



CITY OF HILLSDALE, MI

**PROPOSED BUDGET
2017-2018**

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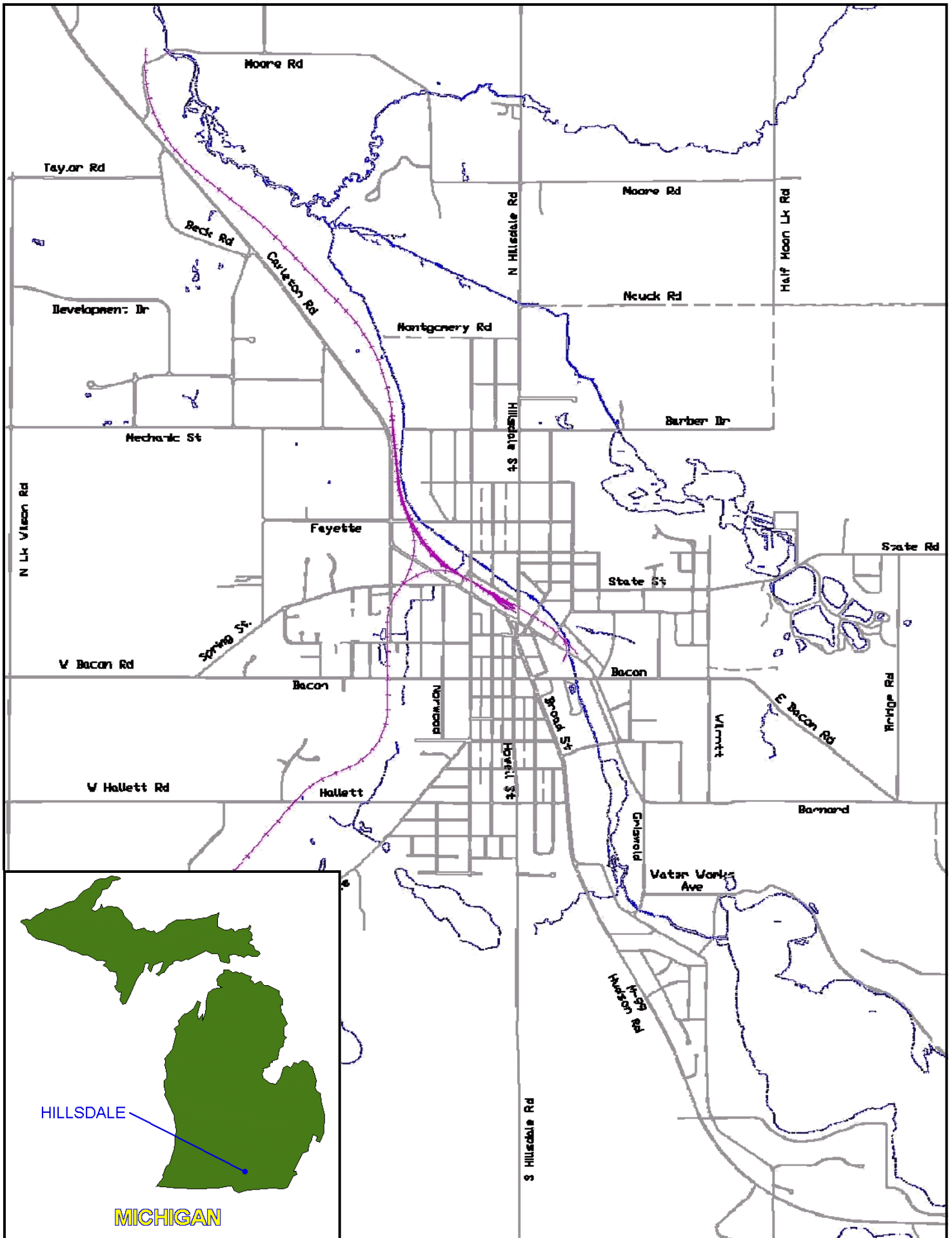
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WELCOME TO THE CITY OF HILLSDALE

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. For over a century the City has prided itself on its quantity and quality of manufacturing output, but, like other areas of country, much of this production has moved to overseas locations such as China and Mexico. While some of the manufacturing is now returning, Hillsdale also 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 utility, 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 54% 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.

The City also has a diverse mix of products manufactured within the city limits. Hillsdale owns and maintains a 400-acre certified Manufacturing and Technology Park, with 165 acres of vacant land, ready for development with City water and sewer, electricity and high-speed optic fiber. The majority of manufactured products supply several key industries: the automotive industry, including machine and dye of motor components, as well as automotive belts, plastics, and adhesives; consumer products, including commercially sewn upholstery products, sports lighting, and meat products; and the building supply industry, including commercial window production. There is also warehousing and distribution of commercial garden pottery and wicker products. Hillsdale has lost a large segment of its manufacturing job base over the last thirty years as area companies have gone out of business, moved, consolidated and invested in automated equipment. While this investment in capital has raised productivity, its contribution to job growth has been lower than in previous periods. Recent legislation that exempts qualified manufacturing personal property from ad valorem property taxes in Michigan has the effect of reducing property tax revenue from these manufacturers in the City. It is important to note that the top six largest employers in the City of Hillsdale are non-profit institutions that are generally tax exempt. 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 has been reduced and is budgeted at \$850,000, 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. Three 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 for the current year. Comcast cable television pays approximately \$81,000 in franchise fees to the City annually.

LARGEST EMPLOYERS

<u>Employer</u>	<u>Principal Product or Services</u>	<u>Approximate Number of Employees</u>
Hillsdale College	Private Education	685
Hillsdale Hospital	Hospital	461
Hillsdale County Medical Care Facility	Nursing Home Facility	293
Hillsdale County	Government	177
Hillsdale Community Schools	Public Education	167
Kroger Company	Retail grocery & pharmacy	140
Bob Evans Farms	Meat processing	126
Paragon Metals	Precision engineering & manufacturing	121
Hillsdale Intermediate School District	Special Education & Vocational training	103
County National Bank	Financial planning & services	100

LARGEST TAX PAYERS

<u>Taxpayers</u>	<u>Principal Product or Service</u>	<u>2017 estimated Taxable Valuation</u>
BEF Foods, Inc.	Slaughter/meat packaging	2,875,642
Essex Specialty Products	OEM windshield adhesive	2,232,867
Precision Gage, LLC	Manufacturing/OEM	1,611,157
Mechanic Street Properties, LLC	Manufacturing/OEM	1,379,303
Surmac Investments, LLC	Kroger Plaza—Retail	1,139,780
Michigan Gas Utilities Corp	Gas Utility	1,090,266
Hillsdale Capitol, LLC	Theater/Save-A-Lot Plaza	1,058,198
Forest City Dillon Inc.	Beacon Hill - apartments	1,016,466
Hillsdale College	Higher Education	972,636
Hallett St. Prof. Development Co.	Medical Services Building	933,022

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 Platinum Award. Water is provided through 12-inch water mains with 70 psi from six wells capable of delivering 3.5 MGD. Sewage is collected in an 8-inch main to an activated sludge treatment facility which is currently undergoing a major upgrade financed through an \$8 million bond.

Recent developments in internet connectivity open up a whole new sector of technology employment opportunities in Hillsdale. In 2014, Hillsdale became one of the best connected areas in the country after 72 strands of high-speed optic-fiber were brought to Hillsdale through the Merit REACH-3MC project. The project helped construct additional fiber-optic infrastructure providing increased redundancy and internet performance. This 10 Gbps direct connection between Chicago, Ann Arbor and Lansing provides a high-capacity, triple-redundant path to major internet connection points to the north, east and west. In addition, Hillsdale has a 96 strand fiber-optic connection south to Ohio through the Oarnet fiber network thereby creating a 10 Gbps fiber-optic connection in and out of Hillsdale in every direction. The BPU has contracted with ACD.net to loop optic fiber around the City thereby making fiber available to industrial, commercial and residential customers. The recent fiber upgrades enable the City of Hillsdale to host jobs in the technology sector and will allow for more home-based, telecommuting technology employment.

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 4four-vehicle fleet of buses and operates between 7:30 a.m. and 4:30 p.m., Monday through Friday. Three buses operate daily, each of which has two wheelchair seats, and approximately 14 regular seats.

The City has recently partnered with Key Opportunities to receive a \$35,000 grant from MDOT to study Mobility Management. Mobility Management is a process of managing a coordinated community-wide transportation service network comprised of the operations and infrastructures of multiple trip providers in partnership with each other. The project is focused on individual needs, designing and promoting transit oriented developments, livable cities and energy-sustainable communities, improving the information available about those services and making visible improvements to the effectiveness, efficiency, and quality of the travel services being delivered.

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. 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. The Hillsdale Municipal Airport now offers aircraft rental and flight instruction. Avfuel is sold on a 24-hour basis. Full-time maintenance and monitoring staff as well as complementary facilities for flight crews help expedite arrivals and departures. Future development includes a new terminal building/parking area, 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 400 employees, with a staff of 93 physician members and 32 health professionals. Hillsdale Hospital has 47 acute care beds, 39 skilled nursing facility beds and the 10-bed Dempster W. Muffitt Center for Psychiatric Care. In 2013 the MacRitchie North Wing was opened featuring 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 Hillsdale Center for Joint Replacement with private suites for orthopedic patients as well as a sleep lab diagnostic center. In addition, Hillsdale Hospital has a large Home Care Department, Home Oxygen and Infusion Chemotherapy Center. 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, Michigan Community 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 1350 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 and Gier Elementary School which 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. 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. 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, US News and World Report identified Hillsdale High School with a bronze medal of distinction as a “Best High Schools in America” in preparing students for college and career readiness. In 2016, the high school achieved a Silver Medal status from the same national publication. Hillsdale High School is currently rated by US. 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. In 2016-17 both the bowling team and the boys’ basketball team were undefeated in their regular seasons. The school boasts back-to-back track and field state championships in 2014, 2015 and 2016 with perennial state playoff appearances in several other sports.

There are also private and charter school choices for education in the City of Hillsdale. Will Carleton Charter Academy, with 291 students, offers K-12 education. The K-8 self-contained classrooms emphasize phonics instruction and content-rich core subjects while the high-school curriculum offers core academics, arts, and athletics to prepare students for success in college and the work force.

Hillsdale Preparatory Charter School has a total enrollment of 132 students offering K-8 education in their facility on Mechanic Street. Hillsdale Prep has also recently joined in a Partnership Program to provide guidance and over-sight for a second facility on Monroe Street. The Hillsdale Preparatory School Partnership is a satellite program offering a hybrid option for the education of 42 students in K-8th grade. The Partnership recognizes the primary function of the family in the education of a child. It blends classical classroom instruction and home learning with the goal of academic excellence and character development in a family-centered environment.

Hillsdale Academy, operated by and located on the Hillsdale College campus, is a highly acclaimed K-12 college preparatory private school with a total enrollment of approximately 200 students. Test scores of its elementary students are routinely in the 99th percentile while the high school boasts numerous National Merit finalists and graduates enrolled in nationally ranked colleges and universities.

The Hillsdale County Intermediate School District (ISD) provides services to its ten-component community school districts. ISD services include curriculum support, special education and vocational training to meet the needs of today's workforce. The ISD operates the Technology Career Center, located in the heart of the Hillsdale Manufacturing and Technology Park. Recent improvements at the Career Center include a 14 welding station training area and advanced manufacturing program. In addition, the ISD cooperates with the City of Hillsdale at its Three Meadows subdivision where the Building and Construction Trades program is located, providing a learning opportunity for students in the program and new housing for City residents.

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.

Hillsdale College, founded in 1844, has a current enrollment of 1380 undergraduate students along with 38 graduate students in the newly founded Van Andel School of Statesmanship graduate program. Situated on more than 300 acres, the College is an independent, nonsectarian, co-educational, residential institution. Hillsdale College has attracted students from all fifty states as well as other countries. 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 Sage 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 Dow Leadership Conference Center and Hotel provides training for national firms as well as meeting rooms and services for local businesses and is utilized by many industrial, commercial, and educational groups.

Hillsdale College continues to make important investments in the community including recent renovations which created the Searle Center. A grand entry and lobby greets visitors to the center and gives the college a place to host large galas and other presentations for a greater number of visitors to College programs. The expanded dining facility seats 850. Most recently, 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. The College has completed construction of the Margot V. Beirmann Athletic Center, a full-service track and tennis facility, along with renovations to the Roche Sports Complex with recreational and fitness updates. These facilities are available to community members with the purchase of a membership. Hillsdale College is now breaking ground on the construction of a \$28 million chapel which will seat 1500 attendees at religious ceremonies, orchestral performances, lectures and other special events. In addition, the College has submitted plans to build six new townhomes with nine dwelling units for private purchase and student rental. The College and the community look forward to the addition of the chapel/performance building, two new residence halls and an archive addition to the library and renovations to the Dow Leadership Center.

The City of Hillsdale offers many recreational facilities and opportunities, including city parks, swimming, roller-skating, bowling, tennis, boating, water skiing, hunting and fishing. The Hillsdale Golf and Country Club and two public golf courses are located nearby. Baw Beese Lake is home to Waterworks Park, Owen Memorial Park and Sandy Beach as well as docking space for boaters. A paved biking/hiking trail and the Fields of Dreams athletic fields, on the north edge of town, provide additional sources of recreation. Mrs. Stock's Park, located in downtown Hillsdale, is continually improved and offers summer music concerts and a venue for weddings and family gatherings. In addition to the sports complex membership which provides swimming, racquetball, weight training, walking, and other gymnasium activities, Hillsdale College holds many athletic events, plays, and concerts

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.

In 2012, the City of Hillsdale received another donation from John Pulver, a native of Hillsdale who began his collection of "Michigan" authors, books and ephemera, over fifty years ago. At his request, this collection of books, letters, and manuscripts is housed in the Mitchell Building which now serves the community as a research facility for over 5,000 books, documents and historical records of family and local history.

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 53,000 volumes and continues to grow. The new library also includes dedicated space for children’s programming, a young adults’ area and expanded technology. The new 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. Each year the library circulates over 50,000 items, including e-books. Library programs serve approximately 3,000 children and 56,000 visitors each year.

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.

Redevelopment and reuse are also contributing to Hillsdale’s historic downtown. In the past year, three redevelopment projects have been completed through the infusion of grant monies and private investment. An Acquisition Grant has resulted in the purchase and occupation of the old Stock’s Mill. Marvo Mineral Company has now located its operations there and uses the four-floor gravity system in the mill building to mix and package mineral supplements for animals such as their most popular product, “Lucky Buck” which increases deer rack quality and size. Another successful public-private venture has been the complete rehabilitation of 42 Union Street. A Blight Elimination grant was received from the Michigan Economic Development Corporation (MEDC) which was matched by private investment to rehabilitate this property from a blighted industrial building into eight three-bedroom apartments on the second and third floors with commercial space on the first floor. In addition, rental rehab grants from the Michigan State Housing Development Authority (MSHDA) resulted in the complete rehabilitation of two two-

bedroom apartments in the previously vacant and blighted second floor of a downtown building. All of these apartments are now occupied and will provide housing and tax revenue for the City well into the future.

Additional housing will soon be provided in the downtown through the Center City project, a two- building complex of 40 apartments for senior citizens. A blighted building located at 8 S. Manning Street was demolished to make room for this tax-credit project which will provide a PILOT to the City equal to 10% of the collected annual rents. Other new developments include a new Family Farm and Home store and the Center for Family Health, both located on M-99 outside of the downtown. Paragon Metals has just announced an expansion into an additional facility in the Hillsdale Manufacturing and Technology Park with the promise of hiring fifty new employees. Future redevelopment of the Keefer House and the Dawn Theatre should also add to City vibrancy and tax base. The City Tax Increment Finance Authority (TIFA) purchased these buildings in October 2016 and is now applying for grants and requesting proposals for redevelopment and reuse. 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.



CITY OF HILLSDALE

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April 3, 2017

Mayor Sessions & City Council Members
City of Hillsdale

Dear Mayor, Council and Hillsdale Residents,

The following letter highlights the City of Hillsdale's 2017-18 budget and the successes achieved over the 2016-17 budget year. To match last year's budget, the 2017-18 budget is balanced and seeks to address major goals and challenges identified by the City 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 \$11,292,655, which is up twenty-one (21%) percent from the 2016-17 adopted budget. The \$1.9 million increase is attributable to a \$2 million grant application being submitted to the Michigan Economic Development Corporation (MEDC). If awarded, the City will utilize these funds to address failing infrastructure and street conditions on Garden, Vine, Mead and Rippon Streets.

Additionally, new to this year's budget is the inclusion of a three (3) mill sinking fund for street repair debt service. This sinking fund will generate approximately \$365,000 per year based on current assessed values. This \$365,000 combined with other previously earmarked street reconstruction revenue brings the total amount allocated in this budget year to \$965,000. This is a tremendous accomplishment by City Council and City Staff, given only two years ago little to no revenue was earmarked to address this issue and the following City priorities.

Priorities

Last year City Council and City Staff jointly established the following priorities, in addition to street reconstruction, that continue to be the backbone of this budget:

1. Infrastructure Improvements

- a. Street improvements – continue maintenance and reconstruction as funding is available.
 - b. Airport improvements – continue on with the 10 year plan established by the Michigan Department of Transportation Aeronautics.
 - c. Parks Improvements – improve parks to usable standards and add park attractions.
 - d. Stable government – continued communication and training for both staff and council.
2. Strengthen Sense of Community
- a. Improve community inter-action and involvement - creating community branding by involving community, city leadership and non-profits.
 - b. Neighborhoods that claim ownership and identify with each other as a group. Each neighborhood or district to create an identity.
 - c. Festivals – promote community events/festivals/block parties (i.e. Air Show, Chamber of Commerce Summerfest and Art Around Town, etc.).
3. Vibrant Downtown
- a. Variety of restaurants and eateries in downtown locations.
 - b. Activities creating the downtown as a “go to” place – facilitating and generating energy to support the businesses downtown and help to align the various groups and support events.
 - c. Keefer House building development.
4. Economic Development
- a. Fully occupied Industrial Park - marketing the fiber optic network that currently exists.
 - b. Sale of Three Meadows lots - marketing the community as a whole
 - c. Well educated workforce.
 - d. Business friendly city – overall economic development and marketing strategy.
 - e. Fiber oriented/business incubator – continue team approach to helping businesses.

General Fund Revenues

This budget projects General Fund revenues will remain relatively unchanged, with only a 0.11% increase over the prior year’s estimations. 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 forty-two percent (42%) of all General Fund’s revenue comes from property taxes.

Payments in lieu of taxes (PILOT) remain consistent with the prior year. PILOT payments are payments made to the City instead of (in lieu of) paying property taxes. The City receives these payments from three housing developments located in the City, which pay 3-10% of their annual rents minus utilities. The 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 2018 the City anticipates receiving \$78,000 from the new Essential Services Tax as compensation for the loss in personal property tax revenues brought about by legislative reform. This reclassifies revenue formerly identified as taxes, to revenue sharing. All in all, the City is receiving over \$300,000 less in revenue sharing than we received in 2002. The Governor and legislature determine the amount and how they will distribute these revenues.

General Fund Expenditures

In 2017-18 General Fund expenditures are projected to decline by over nine (9.33%) percent. This decline is related to grant funding levels and staffing changes. Last year's budget contained expenditures for three Community Development Block Grants (CDBG) for economic development that have been/or will be completed very shortly. While there are other economic development grants being pursued, there is nothing ready to move forward on at this time.

Additionally, there have been several key staffing shifts over the past year, which will save the City and HPBU money. The Finance Director has been given responsibility over both the City and HBPU finances. The HBPU is in the process of converting its financial software over to the same systems as the City, which makes combining these positions feasible. On Public Safety, the Police Chief has also assumed the responsibilities of the Fire Chief position. These savings in Public Safety will specifically be used to fund the purchase of a new firetruck with minimal impact upon the City's budget.

The City's pension program is managed by the Municipal Employees Retirement System (MERS) of Michigan. In this budget the City will contribute from 9.78% to 30.03% of payroll into the retirement system. The percentages vary depending on which division of MERS the employee is in. Each bargaining unit or job classification has its own division, i.e. Police, Fire and Teamsters. The percentage paid is determined by MERS on an annual basis and is a result of their annual review of each division's assets and pension liabilities.

Other Funds

This document contains budgets for the City's twenty-three funds, plus three utility funds. The HBPU 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.

Two of the most familiar are the Major and Local Street Funds. The revenues for these two funds are projected to be up over nine percent (9%). 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.

A new street fund, the Municipal Street Fund – 204, was added this year to track revenue and expenditures for street reconstruction. This fund was established to provide a more concise way to track the resources and major street projects. Funding in this budget comes from General Fund transfers earmarked for streets and grant funding.

The other two large funds are Capital Improvement and the Airport Improvement Fund. The Capital Improvement Fund (401) is used primarily to pay for large expenditures. This fund is used for major purchases and infrastructure improvements throughout the City (with the exceptions of street reconstructions). The Airport Improvement Fund (481) is dedicated for Airport related capital projects. Included in this budget is the construction of new apron totaling approximately \$1,150,000 as delineated in the Airport's Capital Improved Plan. Funding for the Airport comes from the General Fund 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 the Library from the General Fund.

The remaining City funds receive their revenue directly or indirectly from the General Fund, 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), which purchases, maintains, and repairs Police and Department of Public Services vehicles.

Meeting the Public Priorities of Capital Improvements

As in previous years, the number-one concern of 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 make these repairs, the Funding Alternatives Identification and Recommendations (FAIR) committee was formed. This group was charged with identifying road problems, exploring and evaluating potential revenue options and to make recommendations to City Council on courses of action to fund street reconstruction. The FAIR committee recommended, to City Council, at their March 13, 2017 maintaining the \$300,000 earmarked from HPBU PILOT payments and initiating the three (3) mill sinking fund producing \$365,000 for street reconstruction debt payments.

This year the budget provides for more than \$3.7 million for capital projects for the City and more than \$1.4 million for the HBPU. These revenues come from federal and state grants, fund reserves, charges for services and contributions and donations from the public. A listing of these projects can be found in the Capital Improvement and the HBPU sections of this document. The only two exceptions to that are the equipment

purchases for Dial-A-Ride and the Department of Public Services. This year we plan to replace a 26 year-old 5-yard dump truck for DPS for \$145,000. The transit system anticipates receiving \$194,000 in federal and state grant funding for the purchase of two replacement buses.

In regards to debt service, the Hillsdale Board of Public Utilities (HBPU) has an installment purchase agreement, under PA99 of 1933 for electric meters and the AMI system with a balance of \$ 830,024.29. They also entered into another four year lease agreement in the amount of \$302,426.37 with Key Government Finance Corp. for the purchase of a vactor truck. The wastewater treatment plant improvements continue with the issuance of an additional \$1.9 million bond issue to complete the renovations begun two years ago with their \$7.5 revenue bond issue. You can find full disclosure of all the City's debt in the debt section of this document.

Recent Successes

The City has benefited from its participation in the Redevelopment Ready Communities program through the Michigan Economic Development Corporation (MEDC). This program has provided guidance and technical assistance on many aspects of the City's approach to economic development. In addition, Hillsdale was chosen as the Project Riding Tide Community for Region 9 of Governor's Snyder's Prosperity Regions. As a Rising Tide Community, the City has received assistance from the Michigan Vacant Property Campaign, the expertise of professional firms in Branding, Form-Based Code, economic development and communications, along with a round table discussion between Governor Snyder and local stakeholders held at the Mitchell Building.

The Recreation Department has continued to see growth during the 2016-17 budget year. Hillsdale Rotary Club has continued its improvements to Sandy Beach with refurbishment of two regulation size volleyball courts, the addition of a basketball court, and sidewalks. This has spurred interest among other service clubs to partner with the Recreation Department and Department of Public Services in the renovation of other City Parks. Cold Springs Park will begin its transformation with the help of the Kiwanis Club. A drive and parking area, rehab of vintage playground equipment, removal of unsavory equipment, and an overall manicure of the park are set to begin this spring. Renovations will continue over the next five years. Kiwanis Club is also replacing the playground surface and refurbishing existing play equipment at Fields of Dreams. The Exchange Club is installing a much needed barrier-free drinking fountain.

Purchase of 120 new football helmets was funded through a grant received from the Ronald McDonald House Charities Organization of Southern Michigan. The Recreation Department has also been able to expand and improve its athletic offerings with the addition of an upper division of baseball to the Southern Michigan Baseball League and adding a youth volleyball program. Organized activities utilizing the basketball and volleyball courts are being scheduled for the upcoming summer season.

In the past year, three redevelopment projects have been completed through the infusion

of grant monies and private investment. An Acquisition Grant has resulted in the purchase and occupation of the Old Stock's Mill. Marvo Mineral Company has now located its operations there and uses the four floor gravity flow system in the mill building to mix and package mineral supplements for animals such as their most popular product, "Lucky Buck." Another successful public-private venture has been the complete rehabilitation of 42 Union Street. A Blight Elimination grant was received from the Michigan Economic Development Corporation (MEDC) which was matched by private investment to rehabilitate this property from a blighted industrial building into eight, three-bedroom apartments on the second and third floors with commercial space on the first floor. In addition, rental rehab grants from the Michigan State Housing Development Authority (MSHDA) resulted in the complete rehabilitation of two, two-bedroom apartments in the previously vacant and blighted second floor of a downtown building. All of these apartments are now occupied and will provide housing and tax revenue for the City well into the future.

Additional housing will soon be provided in the downtown through the Center City project, a two building complex of 40 apartments for senior citizens. A blighted building located at 8 S. Manning Street was demolished to make room for this tax-credit project which will provide a PILOT to the City equal to 10% of the collected rents annually.

Two other blighted residential structures were demolished with the permission of the owners, paid for with a grant from the Michigan Land Bank. A third structure which had been under code enforcement for many years has been substantially repaired and many others are in the same process.

Other new developments along the M-99 corridor include a new Family Farm and Home store and the Center for Family Health. The Market House completed an entire renovation of their existing Hillsdale property, adding Anytime Fitness and a new Biggby Coffee. The Kroger store also completed a major remodeling project.

Paragon Metals has just announced an expansion into an additional facility in the Hillsdale Manufacturing and Technology Park with the promise of hiring fifty new employees. The Hillsdale Tool building was purchased in the industrial park after being vacant for over ten-years and is now in the process of being renovated. Future redevelopment of the Keefer House and the Dawn Theatre should add to the City's vibrancy and tax base. The City Tax Increment Finance Authority (TIFA) purchased these buildings in October 2016 and is now applying for grants and requesting proposals for their redevelopment and reuse.

Future Challenges

As mentioned throughout the last year, two of the most challenging issues the City faces is how to pay for critical infrastructure improvements 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 which exceeds the City's ability to pay. The other major challenge is unfunded (net)

pension liability. Based on the 2016 audit the net pension liability totaled \$3,498,600. These challenges for the City will require the creation of revenue, reducing and/or holding expenditures levels stable in all areas of the City and taking a leadership role in making the tough decisions necessary to improve the community.

Conclusion

The Community, City Council and City Staff should be very proud of the accomplishments made over the last few years. The City has absorbed and adjusted to major financial and staffing changes all while maintaining high levels of service. I know some might not recognize or see these improvements but Hillsdale is moving forward in a very proactive and positive direction. The City Staff is dedicated and continues to look for ways to improve the community by embracing change while building on Hillsdale's rich history of independence and self-reliance.

