538,799	7,338,025	12,698,410	12,711,500	0.10%	
NET OF REVENUE / EXPENDITURES - FUND 582			(111,195)	1,713,701	177,753	281,648	865,290	639,500	-26.09%



SEWER - 590 REVENUE		ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED ACTIVITY 2018-2019	ACTIVITY THRU 01/31/19	BUDGET CURRENT 2018-2019	BUDGET PROPOSED 2019-2020	% OF CHANGE
590-000.000-426.000	INTERDEPARTMENTAL REVENUE	375	31,198	74,500	43,664	11,500	70,000	508.70%
590-000.000-529.000	FEDERAL GRANT	100,000	0	0	0	0	0	0.00%
590-000.000-660.000	RESIDENTIAL SALES	791,756	695,062	858,000	499,797	831,500	950,000	14.25%
590-000.000-661.000	BUSINESS SALES	181,914	146,829	154,000	89,380	186,400	170,200	-8.69%
590-000.000-662.000	COMMERCIAL SALES	336,634	354,592	367,000	220,169	330,000	400,000	21.21%
590-000.000-663.000	INDUSTRY SALES	217,542	346,925	259,332	156,356	222,900	280,000	25.62%
590-000.000-665.000	INTEREST	(7,470)	468	1,100	688	1,000	1,000	0.00%
590-000.000-665.100	CHANGE IN INVESTMENTS	(389)	0	0	0	0	0	0.00%
590-000.000-666.000	READINESS TO SERVE	3,371	0	0	0	0	0	0.00%
590-000.000-667.100	INTERDEPARTMENT RENTS	13	0	0	0	0	0	0.00%
590-000.000-668.000	APARTMENT SALES	365,019	309,437	300,000	187,673	337,600	330,000	-2.25%
590-000.000-669.000	LATE CHARGES	2,913	5,872	7,396	4,370	4,000	5,500	37.50%
590-000.000-673.002	LOSS ON SALE OF PROPERTY	0	(120,193)	0	0	0	0	0.00%
590-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE	33,624	89,211	100,000	61,417	50,000	80,000	60.00%
590-000.000-693.000	MISC NON-OPERATING INCOME	(3,266)	14,524	9,990	5,847	15,000	9,000	-40.00%
TOTAL SEWER REVENUE		2,022,036	1,873,925	2,131,318	1,269,361	1,989,900	2,295,700	15.37%



SEWER - 590 EXPENDITURES	ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED ACTIVITY 2018-2019	ACTIVITY THRU 01/31/19	BUDGET		% OF CHANGE	
					CURRENT 2018-2019	PROPOSED 2019-2020		
ADMINISTRATIVE SERVICES - 175								
590-175.000-702.000	WAGES	114,819	124,989	113,500	66,664	133,560	130,215	-2.50%
590-175.000-703.000	OVERTIME PAY	423	1,500	2,600	1,673	1,000	1,000	0.00%
590-175.000-704.000	SICK TIME PAY	3,571	5,113	8,300	4,274	10,490	10,725	2.24%
590-175.000-705.000	VACATION TIME PAY	2,108	21,165	18,000	12,264	18,900	18,880	-0.11%
590-175.000-706.000	PERSONAL TIME PAY	1,324	3,535	3,935	2,753	3,935	4,020	2.16%
590-175.000-707.000	LONGEVITY PAY	0	4,155	600	600	3,940	3,940	0.00%
590-175.000-710.000	HOLIDAY AND OTHER PAY	5,027	16,642	13,765	12,941	13,765	12,480	-9.34%
590-175.000-715.000	HEALTH AND LIFE INSURANCE	11,038	69,709	76,140	44,414	92,550	87,840	-5.09%
590-175.000-716.000	RETIREMENT	53,588	113,009	55,000	29,809	108,810	60,820	-44.10%
590-175.000-717.000	WORKERS' COMPENSATION	3,252	11,572	3,050	1,768	5,660	6,205	9.63%
590-175.000-720.000	EMPLOYER'S FICA	19,254	12,846	12,300	6,984	14,200	10,040	-29.30%
590-175.000-721.000	DISABILITY INSURANCE	317	1,310	1,300	734	2,895	2,820	-2.59%
590-175.000-725.100	MICELLANEOUS FRINGE EXPENSE	(7,336)	(121,003)	(102,800)	(76,463)	(151,350)	(129,405)	-14.50%
590-175.000-726.000	SUPPLIES	0	0	10,500	6,164	0	7,000	100.00%
590-175.000-726.200	OFFICE SUPPLIES	37,658	7,936	0	(890)	12,000	0	-100.00%
590-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	1,791	2,890	1,782	937	2,000	2,000	0.00%
590-175.000-801.000	CONTRACTUAL SERVICES	74,193	59,458	25,500	16,715	20,000	25,000	25.00%
590-175.000-801.200	COMPUTER	11,190	20,212	15,487	7,638	30,000	20,000	-33.33%
590-175.000-805.000	ACCOUNTING SERVICES	0	4,679	208	208	0	0	0.00%
590-175.000-806.000	LEGAL SERVICES	1,580	1,406	0	0	2,000	2,000	0.00%
590-175.000-808.000	AUDITING SERVICES	1,049	3,553	2,894	2,894	4,000	3,500	-12.50%
590-175.000-810.000	DUES AND SUBSCRIPTIONS	1,921	13,592	8,000	683	12,000	10,000	-16.67%
590-175.000-820.000	PILOT	94,860	109,613	118,630	69,202	114,505	133,660	16.73%
590-175.000-850.000	INSURANCE	11,759	7,023	10,100	5,833	16,250	10,500	-35.38%
590-175.000-861.000	TRAINING & SEMINARS	1,300	637	2,000	47	2,000	2,000	0.00%
590-175.000-861.100	TRAINING & SEMINARS - TEC SERVICES	0	0	0	0	0	2,000	100.00%
590-175.000-880.000	COMMUNITY PROMOTION	0	0	2,000	1,310	0	2,000	100.00%



SEWER - 590 EXPENDITURES	ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED	ACTIVITY	BUDGET		% OF CHANGE	
			ACTIVITY 2018-2019	THRU 01/31/19	CURRENT 2018-2019	PROPOSED 2019-2020		
ADMINISTRATIVE SERVICES - 175								
590-175.000-905.000	PUBLISHING / NOTICES	4,440	2,457	0	0	2,000	2,000	0.00%
590-175.000-906.000	SPONSERSHIPS	0	25	0	0	0	0	0.00%
590-175.000-920.100	UTILITIES - SEWER	109	0	0	0	0	0	0.00%
590-175.000-920.200	UTILITIES - WATER	47	0	0	0	0	0	0.00%
590-175.000-920.300	UTILITIES - ELECTRIC	705	0	0	0	0	0	0.00%
590-175.000-920.400	UTILITIES - GAS	1,154	1,858	500	242	1,500	1,200	-20.00%
590-175.000-921.000	INTERDEPARTMENTAL EXPENSE	375	3,763	3,050	1,767	10,000	3,000	-70.00%
590-175.000-925.000	TELEPHONE	3,781	5,366	6,950	3,512	4,000	4,000	0.00%
590-175.000-930.000	REPAIRS & MAINTENANCE	7,501	8,356	7,090	3,819	10,000	10,000	0.00%
590-175.000-955.000	MISCELLANEOUS	3,701	0	0	0	0	0	0.00%
590-175.000-957.000	PROPERTY TAXES	0	0	83	83	0	0	0.00%
590-175.000-963.000	WRITE OFF BAD DEBT(S)	62,921	0	0	0	0	0	0.00%
590-175.000-968.000	DEPRECIATION	16,990	16,529	14,500	8,426	20,000	16,800	-16.00%
590-175.000-970.000	CAPITAL OUTLAY	0	0	15,127	0	0	8,200	100.00%
590-175.000-995.000	DEBT SERVICE - INTEREST	38,770	124,842	170,000	99,113	233,750	182,525	-21.91%
590-175.000-995.101	TRANSFER OUT TO CITY	0	0	0	0	0	41,250	100.00%
TOTAL ADMINISTRATIVE SERVICES EXPENDITURES		585,180	658,737	620,091	336,118	754,360	708,215	-6.12%



SEWER - 590		ACTIVITY		PROJECTED	ACTIVITY	BUDGET		% OF
EXPENDITURES		2016-2017	2017-2018	ACTIVITY	THRU	CURRENT	PROPOSED	CHANGE
				2018-2019	01/31/19	2018-2019	2019-2020	
OPERATIONS - 546								
590-546.000-702.000	WAGES	78,584	84,310	44,500	26,763	80,000	50,000	-37.50%
590-546.000-703.000	OVERTIME PAY	3,535	9,629	9,800	6,308	7,000	8,500	21.43%
590-546.000-704.000	SICK TIME PAY	4,456	0	0	0	0	0	0.00%
590-546.000-705.000	VACATION TIME PAY	8,314	0	0	0	0	0	0.00%
590-546.000-706.000	PERSONAL TIME PAY	1,315	0	0	0	0	0	0.00%
590-546.000-714.000	COMPENSATED ABSENCES	6,992	0	0	0	0	0	0.00%
590-546.000-715.000	HEALTH AND LIFE INSURANCE	42,853	148	148	148	0	0	0.00%
590-546.000-716.000	RETIREMENT	22,439	0	0	0	0	0	0.00%
590-546.000-717.000	WORKERS' COMPENSATION	2,353	0	0	0	0	0	0.00%
590-546.000-718.000	UNEMPLOYMENT INSURANCE	6	0	0	0	0	0	0.00%
590-546.000-720.000	EMPLOYER'S FICA	3,503	6,599	4,150	2,386	6,655	4,475	-32.76%
590-546.000-721.000	DISABILITY INSURANCE	215	215	370	215	0	0	0.00%
590-546.000-725.100	MICELLANEOUS FRINGE EXPENSE	(53,233)	55,468	29,750	35,234	70,455	36,270	-48.52%
590-546.000-726.800	SUPPLIES - OPERATIONS	2,271	2,357	1,500	827	1,500	2,300	53.33%
590-546.000-730.039	BPU VEHICLE MAINT/SUPPLIES	897	1,509	1,500	775	1,500	2,000	33.33%
590-546.000-742.000	CLOTHING / UNIFORMS	1,774	1,987	0	0	1,000	3,000	200.00%
590-546.000-771.000	INVENTORY ADJUSTMENT	2,430	215	0	0	0	0	0.00%
590-546.000-801.000	CONTRACTUAL SERVICES	10,232	11,832	2,500	1,353	17,000	3,000	-82.35%
590-546.000-801.200	COMPUTER	0	375	400	395	0	0	0.00%
590-546.000-850.000	INSURANCE	13,747	11,994	13,100	7,394	15,000	14,500	-3.33%
590-546.000-861.000	TRAINING & SEMINARS	330	365	750	105	1,000	1,000	0.00%
590-546.000-920.100	UTILITIES - SEWER	117	0	0	0	0	0	0.00%
590-546.000-920.200	UTILITIES - WATER	48	0	0	0	0	0	0.00%
590-546.000-920.300	UTILITIES - ELECTRIC	8,015	0	0	0	0	0	0.00%
590-546.000-920.400	UTILITIES - GAS	141	0	0	0	0	0	0.00%
590-546.000-920.500	UTILITIES - REFUSE	519	414	800	551	500	1,000	100.00%
590-546.000-921.000	INTERDEPARTMENTAL EXPENSE	0	34,828	6,340	3,699	0	7,500	100.00%



SEWER - 590 EXPENDITURES	ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED ACTIVITY 2018-2019	ACTIVITY THRU 01/31/19	BUDGET		% OF CHANGE	
					CURRENT 2018-2019	PROPOSED 2019-2020		
OPERATIONS - 546								
590-546.000-925.000	TELEPHONE	1,103	598	500	75	1,200	1,000	-16.67%
590-546.000-930.000	REPAIRS & MAINTENANCE	(89,763)	8,912	8,800	5,128	15,000	15,000	0.00%
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIONS	557	8,032	8,896	4,682	10,000	10,000	0.00%
590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS	70	3,462	3,000	302	5,000	5,000	0.00%
590-546.000-930.970	REPIARS & MINAT. - MANHOLES	20	777	1,000	259	5,000	5,000	0.00%
590-546.000-930.980	REPIARS & MAINT. - SERVICE LINES	73	238	500	200	2,000	2,000	0.00%
590-546.000-955.000	MISCELLANEOUS	14,773	0	0	0	0	0	0.00%
590-546.000-968.000	DEPRECIATION	69,494	73,891	82,000	47,590	144,250	90,000	-37.61%
TOTAL OPERATIONS EXPENDITURES		158,180	318,155	220,304	144,389	384,060	261,545	-31.90%
TREATMENT - 547								
590-547.000-702.000	WAGES	130,731	95,894	129,500	74,527	95,000	130,215	37.07%
590-547.000-703.000	OVERTIME PAY	8,511	17,463	20,000	12,592	10,000	20,000	100.00%
590-547.000-715.000	HEALTH AND LIFE INSURANCE	7,139	80	80	80	0	0	0.00%
590-547.000-720.000	EMPLOYER'S FICA	3,967	7,921	11,450	6,042	8,035	11,490	43.00%
590-547.000-721.000	DISABILITY INSURANCE	116	116	116	116	0	0	0.00%
590-547.000-725.100	MICELLANEOUS FRINGE EXPENSE	83,716	65,983	73,056	41,228	80,895	93,135	15.13%
590-547.000-726.900	SUPPLIES - LABORATORY	7,551	15,832	18,500	12,623	15,000	20,000	33.33%
590-547.000-727.500	SUPPLIES - CHLORINE	2,389	7,342	3,100	1,825	8,000	6,000	-25.00%
590-547.000-727.600	SUPPLIES - FERROUS CHLORIDE	14,085	9,365	12,100	8,062	10,000	15,000	50.00%
590-547.000-727.700	SUPPLIES - DIOXIDE	3,132	3,761	1,825	960	3,500	3,000	-14.29%
590-547.000-727.800	SUPPLIES - MISC. CHEMICALS	172	0	0	0	1,000	1,000	0.00%



SEWER - 590 EXPENDITURES		ACTIVITY	ACTIVITY	PROJECTED	ACTIVITY	BUDGET		% OF CHANGE
		2016-2017	2017-2018	2018-2019	THRU 01/31/19	CURRENT 2018-2019	PROPOSED 2019-2020	
TREATMENT - 547								
590-547.000-730.039	BPU VEHICLE MAINT/SUPPLIES	5,973	969	1,200	340	2,500	2,500	0.00%
590-547.000-740.000	FUEL AND LUBRICANTS	0	3,767	2,850	1,485	3,000	3,000	0.00%
590-547.000-742.000	CLOTHING / UNIFORMS	1,976	0	1,200	345	2,500	0	-100.00%
590-547.000-801.000	CONTRACTUAL SERVICES	72,373	113,333	110,000	70,371	85,000	125,000	47.06%
590-547.000-801.200	COMPUTER	0	1,288	3,850	2,106	0	0	0.00%
590-547.000-850.000	INSURANCE	28,016	12,357	13,200	7,514	17,000	13,700	-19.41%
590-547.000-861.000	TRAINING & SEMINARS	2,069	189	1,000	470	1,500	1,500	0.00%
590-547.000-920.000	UTILITIES	1,682	0	0	0	0	0	0.00%
590-547.000-920.100	UTILITIES - SEWER	5,046	0	0	0	0	0	0.00%
590-547.000-920.300	UTILITIES - ELECTRIC	76,885	0	0	0	0	0	0.00%
590-547.000-920.400	UTILITIES - GAS	15,538	4,779	8,450	5,631	16,000	12,000	-25.00%
590-547.000-920.500	UTILITIES - REFUSE	3,980	0	0	0	0	0	0.00%
590-547.000-921.000	INTERDEPARTMENTAL EXPENSE	0	73,568	65,500	38,214	0	67,000	100.00%
590-547.000-925.000	TELEPHONE	1,303	738	0	0	1,000	1,000	0.00%
590-547.000-930.000	REPAIRS & MAINTENANCE	59,061	38,268	37,994	20,733	50,000	50,000	0.00%
590-547.000-930.900	REPAIRS & MAINT - LABORATORY	71	4,628	4,000	3,005	4,000	6,000	50.00%
590-547.000-955.000	MISCELLANEOUS	10,433	0	0	0	0	0	0.00%
590-547.000-968.000	DEPRECIATION	105,764	99,314	115,300	59,558	164,500	320,000	94.53%
TOTAL TREATMENT EXPENDITURES		651,679	576,955	634,271	367,827	578,430	901,540	55.86%
TOTAL EXPENDITURES - FUND 590		1,395,039	1,553,847	1,474,666	848,334	1,716,850	1,871,300	9.00%
NET OF REVENUE / EXPENDITURES - FUND 590		626,997	320,078	656,652	421,027	273,050	424,400	55.43%



WATER - 591 REVENUE		ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED ACTIVITY 2018-2019	ACTIVITY THRU 01/31/19	BUDGET CURRENT 2018-2019	BUDGET PROPOSED 2019-2020	% OF CHANGE
591-000.000-426.000	INTERDEPARTMENTAL REVENUE	619	35,233	108,750	63,359	13,000	110,000	746.15%
591-000.000-660.000	RESIDENTIAL SALES	506,712	490,510	621,000	362,491	545,150	655,000	20.15%
591-000.000-661.000	BUSINESS SALES	133,089	124,725	138,500	77,074	141,000	150,000	6.38%
591-000.000-662.000	COMMERCIAL SALES	223,320	241,947	287,000	164,197	280,000	317,000	13.21%
591-000.000-663.000	INDUSTRY SALES	119,358	230,170	137,900	89,865	141,500	150,000	6.01%
591-000.000-665.000	INTEREST	4,506	3,785	(8,403)	(4,193)	5,000	5,000	0.00%
591-000.000-665.100	CHANGE IN INVESTMENTS	36,338	1,872	9,799	10,035	(1,500)	15,000	-1100.00%
591-000.000-666.000	READINESS TO SERVE	820	0	0	0	0	0	0.00%
591-000.000-667.100	INTERDEPARTMENT RENTS	20	0	0	0	0	0	0.00%
591-000.000-668.000	APARTMENT SALES	226,489	221,220	230,000	134,477	240,000	255,000	6.25%
591-000.000-669.000	LATE CHARGES	3,875	4,077	5,168	3,051	4,000	4,000	0.00%
591-000.000-673.001	GAIN ON SALE OF PROPERTY	0	(3,437)	0	0	0	0	0.00%
591-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE	(490)	18,090	24,449	13,751	10,000	17,500	75.00%
591-000.000-693.000	MISC NON-OPERATING INCOME	(15,123)	11,062	6,246	3,902	12,000	5,000	-58.33%
591-000.000-693.001	MISC NON-OPERATING INCOME-WELLHEAD PRTC	0	4,517	3,906	2,054	5,000	5,000	0.00%
TOTAL WATER REVENUE		1,239,533	1,383,771	1,564,315	920,063	1,395,150	1,688,500	21.03%