The tradition 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 our future success. The City of Hillsdale, as well as other major organizations within the City, such as Hillsdale Hospital, Hillsdale County, the community schools, and Jackson College will continue to face economic challenges in the years ahead. However, if all parties work cooperatively and in collaboration, we can meet the challenges to make our community successful, not only financially but as a standout in terms of what it has to offer its residents, students and visitors.

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 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, 2017 and ending June 30, 2018.

Revenues:

Property Taxes	\$ 2,449,750
Payment in Lieu of Taxes	1,050,000
Grants & Donations	3,605,520
State Revenue Sharing	1,836,305
Internal Transfers	818,705
Miscellaneous Other Revenues	1,661,860
Total Revenues City at Large	\$11,422,140

General Fund Expenditures:

City Council	\$ 27,455
City Manager	242,910
Economic Development	60,000
Administrative Services	176,400
Elections	10,595
Assessing Department	104,430
City Clerk	160,165
Finance	64,460
City Treasurer	140,570
Building & Grounds	129,010
Parking Lots	30,235
Cemeteries	111,775
Airport	130,320
Police Department	1,426,765
Fire Department	462,190
Code Enforcement	2,500
Planning Department	132,085
Public Services	260,230
Street Lighting	69,600
Parks	190,150
Transfers to Other Funds	504,705
Total General Fund	\$4,436,550

Major Streets/Trunkline Fund.....	\$ 683,250
Local Streets Fund	376,000
Municipal Street Fund	2,312,565
Recreation Fund	140,830
Economic Development Corp. Fund.....	60,400
Tax Increment Finance Authority Fund.....	149,000
Drug Forfeiture Fund	1,300
Library Fund	277,605
Police OWI Enforcement Fund	3,600
Capital Improvement Fund	187,000
Fields of Dreams	4,100
Mrs. Stock's Park Fund.....	15,200
Airport Improvement Fund.....	1,212,310
Three Meadows Development Fund	500
Dial-a-Ride Transportation Fund.....	536,560
DPS Inventory Fund	243,305
Revolving Mobile Equipment Fund.....	440,497
Unemployment Insurance Fund.....	1,000
DPS Leave & Fringe Benefits Fund	193,083
Cemetery Perpetual Care Fund	18,000

Total Expenditures City at Large **\$11,292,655**

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.....	\$13,745,300
Water Fund.....	1,345,500
Sewer Fund	1,862,400

Expenditures:

Electric Fund.....	\$12,732,325
Water Fund.....	1,290,360
Sewer Fund	1,406,190

Capital Projects

Administrative Services.....	\$ 50,000
Electric	664,000
Water.....	506,000
Sewer	210,000

BE IT FURTHER RESOLVED, that pursuant to Section 13.6 of the City Charter, those projects which are to begin in fiscal year 2017-2018 as indicated on the report the Board of Utilities presented to Council are hereby approved for the fiscal year 2017-2018.

BE IT FURTHER RESOLVED, that the wage and salary schedule for all non-union, non-contractual employees of the city, including the Board of Public Utilities employees, shall be increased by two percent (2.0%) from the current levels, effective July 1, 2017. This is exclusive of all employment contracts and/or agreements.

PASSED IN OPEN COUNCIL MEETING THIS 5TH DAY OF JUNE, 2017.

Scott Sessions, Mayor

ATTEST:

Stephen French, 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 **\$1,530,669.63** shall be raised by a general tax of **twelve and 4338 hundredths** mills (**\$12.4338** 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 **\$306,138.85** 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 8.4, for the purpose of **payment into a sinking fund established for the payment of debt service**, the sum of **\$367,359.23** shall be raised by a general tax of **two and 9841 hundredths** mills (**\$2.9841** 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 **\$122,453.07** 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 ____th DAY OF June, 2017.

Scott Sessions, Mayor

ATTEST:

Stephen French, City Clerk

BUDGET PROCESS & CALENDAR

Planning & Goal Setting

Four Key Goals:

- Infrastructure Improvements
- Strengthen Sense of Community
- Destination—Vibrant Downtown
- Economic Development

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 PROCESS & CALENDAR

continued

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 24	Worksheets distributed to all Department Heads.
February 10	All Department Head budget numbers entered into BS&A software and capital projects, expense sheets, and supporting documentation turned into Finance Department.
February 10 – March 3	Department Head meetings begin with City Manager and Finance Director to discuss budgets begin just as soon as departmental budgets are ready for review.
March 1 - 17	City Manager and Finance Department prepare Manager's recommended budget.
March 17-24	Finance Department updates/edits final budget documents..
March 24-April 1	Final budget prepared for distribution to council.
April 3	Council receives budget document and sets Budget Hearing for May 15.
April 3	Proposed Budget is placed on file for public inspection.
April 4-28	Council to hold work sessions to review budgets with staff.
May 1	Notice of public hearing published in the newspaper.
May 15	Council holds Budget Hearing.
June 5	Council adopts the budget and approves the full millage rate authorizing the City Treasurer to levy the taxes.

BASIS OF BUDGETING/ACCOUNTING

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

continued

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

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

City of Hillsdale Organizational Chart



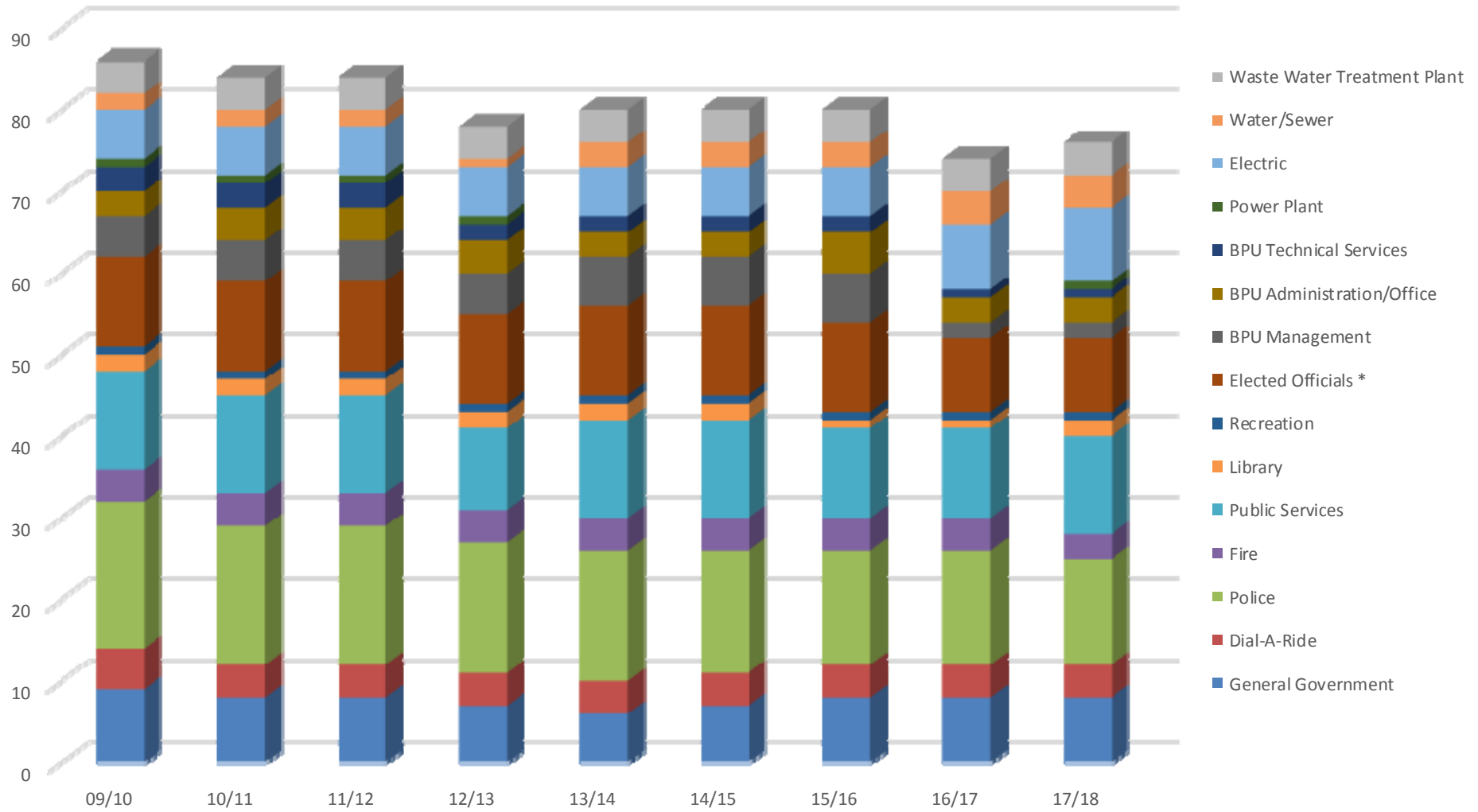
PERSONNEL

Department	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
General Government	9	9	8	8	7	6	7	8	8	8
Dial-A-Ride	6	5	4	4	4	4	4	4	4	4
Police	19	18	17	17	16	16	15	14	14	14
Fire	4	4	4	4	4	4	4	4	4	4
Public Services	13	12	12	12	10	12	12	11	11	12
Library	2	2	2	2	2	2	2	1	1	2
Recreation	1	1	1	1	1	1	1	1	1	1
Elected Officials *	11	11	11	11	11	11	11	11	9	11
BPU Management	5	5	5	5	5	6	6	6	2	2
BPU Administration/Office	3	3	4	4	4	3	3	5	3	3
BPU Technical Services	3	3	3	3	2	2	2	2	1	1
Power Plant	4	1	1	1	1	0	0	0	0	1
Electric	6	6	6	6	6	6	6	6	8	8
Water/Sewer	2	2	2	2	1	3	3	3	4	4
Waste Water Treatment Plant	4	4	4	4	4	4	4	4	4	4
Totals	92	86	84	84	78	80	80	80	74	79

* All elected officials are part-time.

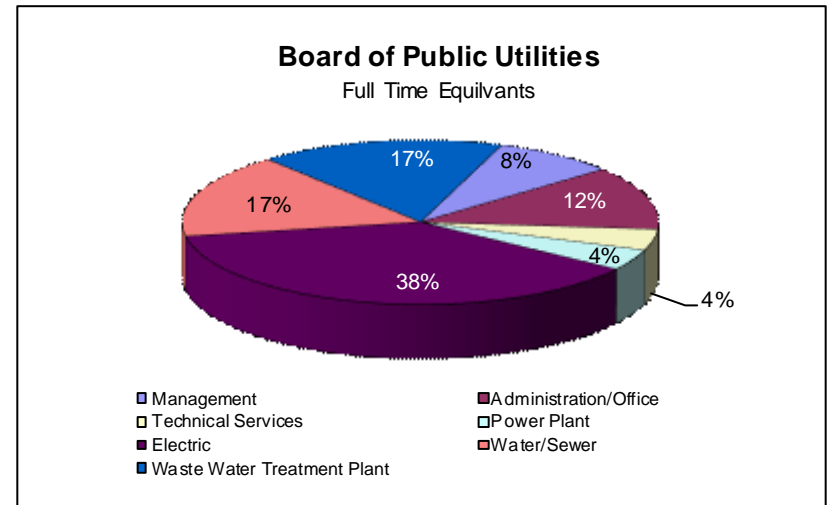
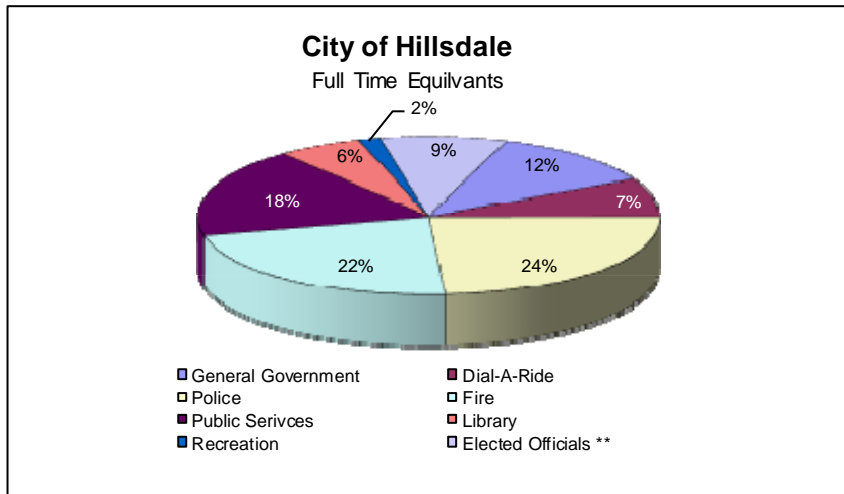
Part time / temporary employees are utilized at various times throughout the year for a variety of purposes in the following departments: Dial-A-Ride; Recreation, Fire, Library, Public Services, and BPU. The numbers portrayed here, with the exception of the elected officials, are full-time employees only.

Full-Time Employees



PERSONNEL 2017-2018

City of Hillsdale	Full Time	Part Time	* Full Time Equivalents	Board of Public Utilities	Full Time	Part Time	* Full Time Equivalents
General Government	8		8	Management	2		2
Dial-A-Ride	4	1	5	Administration/Office	3		3
Police	13	1	14	Technical Services	1		1
Fire	3	22	14	Power Plant	1		1
Public Services	12		12	Electric	9		9
Library	2	6	4	Water/Sewer	4		4
Recreation	1		1	Waste Water Treatment Plant	4		4
Elected Officials **		9	6				
	43	39	67		24	0	24



* Two part-time positions equals one full time equivalent.

** All elected officials are part-time.

FUND STRUCTURE

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 Municipal Street Fund resources (grants, transfers from other funds and other restricted revenues) dedicated for street improvements not funded from State Gas & Weight taxes.
- 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.

FUND STRUCTURE

continued

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.
- Library Improvement Fund expenditures are for capital improvements to the Library facilities and its revenues come from community contributions/donations and grants.

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.

FUND STRUCTURE

continued

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:

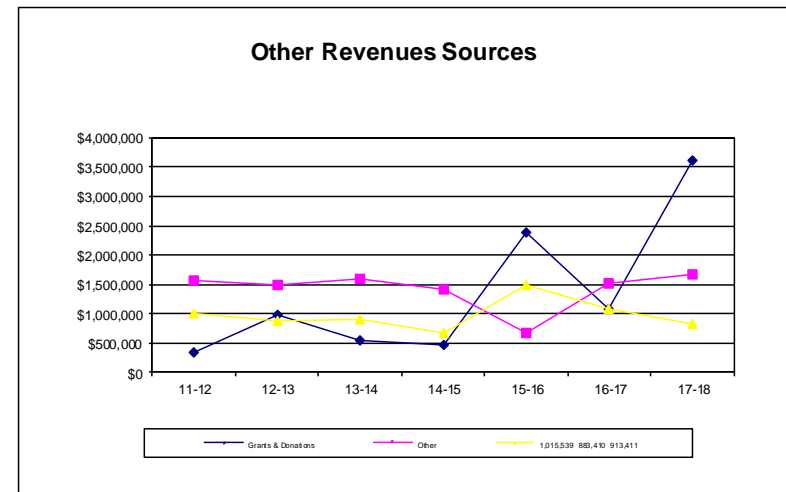
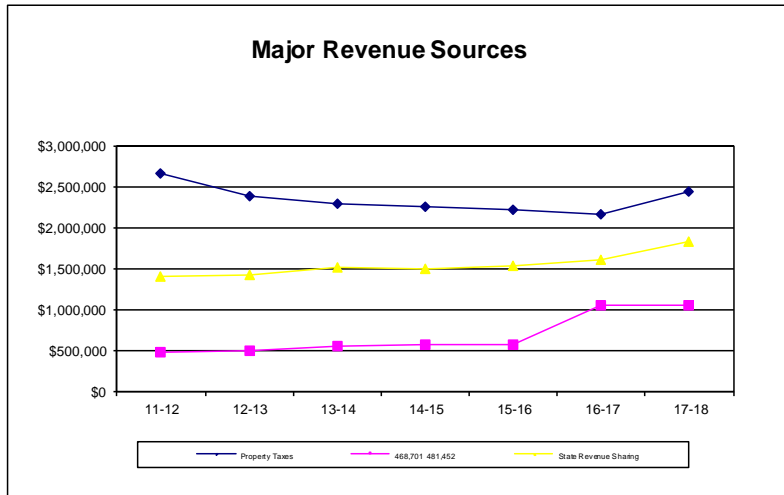
Expendable Trust funds are accounted for in essentially the same manner as governmental funds. *Nonexpendable Trust* funds are accounted for in essentially the same manner as Proprietary Funds since capital maintenance is critical; however, these funds are not utilized by the City at this time. There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

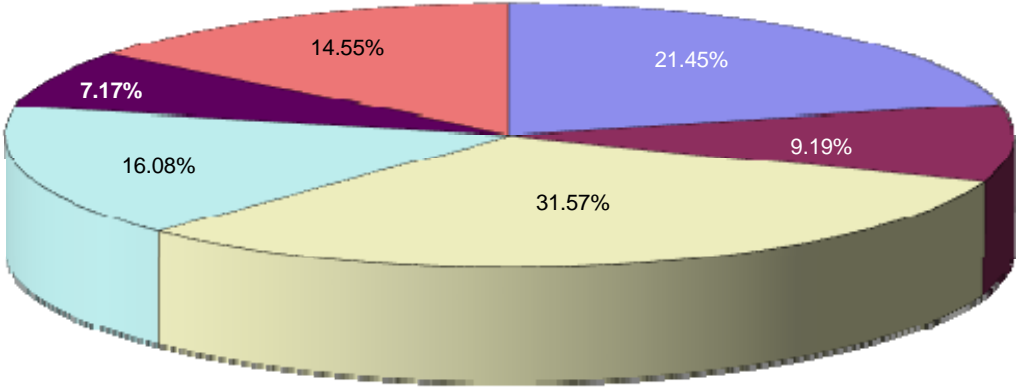
Agency Funds are Custodial in nature (assets equal liabilities). These funds are used to receipt and disburse payroll and tax collections. Everything that comes into these funds is disbursed out: Imprest Payroll Fund is used to disburse payroll and payroll withholdings and Treasurer's Tax Collection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

MAJOR REVENUES

	Actual					Budget	
	11-12	12-13	13-14	14-15	15-16	16-17	17-18
Property Taxes	2,669,879	2,379,650	2,290,300	2,259,266	2,229,453	2,174,500	2,449,750
PILOT	481,452	504,990	558,307	564,081	576,778	1,060,000	1,050,000
Grants & Donations	333,177	974,191	542,918	480,468	2,378,912	1,085,015	3,605,520
State Revenue Sharing	1,412,722	1,430,860	1,523,293	1,504,251	1,533,467	1,606,605	1,836,305
Internal Transfers	1,015,539	883,410	913,411	669,367	1,492,342	1,086,040	818,705
Other	1,557,255	1,498,532	1,603,716	1,414,507	677,433	1,505,995	1,661,860
Totals	\$ 7,470,024	\$ 7,671,633	\$ 7,431,945	\$ 6,891,940	\$ 8,888,385	\$ 8,518,155	\$ 11,422,140



Total Revenues 2017/18 Budget



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

CITY OF HILLSDALE BUDGET SUMMARY 2017-18

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Amended Budget 2016-17	Manager Requested 2017-18	Percent Change
<u>REVENUES</u>							
Governmental Funds:							
General Fund (101)	\$ 4,167,143	\$ 4,049,561	\$ 4,045,911	\$ 4,841,244	\$ 4,893,000	\$ 4,436,550	-9.33%
Major St. Fund (202)	479,141	548,141	503,424	526,391	520,350	683,250	31.31%
Local St. Fund (203)	276,290	316,565	302,929	331,032	362,000	376,000	3.87%
Municipal St. Fund (204)	-	-	-	-	-	2,400,000	0.00%
Recreation Fund (208)	110,048	125,415	125,985	125,442	140,950	140,830	-0.09%
E.D.C. Fund (244)	146	67	122	28,276	20,100	21,200	5.47%
T.I.F.A. Fund (247)	138,619	124,698	132,574	129,879	120,500	94,750	-21.37%
Drug Forfeiture Fund (265)	-	998	2,206	2,412	2,000	1,300	-35.00%
Library Fund (271)	279,382	247,414	249,494	257,008	244,305	277,605	13.63%
Police OWI Enforcement Fund (274)	4,144	-	-	16,087	3,000	1,000	-66.67%
Bond & Interest Redemption (362)	24,994	-	-	-	-	365,000	0.00%
Capital Improvement (401)	897,450	446,074	239,273	282,876	700,000	10,000	-98.57%
Fields of Dreams (408)	3,209	7,823	13,199	15,337	36,525	7,100	-80.56%
Stock's Park (409)	27,515	22,949	10,323	12,821	15,100	15,200	0.66%
Library Improvement (471)	1,352	2	-	-	-	-	0.00%
Airport Improvement (481)	164,797	491,326	153,902	1,310,209	78,925	1,214,060	1438.25%
Three Meadows Development (496)	-	-	-	-	-	800	0.00%
Proprietary Funds:							
Dial-A-Ride (588)	446,758	311,819	451,530	341,734	553,405	536,560	-3.04%
Public Services Inventory (633)	110,209	129,600	121,834	79,796	215,675	243,305	12.81%
Revolving Mobile Equipment Fund (640)	358,775	392,331	356,812	384,498	382,830	351,000	-8.31%
Fire Equipment & Vehicle Fund (663)	25,694	25,861	181	5,173	150	-	-100.00%
Unemployment Insurance Fund (677)	9,261	9,435	4,466	4,619	2,325	1,750	-24.73%
DPS Leave & Benefits (699)	125,322	143,389	137,441	135,258	178,415	193,085	8.22%
Fiduciary Funds:							
Cemetery Perpetual Care (711)	15,073	29,321	22,384	43,875	35,000	38,000	8.57%
Stock's Park Perpetual Maint. Fund (712)	441	5,806	11,691	8,535	7,600	7,300	-3.95%
R.L.Owens Memorial Park (715)	5,870	3,350	6,259	5,883	6,000	6,500	8.33%
TOTAL REVENUES	\$ 7,671,633	\$ 7,431,945	\$ 6,891,940	\$ 8,888,385	\$ 8,518,155	\$ 11,422,145	34.09%

CITY OF HILLSDALE BUDGET SUMMARY 2017-18

<u>EXPENDITURES</u>	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Amended Budget 2016-17	Manager Requested 2017-18	Percent Change
GOVERNMENTAL FUNDS:							
General Fund (101)							
City Council	\$ 33,653	\$ 31,684	\$ 30,361	\$ 24,751	\$ 27,425	\$ 27,455	0.11%
City Manager	200,478	201,742	174,081	224,493	237,735	242,910	2.18%
Economic Development	65,746	52,185	80,432	832,127	490,000	60,000	-87.76%
Administrative Services	161,306	211,236	159,175	168,992	179,600	176,400	-1.78%
Elections	9,627	12,050	11,099	11,684	15,600	10,595	-32.08%
Assessing Department	136,880	178,762	117,179	95,317	98,135	104,430	6.41%
City Clerk	78,632	73,899	83,396	117,931	154,115	160,165	3.93%
Finance Department	95,205	96,214	92,949	94,945	103,560	64,460	-37.76%
City Treasurer	124,682	137,180	130,374	145,519	138,200	140,570	1.71%
Building & Grounds	142,063	141,830	108,644	112,989	125,835	129,010	2.52%
Parking Lots	17,381	28,868	55,473	18,182	34,955	30,235	-13.50%
Cemeteries	131,927	100,640	105,884	119,651	122,220	111,775	-8.55%
Airport	95,615	108,431	93,160	130,477	110,155	130,320	18.31%
Police Department	1,295,343	1,288,837	1,235,043	1,270,498	1,363,400	1,426,765	4.65%
Fire Department	555,516	449,776	464,425	485,680	456,765	462,190	1.19%
Code Enforcement	1,716	6,062	39,899	41,572	44,990	2,500	-94.44%
Planning Department	3,922	4,367	66,800	70,674	78,880	132,085	67.45%
Public Services	259,254	248,133	263,191	273,773	283,030	260,230	-8.06%
Street Lighting	62,876	70,158	69,992	60,653	68,500	69,600	1.61%
Parks	146,427	173,906	216,269	152,672	195,495	190,150	-2.73%
Transfers Out	677,959	548,855	433,450	417,070	564,405	504,705	-10.58%
Total General Fund (101)	\$ 4,296,208	\$ 4,164,815	\$ 4,031,276	\$ 4,869,650	\$ 4,893,000	\$ 4,436,550	-9.33%
Major Street Fund (202)							
Administrative Services	\$ 93,239	\$ 198,110	\$ 70,474	\$ 97,897	\$ 147,500	\$ 212,500	44.07%
Administrative Services - Trunkline	2,993	4,665	3,212	2,521	3,000	3,500	16.67%
Street Surface	39,438	77,670	57,894	54,779	71,115	122,675	72.50%
Trunkline Surface	3,281	12,170	10,597	7,086	13,955	15,070	7.99%

CITY OF HILLSDALE BUDGET SUMMARY 2017-18

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Amended Budget 2016-17	Manager Requested 2017-18	Percent Change
GOVERNMENTAL FUNDS: EXPENDITURES (cont.)							
R.O.W Maintenance	\$ 106,830	\$ 73,679	\$ 78,415	\$ 95,314	\$ 92,160	\$ 88,330	-4.16%
Trunkline R.O.W.	5,815	5,216	6,088	3,759	10,050	7,620	-24.18%
Trees	44,485	38,415	26,080	38,565	38,280	37,420	-2.25%
Trunkline Trees	593	204	743	348	905	1,230	35.91%
R.O.W. Drainage	24,184	36,147	31,469	41,399	44,425	40,295	-9.30%
Trunkline Drainage	126	1,308	898	2,587	1,735	2,350	35.45%
Traffic	35,711	31,270	55,206	44,876	59,090	49,675	-15.93%
Trunkline Traffic	4,766	5,696	5,907	5,299	7,380	6,410	-13.14%
Winter Maintenance	64,820	106,472	71,119	59,888	97,070	78,415	-19.22%
Trunkline Winter Maint.	19,675	37,540	16,403	15,443	22,905	17,760	-22.46%
Total Major Street Fund (202)	\$ 445,956	\$ 628,562	\$ 434,505	\$ 469,761	\$ 609,570	\$ 683,250	12.09%
Local Street Fund (203)							
Administrative Services	\$ 14,010	\$ 14,199	\$ 14,647	\$ 14,957	\$ 14,700	\$ 15,000	2.04%
Street Surface	54,075	64,557	69,389	77,476	80,510	100,920	25.35%
R.O.W. Maintenance	49,225	54,163	70,709	67,577	68,800	79,690	15.83%
Trees	52,625	46,878	46,498	43,349	52,130	57,420	10.15%
R.O.W. Drainage	12,507	16,650	20,941	27,270	22,270	37,090	66.55%
Traffic	14,245	10,453	8,693	13,842	11,740	18,330	56.13%
Winter Maintenance	26,361	41,627	58,724	44,998	60,350	53,550	-11.27%
Total Local Street Fund (203)	\$ 223,048	\$ 248,527	\$ 289,601	\$ 289,469	\$ 310,500	\$ 362,000	16.59%
Municipal Street Fund (204)	-	-	-	-	-	\$ 2,312,565	0.00%
Recreation Fund (208)	\$ 116,332	\$ 122,750	\$ 125,451	\$ 122,652	\$ 140,950	\$ 140,830	-0.09%
E.D.C. Fund (244)	\$ 707	\$ 717	\$ 3,991	\$ 2,092	\$ 60,400	\$ 60,400	0.00%
T.I.F.A. Fund (247)	\$ 51,083	\$ 55,617	\$ 77,534	\$ 76,047	\$ 428,000	\$ 149,000	-65.19%
Drug Forfeiture Fund (265)	\$ -	\$ -	\$ 873	\$ 2,054	\$ 2,000	\$ 1,300	-35.00%

CITY OF HILLSDALE BUDGET SUMMARY 2017-18

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Amended Budget 2016-17	Manager Requested 2017-18	Percent Change
GOVERNMENTAL FUNDS: EXPENDITURES (cont.)							
Library Fund (271)	\$ 233,227	\$ 236,960	\$ 213,257	\$ 209,219	\$ 252,200	\$ 277,605	10.07%
Police OWI Enforcement Fund (274)	\$ 4,681	\$ 811	\$ -	\$ 5,821	\$ 4,000	\$ 3,600	-10.00%
Debt Service Fund (362)	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ 365,000	0.00%
Capital Improvement Fund (401)	\$ 1,178,596	\$ 539,260	\$ 50,560	\$ 117,609	\$ 1,000,600	\$ 187,000	-81.31%
Fields of Dreams (408)	\$ 609	\$ 280	\$ 26,930	\$ 7,630	\$ 36,525	\$ 4,100	-88.77%
Stock's Park (409)	\$ 13,312	\$ 17,874	\$ 24,542	\$ 4,535	\$ 15,100	\$ 15,200	0.66%
Library Improvement Fund (471)	\$ 2,549	\$ 119	\$ -	\$ 4,500	\$ -	\$ -	0.00%
Airport Improvement Fund (481)	\$ 89,201	\$ 409,149	\$ 117,393	\$ 1,523,319	\$ 54,500	\$ 1,212,310	2124.42%
Three Meadows Development Fund (496)	\$ 423	\$ -	\$ -	\$ -	\$ -	\$ 500	0.00%
<u>PROPPRIETARY FUNDS:</u>							
Dial-A-Ride Fund (588)	\$ 356,448	\$ 388,293	\$ 385,665	\$ 387,138	\$ 553,405	\$ 536,560	-3.04%
DPS Inventory Fund (633)	\$ 99,793	\$ 124,673	\$ 148,174	\$ 72,550	\$ 215,675	\$ 243,305	12.81%
Revolving Mobile Equipment Fund (640)	\$ 423,251	\$ 433,719	\$ 369,006	\$ 359,096	\$ 501,425	\$ 440,497	-12.15%
Fire Vehicle & Equipment Fund (663)	\$ -	\$ -	\$ -	\$ 59,157	\$ -	\$ -	0.00%
Unemployment Insurance Fund (677)	\$ 1,053	\$ 306	\$ 4,594	\$ 777	\$ 5,000	\$ 1,000	-80.00%
DPS Leave & Benefits (699)	\$ 125,322	\$ 128,704	\$ 137,441	\$ 135,259	\$ 178,415	\$ 193,083	8.22%

CITY OF HILLSDALE BUDGET SUMMARY 2017-18

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Amended Budget 2016-17	Manager Requested 2017-18	Percent Change
<u>FIDUCIARY FUNDS:</u>							
Cemetery Perpetual Care (711)	\$ 20,500	\$ 35,951	\$ 13,300	\$ 14,232	\$ 20,000	\$ 18,000	-10.00%
Stock's Park Perpetual Maint. Fund (712)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
R.L. Owens Memorial Fund (715)	\$ 3,675	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<u>TOTAL EXPENDITURES</u>	\$ 7,739,453	\$ 7,578,161	\$ 6,453,961	\$ 8,760,844	\$ 9,332,765	\$ 11,292,655	21.00%

FUND BALANCES

Fund	Fund Name	2016 - 17				2017 - 18			
		Begin. Fund Bal.	Est. Revenues	Est. Expend.	Est. Ending Bal.	Revenues	Expend.	Ending Fund Bal.	Percent Changed
101	General Fund	\$ 913,097	\$4,893,000	\$ 4,893,000	\$ 913,097	\$ 4,445,550	\$ 4,445,550	\$ 913,097	0.00%
202	Major St./Trunkline Fund	297,013	520,350	609,570	207,793	683,250	683,250	207,793	0.00%
203	Local St. Fund	124,795	362,000	362,000	124,795	376,000	376,000	124,795	0.00%
204*	Municipal Street Fund	-	-	-	300,000	2,400,000	2,312,565	387,435	29.15%
208	Recreation Fund	9,564	140,950	140,950	9,564	140,830	140,830	9,564	0.00%
244	Economic Development Corp. Fund	321,640	20,100	7,000	334,740	21,200	60,400	295,540	-11.71%
247	Tax Increment Finance Authority Fund	744,095	120,500	525,000	339,595	93,250	149,000	283,845	-16.42%
265	Drug Foreiture/Grant Fund	3,399	2,000	2,000	3,399	1,300	1,300	3,399	0.00%
271	Library Fund	200,415	244,305	252,200	192,520	277,605	277,605	192,520	0.00%
274	Police OWI Enforcement	10,266	3,000	4,000	9,266	1,000	3,600	6,666	-28.06%
362	Bond and Interest Redem. Fund	-	-	-	-	365,000	-	365,000	0.00%
401	Capital Improvement Fund	663,055	670,498	1,000,600	332,953	10,000	187,000	155,953	-53.16%
408	Fields of Dreams Fund	13,643	36,525	36,525	13,643	7,100	4,000	16,743	22.72%
409	Mrs. Stock's Park Fund	32,190	15,100	15,100	32,190	15,200	15,200	32,190	0.00%
471	Library Improvement Fund	8,527	-	8,527	-	-	-	-	0.00%
481	Airport Improvement Fund	58,402	78,925	54,500	82,827	1,214,060	1,212,310	84,577	2.11%
588	Dial-A-Ride Fund	835,816	553,405	553,405	835,816	536,560	536,560	835,816	0.00%
633	Public Services Inv. Fund	223,626	198,110	198,110	223,626	215,675	215,675	223,626	0.00%
640	Revolving Mobile Equipment Fund	366,373	382,830	501,425	247,778	351,000	464,239	134,539	-45.70%
663	Fire Vehicle & Equipment Fund	37,462	150	37,612	-	-	-	-	0.00%
677	Unemployment Insurance Fund	71,319	2,325	5,000	68,644	1,750	1,000	69,394	1.09%
699	DPS Leave and Benefits Fund	22,579	178,415	178,415	22,579	193,083	193,083	22,579	0.00%
711	Cemetery Perpetual Care Fund	655,374	35,000	20,000	670,374	38,000	18,000	690,374	2.98%
712	Stock's Park Perpetual Maint.. Fund	44,964	7,600	-	52,564	7,300	-	59,864	13.89%
715	R.L. Owen Memorial Fund	46,919	6,000	-	52,919	6,500	-	59,419	12.28%
		\$ 5,704,533	\$8,471,088	\$ 9,404,939	\$ 5,070,682	\$11,401,213	\$ 11,297,167	\$5,174,728	2.05%

CHANGES IN FUND BALANCE

Municipal Street Funds (204)

Fund Balance Increase of \$87,435

The anticipated increase in fund balance is intentional. This new fund, established to track street reconstruction/repairs, will increase its fund balance to be used for future street projects.

Economic Development Corporation Fund (244)

Fund Balance Reduction of \$39,200

The Economic Development Cooperation board is planning a variety of projects for the 2017-18 fiscal year. These undertakings will use any projected income from the sale of lots at Three Meadows subdivision plus approximately 12% of their fund balance. It is the hope that these projects and allocations will generate interest and create activity in the subdivision and boost the sale of these lots, which is the only source of income into this fund.

Tax Increment Finance Authority (247)

Fund Balance Reduction of \$55,750

With the purchase of the Dawn Theater and Keefer House buildings, TIFA is moving forward with plans to renovate the buildings. This budget appropriates \$30,000 for a 10% match on a grant for the Dawn Theater and liquor license transfer. They are also working on several beautification projects in the downtown area, including landscaping for City Hall and building façade grants for downtown business owners to encourage redevelopment and beautification of the downtown area as well as restaurant attraction grants to encourage economic development.

Police OWI Enforcement (274)

Fund Balance Reduction of \$2,600.00

This revenue comes from fines paid by drivers convicted of operating while intoxicated (OWI) and have to be spent on further enforcement of intoxicated driving laws. The reduction is associated with the purchase of new video and computer equipment for enforcement officers and police vehicles.

Bond & Interest Redemption fund (362)

Fund Balance Increase of \$365,000

This fund balance increase is associated with the institution of a 3 mill tax Levy sinking fund for the purpose future debt service payments.

Capital Improvement Fund (401)

Fund Balance Reduction of \$177,000

The city is planning to use some of its capital improvement fund balance to purchase new telephone and computer equipment, install a new sea wall in Owens Park, repair a drainage structure on Howell Street and complete repairs to the Mill Pond dam.

CHANGES IN FUND BALANCE

continued

Fields of Dreams Fund (409)

Fund balance Increase of \$3,100

There are no projects scheduled for the Fields of Dreams Park this year. Money will accumulate in the fund for future years' initiatives.

Revolving Mobile Equipment Fund (640)

Fund Balance Reduction of \$216,460

These funds are generated from rents charged to the various departments where the equipment is used. (streets, parks, parking lots, etc.). These rents cover the costs of maintenance and repairs of the vehicles, the mechanic's wages and fringe benefit costs and the purchase of new equipment. This budget appropriates \$145,000 for the replacing a 26 year-old 5 yard dump truck used for snow plowing, among other tasks. In so doing, the fund balance in this fund will be dramatically reduced.

Stocks Park Perpetual Maintenance Fund (712)

Fund Balance Increase of \$5,120

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

R.L.Owans Memorial Fund (715)

Fund Balance increase of 6,500

This fiduciary fund holds the interest from donated assets to benefit the lakefront park by that name. There are no projects planed for that park in this fiscal year.

CITY OF HILLSDALE
Combined Statement of Revenues, Expenditures, and Change in Fund Balances
Budget 2017-18

	GOVERNMENTAL FUNDS						
	General Fund	Street Funds	Recreation	Library	Debt Service	Capital Imp.	Other
Major Revenue Sources:							
Property Taxes	\$ 1,865,500			\$ 126,000	\$ 365,000		\$ 93,250
Payment in Lieu of Taxes	1,050,000						
Special Assessments							
State Revenue Sharing	928,200			8,105			
Act 51 (Gas & Weight Tax)		900,000					
Fines and Violations							
Grants/Donations	10,000	2,000,000		49,000		1,148,335	
Charges for Services							
Interest	10,000	1,250		300		300	2,700
Other	408,850	108,000	82,000	94,200		37,725	22,300
Total Revenues	\$ 4,272,550	\$ 3,009,250	\$ 82,000	\$ 277,605	\$ 365,000	\$ 1,186,360	\$ 118,250
Major Expenditures:							
Personnel Services							-
Operating Expenses					-		
Contractual Services							
Capital Outlay	-	-	-				
Total Expenditures	\$ 3,931,845	\$ 3,134,815	\$ 140,830	\$ 275,605	\$ -	\$ 1,418,610	\$ 214,300
Revenues Over (Under) Expenditures	340,705	(125,565)	(58,830)	2,000	365,000	(232,250)	(96,050)
Other Financing Sources (Uses):							
Transfers in	164,000	450,000	58,830		-	50,000	-
Transfers out	(504,705)	(237,000)		(2,000)	-	-	-
Total Other Financing Sources (Uses)	\$ (340,705)	\$ 213,000	\$ 58,830	\$ (2,000)	\$ -	\$ 50,000	\$ -
Changes in Fund Balances	0	87,435	0	0	365,000	(182,250)	(96,050)
Beginning Fund Balances	913,097	632,588	9,564	192,520	-	461,613	687,000
Ending Fund Balances	\$ 913,097	\$ 720,023	\$ 9,564	\$ 192,520	\$ 365,000	\$ 279,363	\$ 590,950

CITY OF HILLSDALE
Combined Statement of Revenues, Expenditures, and Change in Fund Balances
Budget 2017-18

	PROPRIETARY FUNDS			FIDUCIARY FUNDS		
	DART	Internal Serv.	R.L. Owens	Stock's Park	Cemetery	
Major Revenue Sources:						
Property Taxes						
Payment in Lieu of Taxes						
Special Assessments						
State Revenue Sharing						
Act 51 (Gas & Weight Tax)						
Fines and Violations						
Grants/Donations	391,185			7,000		
Charges for Services	54,500					
Interest		1,650	6,500	300		18,000
Other	5,000	787,485				20,000
Total Revenues	\$ 450,685	\$ 789,135	\$ 6,500	\$ 7,300	\$ 38,000	
Major Expenditures:						
Personnel Services						
Operating Expenses						
Contractual Services						
Capital Outlay						
Total Expenditures	\$ 481,560	\$ 877,885	\$ -	\$ -	\$ -	
Revenues Over (Under) Expenditures	(30,875)	(88,750)	6,500	7,300	38,000	
Other Financing Sources (Uses):						
Transfers in	85,875					
Transfers out	(55,000)		-		(20,000)	
Total Other Financing Sources (Uses)	\$ 30,875	\$ -	\$ -	\$ -	\$ (20,000)	
Changes in Fund Balances		0	(88,750)	6,500	7,300	18,000
Beginning Fund Balances	835,816	563,818	52,919	52,564	670,374	
Ending Fund Balances	\$ 835,816	\$ 475,068	\$ 59,419	\$ 59,864	\$ 688,374	

GENERAL FUND REVENUES	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	PROJECTED	BUDGETS		% CHANGE
					ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	
101-000.000-402.000	2,039,646	1,967,763	1,897,258	1,892,048	1,795,000	1,876,000	1,800,000	
101-000.000-412.000	1,798	1,634	13,064	819	2,000	5,000	1,500	
101-000.000-437.000	27,740	33,385	48,484	52,110	35,000	35,500	39,000	
101-000.000-437.001	-	-	-	-	-	-	-	
101-000.000-445.000	34,549	29,624	37,930	28,279	10,000	15,000	25,000	
101-000.000-447.000	71,358	62,943	61,267	60,479	53,000	56,000	56,000	
101-000.000-448.000	2,715	2,823	2,904	2,919	3,000	2,900	2,900	
101-000.000-460.000	5,871	6,206	6,348	6,081	6,000	6,300	6,500	
101-000.000-461.000	81,575	84,822	85,369	81,878	81,000	83,000	81,000	
101-000.000-477.000	9,645	11,625	17,520	18,560	16,500	17,000	31,950	
101-000.000-480.000	-	-	-	25	-	-	-	
101-000.000-505.000	115,286	-	-	2,502	1,444	-	-	
101-000.000-525.000	-	-	5,000	89,400	-	75,000	-	
101-000.000-530.001	-	-	-	80,150	2,535	-	-	
101-000.000-530.002	-	-	-	457,754	200,000	350,000	-	
101-000.000-569.000	-	-	-	-	22,190	-	-	
101-000.000-573.000	-	-	-	-	203,470	63,000	78,200	
101-000.000-574.000	782,235	806,685	828,856	821,926	850,000	850,000	850,000	
101-000.000-576.000	2,453	2,681	2,540	2,544	2,500	3,000	2,500	
101-000.000-627.000	22,005	16,962	19,826	19,149	17,500	19,500	19,500	
101-000.000-628.000	-	-	2,017	1,000	300	1,000	300	
101-000.000-629.000	147	581	315	584	750	100	500	
101-000.000-658.000	4,599	3,338	3,914	4,938	3,850	4,000	4,000	
101-000.000-658.001	2,538	2,535	1,730	1,700	1,100	2,000	2,000	
101-000.000-658.002	-	-	-	-	-	-	1,000	
101-000.000-665.000	8,936	5,479	7,828	6,703	9,500	7,000	10,000	
101-000.000-667.000	25,584	25,584	25,584	16,000	16,000	16,000	16,000	
101-000.000-667.517	37,200	37,200	37,200	37,200	37,200	37,200	37,200	
101-000.000-668.517	18,848	18,848	18,369	21,777	19,000	17,500	20,000	
101-000.000-672.000	67,592	60,801	47,391	38,010	25,000	26,500	19,500	
101-000.000-673.000	1	20	20	26,000	-	-	-	
101-000.000-674.000	504,990	558,307	564,081	576,778	997,000	1,060,000	1,050,000	
101-000.000-675.247	-	10,000	-	10,000	10,000	10,000	10,000	
101-000.000-675.756	-	-	-	2,338	-	-	-	
101-000.000-687.000	46,232	-	-	-	-	-	-	
101-000.000-688.000	14,199	-	-	-	-	-	-	
101-000.000-689.000	46,731	-	-	-	-	-	-	
101-000.000-690.000	96,921	99,589	90,714	103,913	110,000	100,000	101,000	

GENERAL FUND REVENUES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
101-000.000-690.806	OTHER REFUNDS - LEGAL SERVICE	400		317					
101-000.000-692.000	OTHER REVENUE	5,718	3,471	6,480	7,648	7,000	7,000	7,000	
101-000.000-692.174	OTHER REVENUES-ECONOMIC DEVL	57,465	-	-	-	-	-	-	
101-000.000-692.247	OTHER REVENUES - TIFA	-	-	10,000	-	-	-	-	
101-000.000-692.301	OTHER REVENUES - POLICE DEPT	66		22		11,000			
101-000.000-692.336	OTHER REVENUES-LOC FIRE GRANT	-	1,000	4,234	28,650	15,045			
101-000.000-692.470	OTHER REVENUE - TREES	100	-	-	-	-	-	-	
101-000.000-692.690	OTHER REVENUE - RENTAL REHAB	-	-	-	139,400	-	-	-	
101-000.000-699.174	TRANSFER IN - BPU ECONOMIC DEVELOPMENT	-	57,171	73,945	64,821	4,750			
101-000.000-699.202	TRANSFERS IN - MAJOR STREETS	-	52,775	48,686	50,418	53,700	55,500	66,000	
101-000.000-699.203	TRANSFERS IN - LOCAL STREETS	-	14,647	14,957	15,763	16,300	15,000	21,000	
101-000.000-699.247	TRANSFERS IN - T.I.F.A FUND	10,000	-	-	-	-	-	-	
101-000.000-699.271	TRANSFER IN - LIBRARY	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
101-000.000-699.588	TRANSFER IN - DIAL-A-RIDE	-	49,062	46,441	54,748	55,000	55,000	55,000	
101-000.000-699.711	TRANSFERS IN - CEMETERY CARE	20,000	20,000	13,300	14,232	9,000	20,000	20,000	
	TOTAL ESTIMATED REVENUES	4,167,143	4,049,561	4,045,911	4,841,244	4,704,634	4,893,000	4,436,550	(9.33)



CITY COUNCIL

Scott Sessions – Mayor

scott_m_sessions@yahoo.com

517-437-5089

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 year terms. The City is divided into four wards, each with two representatives. Elections are held every other year, on the odd-numbered years (2017, 2019 etc.), with each ward having one expiring term per election. Term limits prohibit more than two consecutive four year terms as a Councilperson or Mayor. The next Election will be held August 8th, 2017 (Primary) if necessary and City Election will be held the November 7th, 2017.

Department Goals

- Infrastructure improvements
- Strengthen Sense of Community
- Destination – Vibrant Downtown
- Economic Development

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.

GENERAL FUND EXPENDITURES		ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	PROJECTED	BUDGETS		% CHANGE
						ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	
CITY COUNCIL									
101-101.000-702.000	WAGES	18,803	18,062	19,242	17,134	18,000	20,000	20,000	
101-101.000-717.000	WORKERS' COMPENSATION	36	100	97	100	34	75	50	
101-101.000-720.000	EMPLOYER'S FICA	1,438	1,382	1,464	1,311	1,370	1,500	1,530	
101-101.000-726.000	SUPPLIES	176	200	295	201	225	300	300	
101-101.000-801.000	CONTRACTUAL SERVICES	-	-	50	-	-	-	-	
101-101.000-810.000	DUES AND SUBSCRIPTIONS	4,730	-	4,806	4,883	4,897	5,000	5,000	
101-101.000-862.000	LODGING AND MEALS	-	-	52	10	-	-	-	
101-101.000-955.200	MISC. - COMMUNICATIONS	8,470	11,940	4,355	1,112	524	550	575	
	TOTAL CITY COUNCIL	33,653	31,684	30,361	24,751	25,050	27,425	27,455	0.11
ADMINISTRATIVE SERVICES									
101-175.000-726.000	SUPPLIES	-	194	348	2	750	500	500	
101-175.000-801.000	CONTRACTUAL SERVICES	19,658	33,934	19,765	24,401	23,000	25,000	35,000	
101-175.000-805.000	ACCOUNTING SERVICES	-	-	-	388	-	-	-	
101-175.000-806.000	LEGAL SERVICES	45,865	54,354	35,041	45,960	39,800	50,000	50,000	
101-175.000-806.002	LEGAL SERVICES - TAX CASES	14,320	47,123	38,269	21,822	160	15,000	2,500	
101-175.000-807.000	ENGINEERING SERVICES - CONTRA	3,110	2,197	1,885	4,408	1,000	5,000	5,000	
101-175.000-808.000	AUDITING SERVICES	13,100	13,700	11,589	13,935	17,435	16,500	18,000	
101-175.000-810.000	DUES AND SUBSCRIPTIONS	249	340	180	340	370	400	400	
101-175.000-850.000	INSURANCE	57,356	52,990	47,098	51,214	55,200	60,000	57,500	
101-175.000-861.000	TRAINING & SEMINARS	1,552	-	-	1,141	1,340	1,200	1,500	
101-175.000-955.025	MISC, - HOLIDAY RECEPTION	-	904	-	-	257	500	500	
101-175.000-955.101	MISC. - DOMESTIC HARMONY	5,500	5,500	5,000	5,000	5,000	5,000	5,000	
101-175.000-955.103	MISC. - EMPLOYEE RECOGNITION	-	-	-	-	-	500	500	
101-175.000-955.125	MISC.-FLOWERS/TREMENDOUS DAYS	596	-	-	381	-	-	-	
	TOTAL ADMINISTRATIVE SERVICES	161,306	211,236	159,175	168,992	144,312	179,600	176,400	(1.78)



CITY MANAGER

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 preparation and maintenance of a balanced annual budget of the city's goals.

Department Goals

- Provide and maintain effective and efficient city government.
- Improve quality of life for the city's residents.
- Re-integrate the City and BPU into one cohesive government entity.
- Implement a department head review and development process.
- Annual strategic planning sessions.
- Encourage historical preservation.

Department Objectives

- Manage and motivate staff by working as a team to serve the citizens of Hillsdale.
- Economic Development – collaboratively work with Economic Development Coordinator, the BPU and Hillsdale County Economic Development Partnership.
- Promote Hillsdale by upgrading marketing materials, implementing business friendly practices and improving communications with citizens.
- Create administrative efficiencies between the General Fund and BPU divisions.
- Facilitate and implement strategic plan improvements.
- Update personnel policies and procedures.

Budget Summary

1. Personnel covers the cost of wages and benefits of two full time employees: the City Manager, and Human Resource Director, Kay Freese.
2. Operating expenses include supplies, training and seminars, and professional subscriptions.
3. Contractual services are: copier repair.
4. No capital outlay expenditures are planned.

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
CITY MANAGER									
101-172.000-702.000	WAGES	134,998	135,883	84,748	151,179	154,000	154,850	154,850	
101-172.000-704.000	SICK TIME PAY	4,829	6,749	3,560	1,441	1,500	1,470	1,500	
101-172.000-705.000	VACATION TIME PAY	14,266	14,453	11,488	4,803	13,435	13,435	13,700	
101-172.000-706.000	PERSONAL TIME PAY	1,847	1,861	1,770	720	1,480	1,830	1,870	
101-172.000-707.000	LONGEVITY PAY	1,220	1,600	1,850	2,200	1,220	1,220	1,340	
101-172.000-710.000	HOLIDAY AND OTHER PAY	6,465	6,627	5,200	13,655	15,408	17,890	18,210	
101-172.000-715.000	HEALTH AND LIFE INSURANCE	12,001	9,232	5,817	5,934	6,400	7,180	7,550	
101-172.000-716.000	RETIREMENT	6,868	7,233	8,721	11,568	16,950	11,460	17,285	
101-172.000-717.000	WORKERS' COMPENSATION	514	594	751	633	400	500	610	
101-172.000-718.000	UNEMPLOYMENT INSURANCE	400	400	200	200	100	100	50	
101-172.000-720.000	EMPLOYER'S FICA	12,244	12,559	8,163	13,232	12,520	14,000	14,645	
101-172.000-721.000	DISABILITY INSURANCE	660	605	438	717	790	800	800	
101-172.000-726.000	SUPPLIES	2,861	2,460	1,354	8,061	1,000	2,000	1,500	
101-172.000-801.000	CONTRACTUAL SERVICES	505	1,194	37,481	6,313	700	1,000	1,000	
101-172.000-810.000	DUES AND SUBSCRIPTIONS	-	110	-	110	500	500	500	
101-172.000-860.000	TRANSPORTATION AND MILEAGE	251	138	2,050	1,095	1,200	2,000	1,500	
101-172.000-861.000	TRAINING & SEMINARS	100	-	-	1,313	3,000	5,000	4,000	
101-172.000-862.000	LODGING AND MEALS	99	44	490	1,319	1,000	2,000	1,500	
101-172.000-930.000	REPAIRS & MAINTENANCE	350	-	-	-	500	500	500	
TOTAL CITY MANAGER		200,478	201,742	174,081	224,493	232,103	237,735	242,910	2.18



ECONOMIC DEVELOPMENT

econdev@cityofhillsdale.org

517-437-6479

Department Summary

The Office of Economic Development-is staffed on a contractual basis with personnel from Hillsdale Policy Group, LTD. This office provides support to the City's Economic Development Corporation (EDC), Tax Increment Finance Authority (TIFA), the Office of Planning and Zoning, City Council and all City departments as needed for economic development.

Department Goals

- Attract business to the Hillsdale Manufacturing and Technology Park.
- Promote retention, growth, and attraction of all types of business – retail, commercial, industrial, agricultural, technology, and tourism related industries.
- Promote development of Three Meadows Subdivision.
- Promote revitalization and occupancy of buildings in downtown Hillsdale.
- Improve the corridor to Hillsdale College and connection to downtown.
- Improve walkability and ease of access to downtown Hillsdale.
- Promote the new fiber optic network that makes Hillsdale one of the best connected communities in the country.

Department Objectives

- Work with the Michigan Economic Development Corporation (MEDC) to support the Redevelopment Ready Communities and Project Rising Tide programs.
- 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 and to implement a program for rental rehabilitation on the upper floors.
- Administer grants for renovation of a blighted property.