WATER - 591 EXPENDITURES		ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED ACTIVITY 2018-2019	ACTIVITY THRU 01/31/19	BUDGET CURRENT 2018-2019	BUDGET PROPOSED 2019-2020	% OF CHANGE
ADMINISTRATIVE SERVICES - 175								
591-175.000-702.000	WAGES	121,709	125,366	113,125	66,352	133,560	130,215	-2.50%
591-175.000-703.000	OVERTIME PAY	423	1,853	2,610	1,672	2,000	1,000	-50.00%
591-175.000-704.000	SICK TIME PAY	5,277	6,304	7,100	3,790	8,475	8,515	0.47%
591-175.000-705.000	VACATION TIME PAY	10,872	14,539	13,100	7,854	12,555	5,890	-53.09%
591-175.000-706.000	PERSONAL TIME PAY	2,548	2,941	3,000	2,070	3,180	3,190	0.31%
591-175.000-707.000	LONGEVITY PAY	0	1,855	1,700	1,700	2,500	2,500	0.00%
591-175.000-710.000	HOLIDAY AND OTHER PAY	2,701	13,233	13,000	11,222	11,125	15,000	34.83%
591-175.000-714.000	COMPENSATED ABSENCES	1,877	0	0	0	0	0	0.00%
591-175.000-715.000	HEALTH AND LIFE INSURANCE	30,401	73,630	62,750	40,813	90,150	78,890	-12.49%
591-175.000-716.000	RETIREMENT	74,129	92,349	36,000	20,363	71,570	37,405	-47.74%
591-175.000-717.000	WORKERS' COMPENSATION	6,135	16,106	3,250	1,923	6,000	6,460	7.67%
591-175.000-718.000	UNEMPLOYMENT INSURANCE	5	0	0	0	0	1,050	100.00%
591-175.000-720.000	EMPLOYER'S FICA	16,066	12,298	11,755	6,591	13,265	10,040	-24.31%
591-175.000-721.000	DISABILITY INSURANCE	345	1,059	1,010	630	2,410	2,290	-4.98%
591-175.000-725.100	MICELLANEOUS FRINGE EXPENSE	(41,707)	(101,000)	(77,500)	(51,820)	(112,305)	(80,050)	-28.72%
591-175.000-726.000	SUPPLIES	0	0	8,000	5,801	0	7,000	100.00%
591-175.000-726.200	OFFICE SUPPLIES	35,981	7,322	0	(951)	12,000	0	-100.00%
591-175.000-726.591	SUPPLIES-WELLHEAD PROTECTION	0	2,665	2,000	320	4,000	4,000	0.00%
591-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	726	4,529	5,000	3,713	2,000	2,000	0.00%
591-175.000-801.000	CONTRACTUAL SERVICES	68,983	60,482	22,500	14,560	40,000	25,000	-37.50%
591-175.000-801.200	COMPUTER	10,862	25,053	15,000	7,355	30,000	20,000	-33.33%
591-175.000-805.000	ACCOUNTING SERVICES	0	4,679	208	208	0	0	0.00%
591-175.000-806.000	LEGAL SERVICES	4,838	3,841	2,538	1,410	2,000	2,000	0.00%
591-175.000-808.000	AUDITING SERVICES	1,049	3,553	2,894	2,894	3,600	3,500	-2.78%
591-175.000-810.000	DUES AND SUBSCRIPTIONS	2,048	8,932	6,000	(7)	8,000	7,000	-12.50%
591-175.000-820.000	PILOT	58,195	77,590	86,765	50,611	80,410	94,140	17.07%
591-175.000-850.000	INSURANCE	11,074	6,410	7,250	4,360	6,000	7,500	25.00%



WATER - 591 EXPENDITURES	ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED	ACTIVITY	BUDGET		% OF CHANGE	
			ACTIVITY 2018-2019	THRU 01/31/19	CURRENT 2018-2019	PROPOSED 2019-2020		
ADMINISTRATIVE SERVICES - 175								
591-175.000-861.000	TRAINING & SEMINARS	1,605	1,006	1,000	152	2,000	1,500	-25.00%
591-175.000-861.100	TRAINING & SEMINARS - TEC SERVICES	0	0	0	0	0	2,000	100.00%
591-175.000-880.000	COMMUNITY PROMOTION	0	0	1,996	1,310	0	2,000	100.00%
591-175.000-905.000	PUBLISHING / NOTICES	6,891	2,419	714	376	2,500	500	-80.00%
591-175.000-906.000	SPONSERSHIPS	0	25	0	0	0	0	0.00%
591-175.000-920.100	UTILITIES - SEWER	109	0	0	0	0	0	0.00%
591-175.000-920.200	UTILITIES - WATER	47	0	0	0	0	0	0.00%
591-175.000-920.300	UTILITIES - ELECTRIC	619	0	0	0	0	0	0.00%
591-175.000-920.400	UTILITIES - GAS	1,482	1,858	500	242	1,000	1,200	20.00%
591-175.000-921.000	INTERDEPARTMENTAL EXPENSE	619	4,143	3,000	1,751	12,000	3,000	-75.00%
591-175.000-925.000	TELEPHONE	2,692	4,986	6,000	3,450	3,600	4,000	11.11%
591-175.000-930.000	REPAIRS & MAINTENANCE	7,645	5,197	7,500	2,559	10,000	10,000	0.00%
591-175.000-955.000	MISCELLANEOUS	2,764	0	0	0	0	0	0.00%
591-175.000-963.000	WRITE OFF BAD DEBT(S)	(10,405)	0	0	0	0	0	0.00%
591-175.000-968.000	DEPRECIATION	20,120	16,731	15,000	8,709	18,000	20,000	11.11%
591-175.000-970.000	CAPITAL OUTLAY	0	0	15,127	0	0	8,700	100.00%
591-175.000-995.000	DEBT SERVICE - INTEREST	6,152	3,563	2,820	1,929	3,150	1,525	-51.59%
591-175.000-995.101	TRANSFER OUT TO CITY	0	0	0	0	0	41,250	100.00%
TOTAL ADMINISTRATIVE SERVICES EXPENDITURES		464,877	505,517	402,712	223,912	484,745	490,210	1.13%



WATER - 591 EXPENDITURES	ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED	ACTIVITY	BUDGET		% OF CHANGE	
			ACTIVITY 2018-2019	THRU 01/31/19	CURRENT 2018-2019	PROPOSED 2019-2020		
PRODUCTION - 543								
591-543.000-702.000	WAGES	13,931	5,569	4,200	2,509	13,000	5,000	-61.54%
591-543.000-703.000	OVERTIME PAY	1,338	2,967	3,000	1,711	3,000	3,000	0.00%
591-543.000-715.000	HEALTH AND LIFE INSURANCE	2,905	26	49	26	0	0	0.00%
591-543.000-720.000	EMPLOYER'S FICA	1,023	607	550	290	1,225	615	-49.80%
591-543.000-721.000	DISABILITY INSURANCE	23	31	31	31	0	0	0.00%
591-543.000-725.100	MICELLANEOUS FRINGE EXPENSE	3,875	5,811	3,550	2,367	10,400	4,890	-52.98%
591-543.000-726.000	SUPPLIES	0	175	0	0	0	0	0.00%
591-543.000-727.100	SUPPLIES - POTASSIUM PERMAGANATE	9,585	0	0	0	0	0	0.00%
591-543.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	9,748	0	0	0	0	0	0.00%
591-543.000-727.300	SUPPLIES - FLOURIDE	1,940	0	0	0	0	0	0.00%
591-543.000-727.400	SUPPLIES - PHOSPHATE	8,781	7,869	0	0	0	0	0.00%
591-543.000-801.000	CONTRACTUAL SERVICES	6,564	793	3,000	1,800		4,000	100.00%
591-543.000-850.000	INSURANCE	11,550	8,330	6,875	3,944	13,000	7,200	-44.62%
591-543.000-861.000	TRAINING & SEMINARS	845	1,000	732	535	1,000	1,000	0.00%
591-543.000-920.310	UTILITIES - ELECTRIC - WELL #1	3,899	0	0	0	0	0	0.00%
591-543.000-920.320	UTILITIES - ELECTRIC - WELL #2	5,863	14	0	0	0	0	0.00%
591-543.000-920.330	UTILITIES - ELECTRIC - WELL #3	4,554	0	0	0	0	0	0.00%
591-543.000-920.340	UTILITIES - ELECTRIC - WELL #4	6,159	0	0	0	0	0	0.00%
591-543.000-920.350	UTILITIES - ELECTRIC - WELL #5	7,661	0	0	0	0	0	0.00%
591-543.000-921.000	INTERDEPARTMENTAL EXPENSE	0	29,964	47,675	27,801	0	48,000	100.00%
591-543.000-930.000	REPAIRS & MAINTENANCE	8,648	2,931	5,000	1,430	5,000	12,000	140.00%
591-543.000-930.100	MAINTENANCE - WELL #1	905	200	0	0	1,500	0	-100.00%
591-543.000-930.200	MAINTENANCE - WELL #2	200	360	0	0	1,500	0	-100.00%
591-543.000-930.300	MAINTENANCE - WELL #3	200	200	0	0	1,500	0	-100.00%
591-543.000-930.400	MAINTENANCE - WELL #4	655	722	188	99	1,500	0	-100.00%
591-543.000-930.500	MAINTENANCE - WELL #5	200	200	0	0	1,500	0	-100.00%
591-543.000-930.800	MAINTENANCE - WELL #8	0	200	0	0	1,500	0	-100.00%



WATER - 591 EXPENDITURES		ACTIVITY	ACTIVITY	PROJECTED	ACTIVITY	BUDGET		% OF CHANGE
		2016-2017	2017-2018	ACTIVITY 2018-2019	THRU 01/31/19	CURRENT 2018-2019	PROPOSED 2019-2020	
PRODUCTION - 543								
591-543.000-968.000	DEPRECIATION	32,479	40,204	34,000	19,757	47,000	40,000	-14.89%
591-543.000-970.000	CAPITAL OUTLAY	0	0	28,297	(115)	0	0	0.00%
TOTAL PRODUCTION EXPENDITURES		143,531	108,173	137,147	62,185	102,625	125,705	22.49%
DISTRIBUTION - 544								
591-544.000-702.000	WAGES	83,176	93,674	100,000	57,299	93,000	90,000	-3.23%
591-544.000-703.000	OVERTIME PAY	4,093	20,035	25,000	12,885	10,000	15,000	50.00%
591-544.000-710.000	HOLIDAY AND OTHER PAY	0	0	158	83	0	0	0.00%
591-544.000-715.000	HEALTH AND LIFE INSURANCE	10,334	102	194	102	0	0	0.00%
591-544.000-720.000	EMPLOYER'S FICA	3,442	8,155	9,565	5,053	7,880	8,035	1.97%
591-544.000-721.000	DISABILITY INSURANCE	92	123	92	92	0	0	0.00%
591-544.000-725.100	MICELLANEOUS FRINGE EXPENSE	29,019	81,556	61,100	38,619	74,870	64,050	-14.45%
591-544.000-726.800	SUPPLIES - OPERATIONS	4,034	13,152	11,518	6,059	7,500	15,000	100.00%
591-544.000-730.039	BPU VEHICLE MAINT/SUPPLIES	0	0	0	0	0	2,000	100.00%
591-544.000-740.000	FUEL AND LUBRICANTS	3,446	6,021	8,000	4,319	6,000	8,000	33.33%
591-544.000-742.000	CLOTHING / UNIFORMS	4,100	2,605	2,000	250	1,100	2,000	81.82%
591-544.000-771.000	INVENTORY ADJUSTMENT	9,887	(16,607)	639	639	0	0	0.00%
591-544.000-801.000	CONTRACTUAL SERVICES	26,883	30,898	28,065	7,054	30,000	20,000	-33.33%
591-544.000-801.200	COMPUTER	0	1,821	4,000	2,603	0	2,000	100.00%
591-544.000-807.100	MAPPING & ENGINEERING	13,758	0	0	0	0	0	0.00%
591-544.000-850.000	INSURANCE	13,333	11,554	13,750	7,733	15,000	15,000	0.00%



WATER - 591 EXPENDITURES	ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED	ACTIVITY	BUDGET		% OF CHANGE	
			ACTIVITY 2018-2019	THRU 01/31/19	CURRENT 2018-2019	PROPOSED 2019-2020		
DISTRIBUTION - 544								
591-544.000-861.000	TRAINING & SEMINARS	2,432	1,032	1,198	1,070	1,500	1,500	0.00%
591-544.000-920.100	UTILITIES - SEWER	117	0	0	0	0	0	0.00%
591-544.000-920.200	UTILITIES - WATER	48	0	0	0	0	0	0.00%
591-544.000-920.300	UTILITIES - ELECTRIC	4,184	0	0	0	0	0	0.00%
591-544.000-920.400	UTILITIES - GAS	141	0	0	0	0	0	0.00%
591-544.000-920.500	UTILITIES - REFUSE	519	414	482	296	500	500	0.00%
591-544.000-921.000	INTERDEPARTMENTAL EXPENSE	0	1,815	2,150	1,234		2,500	100.00%
591-544.000-925.000	TELEPHONE	2,760	1,194	142	75	2,000	2,000	0.00%
591-544.000-930.000	REPAIRS & MAINTENANCE	18,862	66,512	84,527	33,966	75,000	105,000	40.00%
591-544.000-930.990	REPAIRS & MAINTENANCE - LEAD SERVICES	0	0	0	0	0	125,000	100.00%
591-544.000-955.000	MISCELLANEOUS	10,666	0	0	0	0	0	0.00%
591-544.000-968.000	DEPRECIATION	145,807	125,485	125,000	70,705	140,000	130,000	-7.14%
TOTAL DISTRIBUTION EXPENDITURES		391,133	449,541	477,580	250,136	464,350	607,585	30.85%
PURIFICATION - 545								
591-545.000-702.000	WAGES	30,067	24,245	24,500	13,857	35,000	24,000	-31.43%
591-545.000-703.000	OVERTIME PAY	1,969	4,634	5,000	3,536	3,000	4,000	33.33%
591-545.000-715.000	HEALTH AND LIFE INSURANCE	6,126	44	84	44	0	0	0.00%
591-545.000-720.000	EMPLOYER'S FICA	1,607	2,065	2,260	1,233	2,910	2,145	-26.29%
591-545.000-721.000	DISABILITY INSURANCE	51	51	82	82	0	0	0.00%
591-545.000-725.100	MISCELLANEOUS FRINGE EXPENSE	8,636	14,081	12,860	10,833	27,035	17,080	-36.82%
591-545.000-726.000	SUPPLIES	0	562	0	0	0	3,000	100.00%



WATER - 591 EXPENDITURES	ACTIVITY 2016-2017	ACTIVITY 2017-2018	PROJECTED	ACTIVITY	BUDGET		% OF CHANGE	
			ACTIVITY 2018-2019	THRU 01/31/19	CURRENT 2018-2019	PROPOSED 2019-2020		
PURIFICATION - 545								
591-545.000-727.100	SUPPLIES - POTASSIUM PERMANGANATE	5,477	14,984	17,000	15,346	25,000	23,000	-8.00%
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	10,685	10,141	11,000	7,119	15,000	13,000	-13.33%
591-545.000-727.300	SUPPLIES - FLOURIDE	2,290	4,876	3,500	1,628	6,000	4,500	-25.00%
591-545.000-727.400	SUPPLIES - PHOSPHATE	10,733	7,806	14,839	7,806	12,000	15,000	25.00%
591-545.000-801.000	CONTRACTUAL SERVICES	167	2,549	1,000	568	4,000	2,000	-50.00%
591-545.000-801.200	COMPUTER	0	0	500	106	0	500	100.00%
591-545.000-850.000	INSURANCE	12,567	8,330	6,875	3,944	13,000	8,000	-38.46%
591-545.000-920.300	UTILITIES - ELECTRIC	72,123	56,824	0	0	0	0	0.00%
591-545.000-920.400	UTILITIES - GAS	1,507	2,444	1,550	1,008	1,000	1,750	75.00%
591-545.000-921.000	INTERDEPARTMENTAL EXPENSE	0	0	39,100	32,572	0	56,000	100.00%
591-545.000-925.000	TELEPHONE	359	492	0	0	400	500	25.00%
591-545.000-930.000	REPAIRS & MAINTENANCE	3,118	4,205	8,000	6,680	5,000	7,000	40.00%
591-545.000-955.000	MISCELLANEOUS	48,542	0	0	0	0	0	0.00%
591-545.000-968.000	DEPRECIATION	31,457	60,928	61,000	35,541	61,000	70,000	14.75%
TOTAL PURIFICATION EXPENDITURES		247,481	219,261	209,150	141,903	210,345	251,475	19.55%
TOTAL EXPENDITURES - FUND 591		1,247,022	1,282,492	1,226,589	678,136	1,262,065	1,474,975	16.87%
NET OF REVENUE/EXPENDITURES - FUND 591		(7,489)	101,279	337,726	241,927	133,085	213,525	60.44%



FYE 2020 Proposed Electric Capital Projects

Pole Condition Survey / Testing

\$40,000

- This project is planned to be a three year process to obtain 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 will then replace the poles (Separate Project) in the worst condition first thus maximizing our maintenance dollars.

Pole Replacement

\$50,000

- Replacement of poles that were found to be in poor condition following testing in 2019.

Furnace and Roof Repairs at Monroe St. Warehouse

\$50,000

- The roof over the main warehouse needs attention. We have experienced a few small leaks this winter and are recommending repairs or replacement before major issues develop.
- Heating units in the garage and materials rooms are in need of replacement.

Distribution Automation and Monitoring

\$50,000

- These dollars work to improve the distribution systems technical components.
- The AMI(automated metering infrastructure), OMS(outage management system), fiber loop and SCADA(supervisory control and data acquisition) systems provide a multitude of readings and data points that are used for many daily tasks.
- The more integration of these systems and shared data between programs, the more efficient and accurate the electrical system can become.

Replacement of ROW mowing equipment

\$150,000

- This mowing equipment will replace aging equipment and provide increased productivity and reliability for our line clearance plans.

Voltage Upgrade

\$250,000

- A major effort to improve system efficiency and provide a long term reduction in losses is the distribution system voltage upgrade.
- This has been an ongoing program and we make further improvements annually.
- All rural circuits have been completed and engineering is nearing completion on the city lines that remain.
- We will be requesting funding annually until this work is complete.



FYE 2020 Proposed Electric Capital Projects - CONTINUED

Air Compressor Replacement

\$50,000

- This piece of equipment will serve as a back-up compressor to the only air compressor at the power plant. The back-up air compressor that is in place has been evaluated and is non-operational with repair parts unavailable.
- Air is how the engines start, if the air compressor becomes inoperable the engines will not be able to operate.

Critical Structure Replacement

\$100,000

- These funds are planned to replace or update critical pieces of the distribution system.
- To date we have been able to replace large corner poles and self-supporting structures on circuits of high importance.
- We hope to replace aging switches near or substations this year.

Distribution expansion and upgrade

\$75,000

- 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.

Underground Equipment Boring/Trenching

\$15,000

- As we continue to expand our underground lines and make them a larger focus of business going forward we must keep the machinery that installs them in good working order.
- These funds will be used to rebuild/replace the rear trenching unit on the large Vermeer 5750.
- This machine is a 1996 model yet is in very good condition. With this digging chain replacement and auger rebuild we should see several more years of good operation.

Substation Equipment Updates

\$120,000

- 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.