- Partner with local economic development entities, local businesses and other community organizations to achieve economic development.
- Work with City boards and departments to develop business friendly policies.
- Seek out and apply for grants, investment financing and other funding opportunities that support economic development activities.
- Implement a coordinated business attraction marketing plan and economic development strategy.
- Pursue funding opportunities for site assessment and remediation of contamination at industrial facilities.

Budget Summary

1. Expenses include the contract cost of one year with Hillsdale Policy Group, LTD.
2. There is no personnel budgeted within this fund.
3. Other contractual services include expenditures for operating expenses to include supplies, travel, professional meetings and seminars, and marketing expenses.
4. No capital expenditures are planned.

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
ECONOMIC DEVELOPMENT									
101-174.000-702.000	WAGES	-	-	-	70	810	-	-	
101-174.000-720.000	EMPLOYER'S FICA	-			5	62	-	-	
101-174.000-726.000	SUPPLIES		33	33	-	-	-	-	
101-174.000-801.000	CONTRACTUAL SERVICES	65,746	52,152	74,288	65,124	57,500	65,000	60,000	
101-174.000-801.525	CONTRACT. SERV. - RENTAL REHA	-	-	5,279	228,700	-	75,000		
101-174.000-905.000	PUBLISHING / NOTICES	-	-	832	324	-	-	-	
101-174.000-967.001	PROJECT COSTS - CDBG ACQUISITION	-	-	-	80,150	2,766	-	-	
101-174.000-967.002	PROJECT COSTS - CDBG BLIGHT ELIMINATION	-	-	-	457,754	200,000	350,000	-	
TOTAL ECONOMIC DEVELOPMENT		65,746	52,185	80,432	832,127	261,138	490,000	60,000	(87.76)



CITY CLERK

Stephen French – Clerk

clerk@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 the 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 appearance and delivery of City Council packets online and 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

- Work with the City Manager to secure a contract with an outside vendor to create, install, and host an updated city web-site by December 2017.
- Continue the program to electronically scan and catalogue all City Council minutes, ordinances, and resolutions.
- Finalize the second tier of improvements to the audio and visual systems in the City Council Chambers by December 2017.
- 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.
- Assist other offices throughout the city government as the needs arise.

- Review all files stored in the fourth floor of City Hall by December 2017, purge old files, and transfer files to an electronic medium where appropriate
- Continue to improve delivery of the election process, including the August Primary (if necessary) and November city, general election; and, maintain on-going training to the city's poll workers and office staff.

Budget Summary

1. Personnel consist of one full-time Clerk (City Clerk-Stephen M. French) and a full time Deputy Clerk-Treasurer (Katy Price).
2. Operating expenses are supplies, training, publishing and general maintenance.
3. Contractual services are for copier expenses, banking fees, code book maintenance, election coding and supplies, and monthly, on-site record shredding services.
4. No capital expenditures are planned for this budget year.

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
GENERAL FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
CITY CLERK DEPARTMENT									
101-215.000-702.000	WAGES	38,581	39,629	42,603	65,410	70,600	77,250	80,000	
101-215.000-703.000	OVERTIME PAY	353	142	68	12	350	400	400	
101-215.000-704.000	SICK TIME PAY	908	1,240	810	1,665	4,000	2,680	2,735	
101-215.000-705.000	VACATION TIME PAY	389	926	2,050	1,963	3,350	3,350	3,830	
101-215.000-706.000	PERSONAL TIME PAY	259	529	132	990	1,005	1,005	1,025	
101-215.000-707.000	LONGEVITY PAY	-	120	240	360	480	480	720	
101-215.000-710.000	HOLIDAY AND OTHER PAY	1,362	1,441	1,967	2,302	3,525	3,525	3,590	
101-215.000-715.000	HEALTH AND LIFE INSURANCE	11,919	13,056	13,729	15,650	26,400	27,600	29,200	
101-215.000-716.000	RETIREMENT	1,680	1,409	1,492	1,780	5,330	5,330	8,760	
101-215.000-717.000	WORKERS' COMPENSATION	126	112	164	152	136	150	75	
101-215.000-718.000	UNEMPLOYMENT INSURANCE	200	200	100	100	100	100	50	
101-215.000-720.000	EMPLOYER'S FICA	2,890	2,960	3,141	5,017	5,660	6,785	6,855	
101-215.000-721.000	DISABILITY INSURANCE	179	164	179	285	475	485	475	
101-215.000-726.000	SUPPLIES	3,948	1,196	1,474	2,986	2,000	4,500	3,000	
101-215.000-734.000	POSTAGE	4,746	4,485	4,636	4,795	3,050	5,500	5,500	
101-215.000-801.000	CONTRACTUAL SERVICES	3,230	2,615	2,784	2,525	4,400	4,500	4,500	
101-215.000-810.000	DUES AND SUBSCRIPTIONS	-	-	-	215	445	225	450	
101-215.000-860.000	TRANSPORTATION AND MILEAGE	-	-	-	82	500	500	500	
101-215.000-861.000	TRAINING & SEMINARS	-	-	-	75	1,200	1,200	1,200	
101-215.000-862.000	LODGING AND MEALS	-	-	-	9	800	800	800	
101-215.000-900.000	PRINTING	3,175	1,550	3,670	3,596	4,000	4,000	3,000	
101-215.000-905.000	PUBLISHING / NOTICES	4,687	2,125	4,066	7,962	1,000	3,500	3,500	
101-215.000-930.000	REPAIRS & MAINTENANCE	-	-	91	-	-	250	-	
TOTAL CITY CLERK DEPARTMENT		78,632	73,899	83,396	117,931	138,806	154,115	160,165	3.93
ELECTIONS									
101-191.000-702.000	WAGES	6,221	5,219	6,108	6,022	5,367	6,500	4,500	
101-191.000-710.000	HOLIDAY AND OTHER PAY	-	-	3	2	6	-	-	
101-191.000-716.000	RETIREMENT	-	(74)	-	-	-	-	-	
101-191.000-720.000	EMPLOYER'S FICA	261	66	109	138	125	500	345	
101-191.000-726.000	SUPPLIES	203	867	70	2,307	(1,313)	4,000	2,000	
101-191.000-801.000	CONTRACTUAL SERVICES	2,291	5,087	3,903	1,997	3,192	3,000	3,000	
101-191.000-860.000	TRANSPORTATION AND MILEAGE	-	333	127	147	350	350		
101-191.000-862.000	LODGING AND MEALS	500	552	757	603	590	900	750	
101-191.000-905.000	PUBLISHING / NOTICES	151		22	468	350	350	-	
TOTAL ELECTIONS		9,627	12,050	11,099	11,684	8,667	15,600	10,595	(32.08)



TREASURER

Julie Beeker

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 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.
- Implement online payment options for tax payers.
- Implement credit/debit payment system.

Department Objectives

Budget Summary

1. Personnel consist of one 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).
2. Contractual services are for tax software support.
3. No capital items are planned for this year.

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
CITY TREASURER									
101-253.000-702.000	WAGES	15,746	15,746	16,123	15,887	17,200	15,750	18,550	
101-253.000-715.000	HEALTH AND LIFE INSURANCE	82	78	85	(7)	-	-	-	
101-253.000-716.000	RETIREMENT	561	398	-	-	-	-	-	
101-253.000-717.000	WORKERS' COMPENSATION	31	14	16	40	65	80	75	
101-253.000-720.000	EMPLOYER'S FICA	1,205	1,205	1,233	1,215	1,320	1,210	1,345	
101-253.000-721.000	DISABILITY INSURANCE	87	80	87	(7)	-	-	-	
101-253.000-726.000	SUPPLIES	376	785	756	768	800	850	800	
101-253.000-734.000	POSTAGE	2,639	2,658	3,706	2,544	3,000	3,700	3,200	
101-253.000-801.000	CONTRACTUAL SERVICES	4,628	3,690	3,131	3,477	3,800	3,800	4,000	
101-253.000-810.000	DUES AND SUBSCRIPTIONS	195	195	50	50	200	100	200	
101-253.000-860.000	TRANSPORTATION AND MILEAGE	-	273	143	125	200	400	500	
101-253.000-861.000	TRAINING & SEMINARS	-	325	1,275	560	300	600	700	
101-253.000-862.000	LODGING AND MEALS	-	393	350	423	500	1,200	700	
101-253.000-900.000	PRINTING	-	-	418	508	1,000	510	500	
101-253.000-964.000	REFUNDS AND REBATES	99,132	111,340	103,001	119,936	120,000	110,000	110,000	
TOTAL CITY TREASURER		124,682	137,180	130,374	145,519	148,385	138,200	140,570	1.72



FINANCE

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. It is responsible for 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. This department also handles all city investments and debt. We are integrating the Board of Public Utilities and the City financial responsibilities together. 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.
- To facilitate computer and technology use in all departments.
- Monitor cost to reduce waste and maximize productivity and efficiency.
- Oversee the successful conversion of BS&A software integration between the BPU and the city operations.

Department Objectives

- Complete requirements for Government Finance Officers Association's (GFOA) Certificate of Excellence in Financial Reporting.
- Utilize internet banking system to accept payments.
- Develop a system of tracking infrastructure projects over multiple fiscal years.

Budget Summary

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

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
FINANCE DEPARTMENT									
101-219.000-702.000	WAGES	54,539	55,290	55,108	55,202	47,200	56,810	36,730	
101-219.000-704.000	SICK TIME PAY	1,471	1,500	1,488	1,488	831	1,520	850	
101-219.000-705.000	VACATION TIME PAY	6,618	5,240	6,450	6,450	5,100	6,325	1,770	
101-219.000-706.000	PERSONAL TIME PAY	735	750	744	744	415	760	220	
101-219.000-707.000	LONGEVITY PAY	1,100	1,100	1,100	1,100	1,100	1,100	550	
101-219.000-710.000	HOLIDAY AND OTHER PAY	2,574	4,451	3,581	4,364	2,900	3,160	995	
101-219.000-715.000	HEALTH AND LIFE INSURANCE	11,919	13,056	13,752	13,709	14,100	16,670	8,610	
101-219.000-716.000	RETIREMENT	3,199	2,685	3,032	2,123	3,700	4,190	3,780	
101-219.000-717.000	WORKERS' COMPENSATION	201	238	305	259	284	300	125	
101-219.000-718.000	UNEMPLOYMENT INSURANCE	200	200	100	100	50	50	25	
101-219.000-720.000	EMPLOYER'S FICA	4,662	4,754	4,743	4,877	4,500	5,330	3,150	
101-219.000-721.000	DISABILITY INSURANCE	274	251	251	358	360	375	180	
101-219.000-726.000	SUPPLIES	136	152	614	149	200	500	500	
101-219.000-801.000	CONTRACTUAL SERVICES	6,180	5,389	1,284	3,080	4,000	4,500	5,000	
101-219.000-810.000	DUES AND SUBSCRIPTIONS	355	320	325	335	350	370	375	
101-219.000-860.000	TRANSPORTATION AND MILEAGE	252	102	72	307	300	300	300	
101-219.000-861.000	TRAINING & SEMINARS	309	219	-	300	200	800	800	
101-219.000-862.000	LODGING AND MEALS	481	517	-	-	500	500	500	
TOTAL FINANCE DEPARTMENT		95,205	96,214	92,949	94,945	86,090	103,560	64,460	(37.76)



ASSESSING, CODE ENFORCEMENT & PLANNING

Kimberly Thomas – Director

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 update city ordinances and the zoning map as needed to best meet the goals and objectives identified in the master plan. The administrator also reviews plans for issuance of Zoning Compliance permits prior to construction and enforces the property maintenance, fence, sign and zoning ordinances. As the department head, the assessor is considered the code official under the International Property Maintenance Code (IPMC). Through use and occupancy permits, the department schedules inspections to verify compliance with the property maintenance code 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, apply for and administer 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 and improve access to records for use by the public.
- Review and update ordinances as needed.

Department Objectives

- Work with TIFA, EDC, EDP and Hillsdale Policy Group to identify properties for redevelopment; identify and implement 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 three (3) full time employees: the Assessor/Code Official, Planning & Zoning Administrator, and Administrative Assistant.
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).

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
ASSESSING DEPARTMENT									
101-209.000-702.000	WAGES	74,067	122,310	62,607	59,411	56,115	59,035	60,215	
101-209.000-704.000	SICK TIME PAY	1,593	559	1,000	1,000	1,275	2,040	2,080	
101-209.000-705.000	VACATION TIME PAY	7,713	5,802	3,378	2,500	2,550	2,550	2,600	
101-209.000-706.000	PERSONAL TIME PAY	3,239	1,805	1,128	1,000	765	765	780	
101-209.000-707.000	LONGEVITY PAY	1,580	-	120	240	360	360	480	
101-209.000-710.000	HOLIDAY AND OTHER PAY	4,432	6,419	4,300	4,143	4,000	3,680	3,730	
101-209.000-715.000	HEALTH AND LIFE INSURANCE	7,686	12,576	85	149	185	170	170	
101-209.000-716.000	RETIREMENT	4,457	5,455	3,043	2,185	3,500	4,110	6,835	
101-209.000-717.000	WORKERS' COMPENSATION	559	1,190	394	609	469	575	850	
101-209.000-718.000	UNEMPLOYMENT INSURANCE	400	600	100	100	50	50	25	
101-209.000-720.000	EMPLOYER'S FICA	6,658	10,337	5,476	5,179	5,000	5,235	5,345	
101-209.000-721.000	DISABILITY INSURANCE	386	622	361	361	420	365	370	
101-209.000-726.000	SUPPLIES	1,459	2,393	638	1,308	1,000	1,000	1,000	
101-209.000-734.000	POSTAGE	1,930	1,646	1,965	1,761	2,500	1,500	2,500	
101-209.000-801.000	CONTRACTUAL SERVICES	17,510	4,906	30,653	12,665	13,000	13,000	13,000	
101-209.000-810.000	DUES AND SUBSCRIPTIONS	690	263	422	420	450	500	500	
101-209.000-860.000	TRANSPORTATION AND MILEAGE	922	1,246	424	214	500	1,200	1,200	
101-209.000-861.000	TRAINING & SEMINARS	425	544	235	225	300	500	500	
101-209.000-862.000	LODGING AND MEALS	921	-	370	84	400	1,500	1,500	
101-209.000-905.000	PUBLISHING / NOTICES	253	89	480	1,763	150	-	750	
TOTAL ASSESSING DEPARTMENT		136,880	178,762	117,179	95,317	92,989	98,135	104,430	6.41

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
CODE ENFORCEMENT									
101-372.000-702.000	WAGES	-	-	28,969	30,870	30,000	30,225	-	
101-372.000-704.000	SICK TIME PAY	-	-	128	336	300	1,045	-	
101-372.000-705.000	VACATION TIME PAY	-	-	256	1,664	1,305	1,305	-	
101-372.000-706.000	PERSONAL TIME PAY	-	-	384	128	392	390	-	
101-372.000-707.000	LONGEVITY PAY	-	-	240	240	360	360	-	
101-372.000-710.000	HOLIDAY AND OTHER PAY	-	-	2,133	2,728	2,500	2,370	-	
101-372.000-715.000	HEALTH AND LIFE INSURANCE	-	-	85	149	170	170	-	
101-372.000-716.000	RETIREMENT	-	-	1,578	1,127	1,705	1,245	-	
101-372.000-717.000	WORKERS' COMPENSATION	-	-	134	77	144	200	-	
101-372.000-718.000	UNEMPLOYMENT INSURANCE	-	-	100	100	50	50	-	
101-372.000-720.000	EMPLOYER'S FICA	-	-	2,410	2,682	2,700	2,730	-	
101-372.000-721.000	DISABILITY INSURANCE	-	-	185	191	192	190	-	
101-372.000-726.000	SUPPLIES	616	414	251	137	300	100	-	
101-372.000-801.000	CONTRACTUAL SERVICES	1,100	-	2,554	1,143	2,500	2,500	-	
101-372.000-801.372	CONTRACTUAL SERVICES - CODE ENFORCEMEN'	-	-	-	-	21,300	-	2,500	
101-372.000-810.000	DUES AND SUBSCRIPTIONS	-	-	-	-	50	60	-	
101-372.000-860.000	TRANSPORTATION AND MILEAGE	-	-	47	-	-	450	-	
101-372.000-861.000	TRAINING & SEMINARS	-	-	430	-	150	450	-	
101-372.000-862.000	LODGING AND MEALS	-	-	15	-	-	150	-	
101-372.000-940.000	EQUIPMENT RENTAL	-	-	-	-	-	1,000	-	
101-372.000-970.000	CAPITAL OUTLAY	-	5,648	-	-	-	-	-	
TOTAL CODE ENFORCEMENT		1,716	6,062	39,899	41,572	64,118	44,990	2,500	(94.44)

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
PLANNING DEPARTMENT		-	-						
101-400.000-702.000	WAGES	-	-	33,906	37,515	34,200	37,330	73,100	
101-400.000-704.000	SICK TIME PAY	-	-	462	385	1,727	1,255	2,525	
101-400.000-705.000	VACATION TIME PAY	-	-	923	1,231	1,570	1,570	3,160	
101-400.000-706.000	PERSONAL TIME PAY	-	-	538	308	470	470	950	
101-400.000-707.000	LONGEVITY PAY	-	-	120	240	360	360	960	
101-400.000-710.000	HOLIDAY AND OTHER PAY	-	-	1,577	2,134	2,000	1,650	4,315	
101-400.000-715.000	HEALTH AND LIFE INSURANCE	-	-	17,159	17,099	18,700	20,570	22,000	
101-400.000-716.000	RETIREMENT	-	-	1,841	1,317	2,000	2,565	8,315	
101-400.000-717.000	WORKERS' COMPENSATION	-	-	593	609	400	575	1,050	
101-400.000-718.000	UNEMPLOYMENT INSURANCE	-	-	100	100	50	50	50	
101-400.000-720.000	EMPLOYER'S FICA	-	-	2,612	2,902	3,100	3,260	6,505	
101-400.000-721.000	DISABILITY INSURANCE	-	-	204	216	250	225	455	
101-400.000-726.000	SUPPLIES	303	219	257	316	150	500	250	
101-400.000-801.000	CONTRACTUAL SERVICES	-	-	425	1,988	2,000	1,800	2,500	
101-400.000-810.000	DUES AND SUBSCRIPTIONS	2,427	2,302	2,427	2,427	2,564	2,500	2,600	
101-400.000-860.000	TRANSPORTATION AND MILEAGE	37	229	429	340	150	700	350	
101-400.000-861.000	TRAINING & SEMINARS	80	1,204	1,950	275	1,000	2,000	1,000	
101-400.000-862.000	LODGING AND MEALS	-	-	-	14	500	500	-	
101-400.000-905.000	PUBLISHING / NOTICES	1,075	413	1,277	1,258	500	1,000	2,000	
TOTAL PLANNING DEPARTMENT		3,922	4,367	66,800	70,674	71,691	78,880	132,085	67.45



AIRPORT

Jason Walters – Director

patriotaviationkiym@gmail.com

517-320-4411

Department Summary

The City contracts with Jason Walters, President of Patriot Aviation, Inc. to operate and manage the Airport. 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. Management continues its commitment to improving facilities, increasing community utilization of and enhancing safety at the Hillsdale Municipal Airport.

Department Goals

- Establish a goal list for terminal relocation and completion of the parallel taxi way.
- Pursue additional funding through Federal and State grant programs for further development under updated Airport Layout Plan (ALP).
- Building of the new apron in 2017.

Department Objectives

- Continue to assist in the ongoing expansion projects.
- Market airport facilities.
- Maintain efficiency on grounds maintenance, and building maintenance.

Budget Summary

1. Personnel consist of Department of Public Service hours allocated for miscellaneous tasks to assist the routine operations.
2. Operating expenses are supplies, utilities, repairs and maintenance, insurance, dues and subscriptions and equipment rental.

3. Contractual services are the Airport Manager's compensation, grounds and equipment maintenance.
4. Capital Outlay items are appropriated through the Airport Improvement Fund (481).

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
		2012-13	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	CHANGE
AIRPORT									
101-295.000-702.000	WAGES	289	704	369	2,454	500	3,500	500	
101-295.000-703.000	OVERTIME PAY	-	-	-	260	-	500	-	
101-295.000-717.000	WORKERS' COMPENSATION	930	1,334	(1,315)	6	72	50	50	
101-295.000-720.000	EMPLOYER'S FICA	20	48	26	203	40	305	200	
101-295.000-725.000	FRINGE BENEFITS - ALLOCATED	82	71	264	608	320	2,550	500	
101-295.000-726.000	SUPPLIES	412	824	469	6,703	2,500	500	5,000	
101-295.000-740.000	FUEL AND LUBRICANTS	-	-	-	36	5,000	-	4,000	
101-295.000-801.000	CONTRACTUAL SERVICES	53,915	68,880	63,957	74,455	100,000	73,750	90,000	
101-295.000-810.000	DUES AND SUBSCRIPTIONS	220	70	70	70	200	70	70	
101-295.000-850.000	INSURANCE	10,938	11,013	6,651	5,564	5,626	6,000	6,000	
101-295.000-861.000	TRAINING & SEMINARS	-	-	-	150	-	-	-	
101-295.000-920.000	UTILITIES	17,508	21,386	16,186	13,944	14,200	15,000	13,000	
101-295.000-925.000	TELEPHONE	2,439	1,817	787	1,831	1,650	2,000	2,000	
101-295.000-930.000	REPAIRS & MAINTENANCE	8,788	2,072	5,463	23,747	6,500	5,500	7,000	
101-295.000-940.000	EQUIPMENT RENTAL	74	212	233	446	200	430	2,000	
TOTAL AIRPORT		95,615	108,431	93,160	130,477	136,808	110,155	130,320	18.31



POLICE

Scott Hephner– Chief

police@cityofhillsdale.org

517-437-6490

Department Summary

The Hillsdale City Police Department consists of a Chief, eight (8) Patrol Officers, three (3) Sergeants, one (1) Detective, one (1) Administrative Assistant, one (1) part time Records Manager/Dispatcher, one (1) part time Police Officer, nine (9) Reserve Officers and one (1) full-time and one (1) part-time Crossing Guard. Total incident complaints decreased from calendar year 2015 to 2016 by approximately 21.5% from 9178 to 7194; this anomaly is associated with the reporting of property inspections. Criminal complaints have stayed relatively flat at 797 for 2015 and 757 for 2016. Total arrest charges have also remained flat at 424 for 2015 and 423 for 2016. Narcotics cases decreased by approximately 17% from 99 in 2015 to 82 in 2016; this in part is attributed to the Police Departments targeted enforcement strategy towards illegal narcotics.

Department Goals

- Maintain Narcotics enforcement as a priority.
- Maintain a presence inside our local schools and foster positive contacts with the students.
- Acquire a certified Taser instructor for non-lethal force component of the force continuum.
- Full implementation of a Body Worn Camera project

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.
- To ensure the departments non-lethal force options are up to date and in compliance with current court decisions.
To continue and maintain a high level of public confidence with the Hillsdale Police Department and provide an avenue of transparency with public contacts.

Budget Summary

1. Personnel services reflects thirteen (13) full-time Police Officers, one (1) part-time Police Officer one (1) full-time support staff, one (1) part-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 one (1) officer 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.
4. Capital outlay request: None.

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
POLICE DEPARTMENT									
101-301.000-702.000	WAGES	660,071	643,672	580,460	624,062	612,000	622,000	614,405	
101-301.000-703.000	OVERTIME PAY	38,861	45,923	57,767	40,957	43,500	50,000	50,000	
101-301.000-704.000	SICK TIME PAY	20,129	21,755	34,945	17,375	25,000	20,000	21,000	
101-301.000-705.000	VACATION TIME PAY	61,801	51,909	52,312	42,569	45,000	50,000	45,625	
101-301.000-706.000	PERSONAL TIME PAY	12,239	10,710	6,451	7,820	8,500	8,600	7,975	
101-301.000-707.000	LONGEVITY PAY	15,045	12,950	11,880	10,500	11,200	11,200	10,970	
101-301.000-710.000	HOLIDAY AND OTHER PAY	27,152	37,759	44,907	50,020	50,000	50,200	50,125	
101-301.000-715.000	HEALTH AND LIFE INSURANCE	186,745	177,880	167,918	172,597	176,000	195,500	235,330	
101-301.000-716.000	RETIREMENT	114,553	125,838	128,196	142,016	151,000	174,500	217,650	
101-301.000-717.000	WORKERS' COMPENSATION	11,857	17,246	18,799	19,569	15,475	18,000	15,750	
101-301.000-718.000	UNEMPLOYMENT INSURANCE	3,200	3,200	1,500	1,400	700	700	375	
101-301.000-720.000	EMPLOYER'S FICA	12,390	13,713	12,797	12,132	12,700	13,870	14,020	
101-301.000-721.000	DISABILITY INSURANCE	3,441	3,081	2,900	3,526	3,500	3,500	3,840	
101-301.000-726.000	SUPPLIES	8,520	6,886	8,670	8,981	6,000	10,000	9,000	
101-301.000-742.000	CLOTHING / UNIFORMS	10,573	7,047	10,812	6,558	9,500	9,500	9,300	
101-301.000-801.000	CONTRACTUAL SERVICES	3,915	4,261	5,139	5,421	15,000	7,000	11,400	
101-301.000-810.000	DUES AND SUBSCRIPTIONS	448	503	666	348	600	600	600	
101-301.000-850.301	INSURANCE - POLICE	-	18,420	8,946	16,765	15,204	19,000	15,500	
101-301.000-860.000	TRANSPORTATION AND MILEAGE	834	307	170	57	150	500	500	
101-301.000-861.000	TRAINING & SEMINARS	2,667	1,167	2,205	1,958	2,000	4,200	4,200	
101-301.000-861.005	STATE TRAINING FUNDS	1,120	2,485	3,705	940	3,000	3,000	3,000	
101-301.000-862.000	LODGING AND MEALS	2,363	770	598	896	900	1,200	1,200	
101-301.000-900.000	PRINTING	1,522	557	885	3,228	200	1,000	1,000	
101-301.000-905.000	PUBLISHING / NOTICES	300	-	817	-	300	300	300	
101-301.000-925.000	TELEPHONE	1,096	1,195	570	-	-	-	-	
101-301.000-930.000	REPAIRS & MAINTENANCE	1,965	1,568	1,292	251	1,500	3,000	3,000	
101-301.000-940.000	EQUIPMENT RENTAL	89,536	73,068	68,423	80,552	76,000	85,330	80,000	
101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS	79	766	1,313	-	-	500	500	
101-301.000-955.222	MISC - SHOTS & TRAINING	-	-	-	-	-	200	200	
101-301.000-970.000	CAPITAL OUTLAY	2,921	4,201	-	-	310	-	-	
TOTAL POLICE DEPARTMENT		1,295,343	1,288,837	1,235,043	1,270,498	1,285,239	1,363,400	1,426,765	4.65



FIRE

Scott Hephner– Chief

police@cityofhillsdale.org

517-437-6451

Department Summary

The City Fire Department consists of a Chief, one (1) Deputy Chief, one (1) Captain, one (1) Engineer and twenty-five (25) 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 999 Fire and Medical calls, 680 inspections, and 20 to 30 “other duty” details and calls in 2016.

Department Goals

- Acquire one (1) new engine/pumper Fire Truck.
- Develop Fire Truck assignments and rotations to include preventative maintenance.
- Research and make recommendation regarding Basic Life Support Transport Ambulance.

Department Objectives

- To maintain an I.S.O. class “5” fire rating.
- To extend the useful life of the fire trucks and avoid unnecessary breakdowns.
- To provide the community with a higher level of medical first response and transport to the Health Center when needed.

Budget Summary

1. Personnel service reflects three (3) full-time employees, one (1) shared Chief with Police Department and twenty five (25) 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: linen services, 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: None.

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		% CHANGE
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
FIRE DEPARTMENT									
101-336.000-702.000	WAGES	193,835	194,774	179,438	175,808	170,000	179,000	157,520	
101-336.000-702.336	WAGES - PART-TIME FIREFIGHTER	33,291	38,352	51,670	64,121	40,000	45,000	40,000	
101-336.000-703.000	OVERTIME PAY	19,151	21,701	20,478	24,073	20,000	21,000	30,000	
101-336.000-704.000	SICK TIME PAY	3,847	6,356	8,105	2,685	6,000	4,200	2,650	
101-336.000-705.000	VACATION TIME PAY	22,438	17,180	20,445	16,172	20,500	18,800	13,240	
101-336.000-706.000	PERSONAL TIME PAY	2,762	6,035	3,263	6,621	6,000	4,380	4,110	
101-336.000-707.000	LONGEVITY PAY	3,900	4,942	4,100	4,200	4,300	4,300	2,750	
101-336.000-710.000	HOLIDAY AND OTHER PAY	5,368	10,294	9,842	15,931	8,000	8,850	7,765	
101-336.000-715.000	HEALTH AND LIFE INSURANCE	43,996	52,474	57,457	53,838	45,000	68,435	45,175	
101-336.000-716.000	RETIREMENT	30,373	25,654	19,650	18,467	21,000	23,900	30,265	
101-336.000-717.000	WORKERS' COMPENSATION	6,142	8,937	11,531	11,642	9,724	10,000	10,900	
101-336.000-718.000	UNEMPLOYMENT INSURANCE	1,000	1,000	400	400	200	200	100	
101-336.000-720.000	EMPLOYER'S FICA	5,231	5,572	6,287	7,317	6,000	6,000	6,415	
101-336.000-721.000	DISABILITY INSURANCE	754	691	754	1,128	1,300	1,300	1,000	
101-336.000-726.000	SUPPLIES	7,008	4,843	7,074	6,984	6,000	6,500	6,000	
101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	855	787	720	1,420	1,000	1,000	1,000	
101-336.000-740.000	FUEL AND LUBRICANTS	4,441	4,505	3,942	2,868	3,000	3,500	3,000	
101-336.000-742.000	CLOTHING / UNIFORMS	5,016	4,446	5,475	2,472	2,500	4,800	3,800	
101-336.000-801.000	CONTRACTUAL SERVICES	2,503	4,832	2,397	5,632	6,000	5,400	4,650	
101-336.000-810.000	DUES AND SUBSCRIPTIONS	535	222	629	200	400	400	400	
101-336.000-850.000	INSURANCE	8,689	9,386	9,696	10,535	9,953	11,000	11,000	
101-336.000-860.000	TRANSPORTATION AND MILEAGE	59	-	67	124	50	300	300	
101-336.000-861.000	TRAINING & SEMINARS	2,865	1,340	1,913	2,300	1,500	2,200	3,500	
101-336.000-862.000	LODGING AND MEALS	95	94	-	70	100	300	300	
101-336.000-905.000	PUBLISHING / NOTICES	-	-	-	-	200	-	100	
101-336.000-920.000	UTILITIES	10,968	16,781	11,540	8,864	9,000	10,000	10,000	
101-336.000-930.000	REPAIRS & MAINTENANCE	12,542	7,332	18,177	5,791	20,000	15,000	20,000	
101-336.000-955.221	MISC - PHYSICAL EXAMINATIONS	158	136	476	204	500	500	750	
101-336.000-955.222	MISC - SHOTS & TRAINING	396	-	625	-	500	500	500	
101-336.000-955.336	LOCAL GRANT PURCHASES	114,750	-	1,623	-	1,648	-	-	
101-336.000-970.000	CAPITAL OUTLAY	12,548	1,110	6,651	35,813	-	-	45,000	
TOTAL FIRE DEPARTMENT		555,516	449,776	464,425	485,680	420,375	456,765	462,190	1.19



PUBLIC SERVICES

Jake Hammel– Director

jhammel@cityofhillsdale.org

517-437-6490

Department Summary

The Public Services Department consists of a Director, Administrative Assistant, City Forester, two (2) Mechanics, seven (7) 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

- Perform maintenance (full-depth HMA patch and crack-fill) half of all city streets ranked Paser 6 or better.
- Chip seal and fog approximately 2 miles of city streets
- Assist in Development phase of Three Meadows Subdivision via E.D.C Dev. Plan

Budget Summary

1. Personnel consist of a Director, Secretary, full time and seasonal employees totaling **10,860** 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 siding, windows, fascia, and soffit on office building at Transfer Station. Replace CMP pipe at the Millpond Dam. Capital outlay requests for **Parks** include: Installing 186' of steel seawall in Owen's Park. Capital Outlay requests for **Cemeteries** include: none requested. Capital Outlay expenditures for Public Services, Parks and Cemeteries are appropriated through the Capital Improvement Fund.

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
		2016-17	2016-17	2017-18	CHANGE				
PUBLIC SERVICES DEPARTMENT									
101-441.000-702.000	WAGES	100,078	104,054	101,443	118,008	99,314	104,310	110,230	
101-441.000-703.000	OVERTIME PAY	264	862	2,429	2,890	1,653	3,000	3,000	
101-441.000-704.000	SICK TIME PAY	341	2,453	3,278	8,309	1,824	2,735	3,010	
101-441.000-705.000	VACATION TIME PAY	5,399	8,517	8,033	14,244	5,936	6,610	7,765	
101-441.000-706.000	PERSONAL TIME PAY	2,599	1,162	1,157	1,272	1,922	1,135	1,210	
101-441.000-707.000	LONGEVITY PAY	2,200	2,200	2,200	2,200	3,000	2,000	2,000	
101-441.000-710.000	HOLIDAY AND OTHER PAY	3,988	4,180	3,962	4,407	5,832	3,965	4,235	
101-441.000-715.000	HEALTH AND LIFE INSURANCE	26,811	29,356	30,872	34,938	32,907	37,240	38,700	
101-441.000-716.000	RETIREMENT	5,028	4,210	4,345	3,399	4,742	6,835	11,390	
101-441.000-717.000	WORKERS' COMPENSATION	391	756	668	755	563	900	1,000	
101-441.000-718.000	UNEMPLOYMENT INSURANCE	400	400	200	200	100	100	50	
101-441.000-720.000	EMPLOYER'S FICA	7,784	8,468	8,359	10,482	8,247	9,470	8,435	
101-441.000-721.000	DISABILITY INSURANCE	458	420	458	399	597	540	575	
101-441.000-725.000	FRINGE BENEFITS - ALLOCATED	5,714	8,176	12,209	8,803	22,547	12,640	12,850	
101-441.000-726.000	SUPPLIES	15,251	9,256	11,812	9,297	7,649	12,000	10,000	
101-441.000-742.000	CLOTHING / UNIFORMS	2,387	2,444	2,337	1,567	1,331	1,085	1,300	
101-441.000-801.000	CONTRACTUAL SERVICES	47,897	32,739	43,235	32,732	38,096	46,770	21,410	
101-441.000-810.000	DUES AND SUBSCRIPTIONS	922	1,070	874	979	1,170	1,170	1,195	
101-441.000-860.000	TRANSPORTATION AND MILEAGE	294	9	13	-	500	500	500	
101-441.000-861.000	TRAINING & SEMINARS	1,113	75	413	2,305	1,478	4,675	3,025	
101-441.000-862.000	LODGING AND MEALS	1,044	636	601	760	633	1,500	1,500	
101-441.000-905.000	PUBLISHING / NOTICES	894	222	314	833	351	600	600	
101-441.000-920.000	UTILITIES	8,938	8,876	7,433	5,890	5,972	8,000	5,500	
101-441.000-930.000	REPAIRS & MAINTENANCE	35	329	138		1,500	1,500	1,500	
101-441.000-940.000	EQUIPMENT RENTAL	8,734	7,887	11,852	6,987	1,127	12,000	7,500	
101-441.000-955.441	MISCELLANEOUS - SHOE ALLOWANC	434	319	241	750	287	750	750	
101-441.000-955.517	MISC - SOLID WASTE COUPONS	9,200	8,363	3,663	-	-	-	-	
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	656	694	652	1,367	657	1,000	1,000	
TOTAL PUBLIC SERVICES DEPARTMENT		259,254	248,133	263,191	273,773	249,935	283,030	260,230	(8.06)

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
GENERAL FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
BUILDING AND GROUNDS									
101-265.000-702.000	WAGES	24,023	20,656	13,614	12,182	16,300	16,130	16,925	
101-265.000-703.000	OVERTIME PAY	228	1,480	63	360	200	100	250	
101-265.000-717.000	WORKERS' COMPENSATION	873	1,331	1,189	1,236	474	1,000	1,000	
101-265.000-720.000	EMPLOYER'S FICA	1,691	1,593	1,003	914	1,265	1,245	1,295	
101-265.000-725.000	FRINGE BENEFITS - ALLOCATED	12,275	10,186	6,816	6,751	10,970	10,360	9,575	
101-265.000-726.000	SUPPLIES	7,021	8,388	5,268	8,005	5,000	7,500	7,000	
101-265.000-801.000	CONTRACTUAL SERVICES	27,181	17,880	20,235	25,347	12,700	25,000	33,465	
101-265.000-801.790	CONTRACTUAL SRV-MITCHELL BLDG	(1,035)	393	51	2,273	-	-	-	
101-265.000-920.000	UTILITIES	29,123	36,655	32,723	25,827	29,500	30,000	28,000	
101-265.000-925.000	TELEPHONE	21,858	21,484	16,746	16,968	15,100	17,000	15,000	
101-265.000-930.000	REPAIRS & MAINTENANCE	10,424	4,324	4,438	5,829	15,000	10,000	10,000	
101-265.000-940.000	EQUIPMENT RENTAL	8,401	9,874	6,058	7,078	5,300	7,500	6,500	
101-265.000-957.000	PROPERTY TAXES	-	7,586	440	219	-	-	-	
TOTAL BUILDING AND GROUNDS		142,063	141,830	108,644	112,989	111,809	125,835	129,010	2.52
PARKING LOTS									
101-266.000-702.000	WAGES	3,393	5,283	12,509	2,399	4,000	9,690	9,685	
101-266.000-703.000	OVERTIME PAY	232	2,136	1,196	1,104	650	1,000	1,000	
101-266.000-720.000	EMPLOYER'S FICA	255	530	980	251	360	820	740	
101-266.000-725.000	FRINGE BENEFITS - ALLOCATED	1,788	3,579	6,328	1,899	3,100	6,820	5,960	
101-266.000-726.000	SUPPLIES	2,106	3,168	14,898	1,855	1,900	3,500	2,000	
101-266.000-801.000	CONTRACTUAL SERVICES	2,197	1,649	5,696	3,482	2,200	3,125	3,350	
101-266.000-920.000	UTILITIES	3,559	3,734	4,255	3,627	2,950	4,500	4,000	
101-266.000-940.000	EQUIPMENT RENTAL	3,851	8,789	9,611	3,565	3,100	5,500	3,500	
TOTAL PARKING LOTS		17,381	28,868	55,473	18,182	18,260	34,955	30,235	(13.50)
CEMETERIES									
101-276.000-702.000	WAGES	36,438	25,397	26,638	31,434	30,700	29,335	28,540	
101-276.000-703.000	OVERTIME PAY	1,521	1,188	1,582	1,009	850	1,500	1,500	
101-276.000-720.000	EMPLOYER'S FICA	2,644	1,890	2,059	2,335	2,450	2,360	2,185	
101-276.000-725.000	FRINGE BENEFITS - ALLOCATED	18,380	13,650	13,971	15,550	21,000	19,675	16,750	
101-276.000-726.000	SUPPLIES	3,243	3,434	13,358	6,020	4,400	5,000	5,000	
101-276.000-801.000	CONTRACTUAL SERVICES	21,638	13,075	12,242	16,127	10,000	20,350	16,550	
101-276.000-920.000	UTILITIES	949	1,024	847	746	750	1,000	750	
101-276.000-930.000	REPAIRS & MAINTENANCE	231	175	63	506	500	500	500	
101-276.000-940.000	EQUIPMENT RENTAL	46,883	40,807	35,124	45,924	36,200	42,500	40,000	
TOTAL CEMETERIES		131,927	100,640	105,884	119,651	106,850	122,220	111,775	(8.55)

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
STREET LIGHTING									
101-448.000-920.202	UTILITIES - MAJOR STREETS	60,368	67,220	66,687	57,055	57,401	64,500	65,600	
101-448.000-920.203	UTILITIES - LOCAL STREETS	2,508	2,938	3,305	3,598	3,326	4,000	4,000	
TOTAL STREET LIGHTING		62,876	70,158	69,992	60,653	60,727	68,500	69,600	1.61
PARKS									
101-756.000-702.000	WAGES	31,738	33,489	42,021	33,407	28,748	47,310	46,325	
101-756.000-703.000	OVERTIME PAY	563	1,526	1,667	489	119	1,000	1,000	
101-756.000-720.000	EMPLOYER'S FICA	2,201	2,470	3,120	2,416	2,061	3,695	3,545	
101-756.000-725.000	FRINGE BENEFITS - ALLOCATED	15,630	17,840	23,032	16,787	18,920	30,825	26,390	
101-756.000-726.000	SUPPLIES	8,859	12,342	37,034	9,035	6,968	7,500	7,500	
101-756.000-726.470	SUPPLIES - REPLACEMENT TREES	-	490	-	-	-	-	-	
101-756.000-801.000	CONTRACTUAL SERVICES	53,070	53,742	70,948	56,433	50,531	68,965	68,890	
101-756.000-920.000	UTILITIES	6,941	7,300	7,445	8,092	8,291	7,500	8,000	
101-756.000-930.000	REPAIRS & MAINTENANCE	2,001	1,616	765	3,422	1,500	1,500	1,500	
101-756.000-940.000	EQUIPMENT RENTAL	25,424	43,091	30,237	22,591	17,195	27,200	27,000	
TOTAL PARKS		146,427	173,906	216,269	152,672	134,333	195,495	190,150	(2.73)

GENERAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		% CHANGE
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
TRANSFERS TO OTHER FUNDS									
101-965.000-999.203	TRANSFER - LOCAL ST.	65,000	156,750	114,165	100,000	100,000	100,000	-	
101-965.000-999.204	TRANSFER - MUNICIPAL STREET FUND	-	-	-	-	-	-	300,000	
101-965.000-999.208	TRANSFER - RECREATION	47,965	59,155	60,025	42,070	59,650	59,650	58,830	
101-965.000-999.362	TRANSFER - BOND & INT. REDEM.	24,994	-	-	-	-	-	-	
101-965.000-999.401	TRANSFER - CAPITAL IMPROVEMEN	365,000	170,000	150,000	180,000	300,000	300,000	10,000	
101-965.000-999.481	TRANSFER - AIRPORT IMPROVMENT	50,000	50,000	-	-	-	-	50,000	
101-965.000-999.588	TRANSFER - DIAL-A-RIDE	100,000	87,950	109,260	95,000	104,755	104,755	85,875	
101-965.000-999.663	TRANSFER - FIRE VEHICLE & EQP	25,000	25,000	-	-	-	-	-	
TOTAL TRANSFERS TO OTHER FUNDS		677,959	548,855	433,450	417,070	564,405	564,405	504,705	(10.58)
TOTAL ESTIMATED GENERAL FUND EXPENDITURES		4,296,208	4,164,815	4,031,276	4,869,650	4,362,090	4,893,000	4,436,550	(9.33)
NET OF REVENUES/EXPENDITURES - FUND 101		(129,065)	(115,254)	14,635	(28,406)	342,544	0	0	

BPU ELECTRIC FUND REVENUES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		% CHANGE
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	
ESTIMATED REVENUES								
582-000.000-446.000	PENALTIES (OTHER EXPENSES)							
582-000.000-529.000	FEDERAL GRANT		49,858					
582-000.000-660.000	RESIDENTIAL SALES	4,663,416	4,428,926	2,381,107	4,760,000	4,778,075	4,891,500	
582-000.000-661.000	BUSINESS SALES	1,423,638	1,382,292	717,627	1,435,000	1,466,997	1,517,600	
582-000.000-662.000	COMMERCIAL SALES	3,694,977	3,424,836	1,832,765	3,665,000	3,859,937	3,762,000	
582-000.000-663.000	INDUSTRY SALES	3,282,933	3,189,483	1,586,756	3,167,000	3,546,970	3,257,700	
582-000.000-664.000	STREET LIGHT SALES	58,365	55,638	27,632	55,200	58,941	56,500	
582-000.000-665.000	INTEREST	27,266	19,349	8,895	18,000	(29,000)	70,000	
582-000.000-665.100	INVESTMENT FEES (OTHER EXPENSES)	(2,441)	(3,833)	6,000	12,000	(3,800)	15,000	
582-000.000-666.000	READINESS TO SERVE			(4,585)	(4,585)			
582-000.000-667.100	INTERDEPARTMENT RENTS							
582-000.000-669.000	LATE CHARGES	41,334	34,994	16,333	32,500	40,000	35,000	
582-000.000-673.001	GAIN ON SALE OF PROPERTY							
582-000.000-673.002	LOSS ON SALE OF PROPERTY							
582-000.000-675.000	CONTRIBUTIONS AND DONATIONS							
582-000.000-691.000	INVENTORY ADJUSTMENT	3,855	8,045			1,000		
582-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE				12,270	2,000	15,000	
582-000.000-693.000	MISC NON-OPERATIONG INCOME	(5,826)	49,068	97,277	125,000	25,000	125,000	
TOTAL ESTIMATED REVENUES		13,187,517	12,638,656	6,669,807	13,277,385	13,746,120	13,745,300	(0.006)
		Amount from Audit	13,462,227					

ELECTRIC FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	CHANGE
ADMINISTRATIVE SERVICES								
582-175.000-702.000	WAGES			110,307	298,000		230,250	
582-175.000-703.000	OVERTIME PAY				300		500	
582-175.000-704.000	SICK TIME PAY			15,297	35,300		8,150	
582-175.000-705.000	VACATION TIME PAY			57,049	104,750		23,170	
582-175.000-706.000	PERSONAL TIME PAY			7,303	25,000		3,075	
582-175.000-707.000	LONGEVITY PAY						4,520	
582-175.000-710.000	HOLIDAY AND OTHER PAY				10,000		11,500	
582-175.000-714.000	COMPENSATED ABSENCES			22,581	22,581			
582-175.000-715.000	HEALTH AND LIFE INSURANCE			90,122	174,000		63,000	
582-175.000-716.000	RETIREMENT			49,672	85,200		45,800	
582-175.000-717.000	WORKERS' COMPENSATION			5,821	12,400		2,000	
582-175.000-718.000	UNEMPLOYMENT INSURANCE			10	25		180	
582-175.000-720.000	EMPLOYER'S FICA			24,494	29,570		21,510	
582-175.000-721.000	DISABILITY INSURANCE				700		1,300	
582-175.000-725.100	MICELLANEOUS FRINGE EXPENSE			(174,680)	(174,680)			
582-175.000-725.200	EDUCATION (TRAINING & SEMINARS)			3,078	5,000		5,000	
582-175.000-726.200	OFFICE SUPPLIES			2,852	8,600		12,000	
582-175.000-726.201	OFFICE EQUIPMENT			1,758	6,650		6,750	
582-175.000-726.202	SUPPLIES - COMPUTER			35,658	60,000		25,000	
582-175.000-801.000	CONTRACTUAL SERVICES			1,589	27,000		15,000	
582-175.000-801.200	COMPUTER			20,547	71,800		25,000	
582-175.000-806.000	LEGAL SERVICES				500		2,500	
582-175.000-808.000	AUDITING SERVICES				5,000		5,000	
582-175.000-810.000	DUES AND SUBSCRIPTIONS			7,057	14,100		16,000	
582-175.000-820.000	PILOT			416,101	786,800		811,200	
582-175.000-850.000	INSURANCE			11,794	25,000		25,000	
582-175.000-852.000	COMPUTER			(3,405)			12,000	
582-175.000-861.000	TRAINING & SEMINARS				1,000		1,200	
582-175.000-905.000	PUBLISHING / NOTICES			2,345	5,000		5,000	
582-175.000-920.100	UTILITIES - SEWER			118	250		250	
582-175.000-920.200	UTILITIES - WATER			24	100		100	
582-175.000-920.300	UTILITIES - ELECTRIC			1,320	2,640		2,650	
582-175.000-920.400	UTILITIES - GAS			220	2,610		2,610	
582-175.000-925.000	TELEPHONE			(585)	4,000		4,500	
582-175.000-930.000	REPAIRS & MAINTENANCE			11,793	23,600		25,000	
582-175.000-955.000	MISCELLANEOUS			48,718	50,000			
582-175.000-963.000	WRITE OFF BAD DEBT(S)			(34,571)	(35,000)		(35,000)	
582-175.000-968.000	DEPRECIATION			44,981	89,960		90,000	
582-175.000-995.101	TRANSFER OUT TO CITY			10,947				
TOTAL ADMINISTRATIVE SERVICES		1,139,391	1,426,911	790,315	1,794,856	1,412,478	1,471,715	4.19

ELECTRIC FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	CHANGE
PRODUCTION - Power Plant								
582-543.000-702.000	WAGES			20,511	45,000		90,000	
582-543.000-703.000	OVERTIME PAY				5,000		10,000	
582-543.000-704.000	SICK TIME PAY				640		1,280	
582-543.000-705.000	VACATION TIME PAY				800		1,200	
582-543.000-706.000	PERSONAL TIME PAY				480		960	
582-543.000-707.000	LONGEVITY PAY				0		0	
582-543.000-710.000	HOLIDAY AND OTHER PAY				240		3,200	
582-543.000-715.000	HEALTH AND LIFE INSURANCE				4,500		900	
582-543.000-716.000	RETIREMENT				3,200		6,400	
582-543.000-717.000	WORKERS' COMPENSATION				200		400	
582-543.000-718.000	UNEMPLOYMENT INSURANCE				50		100	
582-543.000-720.000	EMPLOYER'S FICA				2,500		8,160	
582-543.000-725.100	MICELLANEOUS FRINGE EXPENSE			31,797				
582-543.000-726.000	SUPPLIES			19,037	50,000		50,000	
582-543.000-739.000	PURCHASED POWER	9,142,441	9,755,976	4,830,990	9,600,000	9,375,000	9,394,500	
582-543.000-740.100	FUEL OIL - ENGINE #5			8,225	8,225		6,000	
582-543.000-740.200	FUEL OIL - ENGINE #6			8,225	8,225		8,000	
582-543.000-740.300	NATURAL GAS - ENGINE #5						8,000	
582-543.000-740.400	NATURAL GAS - ENGINE #6						14,000	
582-543.000-742.000	CLOTHING / UNIFORMS			1,401	2,000		2,060	
582-543.000-801.000	CONTRACTUAL SERVICES			9,299	20,000		20,000	
582-543.000-801.050	CONTRACTUAL SERV. - ENGINE #5				1,000		2,000	
582-543.000-801.060	CONTRACTUAL SERV. - ENGINE #6				1,000		5,000	
582-543.000-850.000	INSURANCE			4,162	10,000			
582-543.000-861.000	TRAINING & SEMINARS			66	250		5,000	
582-543.000-920.200	UTILITIES - WATER			2,215	5,000		7,500	
582-543.000-920.300	UTILITIES - ELECTRIC			28,837	60,000		60,000	
582-543.000-920.400	UTILITIES - GAS			141	6,000		13,600	
582-543.000-920.500	UTILITIES - REFUSE							
582-543.000-920.600	UTILITIES - OTHER							
582-543.000-925.000	TELEPHONE			9,310	15,200		15,500	
582-543.000-930.000	REPAIRS & MAINTENANCE			916	2,500		50,000	
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5				100		10,000	
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6				100		10,000	
582-543.000-968.000	DEPRECIATION			49,867	105,000		120,000	
582-543.000-970.000	CAPITAL OUTLAY							
582-543.000-995.000	DEBT SERVICE - INTEREST							
TOTAL PRODUCTION		9,670,012	10,235,304	5,024,999	9,957,210	9,818,200	9,923,760	1.75

ELECTRIC FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	CHANGE
DISTRIBUTION								
582-544.000-702.000	WAGES			148,572	406,000		239,850	
582-544.000-703.000	OVERTIME PAY				8,000		35,000	
582-544.000-704.000	SICK TIME PAY						13,350	
582-544.000-705.000	VACATION TIME PAY						28,800	
582-544.000-706.000	PERSONAL TIME PAY						5,000	
582-544.000-707.000	LONGEVITY PAY							
582-544.000-710.000	HOLIDAY AND OTHER PAY						18,350	
582-544.000-715.000	HEALTH AND LIFE INSURANCE				25,588		105,100	
582-544.000-716.000	RETIREMENT						51,600	
582-544.000-717.000	WORKERS' COMPENSATION						15,000	
582-544.000-718.000	UNEMPLOYMENT INSURANCE						100	
582-544.000-720.000	EMPLOYER'S FICA				8,432		38,200	
582-544.000-721.000	DISABILITY INSURANCE				850		2,500	
582-544.000-725.100	MICELLANEOUS FRINGE EXPENSE			75,765	151,530			
582-544.000-726.800	SUPPLIES - OPERATIONS			17,827	69,500		20,000	
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES							
582-544.000-740.000	FUEL AND LUBRICANTS							
582-544.000-742.000	CLOTHING / UNIFORMS			8,503	17,006		8,500	
582-544.000-801.000	CONTRACTUAL SERVICES			48,140	115,544		20,000	
582-544.000-801.300	TREE TRIMMING				145,500		200,000	
582-544.000-807.100	MAPPING & ENGINEERING			750	1,600			
582-544.000-850.000	INSURANCE			14,045	59,500			
582-544.000-861.000	TRAINING & SEMINARS			2,688	3,500		5,000	
582-544.000-861.100	TRAINING & SEMINARS - EXTERNAL						10,000	
582-544.000-920.000	UTILITIES			97	200			
582-544.000-920.100	UTILITIES - SEWER			193	400		400	
582-544.000-920.300	UTILITIES - ELECTRIC			6,606	13,250		13,250	
582-544.000-920.400	UTILITIES - GAS			282	600		300	
582-544.000-920.500	UTILITIES - REFUSE			471	1,250		1,250	
582-544.000-920.600	UTILITIES - OTHER			9	20			
582-544.000-925.000	TELEPHONE			2,580	5,300		5,300	
582-544.000-930.000	REPAIRS & MAINTENANCE			22,989	50,630		70,000	
582-544.000-968.000	DEPRECIATION			214,285	428,600		430,000	
582-544.000-970.000	CAPITAL OUTLAY							
TOTAL DISTRIBUTION		1,431,028	1,496,048	563,802	1,512,800	1,187,250	1,336,850	12.60
TOTAL ESTIMATED EXPENDITURES		12,240,431	13,158,263	6,379,116	13,264,866	12,417,928	12,732,325	2.53
ELECTRIC FUND ESTIMATED NET INCOME (EXPENSE)		947,086	303,964	290,691	12,519	1,328,192	1,012,975	(23.73)