Total of Proposed Electric Capital Projects

\$950,000



FYE 2020 Proposed Water Capital Projects

<u>Well Maintenance #3</u>	\$28,000
<ul style="list-style-type: none"> 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. 	
<u>PLC Replacement at Water Treatment Plant</u>	\$60,000
<ul style="list-style-type: none"> The PLC at the WTP is obsolete and should be replaced before it ceases to operate properly. This will allow uninterrupted water service to our customers. 	
<u>Rebuild High Service Pump #4</u>	\$30,000
<ul style="list-style-type: none"> 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. 	
<u>Replace VFD Controls for High Service Pump #4</u>	\$15,000
<ul style="list-style-type: none"> The VFDs for the high service pumps have begun to reach the end of their service life. Repair parts are not available. We have replaced one already due to its failure. We need to plan on replacing the remaining three. 	
<u>AMI Water Meter Replacement</u>	\$30,000
<ul style="list-style-type: none"> As part of our ongoing automated metering infrastructure we anticipate replacement of both water nodes and water meters. This will give us two way communication and new, highly accurate water meters. (150 meters, RTRs, nodes) 	
<u>Replace Media in One Water Filter</u>	\$90,000
<ul style="list-style-type: none"> This would be the remaining amount needed to perform the inspection, painting, media replacement for one water treatment filter. Along with the \$80,000 already allocated from the previous year. 	
<u>Replace Distribution Vehicle</u>	\$40,000
<ul style="list-style-type: none"> The current service truck is undersized and in need of replacement. 	
Total of Proposed Water Capital Projects	\$293,000



FYE 2020 Proposed Sewer Capital Projects

<u>HVAC Unit Replacement Main Building</u>	\$250,000
<ul style="list-style-type: none"> The HVAC unit for the WWTP main building is in need of replacement. The cooling unit is not functional requiring the use of window air units to cool the Laboratory and Office areas. The heat unit was repaired to get through the winter but the complete unit requires replacement. These funds are for the replacement of the HVAC system. 	
<u>Clarifier Drive Installation</u>	\$30,000
<ul style="list-style-type: none"> Having purchased the drive unit, these funds would cover the cost of the installation. 	
<u>Sewer Main Improvements</u>	\$50,000
<ul style="list-style-type: none"> These funds would be for reducing the amount of infiltration and influent that are occurring in the sewer system due to leaking lines and manholes. 	
Total of Proposed Sewer Capital Project	\$330,000



FYE 2020 Proposed Administration Capital Projects

<p><u>Replace the server room air-conditioning unit</u></p> <ul style="list-style-type: none"> • The server room air conditioner unit is older and requires yearly maintenance for issues. The new unit will be purchased as an additional unit in the event the current one fails or has maintenance issues. 	<p>\$7,000</p>
<p><u>Auto dialer software package from Milsoft</u></p> <ul style="list-style-type: none"> • This software will handle customer notifications during emergency situations such as electric outages (both planned and emergency), water and sewer emergencies, boil water alerts, and any notices that the City may want to send out. 	<p>\$5,000</p>
<p><u>Purchase preventative maintenance and fleet management software</u></p> <ul style="list-style-type: none"> • This software will improve our ability to track maintenance on assets and is also a work order platform. Currently maintenance is not being tracked on any of the equipment. Maintenance schedules will be more consistent with the program giving work orders when maintenance is due. 	<p>\$12,500</p>
<p><u>BPU Office Parking Lot and Sidewalk replacement</u></p> <ul style="list-style-type: none"> • The side walk and customer parking lot are in need of replacement. This project would make the sidewalks ADA compliant per City standards. This would also place a four foot wide gutter pan where the transition is between the street and the parking lot where the large holes are. The parking lot itself will also be replaced with cement which will hold up better with the large trucks backing into the storage barn. 	<p>\$60,000</p>
<p>Total of Proposed Administration Capital Projects</p>	<p>\$84,500</p>



Jake Hammel - Director

jhammel@cityofhillsdale.org

517-437-6491

Department Summary

The Public Services Department is responsible for the maintenance and repair of a large portion of infrastructure found along 18.86 miles of major streets, 3.03 miles of State trunk line, and 25.58 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. In each of the following years 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: \$315,300 for a small portion of State Street and storm water lift station in 2016, a large segment of State Street in 2012, \$212,200 for two blocks of E. Fayette Street [E. of Hillsdale Street] in 2010, and \$374,400 for E. Bacon Street in 2008.
- Current grant applications include an infrastructure grant awarded through the MEDC (ICE Grant) for \$1,900,000 for reconstruction on Garden, Mead, Vine, and Rippon Streets. Small Urban will be used for E Fayette Street in summer of 2020. Additionally, \$250,000 is being requested for chip seal of previous years of street preservation.

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; \$250,000 for 2019 street preservation. Capital outlay items for street reconstruction, paving, etc. are funded through the Capital Improvement Fund.

Major Streets / Trunkline



MAJOR STREETS/TRUNKLINE - 202 REVENUE		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
202-000.000-546.000	STATE GRANT - GAS & WEIGHT TAX	454,738	478,968	550,657	691,725	339,913	650,000	745,000	14.62%
202-000.000-546.048	STATE GRANT-METRO ROW ACT	11,747	15,846	15,470	15,587	0	15,000	15,000	0.00%
202-000.000-547.000	STATE GRANT - TRUNKLINE MAINT	32,124	25,214	31,929	55,895	13,166	35,000	50,000	42.86%
202-000.000-665.000	INTEREST	844	893	1,922	4,155	2,811	3,500	4,500	28.57%
202-000.000-692.000	OTHER REVENUE	2,971	4,010	7,101	15,291	3,656	7,000	5,000	-28.57%
202-000.000-692.470	OTHER REVENUE - TREES	1,000	1,460	4,267	5,459	2,395	2,000	2,000	0.00%
TOTAL MAJOR STREETS/TRUNKLINE REVENUE		503,424	526,391	611,346	788,112	361,941	712,500	821,500	15.30%

MAJOR STREETS/TRUNKLINE - 202 EXPENDITURES		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
ADMINISTRATIVE SERVICES - 175									
202-175.000-999.101	TRANSFER - GENERAL FUND	45,474	47,897	55,066	69,173	33,991	65,000	74,500	14.62%
202-175.000-999.203	TRANSFER - LOCAL ST.	25,000	50,000	0	225,000	0	150,000	0	-100.00%
202-175.000-999.401	TRANSFER - CAPITAL IMPROVEMENT	0	0	0	0	0	0	300,000	100.00%
TOTAL ADMINISTRATIVE SERVICES EXPENDITURES		70,474	97,897	55,066	294,173	33,991	215,000	374,500	64.88%

ADMINISTRATIVE SERVICES TRUNKLINE - 175.500

202-175.500-999.101	TRANSFER - GENERAL FUND	3,212	2,521	3,193	5,589	1,317	3,500	5,000	42.86%
TOTAL ADMINISTRATIVE SERVICES TRUNKLINE EXPENDITURES		3,212	2,521	3,193	5,589	1,317	3,500	5,000	42.86%

Major Streets / Trunkline



MAJOR STREETS/TRUNKLINE - 202 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE	
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020		
STREET SURFACE - 450									
202-450.000-702.000	WAGES	13,531	13,033	18,160	23,407	12,623	21,955	20,785	-5.33%
202-450.000-703.000	OVERTIME PAY	456	1,153	1,602	1,700	1,668	2,000	2,000	0.00%
202-450.000-716.000	RETIREMENT	0	0	0	0	42	0	0	0.00%
202-450.000-720.000	EMPLOYER'S FICA	954	988	1,402	1,810	1,031	1,830	1,745	-4.64%
202-450.000-725.000	FRINGE BENEFITS - ALLOCATED	7,564	7,150	10,998	14,104	9,749	14,495	15,250	5.21%
202-450.000-726.000	SUPPLIES	14,315	7,596	9,255	10,644	2,325	10,000	10,000	0.00%
202-450.000-801.000	CONTRACTUAL SERVICES	2,079	4,805	1,781	89,162	186,182	106,750	6,750	-93.68%
202-450.000-940.000	EQUIPMENT RENTAL	18,995	20,054	16,128	17,754	7,679	12,000	12,000	0.00%
TOTAL STREET SURFACE EXPENDITURES		57,894	54,779	59,326	158,581	221,299	169,030	68,530	-59.46%
TRUNKLINE SURFACE - 450.500									
202-450.500-702.000	WAGES	2,946	2,108	4,368	7,576	2,629	4,290	4,420	3.03%
202-450.500-703.000	OVERTIME PAY	95	192	136	293	14	250	250	0.00%
202-450.500-716.000	RETIREMENT	0	0	0	0	12	0	0	0.00%
202-450.500-720.000	EMPLOYER'S FICA	211	162	317	561	187	350	360	2.86%
202-450.500-725.000	FRINGE BENEFITS - ALLOCATED	1,572	1,156	2,533	4,455	1,812	2,965	3,125	5.40%
202-450.500-726.000	SUPPLIES	722	819	1,043	8,091	(1,022)	1,200	1,200	0.00%
202-450.500-801.000	CONTRACTUAL SERVICES	61	322	64	447	8	500	500	0.00%
202-450.500-940.000	EQUIPMENT RENTAL	4,990	2,327	5,318	7,607	2,205	5,000	5,000	0.00%
TOTAL TRUNKLINE SURFACE EXPENDITURES		10,597	7,086	13,779	29,030	5,845	14,555	14,855	2.06%

Major Streets / Trunkline



MAJOR STREETS/TRUNKLINE - 202 EXPENDITURES		ACTUAL				ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
R.O.W. MAINTENANCE - 460									
202-460.000-702.000	WAGES	18,641	21,902	26,999	24,062	17,116	19,600	20,525	4.72%
202-460.000-703.000	OVERTIME PAY	378	956	1,136	598	231	800	800	0.00%
202-460.000-716.000	RETIREMENT	0	0	0	0	49	0	0	0.00%
202-460.000-720.000	EMPLOYER'S FICA	1,364	1,640	2,006	1,776	1,212	1,560	1,630	4.49%
202-460.000-725.000	FRINGE BENEFITS - ALLOCATED	11,720	11,775	14,939	13,934	11,886	13,325	14,270	7.09%
202-460.000-726.000	SUPPLIES	3,132	5,900	2,460	1,977	1,139	3,500	3,500	0.00%
202-460.000-801.000	CONTRACTUAL SERVICES	15,179	24,043	12,389	21,607	14,194	24,600	24,300	-1.22%
202-460.000-940.000	EQUIPMENT RENTAL	28,001	29,098	24,097	21,513	21,187	28,000	28,000	0.00%
TOTAL R.O.W. MAINTENANCE EXPENDITURES		78,415	95,314	84,026	85,467	67,014	91,385	93,025	1.79%
TRUNKLINE R.O.W. MAINTENANCE - 460.500									
202-460.500-702.000	WAGES	561	504	943	1,334	550	1,255	1,300	3.59%
202-460.500-703.000	OVERTIME PAY	0	56	0	55	0	75	75	0.00%
202-460.500-716.000	RETIREMENT	0	0	0	0	5	0	0	0.00%
202-460.500-720.000	EMPLOYER'S FICA	40	40	67	99	38	100	105	5.00%
202-460.500-725.000	FRINGE BENEFITS - ALLOCATED	417	274	494	788	366	870	920	5.75%
202-460.500-726.000	SUPPLIES	0	0	0	17	0	0	0	0.00%
202-460.500-801.000	CONTRACTUAL SERVICES	3,845	1,742	2,700	2,926	1,263	4,250	4,250	0.00%
202-460.500-940.000	EQUIPMENT RENTAL	1,225	1,143	1,084	1,751	1,075	1,250	1,500	20.00%
TOTAL TRUNKLINE R.O.W. MAINTENANCE EXPENDITURES		6,088	3,759	5,288	6,970	3,297	7,800	8,150	4.49%

Major Streets / Trunkline



MAJOR STREETS/TRUNKLINE - 202 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE	
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020		
TREES - 470									
202-470.000-702.000	WAGES	10,577	13,722	12,127	13,498	7,791	11,225	11,555	2.94%
202-470.000-703.000	OVERTIME PAY	332	178	447	178	112	350	350	0.00%
202-470.000-716.000	RETIREMENT	0	0	0	0	25	0	0	0.00%
202-470.000-720.000	EMPLOYER'S FICA	756	965	874	956	548	885	910	2.82%
202-470.000-725.000	FRINGE BENEFITS - ALLOCATED	5,396	7,132	6,452	7,708	5,536	7,560	7,965	5.36%
202-470.000-726.000	SUPPLIES	466	1,884	1,507	819	282	1,000	985	-1.50%
202-470.000-726.470	SUPPLIES - REPLACEMENT TREES	0	770	0	3,004	0	0	0	0.00%
202-470.000-801.000	CONTRACTUAL SERVICES	5,518	10,013	13,375	8,543	8,922	14,700	14,700	0.00%
202-470.000-940.000	EQUIPMENT RENTAL	3,035	3,901	2,432	3,322	2,818	3,500	3,500	0.00%
TOTAL TREES EXPENDITURES		26,080	38,565	37,214	38,028	26,034	39,220	39,965	1.90%

TRUNKLINE TREES - 470.500

202-470.500-702.000	WAGES	467	104	601	442	185	425	440	3.53%
202-470.500-703.000	OVERTIME PAY	0	0	86	0	0	25	25	0.00%
202-470.500-716.000	RETIREMENT	0	0	0	0	1	0	0	0.00%
202-470.500-720.000	EMPLOYER'S FICA	32	7	48	32	12	35	35	0.00%
202-470.500-725.000	FRINGE BENEFITS - ALLOCATED	234	80	303	271	126	295	310	5.08%
202-470.500-726.000	SUPPLIES	0	25	185	535	0	0	0	0.00%
202-470.500-801.000	CONTRACTUAL SERVICES	0	0	3,435	56	425	300	500	66.67%
202-470.500-940.000	EQUIPMENT RENTAL	10	132	401	160	95	200	200	0.00%
TOTAL TRUNKLINE TREES EXPENDITURES		743	348	5,059	1,496	844	1,280	1,510	17.97%

Major Streets / Trunkline



MAJOR STREETS/TRUNKLINE - 202 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE	
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020		
DRAINAGE - 480									
202-480.000-702.000	WAGES	11,343	13,163	10,818	14,208	6,747	13,685	14,330	4.71%
202-480.000-703.000	OVERTIME PAY	28	419	240	573	378	500	500	0.00%
202-480.000-716.000	RETIREMENT	0	0	0	0	25	0	0	0.00%
202-480.000-720.000	EMPLOYER'S FICA	808	971	790	1,063	501	1,085	1,135	4.61%
202-480.000-725.000	FRINGE BENEFITS - ALLOCATED	5,364	7,572	5,847	8,474	4,893	9,265	9,925	7.12%
202-480.000-726.000	SUPPLIES	2,888	3,753	404	4,087	9,482	4,500	4,500	0.00%
202-480.000-801.000	CONTRACTUAL SERVICES	1,701	3,333	1,911	5,259	12,470	6,500	6,500	0.00%
202-480.000-940.000	EQUIPMENT RENTAL	9,337	12,188	6,978	11,746	11,025	9,000	9,000	0.00%
TOTAL DRAINAGE EXPENDITURES		31,469	41,399	26,988	45,410	45,521	44,535	45,890	3.04%
TRUNKLINE R.O.W. DRAINAGE - 480.500									
202-480.500-702.000	WAGES	295	857	892	829	92	470	495	5.32%
202-480.500-703.000	OVERTIME PAY	8	50	61	12	0	100	100	0.00%
202-480.500-720.000	EMPLOYER'S FICA	22	66	68	61	6	45	45	0.00%
202-480.500-725.000	FRINGE BENEFITS - ALLOCATED	165	464	518	478	66	375	400	6.67%
202-480.500-726.000	SUPPLIES	51	656	72	50	0	200	200	0.00%
202-480.500-801.000	CONTRACTUAL SERVICES	0	39	30	50	0	500	500	0.00%
202-480.500-940.000	EQUIPMENT RENTAL	357	455	535	522	60	750	500	-33.33%
TOTAL TRUNKLINE R.O.W. DRAINAGE EXPENDITURES		898	2,587	2,176	2,002	224	2,440	2,240	-100.00%

Major Streets / Trunkline



MAJOR STREETS/TRUNKLINE - 202 EXPENDITURES		ACTUAL				ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
TRAFFIC - 490									
202-490.000-702.000	WAGES	10,860	12,458	12,657	12,687	9,325	16,240	17,010	4.74%
202-490.000-703.000	OVERTIME PAY	477	913	627	2,157	523	1,000	1,000	0.00%
202-490.000-716.000	RETIREMENT	0	0	0	0	11	0	0	0.00%
202-490.000-720.000	EMPLOYER'S FICA	827	972	961	1,071	696	1,320	1,380	4.55%
202-490.000-725.000	FRINGE BENEFITS - ALLOCATED	5,891	6,841	7,486	8,464	7,205	11,260	12,050	7.02%
202-490.000-726.000	SUPPLIES	6,219	5,787	6,534	5,026	16,793	24,055	24,055	0.00%
202-490.000-801.000	CONTRACTUAL SERVICES	21,761	8,476	14,590	9,451	17,468	22,750	12,500	-45.05%
202-490.000-920.000	UTILITIES	5,351	4,793	4,983	5,348	2,576	4,500	4,500	0.00%
202-490.000-940.000	EQUIPMENT RENTAL	3,820	4,636	4,418	4,449	4,388	6,000	6,000	0.00%
TOTAL TRAFFIC EXPENDITURES		55,206	44,876	52,256	48,653	58,985	87,125	78,495	-9.91%
TRUNKLINE TRAFFIC - 490.500									
202-490.500-702.000	WAGES	275	180	398	572	91	1,555	1,620	4.18%
202-490.500-703.000	OVERTIME PAY	0	68	0	73	27	75	75	0.00%
202-490.500-720.000	EMPLOYER'S FICA	20	18	29	46	9	125	130	4.00%
202-490.500-725.000	FRINGE BENEFITS - ALLOCATED	150	105	220	358	81	1,065	1,135	6.57%
202-490.500-726.000	SUPPLIES	38	19	212	288	8	500	300	-40.00%
202-490.500-801.000	CONTRACTUAL SERVICES	157	0	0	5,236	18	500	500	0.00%
202-490.500-920.000	UTILITIES	5,215	4,886	4,991	5,149	3,186	4,500	4,500	0.00%
202-490.500-940.000	EQUIPMENT RENTAL	52	23	146	215	13	300	300	0.00%
TOTAL TRUNKLINE TRAFFIC EXPENDITURES		5,907	5,299	5,996	11,937	3,433	8,620	8,560	-0.70%

Major Streets / Trunkline



MAJOR STREETS/TRUNKLINE - 202 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
WINTER MAINTENANCE - 500								
202-500.000-702.000 WAGES	10,504	7,371	7,371	10,532	7,375	12,220	12,725	4.13%
202-500.000-703.000 OVERTIME PAY	3,224	4,557	3,002	7,618	4,408	5,500	5,500	0.00%
202-500.000-716.000 RETIREMENT	0	0	0	0	60	0	0	0.00%
202-500.000-720.000 EMPLOYER'S FICA	978	853	737	1,305	819	1,355	1,395	2.95%
202-500.000-725.000 FRINGE BENEFITS - ALLOCATED	7,199	5,938	5,743	10,079	7,830	11,575	12,195	5.36%
202-500.000-726.000 SUPPLIES	23,049	22,766	21,975	24,730	12,479	24,000	24,000	0.00%
202-500.000-801.000 CONTRACTUAL SERVICES	1,586	562	231	1,150	1,094	1,500	1,500	0.00%
202-500.000-940.000 EQUIPMENT RENTAL	24,579	17,841	13,992	26,939	16,581	25,000	25,000	0.00%
TOTAL WINTER MAINTENANCE EXPENDITURES	71,119	59,888	53,051	82,353	50,646	81,150	82,315	1.44%
TRUNKLINE WINTER MAINTENANCE - 500.500								
202-500.500-702.000 WAGES	1,685	1,558	1,125	1,628	1,229	2,155	2,265	5.10%
202-500.500-703.000 OVERTIME PAY	884	976	735	1,919	776	1,000	1,000	0.00%
202-500.500-716.000 RETIREMENT	0	0	0	0	4	0	0	0.00%
202-500.500-720.000 EMPLOYER'S FICA	182	175	132	254	142	240	250	4.17%
202-500.500-725.000 FRINGE BENEFITS - ALLOCATED	1,403	1,334	1,029	1,968	1,337	2,060	2,185	6.07%
202-500.500-726.000 SUPPLIES	6,576	4,926	3,224	6,863	2,775	6,765	6,765	0.00%
202-500.500-801.000 CONTRACTUAL SERVICES	0	0	0	194	17	500	500	0.00%
202-500.500-940.000 EQUIPMENT RENTAL	5,673	6,474	3,374	6,474	4,044	5,500	5,500	0.00%
TOTAL TRUNKLINE WINTER MAINTENANCE EXPENDITURES	16,403	15,443	9,619	19,300	10,324	18,220	18,465	1.34%
TOTAL EXPENDITURES - FUND 202	434,505	469,761	413,037	828,989	528,774	783,860	841,500	7.35%
NET OF REVENUES / EXPENDITUES - FUND 202	68,919	56,630	198,309	(40,877)	(166,833)	(71,360)	0	-100.00%