SEWER FUND REVENUES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	CHANGE
590-000.000-529.000	FEDERAL GRANT	5,000	667,452					
590-000.000-569.000	STATE GRANT		343,717					
590-000.000-660.000	RESIDENTIAL SALES	538,635		385,306	770,612	628,965	800,500	
590-000.000-661.000	BUSINESS SALES	127,746		86,353	172,700	150,011	179,400	
590-000.000-662.000	COMMERCIAL SALES	219,889		152,762	305,550	251,598	317,400	
590-000.000-663.000	INDUSTRY SALES	123,160		95,116	190,250	148,104	197,600	
590-000.000-665.000	INTEREST	(5,002)		(3,514)	(7,000)	1,000	5,000	
590-000.000-666.000	READINESS TO SERVE							
590-000.000-667.100	INTERDEPARTMENT RENTS			13	13			
590-000.000-668.000	APARTMENTS	248,900		170,961	341,900	296,881	355,000	
590-000.000-669.000	LATE CHARGES	4,525		2,486	5,000	5,000	5,000	
590-000.000-673.001	GAIN ON SALE OF PROPERTY							
590-000.000-673.002	LOSS ON SALE OF PROPERTY							
590-000.000-675.000	CONTRIBUTIONS AND DONATIONS							
590-000.000-691.000	INVENTORY ADJUSTMENT	1,228						
590-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE	703			1,500	201	1,500	
590-000.000-693.000	MISC NON-OPERATIONG INCOME			430	1,000	(5,000)	1,000	
TOTAL ESTIMATED REVENUES		1,264,784	2,384,013	889,913	1,781,525	1,476,760	1,862,400	26.11

SEWER FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	CHANGE
ADMINISTRATIVE SERVICES								
590-175.000-702.000	WAGES			43,923	128,000		105,700	
590-175.000-703.000	OVERTIME PAY				150		150	
590-175.000-704.000	SICK TIME PAY				11,300		3,500	
590-175.000-705.000	VACATION TIME PAY				1,600		8,500	
590-175.000-706.000	PERSONAL TIME PAY				4,200		1,300	
590-175.000-707.000	LONGEVITY PAY						1,525	
590-175.000-710.000	HOLIDAY AND OTHER PAY				7,350		4,500	
590-175.000-715.000	HEALTH AND LIFE INSURANCE				10,000		37,750	
590-175.000-716.000	RETIREMENT			4,087	8,200		21,380	
590-175.000-717.000	WORKERS' COMPENSATION			471	2,350		400	
590-175.000-720.000	EMPLOYER'S FICA			12,616	29,900		9,600	
590-175.000-721.000	DISABILITY INSURANCE				250		700	
590-175.000-726.200	OFFICE SUPPLIES			23,865	51,850		15,000	
590-175.000-801.000	CONTRACTUAL SERVICES			42,989	99,900		40,000	
590-175.000-801.200	COMPUTER			2,556	8,950		10,000	
590-175.000-806.000	LEGAL SERVICES				280		7,000	
590-175.000-808.000	AUDITING SERVICES				2,100		2,500	
590-175.000-810.000	DUES AND SUBSCRIPTIONS			570	1,140		2,000	
590-175.000-820.000	PILOT			55,924	112,000		111,295	
590-175.000-850.000	INSURANCE			5,815	13,400		15,000	
590-175.000-861.000	TRAINING & SEMINARS			1,184	2,600		3,000	
590-175.000-905.000	PUBLISHING / NOTICES			1,761	4,100		4,000	
590-175.000-920.100	UTILITIES - SEWER			47	50		100	
590-175.000-920.200	UTILITIES - WATER			47	50		100	
590-175.000-920.300	UTILITIES - ELECTRIC			377	800		1,000	
590-175.000-920.400	UTILITIES - GAS			110	1,300		1,500	
590-175.000-925.000	TELEPHONE			1,122	3,300		3,300	
590-175.000-930.000	REPAIRS & MAINTENANCE			5,606	12,650		12,000	
590-175.000-955.000	MISCELLANEOUS			1,910	8,150			
590-175.000-963.000	WRITE OFF BAD DEBT(S)			1,282	2,600		3,000	
590-175.000-968.000	DEPRECIATION			8,143	16,300		17,000	
590-175.000-970.000	CAPITAL OUTLAY				17,100			
590-175.000-995.000	DEBT SERVICE - INTEREST			777	38,400		45,485	
TOTAL ADMINISTRATIVE SERVICES		283,736	514,452	215,182	600,320	272,827	488,285	78.97

SEWER FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	CHANGE
OPERATIONS								
590-546.000-702.000	WAGES			32,102	89,900		36,100	
590-546.000-703.000	OVERTIME PAY				2,000		2,000	
590-546.000-715.000	HEALTH AND LIFE INSURANCE				10,300			
590-546.000-720.000	EMPLOYER'S FICA				1,950		4,675	
590-546.000-721.000	DISABILITY INSURANCE				220			
590-546.000-725.100	MICELLANEOUS FRINGE EXPENSE			17,910	35,820		46,000	
590-546.000-726.800	SUPPLIES - OPERATIONS				250		1,000	
590-546.000-730.039	BPU VEHICLE MAINT/SUPPLIES			598	1,400		1,500	
590-546.000-742.000	CLOTHING / UNIFORMS			1,749	3,500		2,000	
590-546.000-801.000	CONTRACTUAL SERVICES			1,878	4,100			
590-546.000-850.000	INSURANCE			3,852	19,100		20,000	
590-546.000-861.000	TRAINING & SEMINARS						2,500	
590-546.000-920.100	UTILITIES - SEWER			48	100		150	
590-546.000-920.200	UTILITIES - WATER			48	100		150	
590-546.000-920.300	UTILITIES - ELECTRIC			3,443	6,900		7,000	
590-546.000-920.400	UTILITIES - GAS			141	300		1,000	
590-546.000-920.500	UTILITIES - REFUSE			236	600		700	
590-546.000-925.000	TELEPHONE			431	900		700	
590-546.000-930.000	REPAIRS & MAINTENANCE			34,877	75,100		17,000	
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIONS						15,000	
590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS						5,000	
590-546.000-930.970	REPIARS & MINAT. - MANHOLES						15,000	
590-546.000-930.980	REPIARS & MAINT. - SERVICE LINES						2,000	
590-546.000-955.000	MISCELLANEOUS			14,100	28,750			
590-546.000-968.000	DEPRECIATION			31,034	62,100		64,000	
590-546.000-970.000	CAPITAL OUTLAY							
TOTAL OPERATIONS		246,301	304,634	153,882	408,128	201,200	243,475	21.01

SEWER FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	CHANGE
TREATMENT								
590-547.000-702.000	WAGES			81,888	148,300		91,700	
590-547.000-703.000	OVERTIME PAY				7,500		8,000	
590-547.000-715.000	HEALTH AND LIFE INSURANCE				5,700			
590-547.000-720.000	EMPLOYER'S FICA				2,200		7,630	
590-547.000-721.000	DISABILITY INSURANCE				100			
590-547.000-725.100	MICELLANEOUS FRINGE EXPENSE			46,252	92,500		65,000	
590-547.000-726.900	SUPPLIES - LABORATORY				2,300		500	
590-547.000-727.050	SUPPLIES - CALCIUM HYPOCHLORITE						500	
590-547.000-727.500	SUPPLIES - CHLORINE			1,625	5,650		3,500	
590-547.000-727.600	SUPPLIES - FERROUS CHLORIDE			5,976	20,300		14,600	
590-547.000-727.700	SUPPLIES - DIOXIDE			1,587	4,550		3,500	
590-547.000-727.800	SUPPLIES - MISC. CHEMICALS			172	300		1,500	
590-547.000-730.039	BPU VEHICLE MAINT/SUPPLIES			4,119	10,700		10,000	
590-547.000-742.000	CLOTHING / UNIFORMS			50	250		2,000	
590-547.000-801.000	CONTRACTUAL SERVICES			19,942	56,380		75,000	
590-547.000-850.000	INSURANCE			17,150	47,000		50,000	
590-547.000-861.000	TRAINING & SEMINARS			1,310	3,100		5,000	
590-547.000-920.000	UTILITIES			292	600		1,000	
590-547.000-920.100	UTILITIES - SEWER			877	1,800		2,000	
590-547.000-920.300	UTILITIES - ELECTRIC			37,627	75,250		80,000	
590-547.000-920.400	UTILITIES - GAS			5,287	17,900		20,000	
590-547.000-920.500	UTILITIES - REFUSE			2,778	8,000		5,000	
590-547.000-925.000	TELEPHONE			774	1,800		2,000	
590-547.000-930.000	REPAIRS & MAINTENANCE			43,116	92,500		100,000	
590-547.000-930.900	REPAIRS & MAINT - LABORATORY						1,000	
590-547.000-955.000	MISCELLANEOUS			11,082	24,100			
590-547.000-968.000	DEPRECIATION			51,573	103,150		125,000	
590-547.000-970.000	CAPITAL OUTLAY							
TOTAL TREATMENT		734,410	707,256	333,477	731,930	654,500	674,430	3.05
TOTAL ESTIMATED EXPENDITURES		1,264,447	1,526,353	702,541	1,740,378	1,128,527	1,406,190	24.60
SEWER FUND ESTIMATED NET INCOME (EXPENSE)		337	857,660	187,372	41,147	348,233	456,210	31.00

WATER FUND REVENUES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		% CHANGE
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	
591-000.000-529.000	FEDERAL GRANT							
591-000.000-660.000	RESIDENTIAL SALES	541,110		260,293	520,000	512,834	566,900	
591-000.000-661.000	BUSINESS SALES	140,332		69,244	138,000	141,431	150,900	
591-000.000-662.000	COMMERCIAL SALES	227,080		112,202	224,400	229,408	244,600	
591-000.000-663.000	INDUSTRY SALES	99,777		54,015	108,000	111,703	117,700	
591-000.000-665.000	INTEREST	5,895		5,349	10,000	5,000	12,000	
591-000.000-665.100	INVESTMENT FEES (OTHER EXPENSES)	(18,363)		(1,245)	(3,000)	(31,800)		
591-000.000-666.000	READINESS TO SERVE							
591-000.000-667.100	INTERDEPARTMENT RENTS			20				
591-000.000-668.000	APARTMENTS	246,648		109,103	118,200	223,016	237,900	
591-000.000-669.000	LATE CHARGES	4,324		1,661	3,400	5,000	3,500	
591-000.000-673.001	GAIN ON SALE OF PROPERTY							
591-000.000-673.002	LOSS ON SALE OF PROPERTY							
591-000.000-675.000	CONTRIBUTIONS AND DONATIONS							
591-000.000-691.000	INVENTORY ADJUSTMENT	13,549						
591-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE							
591-000.000-693.000	MISC NON-OPERATIONG INCOME	600		5,746	11,500		12,000	
TOTAL ESTIMATED REVENUES		1,260,952	1,182,752	616,388	1,130,500	1,192,592	1,345,500	12.82

ESTIMATED EXPENDITURES

WATER FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	CHANGE
ADMINISTRATIVE SERVICES								
591-175.000-702.000	WAGES			53,564	107,000		95,000	
591-175.000-703.000	OVERTIME PAY				350		300	
591-175.000-704.000	SICK TIME PAY			1,973	5,000		3,500	
591-175.000-705.000	VACATION TIME PAY			7,407	12,000		8,500	
591-175.000-706.000	PERSONAL TIME PAY			1,190	4,100		1,300	
591-175.000-707.000	LONGEVITY PAY						1,525	
591-175.000-708.000	LEAVE (CONVERTING BALANCE FROM HARRIS)							
591-175.000-710.000	HOLIDAY AND OTHER PAY				3,500		4,500	
591-175.000-714.000	COMPENSATED ABSENCES			1,877	3,750			
591-175.000-715.000	HEALTH AND LIFE INSURANCE			17,949	35,000		37,750	
591-175.000-716.000	RETIREMENT			26,514	50,000		21,380	
591-175.000-717.000	WORKERS' COMPENSATION			2,823	5,000		400	
591-175.000-718.000	UNEMPLOYMENT INSURANCE			5	20		50	
591-175.000-720.000	EMPLOYER'S FICA			10,124	16,000		9,600	
591-175.000-721.000	DISABILITY INSURANCE				250		700	
591-175.000-725.100	MICELLANEOUS FRINGE EXPENSE			(49,872)	(49,872)			
591-175.000-726.200	OFFICE SUPPLIES			19,812	43,700		15,000	
591-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES							
591-175.000-801.000	CONTRACTUAL SERVICES			36,590	75,000		50,000	
591-175.000-801.200	COMPUTER			2,368	8,600		8,000	
591-175.000-806.000	LEGAL SERVICES				5,500		7,000	
591-175.000-808.000	AUDITING SERVICES				2,100		2,500	
591-175.000-810.000	DUES AND SUBSCRIPTIONS			1,402	2,800		3,000	
591-175.000-820.000	PILOT			34,724	66,720		79,000	
591-175.000-850.000	INSURANCE			4,644	11,070		15,000	
591-175.000-861.000	TRAINING & SEMINARS			1,184	2,600		2,000	
591-175.000-905.000	PUBLISHING / NOTICES			1,172	2,900		2,500	
591-175.000-920.100	UTILITIES - SEWER			47	100		100	
591-175.000-920.200	UTILITIES - WATER			47	100		100	
591-175.000-920.300	UTILITIES - ELECTRIC			330	660		660	
591-175.000-920.400	UTILITIES - GAS			110	1,950		1,500	
591-175.000-925.000	TELEPHONE			1,095	2,850		3,000	
591-175.000-930.000	REPAIRS & MAINTENANCE			5,750	12,900		11,500	
591-175.000-955.000	MISCELLANEOUS			3,399	7,100			
591-175.000-963.000	WRITE OFF BAD DEBT(S)			(558)	(558)		(600)	
591-175.000-968.000	DEPRECIATION			8,583	17,150		10,000	
591-175.000-970.000	CAPITAL OUTLAY							
TOTAL ADMINISTRATIVE SERVICES		271,200	310,775	194,253	455,340	289,015	394,765	36.59

WATER FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	CHANGE
PRODUCTION								
591-543.000-702.000	WAGES			9,442	18,000		10,000	
591-543.000-703.000	OVERTIME PAY				850		1,000	
591-543.000-715.000	HEALTH AND LIFE INSURANCE				3,400			
591-543.000-720.000	EMPLOYER'S FICA				200		850	
591-543.000-721.000	DISABILITY INSURANCE				30			
591-543.000-725.100	MICELLANEOUS FRINGE EXPENSE			5,443	5,443		7,500	
591-543.000-727.100	SUPPLIES - POTASSIUM PERMAGANATE			9,585	19,170			
591-543.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE			7,304	17,000			
591-543.000-727.300	SUPPLIES - FLOURIDE			1,940	3,900			
591-543.000-727.400	SUPPLIES - PHOSPHATE			8,781	17,550			
591-543.000-801.000	CONTRACTUAL SERVICES				6,150			
591-543.000-850.000	INSURANCE			2,280	5,000		11,000	
591-543.000-861.000	TRAINING & SEMINARS			165	600		1,000	
591-543.000-920.310	UTILITIES - ELECTRIC - WELL #1			1,690	3,400		7,500	
591-543.000-920.320	UTILITIES - ELECTRIC - WELL #2			2,960	2,900		7,500	
591-543.000-920.330	UTILITIES - ELECTRIC - WELL #3			2,275	4,550		6,000	
591-543.000-920.340	UTILITIES - ELECTRIC - WELL #4			2,322	4,650		8,000	
591-543.000-920.350	UTILITIES - ELECTRIC - WELL #5			4,077	8,150		8,000	
591-543.000-920.380	UTILITIES - ELECTRIC - WELL #8						8,000	
591-543.000-930.000	REPAIRS & MAINTENANCE			8,648	10,000		7,500	
591-543.000-930.100	MAINTENANCE - WELL #1			1,101	1,800		1,500	
591-543.000-930.200	MAINTENANCE - WELL #2			200	400		1,500	
591-543.000-930.300	MAINTENANCE - WELL #3			200	400		1,500	
591-543.000-930.400	MAINTENANCE - WELL #4			632	1,250		1,500	
591-543.000-930.500	MAINTENANCE - WELL #5			200	400		1,500	
591-543.000-930.800	MAINTENANCE - WELL #8						1,500	
591-543.000-955.000	MISCELLANEOUS							
591-543.000-968.000	DEPRECIATION			14,976	30,000		30,000	
591-543.000-970.000	CAPITAL OUTLAY							
TOTAL PRODUCTION		112,791	128,823	84,221	165,193	110,450	122,850	11.23

WATER FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	CHANGE
DISTRIBUTION								
591-544.000-702.000	WAGES			47,482	80,000		130,100	
591-544.000-703.000	OVERTIME PAY				1,700		3,000	
591-544.000-715.000	HEALTH AND LIFE INSURANCE				6,600			
591-544.000-720.000	EMPLOYER'S FICA				2,500		10,200	
591-544.000-721.000	DISABILITY INSURANCE				200			
591-544.000-725.100	MICELLANEOUS FRINGE EXPENSE			20,592	41,200		99,800	
591-544.000-726.800	SUPPLIES - OPERATIONS				400		1,000	
591-544.000-742.000	CLOTHING / UNIFORMS			2,018	4,050		2,750	
591-544.000-801.000	CONTRACTUAL SERVICES			12,114	29,550		30,000	
591-544.000-807.100	MAPPING & ENGINEERING			13,721	15,000			
591-544.000-850.000	INSURANCE			5,214	8,000		15,000	
591-544.000-861.000	TRAINING & SEMINARS			792	4,600		5,000	
591-544.000-920.100	UTILITIES - SEWER			48	100		200	
591-544.000-920.200	UTILITIES - WATER			48	100		200	
591-544.000-920.300	UTILITIES - ELECTRIC			2,067	4,150		5,000	
591-544.000-920.400	UTILITIES - GAS			141	300		400	
591-544.000-920.500	UTILITIES - REFUSE			236	650		700	
591-544.000-925.000	TELEPHONE			786	2,000		2,000	
591-544.000-930.000	REPAIRS & MAINTENANCE			13,497	30,000		40,000	
591-544.000-955.000	MISCELLANEOUS			10,247	12,000			
591-544.000-968.000	DEPRECIATION			63,234	126,500		140,000	
591-544.000-970.000	CAPITAL OUTLAY							
TOTAL DISTRIBUTION		454,315	495,529	192,237	369,600	368,450	485,350	31.73

WATER FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2014-15	2015-16	THRU 12/31/16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	CHANGE
PURIFICATION								
591-545.000-702.000	WAGES			18,102	28,000		37,000	
591-545.000-703.000	OVERTIME PAY				1,700		2,000	
591-545.000-715.000	HEALTH AND LIFE INSURANCE				6,370			
591-545.000-720.000	EMPLOYER'S FICA				2,000		3,000	
591-545.000-721.000	DISABILITY INSURANCE				50			
591-545.000-725.100	MICELLANEOUS FRINGE EXPENSE			8,290	16,600		30,000	
591-545.000-727.100	SUPPLIES - POTASSIUM PERMAGANATE						17,810	
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE				2,000		15,790	
591-545.000-727.300	SUPPLIES - FLOURIDE				1,000		4,840	
591-545.000-727.400	SUPPLIES - PHOSPHATE				3,000		18,055	
591-545.000-801.000	CONTRACTUAL SERVICES						5,000	
591-545.000-850.000	INSURANCE			6,397	12,800		13,000	
591-545.000-920.300	UTILITIES - ELECTRIC			34,734	69,500		72,000	
591-545.000-920.400	UTILITIES - GAS			591	1,850		3,000	
591-545.000-925.000	TELEPHONE			229	500		500	
591-545.000-930.000	REPAIRS & MAINTENANCE			1,191	3,200		5,000	
591-545.000-955.000	MISCELLANEOUS			9,204	18,500			
591-545.000-968.000	DEPRECIATION			30,204	60,400		60,400	
591-545.000-970.000	CAPITAL OUTLAY							
TOTAL PURIFICATION		288,637	270,014	108,942	227,470	277,450	287,395	39.63
TOTAL ESTIMATED EXPENDITURES		1,126,943	1,205,141	579,653	1,217,603	1,045,365	1,290,360	23.43
WATER FUND ESTIMATED NET INCOME (EXPENSE)		134,009	(22,389)	36,735	(87,103)	147,227	55,140	(62.55)
TOTAL UTILITY ESTIMATED REVENUES		15,713,251	17,028,992	8,176,108	16,189,410	16,415,472	16,953,200	3.27
TOTAL UTILITY ESTIMATED EXPENDITURES		14,631,821	15,889,757	7,661,310	16,222,847	14,591,820	15,428,875	5.74
TOTAL ESTIMATED UTILITY NET INCOME (EXPENSE)		1,081,430	1,139,235	514,798	(33,437)	1,823,652	1,524,325	16.41

PROPOSED BPU CAPITAL 2018

FYE 2018 Proposed Electric Capital Projects

Underground Installations (2003-101)

\$25,000

We have been installing backyard distribution underground for the last several years and the program has been very successful with our customers and has reduced a significant issue for our tree trimming crews. We are building these lines for 15kV, which dovetails nicely with our voltage upgrade and prepares these areas for a simple changeover when that project meets up to these underground installations.

Replace Transclosures with Pad Mount Transformers

\$25,000

A large number of medium to large size three phase power banks were designed and built using pole mount transformers and metal enclosures and many of these pieces of equipment have reached their expected lifespan and are in need of replacement. We propose to replace these over a period of years with pad mount units so this will be an annual item until all units have been replaced.

Repairs and Upgrades Engines 5 & 6

\$385,000

This funding is for upgrading engines 5 & 6 from emergency status to full backup condition. With the RICE-NESHAP regulations in place it will be necessary to invest in catalytic conversion for these engines. It will also allow us to receive capacity credits from MISO, which will provide income based upon the MISO capacity market.

PROPOSED BPU CAPITAL 2018

Superintendent Pick-up and Plow Truck \$34,000

The time has come to replace the plow and pick-up for the Distribution Superintendent.

277 Upgrades – Phase 2 \$150,000

Phase 2 of the 277 transmission line upgrade. The transmission line is approximately 50 years of age and is need of imminent major maintenance. Phase 1 consists of the line between Moore Road sub and the Industrial Park.

Capacitor Bank Upgrades \$25,000

Following the recommendations of the 2016 Capacitor Placement Study by Commonwealth we plan to upgrade several capacitor controls. Upgrading these controls will allow the capacitors to be automatically switched on and off as needed. This improves our efficiency and lowers our purchased energy costs. Three new capacitor bank locations were also recommended by this study and are planned to be added.

Regulators on 13.2 Feeders \$20,000

Several regulators are in need of replacement or repair. Regulators adjust the voltage to a desired level thus providing the customer with a smooth constant supply of power. We plan to replace and refurbish several units at the Mechanic Street Sub and update the controls at the Greenwood Sub.

Total of Proposed Electric Projects **\$664,000**

PROPOSED BPU CAPITAL 2018

FYE 2018 Proposed Water Capital Projects

South Street Water Tower Maintenance

\$330,000

The South Street Water Tower is in need of repair to the interior and exterior surfaces. Includes exterior overcoat, wet and dry interior repair and paint, roof railing installation, installation of new roof access manway, condensate platform, fall prevention railing, and a mixing system to limit ice formation and help meet water quality limits.

Well Maintenance on One Well

\$26,000

Our wells lose capacity over time due to the accumulation of mineral in the well screen and erosion of the pump bowls. This is an annual expense to extend the life of our well infrastructure.

Refurbish High Service Pump #2

\$10,000

This pump was deemed in need of service during the 2016 fall inspections.

Fund Grant to Replace Water Mains on Garden, Mead and Vine Streets

\$50,000

These funds are to pay the portion BPU is responsible for in the ICE grant funding of repairs to Garden, Mead, Vine and Rippon Streets. These areas need improvements to the water system and require 10% matching funds.

PROPOSED BPU CAPITAL 2018

AMI Water Meter Replacements

\$30,000

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. These costs are in addition to the electric capital projects budget.

EZ Valve Tool and Valves

\$60,000

This tool would allow insertion of new valves in water lines without shutting down large sections of the City to make valve/water main repairs. Cost is for tool and 3-6 new valves depending upon size purchase.

Total of Proposed Water Projects

\$506,000

PROPOSED BPU CAPITAL 2018

FYE 2018 Proposed Wastewater Capital Projects

I & I Reduction Manhole Rehabilitation

\$15,000

One of the ongoing issues that we face in the wastewater department is the problem of infiltration & inflow, which reduces available plant capacity by the introduction of rain and groundwater into the sanitary system. We have looked at the issue for a number of years and it is now time to begin repair efforts to lower our levels of I&I. We propose starting a manhole rehabilitation program in this fiscal year. With the new technologies available we are investigating hydraulic concrete spray coating that will seal and structurally strengthen our deteriorating manhole inventory.

Vactor Truck Payment

\$85,000

The second installment on the Vactor Truck purchased in 2016.

WWTM Main Building Roof

\$60,000

Due to the age of the roof and leaks becoming apparent, these funds would replace the roof on the main building at the wastewater plant.

PROPOSED BPU CAPITAL 2018

Fund Grant to Replace Sewer Mains on Garden, Mead and Vine Streets \$50,000

These funds are to pay the portion BPU is responsible for in the ICE grant funding of repairs to Garden, Mead, Vine and Rippon Streets. These areas need improvements to the sewer system and require 10% matching funds.

Total of Proposed Wastewater Projects \$285,000

FYE 2018 Proposed Administration Projects

Computer Items and Licensing/Phones \$50,000

Total of Proposed Administration Projects \$50,000



MAJOR/TRUNKLINE AND LOCAL STREETS

Jake Hammel– Director

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517-437-6490

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 St and storm water lift station in 2016, a large segment of State St. in 2012, \$212,200 for two blocks of E. Fayette St. [E. of Hillsdale St.] in 2010, and \$374,400 for E. Bacon St. in 2008.
- Assist in the continued Development phase of Three Meadows Subdivision via E.D.C. Development Plan.

- Current grant applications include a safety grant to convert the rail bridge on Hallett to an at-grade crossing and an infrastructure grant through the MEDC (ICE Grant).

Budget Summary

1. Personnel consist of **10,179** 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; \$45,000 to connect storm basins on Howell Street to the storm system in the Fairgrounds, eliminating the standing water after every rain. Capital outlay items for street reconstruction, paving, etc. are funded through the Capital Improvement Fund.