LOCAL STREET - 203 REVENUE		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
203-000.000-546.000	STATE GRANT - GAS & WEIGHT TAX	149,567	157,632	181,301	249,264	197,268	215,000	245,000	13.95%
203-000.000-546.048	STATE GRANT-METRO ROW ACT	11,747	15,846	15,470	15,587	22,526	15,000	15,000	0.00%
203-000.000-569.000	STATE GRANT	0	0	2,500	0	0	0	0	0.00%
203-000.000-692.000	OTHER REVENUE	0	3,350	442	6,079	39,197	2,500	2,500	0.00%
203-000.000-692.470	OTHER REVENUE - TREES	2,450	4,204	682	5,497	0	2,000	2,000	0.00%
203-000.000-699.101	TRANSFERS IN - GENERAL FUND	114,165	100,000	100,000	0	0	45,440	252,705	456.13%
203-000.000-699.202	TRANSFERS IN - MAJOR STREETS	25,000	50,000	0	225,000	0	150,000	0	-100.00%
TOTAL LOCAL STREETS REVENUE		302,929	331,032	300,395	501,427	258,991	429,940	517,205	20.30%

LOCAL STREET - 203 EXPENDITURES		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
ADMINISTRATIVE SERVICES - 175									
203-175.000-999.101	TRANSFER - GENERAL FUND	14,957	15,793	18,100	24,926	16,492	21,500	24,500	13.95%
TOTAL ADMINISTRATIVE SERVICES EXPENDITURES		14,957	15,793	18,100	24,926	16,492	21,500	24,500	13.95%



LOCAL STREET - 203 EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
STREET SURFACE - 450									
203-450.000-702.000	WAGES	14,036	20,965	15,967	21,640	9,991	23,530	24,600	4.55%
203-450.000-703.000	OVERTIME PAY	890	991	241	1,789	501	1,000	1,000	0.00%
203-450.000-716.000	RETIREMENT	0	0	0	8	58	0	0	0.00%
203-450.000-720.000	EMPLOYER'S FICA	1,054	1,545	1,151	1,685	742	1,955	1,960	0.26%
203-450.000-725.000	FRINGE BENEFITS - ALLOCATED	9,324	11,432	8,902	13,127	7,503	16,250	17,130	5.42%
203-450.000-726.000	SUPPLIES	31,029	14,253	12,596	22,154	8,832	20,000	20,000	0.00%
203-450.000-801.000	CONTRACTUAL SERVICES	3,983	9,560	5,825	144,234	73,071	67,250	20,250	-69.89%
203-450.000-940.000	EQUIPMENT RENTAL	17,160	25,122	14,560	15,380	8,200	15,000	15,000	0.00%
TOTAL STREET SURFACE EXPENDITURES		77,476	83,868	59,242	220,017	108,898	144,985	99,940	-31.07%
R.O.W. MAINTENANCE - 460									
203-460.000-702.000	WAGES	16,160	24,563	23,146	20,368	11,587	18,405	19,175	4.18%
203-460.000-703.000	OVERTIME PAY	154	940	373	228	141	500	500	0.00%
203-460.000-716.000	RETIREMENT	0	0	0	(8)	35	0	0	0.00%
203-460.000-720.000	EMPLOYER'S FICA	1,158	1,829	1,654	1,473	818	1,445	1,505	4.15%
203-460.000-725.000	FRINGE BENEFITS - ALLOCATED	9,648	12,744	12,820	11,519	7,981	12,350	13,165	6.60%
203-460.000-726.000	SUPPLIES	3,521	6,550	1,405	1,093	640	4,000	4,000	0.00%
203-460.000-801.000	CONTRACTUAL SERVICES	8,970	13,839	11,115	12,576	5,452	12,400	12,400	0.00%
203-460.000-940.000	EQUIPMENT RENTAL	27,966	32,204	23,507	24,469	18,130	30,000	30,000	0.00%
TOTAL R.O.W. MAINTENANCE EXPENDITURES		67,577	92,669	74,020	71,718	44,784	79,100	80,745	2.08%



LOCAL STREET - 203 EXPENDITURES		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
TREES - 470									
203-470.000-702.000	WAGES	15,216	16,515	17,247	17,208	10,760	17,825	18,360	3.00%
203-470.000-703.000	OVERTIME PAY	214	119	393	8	80	300	200	-33.33%
203-470.000-716.000	RETIREMENT	0	0	0	0	4	0	0	0.00%
203-470.000-720.000	EMPLOYER'S FICA	1,070	1,153	1,234	1,204	754	1,385	1,420	2.53%
203-470.000-725.000	FRINGE BENEFITS - ALLOCATED	7,336	8,450	9,364	9,636	7,218	11,840	12,420	4.90%
203-470.000-726.000	SUPPLIES	1,331	1,692	1,573	301	240	1,500	1,500	0.00%
203-470.000-726.470	SUPPLIES - REPLACEMENT TREES	0	2,370	0	2,709	0	0	0	0.00%
203-470.000-801.000	CONTRACTUAL SERVICES	14,000	10,848	16,211	17,639	5,751	22,250	22,250	0.00%
203-470.000-940.000	EQUIPMENT RENTAL	4,182	4,831	5,397	4,400	5,227	5,000	5,500	10.00%
	TOTAL TREES EXPENDITURES	43,349	45,978	51,419	53,105	30,034	60,100	61,650	2.58%
DRAINAGE - 480									
203-480.000-702.000	WAGES	8,340	10,430	12,688	13,064	13,859	13,305	13,925	4.66%
203-480.000-703.000	OVERTIME PAY	128	144	534	621	1,690	750	2,000	166.67%
203-480.000-716.000	RETIREMENT	0	0	0	0	8	0	0	0.00%
203-480.000-720.000	EMPLOYER'S FICA	591	753	939	981	1,107	1,075	1,220	13.49%
203-480.000-725.000	FRINGE BENEFITS - ALLOCATED	6,084	5,481	7,558	7,643	10,873	9,180	10,655	16.07%
203-480.000-726.000	SUPPLIES	2,379	2,258	5,244	2,722	5,692	7,500	7,500	0.00%
203-480.000-801.000	CONTRACTUAL SERVICES	2,491	1,973	364	827	2,573	2,500	123,000	4820.00%
203-480.000-920.000	UTILITIES	0	0	205	431	323	350	400	14.29%
203-480.000-940.000	EQUIPMENT RENTAL	7,257	10,207	9,742	12,938	13,430	9,000	9,000	0.00%
	TOTAL DRAINAGE EXPENDITURES	27,270	31,246	37,274	39,227	49,555	43,660	167,700	284.10%



LOCAL STREET - 203 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE	
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020		
TRAFFIC - 490									
203-490.000-702.000	WAGES	2,116	4,356	3,465	5,281	3,472	4,625	4,840	4.65%
203-490.000-703.000	OVERTIME PAY	101	209	302	549	138	400	400	0.00%
203-490.000-716.000	RETIREMENT	0	0	0	0	5	0	0	0.00%
203-490.000-720.000	EMPLOYER'S FICA	161	332	273	421	256	385	400	3.90%
203-490.000-725.000	FRINGE BENEFITS - ALLOCATED	1,292	2,349	1,913	3,283	1,152	3,280	3,505	6.86%
203-490.000-726.000	SUPPLIES	2,118	3,663	1,542	5,205	11,368	12,645	13,000	2.81%
203-490.000-801.000	CONTRACTUAL SERVICES	7,559	1,799	3,105	3,131	7,846	8,250	5,500	-33.33%
203-490.000-940.000	EQUIPMENT RENTAL	495	1,136	1,071	1,616	1,932	1,500	2,000	33.33%
TOTAL TRAFFIC EXPENDITURES		13,842	13,844	11,671	19,486	26,169	31,085	29,645	-4.63%



LOCAL STREET - 203 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
WINTER MAINTENANCE - 500								
203-500.000-702.000 WAGES	8,411	6,165	6,130	8,778	7,042	9,935	10,330	3.98%
203-500.000-703.000 OVERTIME PAY	563	861	641	1,766	1,645	1,200	2,000	66.67%
203-500.000-716.000 RETIREMENT	0	0	0	0	43	0	0	0.00%
203-500.000-720.000 EMPLOYER'S FICA	642	504	478	757	609	850	945	11.18%
203-500.000-725.000 FRINGE BENEFITS - ALLOCATED	4,510	3,608	3,749	5,857	5,882	7,275	8,250	13.40%
203-500.000-726.000 SUPPLIES	17,681	13,136	11,226	10,793	6,386	17,000	17,000	0.00%
203-500.000-801.000 CONTRACTUAL SERVICES	538	490	178	737	498	250	500	100.00%
203-500.000-940.000 EQUIPMENT RENTAL	12,653	9,584	8,538	14,713	11,974	13,000	14,000	7.69%
TOTAL WINTER MAINTENANCE EXPENDITURES	44,998	34,348	30,940	43,401	34,079	49,510	53,025	7.10%
TOTAL EXPENDITURES - FUND 203	289,469	317,746	282,666	471,880	310,011	429,940	517,205	0
NET OF REVENUES / EXPENDITURES - FUND 203	13,460	13,286	17,729	29,547	(51,020)	0	0	0



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 (38.0667%), 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 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
588-000.000-529.000	FEDERAL GRANT	68,847	59,532	66,118	177,306	41,841	61,080	59,920	-1.90%
588-000.000-569.000	STATE GRANT	130,437	134,338	145,382	134,348	80,241	129,420	126,715	-2.09%
588-000.000-569.588	STATE GRANT - CAPITAL	87,404	0	0	19,411	(58)	235,000	189,000	-19.57%
588-000.000-651.000	USE AND ADMISSION FEES	55,390	49,336	47,712	47,536	31,617	50,000	45,000	-10.00%
588-000.000-673.000	SALE OF CITY PROPERTY	0	3,528	0	0	0	0	2,935	100.00%
588-000.000-692.000	OTHER REVENUE	192	0	0	0	0	0	0	0.00%
588-000.000-699.101	TRANSFERS IN - GENERAL FUND	109,260	95,000	104,755	50,000	0	89,665	98,245	9.57%
TOTAL DIAL-A-RIDE REVENUE		451,530	341,734	363,967	428,601	153,641	565,165	521,815	-7.67%

DIAL-A-RIDE - 588 EXPENDITURES		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
ADMINISTRATIVE SERVICES - 175									
588-175.000-999.101	TRANSFER - GENERAL FUND	46,441	54,748	52,826	54,036	0	55,000	55,000	0.00%
TOTAL ADMINISTRATIVE SERVICES EXPENDITURES		46,441	54,748	52,826	54,036	0	55,000	55,000	0.00%

Dial-A-Ride



DIAL-A-RIDE - 588 EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
DIAL-A-RIDE - 588									
588-588.000-702.000	WAGES	127,376	122,414	128,358	119,956	84,255	140,000	132,000	-5.71%
588-588.000-703.000	OVERTIME PAY	1,283	183	99	404	334	1,000	1,000	0.00%
588-588.000-704.000	SICK TIME PAY	4,066	3,139	2,205	10,147	2,496	4,250	4,455	4.82%
588-588.000-705.000	VACATION TIME PAY	11,550	11,540	7,851	7,860	6,035	8,910	9,150	2.69%
588-588.000-706.000	PERSONAL TIME PAY	1,472	2,051	905	2,260	644	1,630	1,675	2.76%
588-588.000-707.000	LONGEVITY PAY	4,400	3,300	2,440	2,560	2,560	2,560	2,560	0.00%
588-588.000-710.000	HOLIDAY AND OTHER PAY	5,716	7,130	10,671	7,008	5,866	8,910	6,845	-23.18%
588-588.000-715.000	HEALTH AND LIFE INSURANCE	49,480	45,298	42,825	36,397	20,824	46,580	49,100	5.41%
588-588.000-716.000	RETIREMENT	1,915	1,372	1,994	3,391	1,995	3,240	4,340	33.95%
588-588.000-717.000	WORKERS' COMPENSATION	4,845	4,684	4,056	3,503	3,235	4,100	3,800	-7.32%
588-588.000-718.000	UNEMPLOYMENT INSURANCE	400	400	200	100	0	0	400	100.00%
588-588.000-720.000	EMPLOYER'S FICA	10,877	10,559	10,409	10,898	7,140	12,795	12,500	-2.31%
588-588.000-721.000	DISABILITY INSURANCE	590	678	728	731	507	685	775	13.14%
588-588.000-725.000	FRINGE BENEFITS - ALLOCATED	2,224	2,902	2,302	2,359	2,481	2,790	2,790	0.00%
588-588.000-726.000	SUPPLIES	1,124	1,968	977	2,046	358	1,000	1,000	0.00%
588-588.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	5,155	4,502	2,611	3,450	4,603	4,000	4,000	0.00%
588-588.000-740.000	FUEL AND LUBRICANTS	19,250	13,308	14,209	16,251	11,477	13,500	15,500	14.81%

Dial-A-Ride



DIAL-A-RIDE - 588 EXPENDITURES		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
DIAL-A-RIDE - 588									
588-588.000-742.000	CLOTHING / UNIFORMS	0	0	0	0	243	0	0	0.00%
588-588.000-801.000	CONTRACTUAL SERVICES	4,202	8,523	39,227	44,893	2,652	34,000	49,000	44.12%
588-588.000-850.000	INSURANCE	20,814	12,501	2,587	7,514	7,011	10,000	8,000	-20.00%
588-588.000-861.000	TRAINING & SEMINARS	192	30	0	0	0	0	0	0.00%
588-588.000-900.000	PRINTING	167	352	352	26	0	350	325	-7.14%
588-588.000-905.000	PUBLISHING / NOTICES	327	806	80	80	0	250	0	-100.00%
588-588.000-920.000	UTILITIES	5,299	5,544	5,175	4,606	2,512	5,500	5,500	0.00%
588-588.000-925.000	TELEPHONE	1,260	1,093	1,715	2,772	1,644	2,000	1,000	-50.00%
588-588.000-930.000	REPAIRS & MAINTENANCE	807	455	402	348	185	500	500	0.00%
588-588.000-940.000	EQUIPMENT RENTAL	965	1,141	860	1,084	617	1,000	1,100	10.00%
588-588.000-955.588	MISC. - CDL LICENSING/TESTING	329	921	479	528	271	615	500	-18.70%
588-588.000-968.000	DEPRECIATION	53,139	65,596	63,731	54,697	0	0	0	0.00%
588-588.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	200,000	149,000	-25.50%
TOTAL DIAL-A-RIDE EXPENDITURES		339,224	332,390	347,448	345,869	169,945	510,165	466,815	-8.50%
TOTAL EXPENDITURES - FUND 588		385,665	387,138	400,274	399,905	169,945	565,165	521,815	-7.67%
NET OF REVENUE/EXPENDITURES - FUND 588		65,865	(45,404)	(36,307)	28,696	(16,304)	0	0	0.00%



Mary Hill - Director

mhill@hillsdalelibrary.org

517-437-6472

Department Summary

The Hillsdale Community Library serves the Hillsdale City, Hillsdale Township and half of Jefferson Township (11,870 total population serves) with a building of 17,060 square feet and 2,496 service hours per year. In 2017-2018 the library had 51,413 visits. The library circulated 125,179 physical items and 11,392 items electronically. We loaned 2,893 items to other libraries and borrowed 3,214 items from other libraries for our patrons. Our public computers were used 9,435 times and our wireless use was 12,674. Our active registered borrowers are 13,130.

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 two (2) full-time staff members, 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 alarms system, the library automation system and Sonit for technical help with our computers.
4. Capital outlay expenditures are for a new roof.



LIBRARY - 271 REVENUE		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
271-000.000-402.000	CURRENT TAXES	126,465	126,127	117,998	121,747	123,243	126,500	130,000	2.77%
271-000.000-412.000	DELINQUENT TAXES	871	395	414	168	(31)	500	500	0.00%
271-000.000-437.000	SPECIAL ACTS	3,232	1,882	3,087	2,545	0	3,100	2,200	-29.03%
271-000.000-569.000	STATE GRANT	7,367	7,386	7,773	8,229	4,384	7,300	8,000	9.59%
271-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0	0	0	0	0	0	6,200	100.00%
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	13,800	13,800	0	13,800	13,800	0.00%
271-000.000-588.000	SUBSCRIPTION CARD SALES	4,190	3,927	3,324	3,001	1,702	3,000	3,500	16.67%
271-000.000-629.000	COPIES / DUPLICATING	5,524	5,874	6,191	4,532	3,064	4,000	4,500	12.50%
271-000.000-656.000	PENAL FINES	48,536	55,904	39,578	38,982	0	39,000	39,000	0.00%
271-000.000-657.000	BOOK FINES	2,820	2,375	1,956	2,595	1,748	2,400	2,500	4.17%
271-000.000-658.000	ORDINANCE FINES	3,914	4,913	5,013	3,479	838	4,500	4,000	-11.11%
271-000.000-665.000	INTEREST	165	536	1,874	3,528	3,354	2,500	2,500	0.00%
271-000.000-667.000	RENTS	214	236	185	279	124	150	200	33.33%
271-000.000-667.271	RENTS - MEETING ROOMS	945	680	590	1,200	3,975	2,000	5,000	150.00%
271-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	0	0	0	1,443	0	0	0	0.00%
271-000.000-675.000	CONTRIBUTIONS AND DONATIONS	2,765	9,662	47,447	7,367	498	30,000	8,000	-73.33%
271-000.000-675.002	CONTR. & DONAT. - TECHNOLOGY	659	6,260	4,778	0	400	0	0	0.00%
271-000.000-675.471	CONTR. & DONAT. - LIBRARY EXPAN	10,983	1,478	0	0	0	0	0	0.00%
271-000.000-675.790	CONTR. & DONT. - BOOKS	6,310	3,289	24,791	1,697	561	1,500	1,500	0.00%
271-000.000-675.792	CONTR. & DONT. - CHILD. LIBRAR	395	4,179	1,724	1,662	4,504	2,000	4,500	125.00%
271-000.000-692.000	OTHER REVENUE	2,234	0	2,250	31,039	27,736	2,000	30,000	1400.00%
271-000.000-692.003	OTHER REVENUE - E-RATE	0	0	0	0	0	11,500	5,200	-54.78%
TOTAL LIBRARY REVENUE		249,494	257,008	290,878	255,398	176,100	263,855	279,205	5.82%