MAJOR ST./TRUNKLINE FUND REVENUES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
		2016-17	2016-17	2017-18	CHANGE				
202-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	432,392	481,897	454,738	478,968	483,000	475,000	625,000	
202-000.000-546.048	STATE GRANT-METRO ROW ACT	13,934	13,181	11,747	15,846	15,000	12,000	15,000	
202-000.000-547.000	STATE GRANT - TRUNKLINE MAINT	29,931	46,652	32,124	25,214	35,000	30,000	35,000	
202-000.000-665.000	INTEREST	977	704	844	893	1,000	850	1,250	
202-000.000-692.000	OTHER REVENUE	1,907	1,776	2,971	4,010	5,000	2,500	5,000	
202-000.000-692.470	OTHER REVENUE - TREES	-	3,931	1,000	1,460	-	-	2,000	
TOTAL ESTIMATED REVENUES		479,141	548,141	503,424	526,391	539,000	520,350	683,250	31.31

MAJOR ST./TRUNKLINE FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
		2016-17	2016-17	2017-18	CHANGE				
ADMINISTRATIVE SERVICES									
202-175.000-999.101	TRANSFER - GENERAL FUND	43,239	48,110	45,474	47,897	48,300	47,500	62,500	
202-175.000-999.203	TRANSFER - LOCAL ST.	50,000	-	25,000	50,000	100,000	100,000	150,000	
202-175.000-999.401	TRANSFER - CAPITAL IMPROVEMEN	-	150,000	-	-	-	-	-	
TOTAL ADMINISTRATIVE SERVICES		93,239	198,110	70,474	97,897	148,300	147,500	212,500	44.07
ADMIN. SERVICES - TRUNKLINE									
202-175.500-999.101	TRANSFER - GENERAL FUND	2,993	4,665	3,212	2,521	3,500	3,000	3,500	
TOTAL ADMIN. SERVICES - TRUNKLINE		2,993	4,665	3,212	2,521	3,500	3,000	3,500	16.67

STREET SURFACE									
202-450.000-702.000	WAGES	11,123	15,069	13,531	13,033	18,000	18,955	19,405	
202-450.000-703.000	OVERTIME PAY	539	627	456	1,153	2,000	1,000	2,000	
202-450.000-720.000	EMPLOYER'S FICA	810	1,071	954	988	1,530	1,525	1,485	
202-450.000-725.000	FRINGE BENEFITS - ALLOCATED	5,649	8,204	7,564	7,150	1,276	12,735	11,935	
202-450.000-726.000	SUPPLIES	4,332	25,657	14,315	7,596	10,000	27,500	10,000	
202-450.000-801.000	CONTRACTUAL SERVICES	2,407	3,941	2,079	4,805	5,000	7,200	65,850	
202-450.000-940.000	EQUIPMENT RENTAL	14,578	23,101	18,995	20,054	10,000	2,200	12,000	
TOTAL STREET SURFACE		39,438	77,670	57,894	54,779	47,806	71,115	122,675	72.50

MAJOR ST./TRUNKLINE FUND EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		% CHANGE	
	2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED		
TRUNKLINE SURFACE									
202-450.500-702.000	WAGES	965	3,191	2,946	2,108	3,606	4,100	4,170	
202-450.500-703.000	OVERTIME PAY	18	196	95	192	250	250	250	
202-450.500-720.000	EMPLOYER'S FICA	68	239	211	162	300	330	1,485	
202-450.500-725.000	FRINGE BENEFITS - ALLOCATED	458	1,974	1,572	1,156	2,660	2,775	2,465	
202-450.500-726.000	SUPPLIES	210	1,654	722	819	1,500	1,000	1,200	
202-450.500-801.000	CONTRACTUAL SERVICES	45	27	61	322	100	500	500	
202-450.500-940.000	EQUIPMENT RENTAL	1,517	4,889	4,990	2,327	3,000	5,000	5,000	
	TOTAL TRUNKLINE SURFACE	3,281	12,170	10,597	7,086	11,416	13,955	15,070	7.99
R.O.W MAINTENANCE									
202-460.000-702.000	WAGES	22,488	16,025	18,641	21,902	20,000	20,755	18,960	
202-460.000-703.000	OVERTIME PAY	1,154	175	378	956	400	800	800	
202-460.000-720.000	EMPLOYER'S FICA	1,628	1,146	1,364	1,640	1,561	1,650	1,450	
202-460.000-725.000	FRINGE BENEFITS - ALLOCATED	11,407	7,953	11,720	11,775	13,000	13,755	11,020	
202-460.000-726.000	SUPPLIES	12,013	2,408	3,132	5,900	2,860	5,000	3,500	
202-460.000-801.000	CONTRACTUAL SERVICES	25,644	20,828	15,179	24,043	11,000	22,200	24,600	
202-460.000-940.000	EQUIPMENT RENTAL	32,496	25,144	28,001	29,098	25,000	28,000	28,000	
	TOTAL R.O.W MAINTENANCE	106,830	73,679	78,415	95,314	73,821	92,160	88,330	(4.16)
TRUNKLINE R.O.W. MAINTENANCE									
202-460.500-702.000	WAGES	209	361	561	504	550	1,245	1,225	
202-460.500-703.000	OVERTIME PAY	-	-	-	56	-	100	75	
202-460.500-720.000	EMPLOYER'S FICA	15	26	40	40	40	95	95	
202-460.500-725.000	FRINGE BENEFITS - ALLOCATED	103	181	417	274	325	860	725	
202-460.500-801.000	CONTRACTUAL SERVICES	4,780	3,720	3,845	1,742	2,760	6,500	4,250	
202-460.500-940.000	EQUIPMENT RENTAL	708	928	1,225	1,143	1,000	1,250	1,250	
	TOTAL TRUNKLINE R.O.W. MAINTENANCE	5,815	5,216	6,088	3,759	4,675	10,050	7,620	(24.18)

MAJOR ST./TRUNKLINE FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		% CHANGE
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
TREES									
202-470.000-702.000	WAGES	13,082	10,040	10,577	13,722	9,300	10,855	10,815	
202-470.000-703.000	OVERTIME PAY	302	272	332	178	200	410	350	
202-470.000-720.000	EMPLOYER'S FICA	919	716	756	965	730	815	830	
202-470.000-725.000	FRINGE BENEFITS - ALLOCATED	6,565	5,303	5,396	7,132	6,000	6,800	6,225	
202-470.000-726.000	SUPPLIES	563	1,167	466	1,884	750	1,250	1,000	
202-470.000-726.470	SUPPLIES - REPLACEMENT TREES	3,838	2,158	-	770	-	-	-	
202-470.000-801.000	CONTRACTUAL SERVICES	13,489	15,836	5,518	10,013	9,500	14,650	14,700	
202-470.000-940.000	EQUIPMENT RENTAL	5,727	2,923	3,035	3,901	2,000	3,500	3,500	
	TOTAL TREES	44,485	38,415	26,080	38,565	28,480	38,280	37,420	(2.25)
TRUNKLINE TREES									
202-470.500-702.000	WAGES	257	127	467	104	200	410	420	
202-470.500-703.000	OVERTIME PAY	101	-	-	-	20	-	25	
202-470.500-720.000	EMPLOYER'S FICA	25	9	32	7	15	30	35	
202-470.500-725.000	FRINGE BENEFITS - ALLOCATED	84	32	234	80	125	265	250	
202-470.500-726.000	SUPPLIES	-	-	-	25	-	-	-	
202-470.500-801.000	CONTRACTUAL SERVICES	50	-	-	-	310	100	300	
202-470.500-940.000	EQUIPMENT RENTAL	76	36	10	132	125	100	200	
	TOTAL TRUNKLINE TREES	593	204	743	348	795	905	1,230	35.91
DRAINAGE									
202-480.000-702.000	WAGES	7,849	9,182	11,343	13,163	10,500	12,870	13,165	
202-480.000-703.000	OVERTIME PAY	209	655	28	419	200	500	500	
202-480.000-720.000	EMPLOYER'S FICA	547	685	808	971	820	1,025	1,010	
202-480.000-725.000	FRINGE BENEFITS - ALLOCATED	3,985	4,748	5,364	7,572	7,390	8,530	7,620	
202-480.000-726.000	SUPPLIES	1,183	4,177	2,888	3,753	1,500	4,500	4,500	
202-480.000-801.000	CONTRACTUAL SERVICES	1,203	9,130	1,701	3,333	3,000	8,000	4,500	
202-480.000-940.000	EQUIPMENT RENTAL	9,208	7,570	9,337	12,188	6,300	9,000	9,000	
	TOTAL DRAINAGE	24,184	36,147	31,469	41,399	29,710	44,425	40,295	(9.30)

MAJOR ST./TRUNKLINE FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
		2016-17	2016-17	2017-18	CHANGE				
TRUNKLINE R.O.W. DRAINAGE									
202-480.500-702.000	WAGES	25	255	295	857	500	385	455	
202-480.500-703.000	OVERTIME PAY	-	439	8	50	-	100	100	
202-480.500-720.000	EMPLOYER'S FICA	2	49	22	66	40	40	35	
202-480.500-725.000	FRINGE BENEFITS - ALLOCATED	21	123	165	464	325	310	310	
202-480.500-726.000	SUPPLIES	-	-	51	656	50	150	200	
202-480.500-801.000	CONTRACTUAL SERVICES	6	17	-	39	-	-	500	
202-480.500-940.000	EQUIPMENT RENTAL	72	425	357	455	450	750	750	
TOTAL TRUNKLINE R.O.W. DRAINAGE		126	1,308	898	2,587	1,365	1,735	2,350	35.45
TRAFFIC									
202-490.000-702.000	WAGES	9,455	7,473	10,860	12,458	12,000	12,320	12,220	
202-490.000-703.000	OVERTIME PAY	207	204	477	913	600	1,000	1,000	
202-490.000-720.000	EMPLOYER'S FICA	675	541	827	972	965	1,020	935	
202-490.000-725.000	FRINGE BENEFITS - ALLOCATED	4,654	3,596	5,891	6,841	8,100	8,500	7,370	
202-490.000-726.000	SUPPLIES	6,500	3,199	6,219	5,787	5,700	7,000	8,000	
202-490.000-801.000	CONTRACTUAL SERVICES	5,929	8,061	21,761	8,476	16,500	18,250	9,650	
202-490.000-920.000	UTILITIES	4,394	5,046	5,351	4,793	5,500	5,500	4,500	
202-490.000-940.000	EQUIPMENT RENTAL	3,897	3,150	3,820	4,636	5,000	5,500	6,000	
TOTAL TRAFFIC		35,711	31,270	55,206	44,876	54,365	59,090	49,675	(15.93)
TRUNKLINE TRAFFIC									
202-490.500-702.000	WAGES	8	251	275	180	500	295	300	
202-490.500-703.000	OVERTIME PAY	49	-	-	68	-	70	75	
202-490.500-720.000	EMPLOYER'S FICA	4	17	20	18	40	30	25	
202-490.500-725.000	FRINGE BENEFITS - ALLOCATED	32	126	150	105	300	235	210	
202-490.500-726.000	SUPPLIES	-	-	38	19	250	500	500	
202-490.500-801.000	CONTRACTUAL SERVICES	198	262	157	-	-	500	500	
202-490.500-920.000	UTILITIES	4,451	4,983	5,215	4,886	4,950	5,500	4,500	
202-490.500-940.000	EQUIPMENT RENTAL	24	57	52	23	200	250	300	
TOTAL TRUNKLINE TRAFFIC		4,766	5,696	5,907	5,299	6,240	7,380	6,410	(13.14)

MAJOR ST./TRUNKLINE FUND EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%	
	2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED		
	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	CHANGE	
WINTER MAINTENANCE									
202-500.000-702.000	WAGES	9,703	17,055	10,504	7,371	9,300	11,910	11,840	
202-500.000-703.000	OVERTIME PAY	2,916	6,730	3,224	4,557	3,500	6,500	5,500	
202-500.000-720.000	EMPLOYER'S FICA	907	1,663	978	853	1,000	1,410	905	
202-500.000-725.000	FRINGE BENEFITS - ALLOCATED	6,088	12,030	7,199	5,938	8,300	11,750	9,670	
202-500.000-726.000	SUPPLIES	26,340	26,468	23,049	22,766	24,200	27,500	24,000	
202-500.000-801.000	CONTRACTUAL SERVICES	234	-	1,586	562	500	3,000	1,500	
202-500.000-940.000	EQUIPMENT RENTAL	18,632	42,526	24,579	17,841	17,500	35,000	25,000	
	TOTAL WINTER MAINTENANCE	64,820	106,472	71,119	59,888	64,300	97,070	78,415	(19.22)
TRUNKLINE WINTER MAINTENANCE									
202-500.500-702.000	WAGES	1,202	5,756	1,685	1,558	1,500	2,110	2,105	
202-500.500-703.000	OVERTIME PAY	978	2,108	884	976	850	2,500	1,000	
202-500.500-720.000	EMPLOYER'S FICA	151	548	182	175	180	355	160	
202-500.500-725.000	FRINGE BENEFITS - ALLOCATED	1,066	3,742	1,403	1,334	1,530	2,940	1,730	
202-500.500-726.000	SUPPLIES	11,909	10,388	6,576	4,926	4,200	7,500	6,765	
202-500.500-801.000	CONTRACTUAL SERVICES	-	-	-	-	-	-	500	
202-500.500-940.000	EQUIPMENT RENTAL	4,369	14,998	5,673	6,474	4,500	7,500	5,500	
	TOTAL TRUNKLINE WINTER MAINTENANCE	19,675	37,540	16,403	15,443	12,760	22,905	17,760	(22.46)
TOTAL ESTIMATED EXPENDITURES		445,956	628,562	434,505	469,761	487,533	609,570	683,250	12.09
NET OF REVENUES/EXPENDITURES - FUND 202		33,185	(80,421)	68,919	56,630	51,467	(89,220)	-	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
LOCAL STREET FUND REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
		2016-17	2016-17	2017-18					
203-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	141,985	146,475	149,567	157,632	158,000	150,000	210,000	
203-000.000-546.048	STATE GRANT-METRO ROW ACT	13,934	13,181	11,747	15,846	15,000	12,000	15,000	
203-000.000-692.000	OTHER REVENUE	62	159	-	3,350	1,000	-	1,000	
203-000.000-692.470	OTHER REVENUE - TREES	5,309	-	2,450	4,204	-	-	-	
203-000.000-699.101	TRANSFERS IN - GENERAL FUND	65,000	156,750	114,165	100,000	100,000	100,000	-	
203-000.000-699.202	TRANSFERS IN - MAJOR STREETS	50,000	-	25,000	50,000	100,000	100,000	150,000	
TOTAL ESTIMATED REVENUES		276,290	316,565	302,929	331,032	374,000	362,000	376,000	3.87

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
LOCAL STREET FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
		2016-17	2016-17	2017-18					

ADMINISTRATIVE SERVICES

203-175.000-999.101	TRANSFER - GENERAL FUND	14,199	14,647	14,957	15,793	15,800	15,000	21,000	
TOTAL ADMINISTRATIVE SERVICES		14,199	14,647	14,957	15,793	15,800	15,000	21,000	44.07

STREET SURFACE

203-450.000-702.000	WAGES	16,392	15,499	14,036	20,965	16,000	22,720	23,180	
203-450.000-703.000	OVERTIME PAY	151	170	890	991	350	1,000	1,000	
203-450.000-720.000	EMPLOYER'S FICA	1,136	1,089	1,054	1,545	1,250	1,815	1,775	
203-450.000-725.000	FRINGE BENEFITS - ALLOCATED	8,118	7,404	9,324	11,432	10,650	15,135	13,485	
203-450.000-726.000	SUPPLIES	13,949	20,390	31,029	14,253	12,000	30,000	20,000	
203-450.000-801.000	CONTRACTUAL SERVICES	8,067	7,020	3,983	9,560	7,000	10,250	44,500	
203-450.000-940.000	EQUIPMENT RENTAL	16,744	17,817	17,160	25,122	15,000	20,000	15,000	
TOTAL STREET SURFACE		64,557	69,389	77,476	83,868	62,250	100,920	118,940	72.50

R.O.W MAINTENANCE

203-460.000-702.000	WAGES	10,818	16,401	16,160	24,563	23,000	20,255	17,910	
203-460.000-703.000	OVERTIME PAY	18	179	154	940	200	500	500	
203-460.000-720.000	EMPLOYER'S FICA	734	1,160	1,158	1,829	1,775	1,590	1,370	
203-460.000-725.000	FRINGE BENEFITS - ALLOCATED	5,091	9,530	9,648	12,744	15,000	13,245	10,260	
203-460.000-726.000	SUPPLIES	854	4,695	3,521	6,550	2,500	4,500	4,000	
203-460.000-801.000	CONTRACTUAL SERVICES	16,891	11,323	8,970	13,839	10,200	9,600	11,900	
203-460.000-940.000	EQUIPMENT RENTAL	19,757	27,421	27,966	32,204	20,000	30,000	30,000	
TOTAL R.O.W MAINTENANCE		54,163	70,709	67,577	92,669	72,675	79,690	75,940	(4.16)

LOCAL STREET FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS	%	
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED		PROPOSED
		2016-17	2016-17	2017-18	CHANGE				
TREES									
203-470.000-702.000	WAGES	13,762	11,042	15,216	16,515	15,000	17,400	17,350	
203-470.000-703.000	OVERTIME PAY	863	269	214	119	250	300	300	
203-470.000-720.000	EMPLOYER'S FICA	1,017	785	1,070	1,153	1,165	1,355	1,330	
203-470.000-725.000	FRINGE BENEFITS - ALLOCATED	7,124	5,656	7,336	8,450	9,900	11,295	9,840	
203-470.000-726.000	SUPPLIES	800	725	1,331	1,692	1,200	1,500	1,500	
203-470.000-726.470	SUPPLIES - REPLACEMENT TREES	-	1,833	-	2,370	-	-	-	
203-470.000-801.000	CONTRACTUAL SERVICES	16,729	23,174	14,000	10,848	12,800	20,570	22,250	
203-470.000-940.000	EQUIPMENT RENTAL	6,583	3,014	4,182	4,831	4,500	5,000	5,000	
TOTAL TREES		46,878	46,498	43,349	45,978	44,815	57,420	57,570	(2.25)
DRAINAGE									
203-480.000-702.000	WAGES	5,469	7,606	8,340	10,430	10,500	12,540	12,770	
203-480.000-703.000	OVERTIME PAY	110	130	128	144	500	50	750	
203-480.000-720.000	EMPLOYER'S FICA	376	537	591	753	850	965	980	
203-480.000-725.000	FRINGE BENEFITS - ALLOCATED	2,710	3,225	6,084	5,481	7,150	8,035	7,540	
203-480.000-726.000	SUPPLIES	486	2,550	2,379	2,258	5,000	3,000	7,500	
203-480.000-801.000	CONTRACTUAL SERVICES	2,148	1,244	2,491	1,973	750	5,000	2,500	
203-480.000-920.000	UTILITIES	-	-	-	-	80	-	350	
203-480.000-940.000	EQUIPMENT RENTAL	5,351	5,649	7,257	10,207	7,500	7,500	9,000	
TOTAL DRAINAGE		16,650	20,941	27,270	31,246	32,330	37,090	41,390	(9.30)
TRAFFIC									
203-490.000-702.000	WAGES	3,223	2,635	2,116	4,356	3,000	2,815	2,790	
203-490.000-703.000	OVERTIME PAY	379	170	101	209	250	150	400	
203-490.000-720.000	EMPLOYER'S FICA	251	200	161	332	250	225	215	
203-490.000-725.000	FRINGE BENEFITS - ALLOCATED	1,584	982	1,292	2,349	2,200	1,890	1,780	
203-490.000-726.000	SUPPLIES	2,882	2,044	2,118	3,663	2,000	4,500	4,000	
203-490.000-801.000	CONTRACTUAL SERVICES	1,112	1,843	7,559	1,799	4,600	7,250	2,250	
203-490.000-940.000	EQUIPMENT RENTAL	1,022	819	495	1,136	1,400	1,500	1,500	
TOTAL TRAFFIC		10,453	8,693	13,842	13,844	13,700	18,330	12,935	(15.93)

LOCAL STREET FUND EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		% CHANGE
	2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
WINTER MAINTENANCE								
203-500.000-702.000 WAGES	7,809	11,489	8,411	6,165	6,500	9,630	9,670	
203-500.000-703.000 OVERTIME PAY	240	1,052	563	861	900	2,500	1,200	
203-500.000-720.000 EMPLOYER'S FICA	569	880	642	504	570	930	740	
203-500.000-725.000 FRINGE BENEFITS - ALLOCATED	4,125	6,585	4,510	3,608	4,500	7,740	6,065	
203-500.000-726.000 SUPPLIES	16,861	17,435	17,681	13,136	16,800	17,500	17,000	
203-500.000-801.000 CONTRACTUAL SERVICES	217	6	538	490	250	250	550	
203-500.000-940.000 EQUIPMENT RENTAL	11,806	21,277	12,653	9,584	11,000	15,000	13,000	
TOTAL WINTER MAINTENANCE	41,627	58,724	44,998	34,348	40,520	53,550	48,225	(19.22)
TOTAL ESTIMATED EXPENDITURES	248,527	289,601	289,469	317,746	282,090	362,000	376,000	3.87
NET OF REVENUES/EXPENDITURES - FUND 203	27,763	26,964	13,460	13,286	91,910	-	-	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
MUNICIPAL STREET FUND REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
		2012-13	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	CHANGE
204-000.000-402.100	SINKING FUND	-	-	-	-	-	-	365,000	
204-000.000-569.000	STATE GRANT	-	-	-	-	-	-	2,000,000	
204-000.000-692.000	OTHER REVENUE	-	-	-	-	-	-	100,000	
204-000.000-699.101	TRANSFERS IN - GENERAL FUND	-	-	-	-	300,000	-	300,000	
TOTAL ESTIMATED REVENUES		-	-	-	-	300,000	-	2,765,000	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
MUNICIPAL STREET FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
		2012-13	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	CHANGE
SIDEWALKS									
204-443.000-702.000	WAGES	-	-	-	-	-	-	1,200	
204-443.000-703.000	OVERTIME PAY	-	-	-	-	-	-	100	
204-443.000-720.000	EMPLOYER'S FICA	-	-	-	-	-	-	90	
204-443.000-725.000	FRINGE BENEFITS - ALLOCATED	-	-	-	-	-	-	725	
204-443.000-940.000	EQUIPMENT RENTAL	-	-	-	-	-	-	6,500	
TOTAL SIDEWALKS		-	-	-	-	-	-	8,615	
MAJOR STREET RECONSTRUCTION									
204-452.000-702.000	WAGES	-	-	-	-	-	-	1,725	
204-452.000-703.000	OVERTIME PAY	-	-	-	-	-	-	200	
204-452.000-720.000	EMPLOYER'S FICA	-	-	-	-	-	-	130	
204-452.000-725.000	FRINGE BENEFITS - ALLOCATED	-	-	-	-	-	-	1,075	
TOTAL MAJOR STREET RECONSTRUCTION		-	-	-	-	-	-	3,130	
LOCAL STREET RECONSTRUCTION									
204-453.000-702.000	WAGES	-	-	-	-	-	-	500	
204-453.000-720.000	EMPLOYER'S FICA	-	-	-	-	-	-	40	
204-453.000-725.000	FRINGE BENEFITS - ALLOCATED	-	-	-	-	-	-	280	
204-453.000-801.000	CONTRACTUAL SERVICES	-	-	-	-	-	-	2,200,000	
204-453.000-807.000	ENGINEERING SERVICES - CONTRAC	-	-	-	-	-	-	100,000	
TOTAL LOCAL STREET RECONSTRUCTION		-	-	-	-	-	-	2,300,820	
TOTAL ESTIMATED EXPENDITURES		-	-	-	-	-	-	2,312,565	
NET OF REVENUES/EXPENDITURES - FUND 204		-	-	-	-	300,000	-	452,435	



DIAL A RIDE

Susan Kehn – Dispatcher

skehn@cityofhillsdale.org

517-437-3385

Department Summary

Dial-A-Ride provides demand-response public transportation service to City of Hillsdale residents. They transport a wide variety of people to and 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 (18.5%), state sources (38%), fares (18%) and a local subsidy from general fund (25.5%).

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 full-time drivers and one 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 two new replacement buses, which will be funded through Federal and State grants.

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
DIAL-A-RIDE FUND REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
		2016-17	2016-17	2017-18					
588-000.000-529.000	FEDERAL GRANT	51,177	38,951	68,847	59,532	68,000	66,490	62,260	
588-000.000-569.000	STATE GRANT	118,137	125,454	130,437	134,338	130,000	128,525	128,925	
588-000.000-569.588	STATE GRANT - CAPITAL	124,594	-	87,404	-	-	194,000	200,000	
588-000.000-651.000	USE AND ADMISSION FEES	49,693	57,248	55,390	49,336	55,000	55,500	54,500	
588-000.000-673.000	SALE OF CITY PROPERTY	2,761	-	-	3,528	-	-	5,000	
588-000.000-692.000	OTHER REVENUE	396	2,216	192	-	-	-	-	
588-000.000-699.101	TRANSFERS IN - GENERAL FUND	100,000	87,950	109,260	95,000	108,890	108,890	85,875	
TOTAL ESTIMATED REVENUES		446,758	311,819	451,530	341,734	361,890	553,405	536,560	(3.04)

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
DIAL-A-RIDE FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
		2016-17	2016-17	2017-18					
ADMINISTRATIVE SERVICES									
588-175.000-999.101	TRANSFER - GENERAL FUND	46,731	49,062	46,441	54,748	55,000	55,000	55,000	
TOTAL ADMINISTRATIVE SERVICES		46,731	49,062	46,441	54,748	55,000	55,000	55,000	

DIAL-A-RIDE									
588-588.000-702.000	WAGES	119,057	130,017	127,376	122,414	123,000	131,000	130,000	
588-588.000-703.000	OVERTIME PAY	1,897	1,695	1,283	183	500	1,500	1,000	
588-588.000-704.000	SICK TIME PAY	6,315	3,615	4,066	3,139	2,258	4,000	4,235	
588-588.000-705.000	VACATION TIME PAY	8,003	12,946	11,550	11,540	7,600	9,000	7,815	
588-588.000-706.000	PERSONAL TIME PAY	1,676	2,079	1,472	2,051	1,550	1,550	1,590	
588-588.000-707.000	LONGEVITY PAY	4,400	4,400	4,400	3,300	2,440	2,320	2,560	
588-588.000-710.000	HOLIDAY AND OTHER PAY	5,094	5,429	5,716	7,130	6,443	5,410	6,550	
588-588.000-715.000	HEALTH AND LIFE INSURANCE	40,290	41,174	49,480	45,298	51,080	67,580	51,820	
588-588.000-716.000	RETIREMENT	1,749	1,703	1,915	1,372	1,500	2,680	3,880	
588-588.000-717.000	WORKERS' COMPENSATION	2,654	4,200	4,845	4,684	4,056	4,775	4,500	
588-588.000-718.000	UNEMPLOYMENT INSURANCE	800	800	400	400	200	200	200	
588-588.000-720.000	EMPLOYER'S FICA	9,933	10,962	10,877	10,559	11,100	11,840	11,760	
588-588.000-721.000	DISABILITY INSURANCE	590	540	590	678	750	750	750	
588-588.000-725.000	FRINGE BENEFITS - ALLOCATED	2,101	2,675	2,224	2,902	2,500	2,750	2,750	
588-588.000-726.000	SUPPLIES	1,881	1,214	1,124	1,968	650	1,500	1,500	
588-588.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	3,712	6,695	5,155	4,502	2,668	7,000	6,000	
588-588.000-740.000	FUEL AND LUBRICANTS	25,771	26,868	19,250	13,308	11,000	20,000	13,500	
588-588.000-801.000	CONTRACTUAL SERVICES	3,467	9,103	4,202	8,523	16,750	4,500	8,000	

DIAL-A-RIDE FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		% CHANGE
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
		2016-17	2016-17	2017-18					
588-588.000-850.000	INSURANCE	6,669	9,930	20,814	12,501	4,000	15,000	12,000	
588-588.000-861.000	TRAINING & SEMINARS	722	310	192	30	500	500	500	
588-588.000-900.000	PRINTING	400	352	167	352	400	400	300	
588-588.000-905.000	PUBLISHING / NOTICES	264	124	327	806	250	250	250	
588-588.000-920.000	UTILITIES	5,428	5,894	5,299	5,544	5,000	5,500	5,500	
588-588.000-925.000	TELEPHONE	960	980	1,260	1,093	2,000	1,500	2,000	
588-588.000-930.000	REPAIRS & MAINTENANCE	395	681	807	455	500	1,000	900	
588-588.000-940.000	EQUIPMENT RENTAL	446	1,141	965	1,141	1,000	1,200	1,000	
588-588.000-955.588	MISC. - CDL LICENSING/TESTING	399	565	329	921	750	700	700	
588-588.000-968.000	DEPRECIATION	53,139	53,139	53,139	65,596	46,445	-	-	
588-588.000-970.000	CAPITAL OUTLAY	1,505	-	-	-	-	194,000	200,000	
TOTAL DIAL-A-RIDE		309,717	339,231	339,224	332,390	306,890	498,405	481,560	(3.38)
TOTAL ESTIMATED EXPENDITURES		356,448	388,293	385,665	387,138	361,890	553,405	536,560	(3.04)
NET OF REVENUES/EXPENDITURES - FUND 588		90,310	(76,474)	65,865	(45,404)	0	0	0	



LIBRARY

Director

info@hillsdale-library.org

517-437-6470

Department Summary

The Hillsdale Community Library is dedicated to providing access to informational, educational, cultural, and recreational needs of the citizens of Hillsdale. The library is committed to achieving these goals within the context of the needs of the local community. The library cooperates with other organizations, agencies, and institutions to provide library service.