LIBRARY - 271 EXPENDITURES		ACTUAL				ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
LIBRARY - 790									
271-790.000-702.000	WAGES	107,486	105,627	102,466	124,616	79,417	124,135	130,615	5.22%
271-790.000-703.000	OVERTIME PAY	0	0	347	64	0	0	0	0.00%
271-790.000-704.000	SICK TIME PAY	324	0	1,241	0	891	2,285	2,396	4.86%
271-790.000-705.000	VACATION TIME PAY	1,622	2,920	4,304	4,183	4,007	5,355	5,568	3.98%
271-790.000-706.000	PERSONAL TIME PAY	487	487	993	324	770	860	898	4.42%
271-790.000-707.000	LONGEVITY PAY	240	360	480	0	0	0	0	0.00%
271-790.000-710.000	HOLIDAY AND OTHER PAY	2,756	3,222	2,542	2,694	2,573	4,000	5,145	28.63%
271-790.000-715.000	HEALTH AND LIFE INSURANCE	(2,147)	149	1,607	17,466	15,518	26,270	25,400	-3.31%
271-790.000-716.000	RETIREMENT	1,998	1,420	2,255	5,435	4,107	5,205	5,451	4.73%
271-790.000-717.000	WORKERS' COMPENSATION	278	288	308	271	194	280	280	0.00%
271-790.000-718.000	UNEMPLOYMENT INSURANCE	100	100	50	50	0	0	0	0.00%
271-790.000-720.000	EMPLOYER'S FICA	8,516	8,488	8,481	10,086	6,581	10,480	11,072	5.65%
271-790.000-721.000	DISABILITY INSURANCE	203	234	264	268	292	395	395	0.00%
271-790.000-726.000	SUPPLIES	6,086	4,688	4,971	5,812	4,935	5,655	5,500	-2.74%
271-790.000-726.003	SUPPLIES - TECHNOLOGY GRANT	7,419	6,148	3,911	5,729	0	0	0	0.00%
271-790.000-734.000	POSTAGE	276	223	173	67	80	100	100	0.00%
271-790.000-750.000	PERIODICALS / MAGAZINES	1,428	1,417	1,456	1,848	428	1,685	400	-76.26%
271-790.000-801.000	CONTRACTUAL SERVICES	13,450	13,326	18,556	32,792	20,748	18,500	24,500	32.43%
271-790.000-810.000	DUES AND SUBSCRIPTIONS	579	635	617	868	295	800	800	0.00%
271-790.000-815.000	LIBRARY GRANT EXPENDITURES	0	0	29	1,649	270	0	0	0.00%
271-790.000-860.000	TRANSPORTATION AND MILEAGE	576	216	755	269	518	500	500	0.00%
271-790.000-861.000	TRAINING & SEMINARS	423	0	175	1,021	(49)	525	500	-4.76%
271-790.000-862.000	LODGING AND MEALS	0	0	296	345	37	50	0	-100.00%
271-790.000-865.000	INTEREST EXPENSE	872	10	0	0	0	0	0	0.00%
271-790.000-905.000	PUBLISHING / NOTICES	271	597	583	0	0	0	0	0.00%
271-790.000-920.000	UTILITIES	19,467	17,008	18,820	19,663	12,376	18,775	18,775	0.00%



LIBRARY - 271 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
LIBRARY - 790								
271-790.000-925.000 TELEPHONE	3,098	3,030	2,995	2,068	1,334	3,000	3,000	0.00%
271-790.000-930.000 REPAIRS & MAINTENANCE	6,952	7,291	25,365	5,787	194	4,000	6,500	62.50%
271-790.000-964.000 REFUNDS AND REBATES	0	0	0	28	0	0	0	0.00%
271-790.000-970.000 CAPITAL OUTLAY	0	0	320	28,849	43,663	3,000	90,000	2900.00%
271-790.000-982.000 BOOKS	14,064	14,659	12,113	9,358	5,542	15,000	15,000	0.00%
271-790.000-982.001 BOOKS - FROM DONATION MONIES	7,557	3,718	891	430	634	1,500	1,500	0.00%
271-790.000-999.101 TRANSFER - GENERAL FUND	2,000	2,000	2,000	0	2,000	2,000	2,000	0.00%
TOTAL LIBRARY EXPENDITURES	206,381	198,261	219,364	282,040	207,355	254,355	356,295	40.08%
LIBRARY CHILDREN'S AREA - 792								
271-792.000-726.000 SUPPLIES	770	1,136	904	1,760	353	1,000	1,000	0.00%
271-792.000-726.001 SUPPLIES - GRANTS	0	0	0	2,387	2,006	0	0	0.00%
271-792.000-726.010 SUPPLIES-SUMMER READING	938	521	922	3,554	270	1,000	1,000	0.00%
271-792.000-726.792 SUPPLIES-FROM DONATIONS	(490)	3,511	1,217	23	0	1,000	0	-100.00%
271-792.000-982.000 BOOKS	5,658	5,790	6,676	8,384	5,707	6,500	6,500	0.00%
TOTAL LIBRARY CHILDREN'S AREA EXPENDITURES	6,876	10,958	9,719	16,108	8,336	9,500	8,500	-10.53%
TOTAL EXPENDITURES - FUND 271	213,257	209,219	229,083	298,148	215,691	263,855	364,795	38.26%
NET OF REVENUE / EXPENDITURES - FUND 271	36,237	47,789	61,795	(42,750)	(39,591)	0	(85,590)	100.00%



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 REVENUE		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
208-000.000-644.000	CONCESSION SALES	4,650	10,755	6,592	6,830	4,819	7,750	8,000	3.23%
208-000.000-651.000	USE AND ADMISSION FEES	10,189	22,671	14,103	13,371	8,129	15,000	15,000	0.00%
208-000.000-653.000	TEAM AND EVENT FEES	6,801	4,960	4,410	5,920	3,580	5,000	6,000	20.00%
208-000.000-653.001	YOUTH PROGRAM FEES	21,588	20,410	23,790	22,532	12,200	24,000	24,000	0.00%
208-000.000-667.000	RENTS	18,487	16,100	16,278	17,875	8,819	16,500	18,000	9.09%
208-000.000-675.000	CONTRIBUTIONS AND DONATIONS	0	1,726	(1,455)	0	5	0	0	0.00%
208-000.000-692.000	OTHER REVENUE	4,245	6,750	5,725	5,907	1,870	5,000	5,000	0.00%
208-000.000-699.101	TRANSFERS IN - GENERAL FUND	60,025	42,070	59,650	49,500	55,000	62,100	60,905	-1.92%
TOTAL RECREATION REVENUE		125,985	125,442	129,093	121,935	94,422	135,350	136,905	1.15%

Recreation



RECREATION - 208 EXPENDITURES		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
RECREATION - 751									
208-751.000-702.000	WAGES	72,731	64,559	68,792	71,134	48,098	70,300	71,000	1.00%
208-751.000-704.000	SICK TIME PAY	1,089	1,599	1,185	1,209	1,245	1,660	1,705	2.71%
208-751.000-705.000	VACATION TIME PAY	1,024	2,899	5,319	3,408	3,528	4,565	4,690	2.74%
208-751.000-706.000	PERSONAL TIME PAY	544	349	592	604	623	625	640	2.40%
208-751.000-707.000	LONGEVITY PAY	1,100	1,100	1,100	1,158	1,100	1,100	1,100	0.00%
208-751.000-710.000	HOLIDAY AND OTHER PAY	2,170	1,709	2,369	2,610	2,194	2,180	2,240	2.75%
208-751.000-715.000	HEALTH AND LIFE INSURANCE	13,729	13,709	14,264	13,387	9,120	15,480	15,170	-2.00%
208-751.000-716.000	RETIREMENT	2,647	1,781	2,702	4,630	2,843	4,245	5,705	34.39%
208-751.000-717.000	WORKERS' COMPENSATION	3,033	2,782	2,888	2,553	1,867	3,350	2,505	-25.22%
208-751.000-718.000	UNEMPLOYMENT INSURANCE	100	100	50	25	0	0	100	100.00%
208-751.000-720.000	EMPLOYER'S FICA	5,769	5,270	5,718	5,815	4,099	6,155	4,505	-26.81%
208-751.000-721.000	DISABILITY INSURANCE	116	271	271	271	203	270	275	1.85%
208-751.000-726.000	SUPPLIES	13,514	14,474	8,929	15,914	14,143	14,050	16,100	14.59%
208-751.000-726.006	CONCESSION SUPPLIES	5,408	7,732	7,773	4,716	2,638	6,000	6,000	0.00%
208-751.000-801.000	CONTRACTUAL SERVICES	593	2,433	2,523	1,609	1,768	3,000	3,000	0.00%
208-751.000-810.000	DUES AND SUBSCRIPTIONS	300	310	320	430	550	450	550	22.22%
208-751.000-812.000	OUTSIDE PROGRAM FEES	855	1,060	325	180	390	900	900	0.00%
208-751.000-861.000	TRAINING & SEMINARS	0	0	0	320	0	320	320	0.00%
208-751.000-862.000	LODGING AND MEALS	54	0	80	87	40	0	0	0.00%
208-751.000-925.000	TELEPHONE	675	515	466	507	227	700	400	-42.86%
TOTAL RECREATION EXPENDITURES		125,451	122,652	125,666	130,567	94,676	135,350	136,905	1.15%
TOTAL EXPENDITURES - FUND 208		125,451	122,652	125,666	130,567	94,676	135,350	136,905	1.15%
NET OF REVENUE / EXPENDITURES - FUND 208		534	2,790	3,427	(8,632)	(254)	0	0	0.00%



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 2019-20 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 - \$52,305

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 pay 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.

While not specifically identified as a budgeted line item, the city also has a voluntary sidewalk replacement program. If any homeowner wishes to replace their sidewalks, the city will remove the old sidewalk at no cost to the property owner and waive permit fees.

Major Street Reconstruction - \$428,325

In the spring of 2019 Concord Excavating will begin repair work on Hallett Street from Reading Avenue west to the city limits. The City has received a \$100,000 reimbursement grant from Michigan Department of Agricultural Rural Development to help offset the \$379,000 cost of the project, which is expected to be completed before the beginning of this fiscal year. However, in the advent that this work is not completed or payments are not finalized before July 1, \$300,000 of these costs were budgeted here.

This budget also contains appropriations for major street preservation work. This project will take place from spring through fall of 2019. We are planning on spending \$128,325 on 1.54 miles of streets for full depth Hot Mix Asphalt spot replacement and Chip Seal and Fog Coating. This work should extend the life of these areas by 5-7 years.



Capital Projects

Local Street Reconstruction - \$626,215

Balance of the Garden, Mead, Vine and Rippon Streets reconstruction project begun last fiscal year. This project was scheduled to be completed last November, but was delayed due to a variety of construction setbacks. It is anticipated that the contractor will be able to complete the project before fiscal year end June 30, 2019. However, it is conceivable that approximately \$500,000 of costs are expected to be incurred into the 2019-20 fiscal year to complete this project.

This budget contains appropriations in Local Streets Department for street preservation work. This project will take place spring through fall of 2019. We are planning on spending \$126,215 on 1.54 miles of local streets for full depth Hot Mix Asphalt spot replacement and Chip Seal and Fog Coating. This work should extend the life of these areas by 5-7 years.

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 into the future. Decisions regarding future improvements will be driven by the direction of Council and citizens as funding becomes available.

Parks - \$40,000

In keeping with Council's blight elimination concerns and because the house at Own Memorial has been a topic of discussion, the City has made application for a Michigan Rural Communities Demolition Grant to demo the House. The grant will cover the cost of a complete demolition of the house as well as the construction of a small structure to house the well and electric for the park. The demolition will improve the overall appearance and safety of the park as it is an eyesore and attracts rodents and other wildlife.

Mill Pond Dam Repair - \$45,000

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 spill way 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 - \$97,500

It has been over 20 years since City Hall was renovated. The chiller (air conditioner) is failing both mechanically and electrically. Repair costs have consistently increased due to the age of the unit. This budget sets aside \$42,500 towards the replacement of that unit.

The ceiling and wall paint has been peeling and cracking for several years in most of the building. Last year 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 \$30,000 to scrape, skim, prime and repaint the entire third floor. An additional \$10,000 has been appropriated to retile the bathrooms on the third floor, second floor, and squad room.

The video and microphone equipment in the council room is in need of some upgrades as is apparent at almost every council meeting. This budget provides \$15,000 to make these improvements.

Computers - \$25,000

This budget sets aside funding for replacing computers (5 employee workstations and 4 election computers). It also provides for the purchase of fleet management software to be shared with the BPU. This software will track equipment maintenance (oil changes, repair costs, etc.) associated with each piece of equipment to assist with maintenance schedules and to better assist management with equipment costs analysis.

Facilities Improvements - \$80,000

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 some funding to make repairs to that facility. However, it is unknown at this time the extent of what will need to be done and whether this funding will be sufficient to secure that building.

Fields of Dreams Fund (408) - \$29,000

In order to discontinue storage of recreation equipment in the maintenance room at Fields of Dreams and the house at Owen Memorial Park, the need for a storage building at Fields of Dreams has become apparent. The building is planned to have four additional units for Hillsdale High School and other users of the facility. A "fee" will be built into the field usage fees on an annual basis. Such fees will be placed in the Fields of Dreams fund for continued improvement and maintenance of the facility. A grant from the Community Foundation in the amount of \$9,134 was awarded as well as \$5,000 released from the Fields of Dreams Memorial Fund at the Foundation. Other contributions will come from in-kind services from DPS and builders as well as the City's Fields of Dreams Fund.



Capital Projects

Mrs. Stocks Park Fund (409) - \$8,000

Improvements to Mrs. Stocks Park are made possible through the continued fundraising efforts of the Mrs. Stocks Park Committee. This committee in conjunction with city staff and the Garden Club have created many beautiful gardens throughout the park. This budget continues those efforts as well as provides funding of the 2019 summer "Concerts in the Park." These concerts are provided free of charge weekly during the summer months.

Airport Improvement Fund (481)

This budget includes a \$400,000 appropriation for the construction of the new fuel farm. The first item on the Airport Capital Improvement Plan outlined below. The balance of the appropriations are related to fuel purchases/sales. The city recently purchased the two private hangers which are currently generating additional revenues for future projects at the airport

Airport Future Plans

The national Airport Capital Improvement Plan (ACIP) is an internal FAA document that serves as the primary planning tool for identifying and prioritizing critical airport development and associated capital needs for the National Airspace System. It also serves as the basis for the distribution of grant funds under the Airport Improvement Program (AIP). Subject to funding availability the following projects are part of Hillsdale's ACIP over the next seven or ten years:

1. Construct new fuel farm.
2. Construct Administration building, FBO, Terminal facility (as funds allow)
3. East parallel taxiway for runway 10-28 (phase 2 design)
4. East parallel taxiway for runway 10-28 construction.
5. Demolish existing terminal facility.
6. Construct taxilane and t-hangars.
7. Demolish existing hangars.

East parallel taxiway for runway 10-28 final phase.

Capital Improvements



CAPITAL IMPROVEMENT - 401 REVENUE		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
401-000.000-529.000	FEDERAL GRANT	0	0	0	340,558	576,438	0	450,000	100.00%
401-000.000-569.000	STATE GRANT	52,908	95,319	0	0	0	0	40,000	100.00%
401-000.000-675.000	CONTRIBUTIONS AND DONATIONS	7,895	0	31,218	0	0	0	0	0.00%
401-000.000-692.000	OTHER REVENUE	28,470	7,557	117,632	15,237	143	0	0	0.00%
401-000.000-699.101	TRANSFERS IN - GENERAL FUND	150,000	180,000	500,000	170,000	215,000	215,000	400,000	86.05%
401-000.000-699.202	TRANSFERS IN - MAJOR STREETS	0	0	0	0	0	0	300,000	100.00%
401-000.000-699.244	TRANSFER IN - EDC FUND	0	0	0	0	0	10,000	0	-100.00%
401-000.000-699.471	TRANSFER IN - LIBRARY IMPRVMT	0	0	0	8,527	0	0	0	0.00%
TOTAL CAPITAL IMPROVEMENT REVENUE		239,273	282,876	648,850	534,322	791,581	225,000	1,190,000	428.89%

CAPITAL IMPROVEMENT - 401 EXPENDITURES		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
SIDEWALKS - 433									
401-443.000-702.000	WAGES	0	0	0	0	0	1,345	1,320	-1.86%
401-443.000-720.000	EMPLOYER'S FICA	0	0	0	0	0	105	100	-4.76%
401-443.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	0	885	100.00%
401-443.000-801.000	CONTRACTUAL SERVICES	0	0	0	0	0	50,000	50,000	0.00%
TOTAL SIDEWALKS EXPENDITURES		0	0	0	0	0	51,450	52,305	1.66%

Capital Improvements



CAPITAL IMPROVEMENT - 401 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
MAJOR STREET RECONSTRUCTION - 452								
401-452.000-702.000 WAGES	0	0	0	0	0	0	1,905	100.00%
401-452.000-720.000 EMPLOYER'S FICA	0	0	0	0	0	0	145	100.00%
401-452.000-725.000 FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	0	1,275	100.00%
401-452.000-801.000 CONTRACTUAL SERVICES	14,304	91,529	259,858	31,037	30,408	0	425,000	100.00%
TOTAL MAJOR STREET RECONSTRUCTION EXPENDITURES	14,304	91,529	259,858	31,037	30,408	0	428,325	100.00%
LOCAL STREET RECONSTRUCTION - 453								
401-453.000-702.000 WAGES	0	0	0	0	0	0	695	100.00%
401-453.000-720.000 EMPLOYER'S FICA	0	0	0	0	0	0	55	100.00%
401-453.000-725.000 FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	0	465	100.00%
401-453.000-801.000 CONTRACTUAL SERVICES	0	9,989	92,495	266,746	900,633	0	625,000	100.00%
TOTAL LOCAL STREETS RECONSTRUCTION EXPENDITURES	0	9,989	92,495	266,746	900,633	0	626,215	100.00%
STREET SEALING CURRENT YEAR - 454								
401-454.000-801.000 CONTRACTUAL SERVICES	0	2,400	98,566	7,008	0	0	0	0.00%
TOTAL STREET SEALING CURRENT YEAR EXPENDITURES	0	2,400	98,566	7,008	0	0	0	0.00%
PARKS - 756								
401-756.000-726.000 SUPPLIES	0	0	5,813	8,384	0	0	0	0.00%
401-756.000-801.000 CONTRACTUAL SERVICES	0	0	0	0	0	0	40,000	100.00%
TOTAL PARKS EXPENDITURES	0	0	5,813	8,384	0	0	40,000	100.00%

Capital Improvements



CAPITAL IMPROVEMENT - 401 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
CAPITAL OUTLAY - 900								
401-900.000-975.009 TELEPHONE EQUIPMENT	0	0	0	1,878	15,725	0	0	0.00%
401-900.000-975.014 MITCHELL BUILDING IMPROVEMENT	4,750	0	0	0	0	60,000	0	-100.00%
401-900.000-975.018 MILLPOND DAM REPAIRS	3,810	0	0	2,863	0	45,000	45,000	0.00%
401-900.000-975.023 SANDY BEACH RENOVATIONS	20,378	0	31,218	9,068	0	0	0	0.00%
401-900.000-975.038 CITY HALL RENOVATION	0	266	15,640	0	39,288	47,000	97,500	107.45%
401-900.000-975.040 COMPREHENSIVE COMPUTER UPDATE	7,318	13,425	0	28,912	32,007	37,000	25,000	-32.43%
401-900.000-975.044 FACILITIES IMPROVEMENT	0	0	0	7,033	170	0	80,000	100.00%
401-900.000-975.050 EDC - BRANDING	0	0	0	0	0	10,000	0	-100.00%
401-900.000-975.056 WEBSITE REDESIGN	0	0	0	7,750	0	0	0	0.00%
401-900.000-975.057 23 & 25 N. BROAD ST BUILDING	0	0	0	0	85	0	0	0.00%
TOTAL CAPITAL OUTLAY EXPENDITURES	36,256	13,691	46,858	57,504	87,275	199,000	247,500	24.37%
TRANSFERS TO OTHERS - 965								
401-965.000-999.640 TRANSFER - R.M.E.F.	0	0	0	0	362,500	362,500	0	-100.00%
TOTAL TRANSFERS TO OTHERS EXPENDITURES	0	0	0	0	362,500	362,500	0	-100.00%
TOTAL EXPENDITURES - FUND 401	50,560	117,609	503,590	370,679	1,380,816	612,950	1,394,345	127.48%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 401	188,713	165,267	145,260	163,643	(589,235)	(387,950)	(204,345)	-47.33%

Capital Improvements Fields of Dreams



FIELDS OF DREAMS - 408 REVENUE		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY THRU 02/28/2019	BUDGET CURRENT 2018-2019	BUDGET PROPOSED 2019-2020	% OF CHANGE
408-000.000-665.000	INTEREST	14	36	137	154	304	200	500	150.00%
408-000.000-675.000	CONTRIBUTIONS AND DONATIONS	17,200	0	2,275	14,134	(9,134)	2,000	25,000	1150.00%
408-000.000-692.408	OTHER REVENUES - TOURNAMENTS	(4,015)	15,301	1,596	4,401	4,177	4,000	4,000	0.00%
TOTAL FIELDS OF DREAMS REVENUE		13,199	15,337	4,008	18,689	(4,653)	6,200	29,500	375.81%

FIELDS OF DREAMS - 408 EXPENDITURES		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY THRU 02/28/2019	BUDGET CURRENT 2018-2019	BUDGET PROPOSED 2019-2020	% OF CHANGE
RECREATION DEPARTMENT - 751									
408-751.000-702.000	WAGES	0	0	1,250	0	0	0	0	0.00%
408-751.000-720.000	EMPLOYER'S FICA	0	0	96	0	0	0	0	0.00%
408-751.000-726.000	SUPPLIES	33	3,471	4,417	(539)	463	100	500	400.00%
408-751.000-726.006	CONCESSION SUPPLIES	0	0	88	68	0	0	0	0.00%
408-751.000-734.000	POSTAGE	7	0	0	0	0	0	0	0.00%
408-751.000-801.000	CONTRACTUAL SERVICES	26,890	4,159	2,210	4,118	4,050	4,000	0	-100.00%
408-751.000-975.408	CAPITAL OUTLAY - FOD STORAGE BLDG	0	0	0	4,454	1,823	0	29,000	100.00%
TOTAL RECREATION DEPARTMENT EXPENDITURES		26,930	7,630	6,715	8,101	6,336	4,100	29,500	619.51%
TOTAL EXPENDITURES - FUND 408		26,930	7,630	6,715	8,101	6,336	4,100	29,500	619.51%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 408		(13,731)	7,707	(4,053)	10,588	10,989	2,100	0	-100.00%

Capital Improvements Mrs. Stock's Park



MRS. STOCK'S PARK - 409 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
409-000.000-665.000	INTEREST	32	88	267	511	665	300	1,000	233.33%
409-000.000-675.000	CONTRIBUTIONS AND DONATIONS	10,091	12,733	16,665	13,834	8,205	16,200	12,500	-22.84%
409-000.000-675.001	CONTRA.& DONAT. - FENCE	200	0	0	0	0	0	0	0.00%
409-000.000-675.409	CONTR. & DONT. - PAVILION	0	0	100	0	0	0	0	0.00%
TOTAL STOCK'S PARK REVENUE		10,323	12,821	17,032	14,345	8,870	16,500	13,500	-18.18%

MRS. STOCK'S PARK - 409 EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
PARKS - 756									
409-756.000-726.000	SUPPLIES	6,267	1,270	2,391	1,373	1,092	4,000	2,000	-50.00%
409-756.000-801.000	CONTRACTUAL SERVICES	12,275	3,265	11,719	4,530	5,421	12,500	6,000	-52.00%
409-756.000-999.712	TRANSFER-STOCKS PK PERPT MAIN	6,000	0	0	0	0	0	0	0.00%
TOTAL PARKS EXPENDITURES		24,542	4,535	14,110	5,903	6,513	16,500	8,000	-51.52%
TOTAL EXPENDITURES - FUND 409		24,542	4,535	14,110	5,903	6,513	16,500	8,000	-51.52%
TOTAL NET OF REVENUE/EXPENDITURES - FUND 409		(14,219)	8,286	2,922	8,442	2,357	0	5,500	10.00%

Capital Improvements Airport



AIRPORT IMPROVEMENT - 481 REVENUE		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
481-000.000-515.000	FEDERAL GRANT - AIRPORT	75,152	1,120,925	0	0	0	0	360,000	10.00%
481-000.000-569.000	STATE GRANT	1,978	119,277	69,406	0	0	0	20,000	100.00%
481-000.000-665.000	INTEREST	115	63	8	0	0	0	0	0.00%
481-000.000-667.000	RENTS	30,597	21,782	22,052	21,332	21,332	21,330	21,330	0.00%
481-000.000-667.481	RENTS - AIRPORT HANGARS	5,186	8,981	5,528	11,844	9,305	8,000	23,700	196.25%
481-000.000-667.482	RENTS - GROUND LEASE	1,470	1,140	600	0	0	0	0	0.00%
481-000.000-690.481	OTHER REFUNDS-LANDING FEES	0	0	0	0	15	0	1,200	100.00%
481-000.000-692.000	OTHER REVENUE	865	89	526	0	195	0	0	0.00%
481-000.000-692.295	OTHER REVENUES - FUEL SALES	38,539	37,952	15,632	96,220	111,796	75,000	165,000	120.00%
481-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	0	0	160,000	0	0	0	0.00%
TOTAL AIRPORT IMPROVEMENT REVENUE		153,902	1,310,209	113,752	289,396	142,643	104,330	591,230	466.69%

Capital Improvements Airport



AIRPORT IMPROVEMENT - 481 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
CAPITAL OUTLAY - 900								
481-900.000-740.295 FUEL AND LUBRICANTS - AVIATION	30,063	36,239	0	82,340	73,543	50,000	125,000	150.00%
481-900.000-801.000 CONTRACTUAL SERVICES	3,431	3,140	514	9,797	6,478	12,000	9,500	-20.83%
481-900.000-801.481 CONTRACTUAL SERV- AIRPORT AWO	2,857	2,095	3,595	2,437	0	0	0	0.00%
481-900.000-865.000 INTEREST EXPENSE	0	0	3,630	4,961	0	3,010	0	-100.00%
481-900.000-957.000 PROPERTY TAXES	0	0	0	0	2,705	0	3,000	100.00%
481-900.000-970.000 CAPITAL OUTLAY	0	0	7,000	127,000	0	0	400,000	100.00%
481-900.000-975.481 AIRPORT RUNWAY PROJECT	81,042	1,481,845	74,582	43,337	0	0	0	0.00%
481-900.000-991.000 DEBT SERVICE - PRINCIPAL	0	0	8,035	91,965	0	8,655	0	-100.00%
TOTAL CAPITAL OUTLAY EXPENDITURES	117,393	1,523,319	97,356	361,837	82,726	73,665	537,500	629.65%
TOTAL EXPENDITURES - FUND 481	117,393	1,523,319	97,356	361,837	82,726	73,665	537,500	629.65%
TOTAL NET OF REVENUE/EXPENDITURES - FUND 481	36,509	(213,110)	16,396	(72,441)	59,917	30,665	53,730	75.22%



DEPARTMENTAL CAPITAL OUTLAY

Department	Capital Item (s)	Approved	
Fire (663)	Twelve (12) Motorola Minitor VI Pagers	\$5,280	Approved
	Commercial Washing Machine	\$8,500	Approved
	Dryr for Protective Turnout Gear	\$8,600	Approved
	Three (3) exterior Doors	\$4,500	Approved
Library (271)	Building Roof	\$90,000	Approved
	Books Adults/Children	\$23,000	Approved
Revolving Mobile Equipment Fund (640)	One 1-Ton Dump/Plow Truck with Front Blade & Salt Spreader	\$75,000	Not Approved
	Police patrol vehicle	\$45,000	Approved
	Misc. Small Equipment (TBD)	\$4,000	Approved

Revolving Mobile Equipment Fund



Jake Hammel - Director

jhammel@cityofhillsdale.org

517-437-6491

Department Summary

The Revolving Mobile Equipment Fund (RMEF) consists of (2) 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, 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 two (2) full-time mechanics totaling 2260 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 Controller) maintenance and upgrades.
4. The Capital Equipment requests for RMEF are as follows: Purchase one (1) Police patrol car and miscellaneous small equipment.

Revolving Mobile Equipment Fund



REVOLVING MOBILE EQUIPMENT FUND - 640 REVENUE		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
640-000.000-529.000	FEDERAL GRANT	0	0	0	0	107,006	0	0	0.00%
640-000.000-569.000	STATE GRANT	0	0	0	0	0	108,750	0	-100.00%
640-000.000-665.000	INTEREST	463	699	1,110	1,130	794	500	1,250	150.00%
640-000.000-667.000	RENTS	267,661	273,158	210,181	240,970	167,900	260,000	250,000	-3.85%
640-000.000-667.301	RENTS - POLICE VEHICLES	68,423	80,552	76,130	67,247	42,890	80,000	95,800	19.75%
640-000.000-673.000	SALE OF CITY PROPERTY	6,133	5,740	34,608	2,000	8,852	10,000	15,000	50.00%
640-000.000-692.000	OTHER REVENUE	14,132	23,829	8,604	11,466	10,573	10,000	10,000	0.00%
640-000.000-692.039	OTHER REVENUE - BPU	0	520	0	0	0	0	0	0.00%
640-000.000-699.401	TRANSFERS IN - CAPITAL IMPROVEMENT	0	0	0	0	362,500	362,500	0	-100.00%
TOTAL REVOLVING MOBILE EQUIPMENT FUND REVENUE		356,812	384,498	330,633	322,813	700,515	831,750	372,050	-55.27%

Revolving Mobile Equipment Fund



REVOLVING MOBILE EQUIPMENT FUND - 640		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
EXPENDITURES		2014-2015	2015-2016	2016-2017	2017-2018	THRU	CURRENT	PROPOSED	CHANGE
						02/28/2019	2018-2019	2019-2020	
MOBILE EQUIPMENT MAINTENANCE - 444									
640-444.000-702.000	WAGES	40,880	46,504	46,025	58,465	36,547	42,685	43,780	2.57%
640-444.000-703.000	OVERTIME PAY	24	321	118	326	0	750	750	0.00%
640-444.000-704.000	SICK TIME PAY	2,503	2,229	4,994	1,421	960	2,550	2,605	2.16%
640-444.000-705.000	VACATION TIME PAY	5,526	5,054	5,292	5,585	3,148	5,530	5,805	4.97%
640-444.000-706.000	PERSONAL TIME PAY	741	918	918	994	836	955	980	2.62%
640-444.000-707.000	LONGEVITY PAY	1,340	1,460	1,580	1,700	1,700	1,700	1,700	0.00%
640-444.000-710.000	HOLIDAY AND OTHER PAY	3,172	3,172	3,903	3,349	2,853	3,420	3,500	2.34%
640-444.000-715.000	HEALTH AND LIFE INSURANCE	32,196	30,707	28,404	22,616	15,522	26,100	25,740	-1.38%
640-444.000-716.000	RETIREMENT	1,826	1,301	2,002	3,656	2,151	3,210	4,505	40.34%
640-444.000-717.000	WORKERS' COMPENSATION	2,373	2,480	1,433	1,266	1,866	1,350	2,070	53.33%
640-444.000-718.000	UNEMPLOYMENT INSURANCE	200	200	100	50	0	0	200	100.00%
640-444.000-720.000	EMPLOYER'S FICA	3,576	4,077	4,188	4,921	3,157	3,265	3,405	4.29%
640-444.000-721.000	DISABILITY INSURANCE	364	426	434	435	327	455	465	2.20%
640-444.000-726.000	SUPPLIES	3,707	2,783	3,653	6,446	2,845	8,500	8,500	0.00%
640-444.000-726.005	SUPPLIES - POLICE	44	209	0	0	0	250	0	-100.00%
640-444.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	37,607	33,447	28,142	48,202	29,101	40,000	40,000	0.00%
640-444.000-730.039	BPU VEHICLE MAINT/SUPPLIES	0	129	255	0	0	250	0	-100.00%
640-444.000-730.301	POLICE VEH./EQUIP MAINT SUPPLIES	155	35	1,298	117	6	1,000	1,000	0.00%
640-444.000-730.336	FIRE VEH./EQUIP MAINT SUPPLIES	409	279	427	0	0	500	0	-100.00%
640-444.000-740.000	FUEL AND LUBRICANTS	46,391	29,078	24,788	35,118	22,476	40,000	40,000	0.00%
640-444.000-740.301	FUEL AND LUBRICANTS-POLICE	22,984	18,516	17,825	21,666	12,369	23,000	20,000	-13.04%

Revolving Mobile Equipment Fund



REVOLVING MOBILE EQUIPMENT FUND - 640 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
MOBILE EQUIPMENT MAINTENANCE - 444								
640-444.000-742.000 CLOTHING / UNIFORMS	768	650	535	650	408	750	750	0.00%
640-444.000-801.000 CONTRACTUAL SERVICES	6,919	17,196	14,481	11,418	9,647	20,450	20,450	0.00%
640-444.000-801.301 POLICE VEHICLE REPAIR	14,012	12,756	9,780	13,970	14,626	17,000	20,000	17.65%
640-444.000-850.000 INSURANCE	31,455	31,013	30,127	36,707	33,855	37,000	35,000	-5.41%
640-444.000-850.301 INSURANCE - POLICE	8,001	7,653	7,164	6,175	9,856	8,500	10,000	17.65%
640-444.000-861.000 TRAINING & SEMINARS	0	0	0	0	0	750	750	0.00%
640-444.000-920.000 UTILITIES	7,075	5,598	5,750	6,269	3,481	7,500	7,500	0.00%
640-444.000-940.000 EQUIPMENT RENTAL	130	185	601	240	281	250	350	40.00%
640-444.000-955.441 MISCELLANEOUS - SHOE ALLOWANCE	0	0	0	0	227	300	500	66.67%
640-444.000-955.588 MISC. - CDL LICENSING/TESTING	0	135	0	135	235	135	250	85.19%
640-444.000-968.000 DEPRECIATION	90,932	95,595	65,140	69,107	0	0	0	0.00%
640-444.000-981.000 CAPITAL OUTLAY - VEHICLES	0	0	0	0	462,244	435,000	0	-100.00%
640-444.000-981.301 CAPITAL OUTLAY - POLICE VEH.	0	0	0	0	37,983	35,000	45,000	28.57%
640-444.000-983.000 CAPITAL OUTLAY-SMALL EQUIP	3,696	4,990	3,765	3,995	0	4,000	4,000	0.00%
TOTAL MOBILE EQUIPMENT MAINTENANCE EXPENDITURES	369,006	359,096	313,122	364,999	708,707	772,105	349,555	-54.73%
TOTAL EXPENDITURES - FUND 640	369,006	359,096	313,122	364,999	708,707	772,105	349,555	-54.73%
NET OF REVENUE / EXPENDITURES - FUND 640	(12,194)	25,402	17,511	(42,186)	(8,192)	59,645	22,495	-62.29%

Fire Vehicle & Equipment Fund



FIRE VEHICLE & EQUIPMENT - 663 REVENUE		ACTUAL				ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
663-000.000-402.150	CURRENT TAXES - FIRE CAPITAL	0	0	0	0	0	0	126,500	100.00%
663-000.000-632.000	FIRE CALLS - STRUCTURE FIRES	0	0	0	0	3,000	0	1,500	100.00%
663-000.000-665.000	INTEREST	88	173	315	564	0	250	300	20.00%
663-000.000-673.000	SALE OF CITY PROPERTY	0	5,000	400	3,152	8,300	0	0	0.00%
663-000.000-690.000	OTHER REFUNDS	93	0	0	0	0	0	0	0.00%
663-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	0	0	270,000	0	0	0	0.00%
TOTAL FIRE VEHICLE & EQUIPMENT REVENUE		181	5,173	715	273,716	11,300	250	128,300	51220.00%

FIRE VEHICLE & EQUIPMENT - 663 EXPENDITURES		ACTUAL				ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
FIRE DEPARTMENT - 336									
663-336.000-970.000	CAPITAL OUTLAY	0	59,157	0	308,746	0	0	26,880	100.00%
TOTAL FIRE DEPARTMENT EXPENDITURES		0	59,157	0	308,746	0	0	26,880	100.00%
TOTAL EXPENDITURES - FUND 663		0	59,157	0	308,746	0	0	26,880	100.00%
TOTAL NET OF REVENUE/EXPENDITURES - FUND 663		181	(53,984)	715	(35,030)	11,300	250	101,420	40468.00%

Public Service 10 Year Equipment Replacement Schedule



Equipment Number – Description	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2029-30
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Vehicle 1 - 2003 4x4 Pick-up trk [2016 4X4 Pick-up trk]										
Vehicle 2 - 1997 Pick-up trk [w/lift gate]		22,000								
Vehicle 3 - 1994 Pick-up trk [2015 1 Ton 4x4 Dump/Utility box trk w/liftgate]						25,000				
Vehicle 4 - 2008 4X4 Pick-up trk [w/liftgate]										39,000
Vehicle 5 - 2009 Pick-up trk [w/liftgate]									36,000	
Vehicle 6 - 2011 4X4 Pick-up trk [w/liftgate]										
Vehicle 7 - 1994 4x4 Pick-up trk (Firetruck)										
Vehicle 8 - 2002 1 Ton HD Dump [w/frnt plow & sprdr]		75,000								
Vehicle 9 - 2001 1 Ton HD 4x4 Dump [w/frnt plow & sprdr]	75,000									
Vehicle 10 - 1992 1 Ton Stake Rack trk [w/lift gate]			65,000							
Vehicle 11 - 2018 4x4 pickup										
Vehicle 13 - 2008 1 Ton HD Dump [w/arrow board]										65,000
Vehicle 14 - 2000 1 Ton HD 4x4 Dump [w/frnt plow & sprdr]					60,000					
Vehicle 15 - 2008 1 Ton HD 4x4 Dump [w/frnt plow & sprdr]					75,000					
Vehicle 17 - 1991 5 yd Dump [w/und. plow]										
Vehicle 39 - 2009 6 yd Dump [w/sprdr. & und. plow]						160,000				
Vehicle 40 - 2018 6 yd Dump [w/sprdr. & und. plow]										
Vehicle 41 - 2014 6 yd Dump [w/spreader & underbody plow]										160,000
Vehicle 42 - 2018 6 yd Dump [w/sprdr & und. plow]										
Vehicle 43 - 2018 6 yd Dump [w/frnt and und. plows & sprdr.]										
Vehicle 18 - 2000 Backhoe										150,000
Vehicle 19 - 1989 Backhoe				120,000						
Vehicle 20 - 1996 Wheel End Loader					150,000					
Attach 20.4 - 2001 Claw Bucket					25,000					
Vehicle 21 - 1994 Wheel End Loader										
Attach 21.4 - 1998 Claw Bucket										
Vehicle 22 - 1999 1T Utility [w/ Aerial Lift]			100,000							

Public Service 10 Year Equipment Replacement Schedule



Equipment Number - Description	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2029-30
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Vehicle 24 - 1954 Road Grader										
Vehicle 25 - 2003 Fork Lift										
Unit 27 - 1995 Leroi Air Compressor							20,000			
Unit 28 - 2006 Ingersall Air Compressor										
Unit 32 - 2006 Vermeer Brush Chipper							50,000			
Unit 33- Utility Vehicle/Loader/Sweeper										
Vehicle 34 - 2004 Sterling Vactor/Sweeper			200,000							
Unit 37 - 2004 Line Lazer IV Paint Striper					9,000					
Unit 46 - 1972 Mower Trailer				8,000						
Unit 47 - 1999 Water Trailer										
Unit 48 - 2000 Sidewalk Forms Trailer										
Unit 50 - 1986 Tractor										
Unit 51 - 1995 Tractor [w/broom] FOD Ball Field Grooming										
Unit 52 - 1999 Z-Trak Mower										
Unit 53 - 2005 Off-Road Utility Vehicle - J.D. Gator or equal										
Unit 54 - 2001 4x4 Tractor [w/broom]				30,000						
Attach 54.4 - 2008 Broom attachment		8,000								
Unit 58 - 1997 Sidewalk Grinder								5,000		
Unit 70 - 1994 Crackfilling Machine									39,250	39,250
Unit 71 - 1998 Pre-Mix Asphalt Heater								35,000		
Unit 108- 2002 Z-Track Mower										
Unit 109 - 2007 Z-Track Mower		9,000								
Unit 78 - 1998 4 ton Asphalt Roller										
Unit 140 - 2016 Zero Turn Mower									11,000	
Skid Steer w/Cold Planer		75,000								
Chipper Box- 1 ton HD dump truck mounted on #14										
PUBLIC SERVICES EQUIPMENT REPLACEMENT TOTALS	75,000	189,000	365,000	158,000	319,000	185,000	70,000	40,000	86,250	453,250

Public Service 10 Year Equipment Replacement Schedule



Equipment Number - Description	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2029-30
Small Equipment	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Unit 30 - 1997 Wacker Compactor	2,200			2700						
Unit 31 - 2008 Vibrator Plate			1,800					1,800		
Unit 140.1 - [2014] Zero Turn Mower Turbine Leaf/Material Blower attchmt										
Unit 59 Thru 63 - Snow Blower(s)		1,600			1,600					
Unit - Concrete Cutting Saw - Hand-Held					1,200					
Unit 65 - Concrete Cutting Saw - Walk Behind						2,500			3,500	3,500
Unit 68 - Power Generator		1,325			1,450		1,500			
Unit 35 - 2017 Trailer Mounted Arrow Board										
Unit 82 Thru 91- Leaf Blowers	1,550				1,600		1,600			
Unit 92 Thru 102 - String Trimmers		750		1,000			1,000		1,000	
Unit 103 Thru 107 - Push Lawn Mowers					500					
Unit 110 Thru 123 - Chain Saws/ Equip		850		500		500		500		
OSHA Compliant Flammable storage Cabinets		2,000			1,000					
Maintenance Computer Terminal										
P. S. SMALL EQUIPMENT REPLACEMENT TOTALS	3,750	4,525	1,800	4,200	6,350	3,000	4,100	2,300	4,500	3,500

Police Vehicle Replacement Schedule



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Car 2-1 - 2019 Patrol Vehicle Ford Explorer				45,000				45,000		
Car 2-2 - 2017 Patrol Vehicle Ford Explorer			45,000				45,000			
Car 2-4 - 2014 Chief's Vehicle Ford Explorer	45,000				45,000				45,000	
Car 2-5 - 2016 Patrol Vehicle Ford Explorer		45,000				45,000				45,000
Car 2-6 - 2010 Detective's Vehicle Chevy Impala		30,000								
Car 2-7 - 2017 Patrol Vehicle Ford Explorer			45,000				45,000			
TOTAL	45,000	75,000	90,000	45,000	45,000	45,000	90,000	45,000	45,000	45,000

Fire Equipment & Vehicle Replacement Schedule



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	FUTURE
Unit 332									\$600,000
Unit 333							\$600,000		
Unit 342									\$400,000
Unit 371									\$45,000
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000	\$0	\$1,500,000

Date Acquired	Unit #	Vehicle I.D. #	Original Cost	Description
Aug-17	332	54F2BB506HWM11700	\$447,048	2017 ROSENBAUER WARRIOR RESCUE PUMPER
Jul-00	333	4PICT02S9YA000725	\$349,556	2000 PIERCE FIRE PUMPER
Jun-18	342	4EN3ABA8431006280	\$250,000	2003 EMERGENCYONE 100' LADDER TRUCK
Oct-15	371	1FT8W3B61GEB17328	\$33,285	2016 FORD F-350 CREW CAB 4X4 PICKUP TRUCK



Special Revenue Funds

Police OVI 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 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
265-000.000-659.000	DRUG FORFEITURES	2,197	2,412	552	3,078	2,986	2,500	3,000	20.00%
265-000.000-692.000	OTHER REVENUE	9	0	0	0	0	0	0	0.00%
TOTAL DRUG FORFEITURE REVENUE		2,206	2,412	552	3,078	2,986	2,500	3,000	20.00%

DRUG FORFEITURE - 265 EXPENDITURES		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
POLICE DEPARTMENT - 301									
265-301.000-726.000	SUPPLIES	873	2,054	55	1,224	228	2,500	2,500	0.00%
TOTAL POLICE DEPARTMENT EXPENDITURES		873	2,054	55	1,224	228	2,500	2,500	0.00%
TOTAL EXPENDITURES - FUND 265		873	2,054	55	1,224	228	2,500	2,500	0.00%
TOTAL NET OF REVENUE/EXPENDITURES - FUND 265		1,333	358	497	1,854	2,758	0	500	100.00%

Miscellaneous Funds



POLICE OMI ENFORCEMENT - 274 REVENUE		ACTUAL				ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
274-000.000-692.301	OTHER REVENUES - POLICE DEPT	0	16,087	2,205	1,616	359	1,600	1,500	-6.25%
TOTAL POLICE OMI ENFORCEMENT REVENUE		0	16,087	2,205	1,616	359	1,600	1,500	-6.25%
POLICE OMI ENFORCEMENT - 274 EXPENDITURES		ACTUAL				ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
POLICE DEPARTMENT - 301									
274-301.000-726.000	SUPPLIES	0	5,821	750	0	1,920	3,600	3,600	0.00%
274-301.000-970.000	CAPITAL OUTLAY	0	0	1,477	0	0	0	0	0.00%
TOTAL POLICE DEPARTMENT EXPENDITURES		0	5,821	2,227	0	1,920	3,600	3,600	0.00%
TOTAL EXPENDITURES - FUND 274		0	5,821	2,227	0	1,920	3,600	3,600	0.00%
TOTAL NET OF REVENUE/EXPENDITURES - FUND 274		0	10,266	(22)	1,616	(1,561)	(2,000)	(2,100)	5.00%

Miscellaneous Funds



PUBLIC SERVICE INVENTORY - 633 REVENUE		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY THRU 02/28/2019	BUDGET		% OF CHANGE
							CURRENT 2018-2019	PROPOSED 2019-2020	
633-000.000-650.000	SALE OF MATERIALS	121,834	79,796	3,182	5,915	3,798	153,905	10,000	-93.50%
TOTAL PUBLIC SERVICE INVENTORY REVENUE		121,834	79,796	3,182	5,915	3,798	153,905	10,000	-93.50%
PUBLIC SERVICE INVENTORY - 633 EXPENDITURES		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY THRU 02/28/2019	BUDGET		% OF CHANGE
							CURRENT 2018-2019	PROPOSED 2019-2020	
PUBLIC SERVICES INVENTORY - 233									
633-233.000-702.000	WAGES	2,586	2,169	2,673	3,572	3,294	2,745	2,920	6.38%
633-233.000-716.000	RETIREMENT	0	0	0	0	33	0	0	0.00%
633-233.000-720.000	EMPLOYER'S FICA	186	153	192	258	232	210	225	7.14%
633-233.000-725.000	FRINGE BENEFITS - ALLOCATED	877	1,413	1,279	2,197	2,477	1,790	1,955	9.22%
633-233.000-726.000	SUPPLIES	136,808	64,955	18,103	6,717	2,638	141,510	8,000	-94.35%
633-233.000-771.000	INVENTORY ADJUSTMENT	0	0	0	22,119	5,523	0	0	0.00%
633-233.000-801.000	CONTRACTUAL SERVICES	4,344	516	6,307	6,404	1,697	2,650	2,650	0.00%
633-233.000-940.000	EQUIPMENT RENTAL	3,373	3,344	1,246	2,033	2,339	5,000	5,000	0.00%
TOTAL PUBLIC SERVICES INVENTORY EXPENDITURES		148,174	72,550	29,800	43,300	18,233	153,905	20,750	-86.52%
TOTAL EXPENDITURES - FUND 633		148,174	72,550	29,800	43,300	18,233	153,905	20,750	-86.52%
TOTAL NET OF REVENUE/EXPENDITURES - FUND 633		(26,340)	7,246	(26,618)	(37,385)	(14,435)	0	(10,750)	100.00%

Miscellaneous Funds



UNEMPLOYMENT INSURANCE - 677 REVENUE	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
677-000.000-665.000 INTEREST	66	219	602	1,096	1,222	750	2,050	173.33%
677-000.000-692.000 OTHER REVENUE	4,400	4,400	2,200	1,125	0	0	7,950	100.00%
TOTAL UNEMPLOYMENT INSURANCE REVENUE	4,466	4,619	2,802	2,221	1,222	750	10,000	1233.33%

UNEMPLOYMENT INSURANCE - 677 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
ADMINISTRATIVE SERVICES - 175								
677-175.000-964.000 REFUNDS AND REBATES	4,594	777	422	3,358	93	4,000	10,000	150.00%
TOTAL ADMINISTRATIVE SERVICES EXPENDITURES	4,594	777	422	3,358	93	4,000	10,000	150.00%
TOTAL EXPENDITURES - FUND 677	4,594	777	422	3,358	93	4,000	10,000	150.00%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 677	(128)	3,842	2,380	(1,137)	1,129	(3,250)	0	-100.00%

Miscellaneous Funds



DPS LEAVE AND BENEFITS - 699 REVENUE	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
699-000.000-690.000 OTHER REFUNDS	137,441	135,258	163,058	180,289	137,032	181,205	190,290	5.01%
TOTAL DPS LEAVE AND BENEFITS REVENUE	137,441	135,258	163,058	180,289	137,032	181,205	190,290	5.01%

DPS LEAVE AND BENEFITS - 699 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	

PUBLIC SERVICES DEPARTMENT - 441

699-441.000-704.000 SICK TIME PAY	4,062	3,287	7,497	10,375	12,339	8,700	9,755	12.13%
699-441.000-705.000 VACATION TIME PAY	9,551	13,263	12,375	12,495	10,927	12,755	16,350	28.19%
699-441.000-706.000 PERSONAL TIME PAY	2,324	2,735	4,638	3,686	3,713	3,570	3,720	4.20%
699-441.000-707.000 LONGEVITY PAY	4,520	4,080	3,660	4,240	4,240	4,240	4,240	0.00%
699-441.000-710.000 HOLIDAY AND OTHER PAY	10,805	11,507	23,286	13,512	11,371	13,015	13,555	4.15%
699-441.000-715.000 HEALTH AND LIFE INSURANCE	84,566	76,317	88,736	105,608	71,441	116,200	115,065	-0.98%
699-441.000-716.000 RETIREMENT	1,791	1,260	2,024	13,010	3,025	3,390	6,800	100.59%
699-441.000-717.000 WORKERS' COMPENSATION	15,717	17,829	15,439	12,933	15,825	14,500	18,330	26.41%
699-441.000-718.000 UNEMPLOYMENT INSURANCE	800	900	400	175	0	0	800	100.00%
699-441.000-720.000 EMPLOYER'S FICA	2,011	2,719	3,576	2,860	3,055	3,235	0	-100.00%
699-441.000-721.000 DISABILITY INSURANCE	1,294	1,362	1,426	1,395	1,098	1,600	1,675	4.69%
TOTAL PUBLIC SERVICES DEPARTMENT EXPENDITURES	137,441	135,259	163,057	180,289	137,034	181,205	190,290	5.01%
TOTAL EXPENDITURES - FUND 699	137,441	135,259	163,057	180,289	137,034	181,205	190,290	5.01%

TOTAL NET OF REVENUE/EXPENDITURES - FUND 699	0	(1)	1	0	(2)	0	0	0.00%
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Miscellaneous Funds



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
CEMETERY PERPETUAL CARE - 711		2014-2015	2015-2016	2016-2017	2017-2018	THRU	CURRENT	PROPOSED	CHANGE
REVENUE						02/28/2019	2018-2019	2019-2020	
711-000.000-642.100	SALE OF CEMETERY LOTS-LAKEVIEW	7,123	12,579	7,200	10,620	635	10,000	2,500	-75.00%
711-000.000-642.200	SALE OF CEMETERY LOTS-OAKGROVE	5,525	14,425	11,351	3,520	3,550	10,000	5,000	-50.00%
711-000.000-665.000	INTEREST	13,319	14,232	9,552	15,600	8,099	15,500	20,000	29.03%
711-000.000-670.000	GAIN (LOSS) ON INVESTMENT	(3,583)	2,639	(8,196)	0	0	0	0	0.00%
TOTAL CEMETERY PERPETUAL CARE REVENUE		22,384	43,875	19,907	29,740	12,284	35,500	27,500	-22.54%
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	BUDGET		% OF
CEMETERY PERPETUAL CARE - 711		2014-2015	2015-2016	2016-2017	2017-2018	THRU	CURRENT	PROPOSED	CHANGE
EXPENDITURES						02/28/2019	2018-2019	2019-2020	
TRANSFERS TO OTHERS - 965									
711-965.000-999.101	TRANSFER - GENERAL FUND	13,300	14,232	850	15,600	0	15,500	20,000	29.03%
TOTAL TRANSFERS TO OTHERS EXPENDITURES		13,300	14,232	850	15,600	0	15,500	20,000	29.03%
TOTAL EXPENDITURES - FUND 711		13,300	14,232	850	15,600	0	15,500	20,000	29.03%
TOTAL NET OF REVENUE/EXPENDITURES - FUND 711		9,084	29,643	19,057	14,140	12,284	20,000	7,500	-62.50%

Miscellaneous Funds



STOCKS PARK PERPETUAL MAINTENANCE - 712 REVENUE	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
712-000.000-665.000 INTEREST	103	154	285	734	580	500	1,000	100.00%
712-000.000-675.000 CONTRIBUTIONS AND DONATIONS	5,588	8,356	6,708	5,067	5,663	7,000	7,000	0.00%
712-000.000-699.409 TRANSFER IN - STOCKS PARK FUN	6,000	25	0	0	0	0	0	0.00%
TOTAL STOCKS PARK PERPETUAL MAINTENANCE REVENUE	11,691	8,535	6,993	5,801	6,243	7,500	8,000	6.67%
TOTAL NET OF REVENUE/ EXPENDITURES - FUND 712	11,691	8,535	6,993	5,801	6,243	7,500	8,000	6.67%

Miscellaneous Funds



R.L OWEN MEMORIAL - 715 REVENUE		ACTUAL				ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
715-000.000-665.000	INTEREST	6,259	5,883	5,173	5,300	4,070	6,000	5,000	-16.67%
TOTAL R.L OWEN MEMORIAL REVENUE		6,259	5,883	5,173	5,300	4,070	6,000	5,000	-16.67%
R.L OWEN MEMORIAL - 715 EXPENDITURES		ACTUAL				ACTIVITY	BUDGET		% OF CHANGE
		2014-2015	2015-2016	2016-2017	2017-2018	THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
BUILDINGS AND GROUNDS - 265									
715-265.000-970.000	CAPITAL OUTLAY	0	0	0	15,323	0	0	0	0.00%
TOTAL BUILDINGS AND GROUNDS EXPENDITURES		0	0	0	15,323	0	0	0	0.00%
TOTAL EXPENDITURES - FUND 715		0	0	0	15,323	0	0	0	0.00%
TOTAL NET OF REVENUE/EXPENDITURES - FUND 715		6,259	5,883	5,173	(10,023)	4,070	6,000	5,000	-16.67%



Kelly LoPresto – Staff Liaison

klopresto@cityofhillsdale.org

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 REVENUE	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
244-000.000-665.000 INTEREST	122	459	1,257	2,143	2,116	1,200	1,500	25.00%
244-000.000-673.000 SALE OF CITY PROPERTY	0	27,817	7,000	0	17,293	15,000	10,000	-33.33%
TOTAL ECONOMIC DEVELOPMENT CORP REVENUE	122	28,276	8,257	2,143	19,409	16,200	11,500	-29.01%

ECONOMIC DEVELOPMENT CORP - 244 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	

ECONOMIC DEVELOPMENT - 174

244-174.000-726.000 SUPPLIES	0	422	0	0	0	1,200	11,000	-816.67%
244-174.000-801.000 CONTRACTUAL SERVICES	2,361	358	15,114	12,706	4,126	25,000	15,000	-40.00%
244-174.000-806.000 LEGAL SERVICES	1,630	1,088	778	188	150	1,000	2,000	100.00%
244-174.000-810.000 DUES AND SUBSCRIPTIONS	0	0	500	700	1,000	0	1,000	100.00%
244-174.000-862.000 LODGING AND MEALS	0	0	0	0	0	200	0	-100.00%
244-174.000-957.000 PROPERTY TAXES	0	224	0	167	0	500	9,000	1700.00%
244-174.000-970.000 CAPITAL OUTLAY	0	0	1,625	0	0	0	0	0.00%
244-174.000-999.101 TRANSFER - GENERAL FUND	0	0	0	0	0	0	0	0.00%
244-174.000-999.401 TRANSFER - CAPITAL IMPROVEMENT	0	0	0	0	0	10,000	0	-100.00%
TOTAL ECONOMIC DEVELOPMENT EXPENDITURES	3,991	2,092	18,017	13,761	5,276	37,900	38,000	0.26%

TOTAL EXPENDITURES - FUND 244	3,991	2,092	18,017	13,761	5,276	37,900	38,000	0.26%
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TOTAL NET OF REVENUE / EXPENDITURES - FUND 244	(3,869)	26,184	(9,760)	(11,618)	14,133	(21,700)	(26,500)	22.12%
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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.

Grant Opportunity

- MEDC has given TIFA a letter of interest for a \$1,300,000 grant to rehabilitate the Dawn Theater. The opportunity began as an offer for a \$200,000 Project Rising Tide grant which required a 10% match. MEDC raised the grant amount without requiring additional match funds. The project would rehabilitate and remodel the existing theater creating a Community and Event space for the downtown.

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 Programs
- 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 Placemaking Study.



Alan Beeker – Staff Liaison

abeeker@cityofhillsdale.org

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. Operating expenses include beautification supplies and meeting expenses.
4. Contractual services include legal services, economic development consultant, marketing expenses, business startup and expansion through forgivable loan programs and building improvements through the façade grant and historic building programs and MEDC grant renovations to Dawn Theater.



TAX INCREMENT FINANCE AUTHORITY - 247 REVENUE		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
247-000.000-402.000	CURRENT TAXES	105,595	101,426	65,389	97,878	0	66,950	86,500	29.20%
247-000.000-406.000	TAXES - PA 86 SEC. 17 PPT REPLACEMENT	26,367	26,367	0	0	31,810	26,300	32,000	21.67%
247-000.000-529.000	FEDERAL GRANT - CDBG	0	0	0	0	0	0	1,300,000	100.00%
247-000.000-665.000	INTEREST	612	2,086	2,991	2,789	2,481	1,500	3,000	100.00%
247-000.000-690.247	OTHER REFUNDS - TIFA GRANTS	0	0	0	0	600	0	0	0.00%
247-000.000-692.000	OTHER REVENUE	0	0	22,503	705	0	0	0	0.00%
247-000.000-692.005	OTHER REVENUES - DAWN THEATER	0	0	0	0	2,434	0	0	0.00%
TOTAL TAX INCREMENT FINANCE AUTHORITY REVENUE		132,574	129,879	90,883	101,372	37,325	94,750	1,421,500	1400.26%

TAX INCREMENT FINANCE AUTHORITY - 247 EXPENDITURES		ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
						THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
CAPITAL OUTLAY - 900									
247-900.000-726.000	SUPPLIES	4,267	4,698	3,175	5,028	907	5,000	5,000	0.00%
247-900.000-801.000	CONTRACTUAL SERVICES	41,650	20,081	126,666	34,966	94,577	1,000	15,000	1400.00%
247-900.000-801.006	CONTRACTUAL SERVICES - MEDC GRANT	0	0	0	11,985	0	0	1,300,000	100.00%
247-900.000-801.247	CONTRACTUAL SERV-FACADE GRANT	30,519	40,255	55,593	20,298	8,331	30,000	6,000	-80.00%
247-900.000-801.248	CONTRACTUAL SERVICES - BUS ATTRACTION	0	0	0	10,000	0	0	6,000	100.00%
247-900.000-801.249	CONTRACTUAL SERVICES BUS EXPANSION	0	0	0	0	0	0	6,000	100.00%
247-900.000-801.250	CONTRACTUAL SERVICES - RESTAURANT ATT.	0	0	0	0	0	40,000	6,000	-85.00%
247-900.000-801.251	CONTRACTUAL SERVICES - HISTORIC PROJECTS	0	0	0	0	10,000	0	6,000	100.00%



TAX INCREMENT FINANCE AUTHORITY - 247 EXPENDITURES	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY	BUDGET		% OF CHANGE
					THRU 02/28/2019	CURRENT 2018-2019	PROPOSED 2019-2020	
CAPITAL OUTLAY - 900								
247-900.000-806.000 LEGAL SERVICES	1,098	1,013	2,038	3,435	1,958	2,000	2,000	0.00%
247-900.000-817.000 ECONOMIC DEVELOPMENT GRANT EX	0	10,000	0	14,600	6,011	10,000	0	-100.00%
247-900.000-850.000 INSURANCE	0	0	0	0	(184)	0	0	0.00%
247-900.000-862.000 LODGING AND MEALS	0	0	510	592	0	0	0	0.00%
247-900.000-920.000 UTILITIES	0	0	859	1,084	397	1,000	1,000	0.00%
247-900.000-930.000 REPAIRS & MAINTENANCE	0	0	0	2,020	1,580	2,000	0	-100.00%
247-900.000-957.000 PROPERTY TAXES	0	0	1,291	0	0	0	0	0.00%
247-900.000-964.000 REFUNDS AND REBATES	0	0	4,615	0	0	0	0	0.00%
247-900.000-968.000 DEPRECIATION	0	0	6,007	0	0	0	0	0.00%
247-900.000-970.000 CAPITAL OUTLAY	0	0	0	10,000	0	0	20,000	100.00%
247-900.000-999.101 TRANSFER - GENERAL FUND	0	0	0	0	0	15,000	0	-100.00%
TOTAL CAPITAL OUTLAY EXPENDITURES	77,534	76,047	200,754	114,008	123,577	106,000	1,373,000	1195.28%
TOTAL EXPENDITURES - FUND 247	77,534	76,047	200,754	114,008	123,577	106,000	1,373,000	1195.28%
TOTAL NET OF REVENUE/EXPENDITURES - FUND 247	55,040	53,832	(109,871)	(12,636)	(86,252)	(11,250)	48,500	-531.11%

“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 \$ 15,382,843 for 2019. 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 leveled 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. Debt service payments for all types of debts in Fiscal Year 2019-120 equal \$1,281,479.

Purpose	Principal	Interest	Fiscal Year Total
Capital Lease Agreement—Electric Meters & AMI System	\$211,082	\$15,655	\$226,737
Installment Purchase Agreement—Vactor Truck	\$76,600	\$4,255	\$80,855
Wastewater Sewer Improvements SRF Phase I	\$265,000	\$139,778	\$404,778
Wastewater Sewer Improvements SRF Phase II	\$80,000	\$41,077	\$121,077
Interdepartmental Loan -Sewer Upgrades	\$70,000	\$17,500	\$87,500
Interdepartmental Loan - Fire Truck	\$22,597	\$5,434	\$28,031
Interdepartmental Loan - Streets	\$300,000	\$32,500	\$332,500
TOTALS	\$1,025,279	\$256,199	\$1,281,478

Outstanding Debt Summary



EXTERNAL DEBT SUMMARY						
Purpose	Original Issue	Date Issued	Date Due	Interest Rate	Principal Remaining	Total Remaining To Maturity
Capital Lease Agreement—Electric Meters & AMI System (BPU)	\$1,379,079	2014	2020	3.61%	\$429,852	\$453,474
Installment Purchase Agreement—Vactor Truck (BPU)	\$302,426	2016	2020	2.74%	\$155,300	\$161,711
Wastewater Treatment Plant Improvements—SRF Phase I (BPU) *	\$6,435,000	2015	2037	2.50%	\$7,145,000	\$7,281,377
Wastewater Treatment Plant Improvements—SRF Phase II (BPU) *	\$1,900,000	2016	2037	2.50%	\$1,825,000	\$2,146,632
EXTERNAL DEBT SUB TOTAL						\$10,043,194

INTERNAL DEBT SUMMARY						
Purpose	Original Issue	Date Issued	Date Due	Interest Rate	Principal Remaining	Total Remaining To Maturity
Interdepartmental Loan Between Cemetery Perpetual Care Fund and the Fire Department	\$447,048	2017	2027	2.80%	\$367,297	\$412,522
Interdepartmental Loan between Sewer Fund and Electric Fund (BPU)	\$700,000	2019	2029	2.50 %	\$700,000	\$796,250
Interdepartmental Loan between City and (BPU) Electric Fund	\$1,300,000	2019	2024	2.50 %	\$1,300,000	\$1,387,500
INTERNAL DEBT SUB TOTAL						\$2,596,272
TOTALS						\$12,639,466

Bond & Interest



BOND & INTEREST REDEMPTION - 362 REVENUE	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	ACTIVITY THRU 02/28/2019	BUDGET		% OF CHANGE
						CURRENT 2018-2019	PROPOSED 2019-2020	
362-000.000-402.000 CURRENT TAXES	0	0	0	0	0	0	0	0.00%
362-000.000-402.100 SINKING FUND	0	0	0	373,172	331,694	396,000	379,700	-4.12%
TOTAL BOND & INTEREST REDEMPTION REVENUE	0	0	0	373,172	331,694	396,000	379,700	-4.12%
BOND & INTEREST REDEMPTION - 362 EXPENDITURES								
CAPITAL OUTLAY - 900								
362-900.000-999.204 TRANSFER - MUNICIPAL STREET FUND	0	0	0	0	0	0	0	0.00%
TOTAL CAPITAL OUTLAY EXPENDITURES	0	0	0	0	0	0	0	0.00%
DEBT SERVICE - 905								
362-905.000-991.000 DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0	300,000	100.00%
362-905.000-995.000 DEBT SERVICE - INTEREST	0	0	0	0	0	0	32,500	100.00%
TOTAL DEBT SERVICE EXPENDITURES	0	0	0	0	0	0	332,500	100.00%
TOTAL EXPENDITURES - FUND 362	0	0	0	0	0	0	332,500	100.00%
TOTAL NET OF REVENUE/EXPENDITURES - FUND 362	0	0	0	373,172	331,694	396,000	47,200	-88.08%

Statement of Indebtedness



Michigan Installment Purchase Agreement Capital Lease for Electric Meters

Michigan PA 99 of 1933

Debt of September 16, 2013

Original Issue \$ 1,379,078.59

		Total Payment		Principal		Interest
9/16/2019	\$	226,737.14	\$	211,082.09	\$	15,655.05
9/16/2020	\$	226,737.14	\$	218,769.58	\$	7,967.56
Totals	\$	453,474.28	\$	429,851.67	\$	23,622.61

Purpose: Electric Meters & AMI System

Statement of Indebtedness



Installment Purchase Agreement

Key Government Finance, Inc.

Debt of November 15, 2016

Original Issue \$ 302,426.37

	Total Payment	Principal	Interest
11/15/2019	\$ 80,855.63	\$ 76,600.42	\$ 4,255.21
11/15/2020	\$ 80,855.63	\$ 78,699.27	\$ 2,156.36
Totals	\$ 161,711.26	\$ 155,299.69	\$ 6,411.57

Purpose: Vactor Sewer Vacuum Truck

Statement of Indebtedness



Statement of Revenue Bond Indebtedness SFR1

Debt of September 9, 2015

Original Issue of:
Interest Rate:

\$6,435,000.00
2.50%

Date	Total Payment	Principal	Interest	Fiscal Year Total
10/1/2019	69,888.95		69,888.95	
4/1/2020	334,888.95	265,000.00	69,888.95	404,777.90
10/1/2020	66,576.45		66,576.45	
4/1/2021	336,576.45	270,000.00	66,576.45	403,152.90
10/1/2021	63,201.45		63,201.45	
4/1/2022	343,201.45	280,000.00	63,201.45	406,402.90
10/1/2022	59,701.45		59,701.45	
4/1/2023	344,701.45	285,000.00	59,701.45	404,402.90
10/1/2023	56,138.95		56,138.95	
4/1/2024	346,138.95	290,000.00	56,138.95	402,277.90
10/1/2024	52,513.95		52,513.95	
4/1/2025	352,513.95	300,000.00	52,513.95	405,027.90
10/1/2025	48,763.95		48,763.95	
4/1/2026	353,764.00	305,000.00	48,764.00	402,527.95
10/1/2026	44,951.45		44,951.45	
4/1/2027	359,951.45	315,000.00	44,951.45	404,902.90

Statement of Indebtedness



Statement of Revenue Bond Indebtedness SFR1

Date	Total Payment	Principal	Interest	Fiscal Year Total
10/1/2027	41,013.95		41,013.95	
4/1/2028	361,013.95	320,000.00	41,013.95	402,027.90
10/1/2028	37,013.95		37,013.95	
4/1/2029	367,013.95	330,000.00	37,013.95	404,027.90
10/1/2029	32,888.95		32,888.95	
4/1/1930	372,888.95	340,000.00	32,888.95	405,777.90
10/1/2030	28,638.95		28,638.95	
4/1/2031	373,638.95	345,000.00	28,638.95	402,277.90
10/1/2031	24,326.45		24,326.45	
4/1/2032	379,326.45	355,000.00	24,326.45	403,652.90
10/1/2032	19,888.95		19,888.95	
4/1/2033	384,888.95	365,000.00	19,888.95	404,777.90
10/1/2033	15,326.45		15,326.45	
4/1/2034	390,326.45	375,000.00	15,326.45	405,652.90
10/1/2034	10,638.95		10,638.95	
4/1/2035	395,638.95	385,000.00	10,638.95	406,277.90
10/1/2035	5,826.45		5,826.45	
4/1/2036	400,826.45	395,000.00	5,826.45	406,652.90
10/1/2036	888.95		888.95	
4/1/2037	405,888.95	405,000.00	888.95	406,777.90
Totals	\$ 7,281,377.25	\$ 5,925,000.00	\$ 1,356,377.25	\$ 7,281,377.25

Statement of Indebtedness



Statement of Revenue Bond Indebtedness SFR 2

Debt of December 12, 2016

Original Issue of:

\$1,900,000.00

Interest Rate:

2.50%

Date	Total Payment	Principal	Interest	Fiscal Year Total
10/1/2019	20,538.39		20,538.39	
4/1/2020	100,538.39	80,000.00	20,538.39	121,076.78
10/1/2020	19,538.39		19,538.39	
4/1/2021	99,538.39	80,000.00	19,538.39	119,076.78
10/1/2021	18,538.39		18,538.39	
4/1/2022	98,538.39	80,000.00	18,538.39	117,076.78
10/1/2022	17,538.39		17,538.39	
4/1/2023	102,538.39	85,000.00	17,538.39	120,076.78
10/1/2023	16,475.89		16,475.89	
4/1/2024	101,475.89	85,000.00	16,475.89	117,951.78
10/1/2024	15,413.39		15,413.39	
4/1/2025	105,413.39	90,000.00	15,413.39	120,826.78
10/1/2025	14,288.39		14,288.39	
4/1/2026	104,288.39	90,000.00	14,288.39	118,576.78
10/1/2026	13,163.39		13,163.39	
4/1/2027	108,163.39	95,000.00	13,163.39	121,326.78

Statement of Indebtedness



Statement of Revenue Bond Indebtedness SFR 2

Date	Total Payment	Principal	Interest	Fiscal Year Total
10/1/2027	11,975.89		11,975.89	
4/1/2028	106,975.89	95,000.00	11,975.89	118,951.78
10/1/2028	10,788.39		10,788.39	
4/1/2029	105,788.39	95,000.00	10,788.39	116,576.78
10/1/2029	9,600.89		9,600.89	
4/1/1930	109,600.89	100,000.00	9,600.89	119,201.78
10/1/2030	8,350.89		8,350.89	
4/1/2031	108,350.89	100,000.00	8,350.89	116,701.78
10/1/2031	7,100.89		7,100.89	
4/1/2032	112,100.89	105,000.00	7,100.89	119,201.78
10/1/2032	5,788.39		5,788.39	
4/1/2033	115,788.39	110,000.00	5,788.39	121,576.78
10/1/2033	4,413.39		4,413.39	
4/1/2034	114,413.39	110,000.00	4,413.39	118,826.78
10/1/2034	3,038.39		3,038.39	
4/1/2035	118,038.39	115,000.00	3,038.39	121,076.78
10/1/2035	1,600.89		1,600.89	
4/1/2036	116,600.89	115,000.00	1,600.89	118,201.78
10/1/2036	163.39		163.39	
4/1/2037	120,163.39	120,000.00	163.39	120,326.78
Totals	\$ 2,146,632.04	\$ 1,750,000.00	\$ 396,632.04	\$ 2,146,632.04

Statement of Indebtedness



**Interdepartmental Loan
 Electric Department to Sewer Department
 Sewer Upgrades**

Debt of June 1, 2019

Original Issue of:
 Interest Rate:

\$700,000.00
2.50%

Date	Total Payment	Principal	Interest	Fiscal Year Total
6/1/2020	87,500.00	70,000.00	17,500.00	630,000.00
6/1/2021	85,750.00	70,000.00	15,750.00	560,000.00
6/1/2022	84,000.00	70,000.00	14,000.00	490,000.00
6/1/2023	82,250.00	70,000.00	12,250.00	420,000.00
6/1/2024	80,500.00	70,000.00	10,500.00	350,000.00
6/1/2025	78,750.00	70,000.00	8,750.00	280,000.00
6/1/2026	77,000.00	70,000.00	7,000.00	210,000.00
6/1/2027	75,250.00	70,000.00	5,250.00	140,000.00
6/1/2028	73,500.00	70,000.00	3,500.00	70,000.00
6/1/2029	71,750.00	70,000.00	1,750.00	0.00
Totals	\$ 796,250.00	\$ 700,000.00	\$ 96,250.00	

Statement of Indebtedness



**Interdepartmental Loan
Cemetery Perpetual Care Fund to Capital Improvement Fund
Fire Truck Purchase**

Debt of July 1, 2017

Original Issue of:

\$447,048

Interest Rate:

2.80%

Date	Interest	Principal	Total Payment	Principal Balance
12/31/19	5,142.15	20,640.52	25,782.67	346,656.08
06/30/20	4,853.19	20,929.49	25,782.68	325,726.59
12/31/20	4,560.17	21,222.50	25,782.67	304,504.09
06/30/21	4,263.06	21,519.62	25,782.68	282,984.47
12/31/21	3,961.78	21,820.89	25,782.67	261,163.58
06/30/22	3,656.29	22,126.39	25,782.68	239,037.19
12/31/22	3,346.52	22,436.16	25,782.68	216,601.03
06/30/23	3,032.41	22,750.26	25,782.67	193,850.77
12/31/23	2,713.91	23,068.77	25,782.68	170,782.00
06/30/24	2,390.95	23,391.73	25,782.68	147,390.27
12/31/24	2,063.46	23,719.21	25,782.67	123,671.06
06/30/25	1,731.39	24,051.28	25,782.67	99,619.78
12/31/25	1,394.68	24,388.00	25,782.68	75,231.78
06/30/26	1,053.24	24,729.43	25,782.67	50,502.35
12/31/26	707.03	25,075.65	25,782.68	25,426.70
06/30/27	355.97	25,426.70	25,782.67	(0.00)
Total	\$ 45,226.20	\$ 367,296.60	\$ 412,522.80	

Statement of Indebtedness



**Interdepartmental Loan
Electric Department to Capital Improvement Fund
Street Reconstruction**

Debt of May 30, 2019

Original Issue of:

\$1,300,000.00

Interest Rate:

2.50%

Date	Total Payment	Principal	Interest	Fiscal Year Total
6/1/2019				1,300,000.00
6/1/2020	332,500.00	300,000.00	32,500.00	1,000,000.00
6/1/2021	325,000.00	300,000.00	25,000.00	700,000.00
6/1/2022	317,500.00	300,000.00	17,500.00	400,000.00
6/1/2023	310,000.00	300,000.00	10,000.00	100,000.00
6/1/2024	102,500.00	100,000.00	2,500.00	0.00
Totals	\$ 1,387,500.00	\$ 1,300,000.00	\$ 87,500.00	\$ 2,200,000.00



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 15% 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)

Assessment Data



Real Property Taxable Values	2017 Board of Review	% of Total	2018 Board of Review	% of Total	2019 Board of Review	% of Total
Agricultural	0	0.00%	0	0.00%	0	0.00%
Commercial	30,429,719	24.72%	31,376,784	24.60%	33,278,305	25.56%
Industrial	12,380,010	10.06%	12,977,532	10.17%	11,958,677	9.15%
Residential	68,735,709	55.83%	69,916,732	54.81%	74,794,386	57.21%
Developmental	0	0.00%	0	0.00%	144,900	0.00%
Personal Property						
Commercial	6,695,000	5.44%	8,390,900	6.58%	7,582,300	5.80%
Industrial	3,752,900	3.05%	3,712,500	2.91%	1,837,700	1.41%
Utility	1,112,200	0.90%	1,197,000	0.94%	1,147,100	0.88%
TOTALS	123,105,538	100.00%	127,571,448	100.00%	130,743,368	100.00%
Real Property	2017 Parcel Count	% of Total	2018 Parcel Count	% of Total	2019 Parcel Count	% of Total
Agricultural	0	0.00%	0	0.00%	0	0.00%
Commercial	343	11.80%	337	12.86%	334	11.23%
Industrial	85	2.92%	87	3.32%	81	2.70%
Residential	2,201	75.74%	2,197	83.82%	2,316	77.20%
Exempt	277	9.53%	0	0.00%	266	8.87%
Developmental	0	0.00%	0	0.00%	3	0.00%
TOTALS	2906	100.00%	2621	100.00%	3000	100.00%

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	<i>Grave Openings:</i>		
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:		<i>Niche Openings:</i>		
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	<i>Shutter Lettering:</i>		
			Other Miscellaneous:		Single Niche	\$275.00	\$275.00
			<i>Site Plan Review:</i>		Double Niche	\$325.00	\$325.00
Dial-A-Ride Transportation			Residential	\$25.00	Date Lettering	\$100.00	\$100.00
Adult	\$3.00		Commercial	\$50.00			
Children	\$1.50		Use & Occupancy	\$25.00			
Senior/Disabled	\$1.50		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.

Glossary



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 (LDFA): 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.

Glossary



- 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.