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 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.

Budget Summary

1. Personnel services cover the cost of wages and benefits for one (2) full-time and nine (7) part-time employees.
2. Operating expenses include those things essential for operations such as non-print materials, supplies, staff training, and building maintenance.
3. Contractual services include payments for equipment upkeep, computer maintenance, membership payment to Woodlands Library Cooperative and service contracts for the fire alarm system, and the library automation system.
4. Capital outlay items are new book purchases.

LIBRARY FUND REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS			
	2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%	
					2016-17	2016-17	2017-18	CHANGE	
271-000.000-402.000	CURRENT TAXES	135,363	131,171	126,465	126,127	120,500	122,500	122,850	
271-000.000-412.000	DELINQUENT TAXES	112	107	871	395	350	500	500	
271-000.000-437.000	INDUSTRIAL FACILITIES TAX	2,367	2,226	3,232	1,882	4,000	1,000	2,650	
271-000.000-523.000	FEDERAL GRANTS - REC & CULTUR	-	-	-	-	-	-	6,200	
271-000.000-569.000	STATE GRANT	8,344	7,117	7,367	7,386	7,000	6,500	7,300	
271-000.000-574.000	STATE REVENUE SHARING	8,105	8,105	8,105	8,105	8,105	8,105	8,105	
271-000.000-587.000	CONT./LOCAL UNITS-CULTURE/REC	13,800	13,800	13,800	13,800	13,800	13,800	13,800	
271-000.000-588.000	SUBSCRIPTION CARD SALES	2,579	4,551	4,190	3,927	4,000	4,500	4,500	
271-000.000-629.000	COPIES / DUPLICATING	4,323	5,209	5,524	5,874	6,500	6,000	6,000	
271-000.000-656.000	PENAL FINES	43,820	38,568	48,536	55,904	55,000	50,000	60,250	
271-000.000-657.000	BOOK FINES	3,266	2,644	2,820	2,375	1,900	2,500	2,500	
271-000.000-658.000	ORDINANCE FINES	4,599	3,338	3,914	4,913	4,000	4,000	4,000	
271-000.000-665.000	INTEREST	203	90	165	536	1,575	150	300	
271-000.000-667.000	RENTS	267	243	214	236	200	250	150	
271-000.000-667.271	RENTS - MEETING ROOMS	6,571	2,252	945	680	600	1,000	1,000	
271-000.000-675.000	CONTRIBUTIONS AND DONATIONS	4,307	12,158	2,765	9,662	47,300	15,000	28,000	
271-000.000-675.002	CONTR. & DONAT. - TECHNOLOGY	10,150	8,483	659	6,260	4,780	4,000	4,000	
271-000.000-675.471	CONTR. & DONAT. - LIBRARY EXPAN	22,623	853	10,983	1,478	-	-	-	
271-000.000-675.790	CONTR. & DONT. - BOOKS	1,365	940	6,310	3,289	3,500	1,500	1,500	
271-000.000-675.792	CONTR. & DONT.- CHILD. LIBRAR	1,689	505	395	4,179	2,000	2,000	2,000	
271-000.000-692.000	OTHER REVENUE	4,677	5,054	2,234	-	2,500	1,000	2,000	
271-000.000-692.004	OTHER REVENUES - GEEK THE LIB	852	-	-	-	-	-	-	
TOTAL ESTIMATED REVENUES		279,382	247,414	249,494	257,008	287,610	244,305	277,605	13.63

LIBRARY FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
		2016-17	2016-17	2017-18	CHANGE				
271-790.000-702.000	WAGES	102,024	102,604	107,486	105,627	105,750	136,950	121,500	
271-790.000-704.000	SICK TIME PAY	612	2,708	324	-	3,000	1,300	2,040	
271-790.000-705.000	VACATION TIME PAY	2,683	4,689	1,622	2,920	2,920	2,430	2,960	
271-790.000-706.000	PERSONAL TIME PAY	844	1,356	487	487	497	485	765	
271-790.000-707.000	LONGEVITY PAY	854	1,000	240	360	480	480	600	
271-790.000-710.000	HOLIDAY AND OTHER PAY	2,644	3,214	2,756	3,222	2,705	2,705	3,675	
271-790.000-715.000	HEALTH AND LIFE INSURANCE	11,915	13,801	(2,147)	149	175	175	22,850	
271-790.000-716.000	RETIREMENT	3,500	2,831	1,998	1,420	2,000	2,990	6,700	
271-790.000-717.000	WORKERS' COMPENSATION	165	258	278	288	308	365	280	
271-790.000-718.000	UNEMPLOYMENT INSURANCE	400	400	100	100	50	50	50	
271-790.000-720.000	EMPLOYER'S FICA	8,123	8,530	8,516	8,488	8,500	11,045	10,025	
271-790.000-721.000	DISABILITY INSURANCE	338	310	203	234	235	230	375	
271-790.000-726.000	SUPPLIES	6,403	5,666	6,086	4,688	6,000	6,000	6,000	
271-790.000-726.002	SUPPLIES-N.B. RESOURCE CENTER	1,135	-	-	-	-	-	-	
271-790.000-726.003	SUPPLIES - TECHNOLOGY GRANT	7,797	1,660	7,419	6,148	3,911	4,000	4,000	
271-790.000-726.004	SUPPLIES - GEEK THE LIBRARY	588	168	-	-	-	-	-	
271-790.000-734.000	POSTAGE	146	307	276	223	260	300	300	
271-790.000-750.000	PERIODICALS / MAGAZINES	1,434	1,431	1,428	1,417	1,500	1,500	1,500	
271-790.000-801.000	CONTRACTUAL SERVICES	19,669	21,597	13,450	13,326	16,560	16,560	26,950	
271-790.000-810.000	DUES AND SUBSCRIPTIONS	1,012	473	579	635	800	800	800	
271-790.000-815.000	LIBRARY GRANT EXPENDITURES	-	-	-	-	29	-	-	
271-790.000-860.000	TRANSPORTATION AND MILEAGE	1,140	779	576	216	500	650	650	
271-790.000-861.000	TRAINING & SEMINARS	185	655	423	-	100	500	500	
271-790.000-862.000	LODGING AND MEALS	31	299	-	-	500	500	485	
271-790.000-865.000	INTEREST EXPENSE	3,736	2,228	872	10	-	-	-	
271-790.000-905.000	PUBLISHING / NOTICES	398	524	271	597	500	500	500	
271-790.000-920.000	UTILITIES	17,300	22,654	19,467	17,008	18,900	19,500	19,500	
271-790.000-925.000	TELEPHONE	3,753	3,847	3,098	3,030	2,800	3,250	3,250	
271-790.000-930.000	REPAIRS & MAINTENANCE	4,889	4,953	6,952	7,291	12,000	6,000	15,850	
271-790.000-970.000	CAPITAL OUTLAY	1,112	666	-	-	320	-	-	
271-790.000-982.000	BOOKS	13,096	14,146	14,064	14,659	15,000	15,000	15,000	
271-790.000-982.001	BOOKS - FROM DONATION MONIES	1,221	1,866	7,557	3,718	3,500	1,500	1,500	
271-790.000-999.101	TRANSFER - GENERAL FUND	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
TOTAL LIBRARY DEPARTMENT (GENERAL)		221,147	227,620	206,381	198,261	211,800	237,765	268,605	12.97

LIBRARY FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	2017-18 CHANGE
LIBRARY - CHILDREN'S AREA									
271-792.000-726.000	SUPPLIES	1,283	1,384	770	1,136	1,000	1,000	1,000	
271-792.000-726.010	SUPPLIES-SUMMER READING	482	231	938	521	5,555	5,555	1,000	
271-792.000-726.792	SUPPLIES-FROM DONATIONS	4,361	1,888	(490)	3,511	1,000	1,000	1,000	
271-792.000-982.000	BOOKS	5,954	5,837	5,658	5,790	6,880	6,880	6,000	
LIBRARY - CHILDREN'S AREA		12,080	9,340	6,876	10,958	14,435	14,435	9,000	(37.65)
TOTAL ESTIMATED LIBRARY EXPENDITURES		233,227	236,960	213,257	209,219	226,235	252,200	277,605	10.07
NET OF REVENUES/EXPENDITURES - FUND 271		46,155	10,454	36,237	47,789	61,375	(7,895)	0	



RECREATION

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 expense is with the Parks Maintenance Fund, the Department has and continues to develop ways for the facilities to generate revenues in order to contribute to 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 participation base.
- Continue working with area service groups 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 expenses.

Budget Summary

1. Department Personnel consists of one full-time director and several part-time/seasonal staff (beach staff, referees, program supervisors, officials).
2. Operating expenses include: supplies, concession supplies, dues and subscriptions, outside program fees.
3. Contractual services include: equipment rental, cleaning services.
4. No capital outlay items are planned for this year.

RECREATION FUND REVENUES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
		2016-17	2016-17	2017-18	CHANGE				
208-000.000-644.000	CONCESSION SALES	1,692	4,145	4,650	10,755	8,000	10,000	9,000	
208-000.000-651.000	USE AND ADMISSION FEES	4,172	10,637	10,189	22,671	18,000	16,000	17,000	
208-000.000-653.000	TEAM AND EVENT FEES	7,512	7,465	6,801	4,960	7,000	7,000	7,000	
208-000.000-653.001	YOUTH PROGRAM FEES	24,355	21,650	21,588	20,410	22,000	24,300	25,000	
208-000.000-667.000	RENTS	20,120	18,270	18,487	16,100	18,000	20,000	18,000	
208-000.000-675.000	CONTRIBUTIONS AND DONATIONS	(1,893)	-	-	1,726	5	-	-	
208-000.000-692.000	OTHER REVENUE	6,125	4,093	4,245	6,750	5,000	4,000	6,000	
208-000.000-699.101	TRANSFERS IN - GENERAL FUND	47,965	59,155	60,025	42,070	59,650	59,650	58,830	
TOTAL ESTIMATED REVENUES		110,048	125,415	125,985	125,442	137,655	140,950	140,830	(0.09)

RECREATION FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
208-751.000-702.000	WAGES	62,266	70,277	72,731	64,559	67,000	77,000	75,000	
208-751.000-704.000	SICK TIME PAY	1,258	1,650	1,089	1,599	1,200	1,580	1,210	
208-751.000-705.000	VACATION TIME PAY	1,963	2,384	1,024	2,899	5,000	4,340	4,435	
208-751.000-706.000	PERSONAL TIME PAY	719	550	544	349	592	600	605	
208-751.000-707.000	LONGEVITY PAY	1,100	1,100	1,100	1,100	1,100	1,100	1,100	
208-751.000-710.000	HOLIDAY AND OTHER PAY	1,887	1,099	2,170	1,709	2,200	2,075	2,115	
208-751.000-715.000	HEALTH AND LIFE INSURANCE	11,919	13,056	13,729	13,709	15,000	16,670	17,040	
208-751.000-716.000	RETIREMENT	2,501	2,169	2,647	1,781	2,400	3,280	5,120	
208-751.000-717.000	WORKERS' COMPENSATION	1,555	2,356	3,033	2,782	2,888	2,950	3,250	
208-751.000-718.000	UNEMPLOYMENT INSURANCE	200	200	100	100	50	50	25	
208-751.000-720.000	EMPLOYER'S FICA	5,010	5,573	5,769	5,270	5,900	6,630	5,735	
208-751.000-721.000	DISABILITY INSURANCE	116	107	116	271	300	275	275	
208-751.000-726.000	SUPPLIES	20,105	13,297	13,514	14,474	14,000	14,000	14,000	
208-751.000-726.006	CONCESSION SUPPLIES	2,429	3,906	5,408	7,732	5,300	5,300	6,000	
208-751.000-801.000	CONTRACTUAL SERVICES	554	3,027	593	2,433	3,000	3,000	3,000	
208-751.000-810.000	DUES AND SUBSCRIPTIONS	210	288	300	310	320	300	320	
208-751.000-812.000	OUTSIDE PROGRAM FEES	1,438	555	855	1,060	900	900	900	
208-751.000-862.000	LODGING AND MEALS	317	327	54	-	80	-	-	
208-751.000-925.000	TELEPHONE	785	829	675	515	400	900	700	
TOTAL RECREATION DEPARTMENT		116,332	122,750	125,451	122,652	127,630	140,950	140,830	(0.09)
TOTAL ESTIMATED EXPENDITURES		116,332	122,750	125,451	122,652	127,630	140,950	140,830	(0.09)
NET OF REVENUES/EXPENDITURES- FUND 208		(6,284)	2,665	534	2,790	10,025	-	-	

CAPITAL IMPROVEMENTS

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 2017-18 presentation includes the following projects which are funded through available cash, grants and contributions and/or donations.

CAPITAL PROJECTS

Capital Improvement Fund (401)

Howell Street Drainage - \$45,000

There has been a drainage problem on Howell Street between Lynwood and Morry Streets for several years. Drains in the area are dry well type that fill up and drain through the open earth bottom. While these drains often work well for a period of time, they eventually plug with silt and debris causing water to pool on the street surface. For safety reasons, DPS staff place “*Water Over Road*” signs and run the street sweeper to remove the water.

This appropriation will pipe water from the existing dry well drains directly east to the system that drains through the fairgrounds.

Parks - \$32,000

This appropriation will install 186’ of sea wall along the shore of what is referred to as “the Wharf”. The seawall will serve several purposes. It will minimize shoreline erosion, allow the dock spaces to still be utilized for rental, increase pedestrian safety, and minimize cost to the DPS for annual maintenance, installation, and removal of the 37 sections of dock. While shoreline erosion was identified during strategic planning, this project will be a good first step toward achieving the shoreline preservation goal while simultaneously improving city facilities within the park.

Mill Pond Dam Repair – \$50,000

This expenditure will be used to replace the pipe that flows around the spillway. The original pipe is corrugated metal and has rusted and deteriorated to a point that water goes around it and through it creating an erosion risk of the earthen embankment. Ultimately, we will remove the Dam and spill way returning the river to its natural flow. This is the first step in the process of lowering the level and addressing the contaminants in the pond.

Fields of Dreams Fund (408) – \$4,100

A much needed drinking fountain will be installed at Fields of Dreams in the spring of 2017. Total cost of the project is estimated to be \$4,100.00. Hillsdale Exchange Club made a memorial donation of \$2,000.00 to Fields of Dreams to be used to help finance the project. The remaining \$2,100.00 balance will be paid by the Fields of Dreams Fund which is funded by annual tournaments and field usage fees collected by the Recreation Department.

Mrs. Stocks Park Fund (409) - \$15,200

In addition to enhancement to the gardens, major projects in Mrs. Stock’s Park have been planned for the 2017 summer season. Primary improvements will include removal of 30’ of the north end of the tennis court to allow for placement of the Winona statue and installing a concrete drive approach and limestone driveway for the municipal entrance from South Street. The rear access is utilized by DPS staff for maintenance, by City PD for security, by contractors that maintain the portable restrooms, and by the Mrs. Stock’s Park Committee for gardening purposes. These improvements are afforded through continued fundraising efforts by the Mrs. Stock’s Park Committee.

CAPITAL IMPROVEMENTS

continued

Airport Improvement Fund (481) - \$1,205,500
 Willard Municipal Airport recently received funds from the City of Willard and the team at Michigan Aeronautics & Construction for a much needed new aircraft apron. The funding was awarded after the City became aware that the current apron was not safe for heavy aircraft thus preventing required services after landing. The City of Willard issued an RFP last fall but the bids came in a little high due to poor weather forecast. The City recently rebid the project and much more favorable bids were received. The apron will be paid for with federal and state funds which include the airport's annual entitlement funds. The City's financial responsibility should be well under 25% of the total project cost. There is already corporate interest in building hangars after the new apron is completed. The new apron is a critical next step to propelling the development of Willard Airport to become financially self-sufficient.

STREET PROJECTS:

Municipal Street Fund (204) - \$2,312,565
 This is a new fund, created this year for the purpose of tracking street designated funding and street reconstruction projects. This budget anticipates receiving a \$2 million Infrastructure Capacity Enhancement (ICE) Grant through Michigan Economic Development Corporation. We are asking for \$2 million dollars to reconstruct Garden, Mead, Vine, and a portion of Rippon Street. The grant requires a 10% match that will be paid in nearly equal portions by the city and the BPU. Please note that this is an infrastructure grant, the locations were based on the need to replace utilities for public health and safety, not the condition of the streets. If awarded this grant construction will commence in the spring of 2018 and will be completed by December of 2019.

Major & Local Street Funds (202 & 203) - \$240,000

This budget contains appropriations in both the Major and Local Street Funds for street preservation work. This project will take place spring through fall of 2017. We are planning on spending \$200,000 out of the Act 51 Gas & Weight Tax funding on 4.61 miles of local and major streets for full depth Hot Mix Asphalt spot replacement, and an additional \$40,000 on crack filling in these same locations. This work should extend the life of these areas by 5-7 years. We also plan to chip seal and fog 1.80 miles of major and local streets to add 3-4 years of life to those areas. 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.

CAPITAL IMPROVEMENT FUND REVENUES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
401-000.000-529.000	FEDERAL GRANT	377,474	-	-	-	-	130,000	-	
401-000.000-569.000	STATE GRANT	-	-	52,908	95,319	-	-	-	
401-000.000-675.000	CONTRIBUTIONS AND DONATIONS	97,334	53,210	7,895	-	-	-	-	
401-000.000-692.000	OTHER REVENUE	41,353	53,963	28,470	7,557	140,000	-	-	
401-000.000-699.101	TRANSFERS IN - GENERAL FUND	365,000	170,000	150,000	180,000	-	300,000	10,000	
401-000.000-699.202	TRANSFERS IN - MAJOR STREETS	-	150,000	-	-	-	-	-	
401-000.000-699.247	TRANSFERS IN - T.I.F.A FUND	12,614	3,300	-	-	400,498	270,000	-	
401-000.000-699.711	TRANSFERS IN - CEMETERY CARE	-	15,601	-	-	-	-	-	
401-000.000-699.715	TRANSFERS IN - OWENS PARK	3,675	-	-	-	-	-	-	
TOTAL ESTIMATED REVENUES		897,450	446,074	239,273	282,876	540,498	700,000	10,000	(98.57)

CAPITAL IMPROVEMENT FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
		2016-17	2016-17	2017-18	CHANGE				
CEMETERIES									
401-276.000-801.000	CONTRACTUAL SERVICES	222	15,601	-	-	-	-	-	-
TOTAL CEMETERIES		222	15,601	0	0	0	0	0	
SIDEWALKS									
401-443.000-702.000	WAGES	10,606	11,056	-	-	-	1,170	-	
401-443.000-703.000	OVERTIME PAY	831	302	-	-	-	100	-	
401-443.000-720.000	EMPLOYER'S FICA	778	795	-	-	-	80	-	
401-443.000-725.000	FRINGE BENEFITS - ALLOCATED	5,465	5,732	-	-	-	750	-	
401-443.000-726.000	SUPPLIES	7,883	10,351	-	-	-	2,500	-	
401-443.000-801.000	CONTRACTUAL SERVICES	92,912	88,952	-	-	-	48,000	-	
401-443.000-940.000	EQUIPMENT RENTAL	2,855	4,225	-	-	-	-	-	
TOTAL SIDEWALKS		121,330	121,413	-	-	-	52,600	-	(100.00)
MAJOR STREET RECONSTRUCTION									
401-452.000-702.000	WAGES	13	-	-	-	-	-	-	
401-452.000-720.000	EMPLOYER'S FICA	1	-	-	-	-	-	-	
401-452.000-801.000	CONTRACTUAL SERVICES	725,451	10,314	14,304	91,529	275,000	230,000	-	
TOTAL MAJOR STREET RECONSTRUCTION		725,465	10,314	14,304	91,529	275,000	230,000	0	(100.00)
LOCAL STREET RECONSTRUCTION									
401-453.000-702.000	WAGES	-	12	-	-	-	-	-	
401-453.000-720.000	EMPLOYER'S FICA	-	1	-	-	-	-	-	
401-453.000-725.000	FRINGE BENEFITS - ALLOCATED	-	6	-	-	-	-	-	
401-453.000-801.000	CONTRACTUAL SERVICES	10,400	251,529	-	9,989	93,000	300,000	-	
TOTAL LOCAL STREET RECONSTRUCTION		10,400	251,548	0	9,989	93,000	300,000	0	(100.00)
STREET SEALING-CURRENT YEAR									
401-454.000-801.000	CONTRACTUAL SERVICES	-	-	-	2,400	98,600	50,000	-	
TOTAL STREET SEALING-CURRENT YEAR		0	0	0	2,400	98,600	50,000	0	(100.00)
DRAINAGE									
401-480.000-702.000	WAGES	220	8	-	-	-	-	-	
401-480.000-720.000	EMPLOYER'S FICA	16	1	-	-	-	-	-	
401-480.000-801.000	CONTRACTUAL SERVICES	77,753	164	-	-	-	-	45,000	
TOTAL DRAINAGE		77,989	173	0	0	0	0	45,000	

CAPITAL IMPROVEMENT FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
		2016-17	2016-17	2017-18	CHANGE				
PARKS									
401-756.000-726.000	SUPPLIES	-	39,851	-	-	8,000	8,000	-	
401-756.000-801.000	CONTRACTUAL SERVICES	3,675	-	-	-	-	-	32,000	
TOTAL PARKS		3,675	39,851	0	0	8,000	8,000	32,000	300.00
CAPITAL OUTLAY									
401-900.000-975.014	MITCHELL BUILDING IMPROVEMENT	12,613	3,300	4,750	-	-	-	-	
401-900.000-975.018	MILLPOND DAM REPAIRS	5,690	170	3,810	-	10,000	50,000	50,000	
401-900.000-975.019	T.I.F.A. - PARKING LOT REPAIR	-	-	20,378	-	-	-	-	
401-900.000-975.021	COMPREHENSIVE PLAN UPDATE	13,000	-	-	-	-	-	-	
401-900.000-975.022	INCOME TAX FEASIBILITY	1,060	-	-	-	-	-	-	
401-900.000-975.023	SANDY BEACH RENOVATIONS	135,098	16,209	-	-	-	-	-	
401-900.000-975.024	T.I.F.A.-BUILDING PURCHASES	-	-	-	-	400,498	270,000	-	
401-900.000-975.034	DPS SITE IMPROVEMENTS	61,725	26,904	-	-	-	-	-	
401-900.000-975.038	CITY HALL RENOVATION	-	-	-	266	15,640	-	-	
401-900.000-975.040	COMPREHENSIVE COMPUTER UPDATE	9,851	53,777	7,318	13,425	-	40,000	60,000	
401-900.000-975.045	M-99 RECONSTRUCTION	478	-	-	-	-	-	-	
TOTAL CAPITAL OUTLAY		239,515	100,360	36,256	13,691	426,138	360,000	110,000	0
TOTAL ESTIMATED EXPENDITURES		1,178,596	539,260	50,560	117,609	900,738	1,000,600	187,000	(81.31)
NET OF REVENUES/EXPENDITURES - FUND 401		(281,146)	(93,186)	188,713	165,267	(360,240)	(300,600)	(177,000)	

FIELDS OF DREAMS FUND REVENUES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
408-000.000-665.000	INTEREST	11	8	14	36	110	25	100	
408-000.000-675.000	CONTRIBUTIONS AND DONATIONS	-	-	17,200	-	3,000	30,000	-	
408-000.000-692.408	OTHER REVENUES - TOURNAMENTS	3,198	7,815	(4,015)	15,301	5,000	6,500	7,000	
TOTAL ESTIMATED REVENUES		3,209	7,823	13,199	15,337	8,110	36,525	7,100	(80.56)

FIELDS OF DREAMS FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
RECREATION DEPARTMENT									
408-751.000-702.000	WAGES	-	-	-	-	1,250	-	-	
408-751.000-720.000	EMPLOYER'S FICA	-	-	-	-	96	-	-	
408-751.000-726.000	SUPPLIES	-	-	33	3,471	6,000	6,525	100	
408-751.000-734.000	POSTAGE	-	-	7	-	-	-	-	
408-751.000-801.000	CONTRACTUAL SERVICES	609	280	26,890	4,159	5,000	30,000	4,000	
TOTAL RECREATION DEPARTMENT		609	280	26,930	7,630	12,346	36,525	4,100	(88.77)
TOTAL ESTIMATED EXPENDITURES		609	280	26,930	7,630	12,346	36,525	4,100	(88.77)
NET OF REVENUES/EXPENDITURES - FUND 408		2,600	7,543	(13,731)	7,707	(4,236)	-	3,000	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
MRS STOCKS PARK FUND REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
						2016-17	2016-17	2017-18	CHANGE
409-000.000-665.000	INTEREST	84	23	32	88	230	100	200	
409-000.000-675.000	CONTRIBUTIONS AND DONATIONS	12,781	21,276	10,091	12,733	15,000	15,000	15,000	
409-000.000-675.001	CONTRA.& DONAT. - FENCE	14,650	850	200	-	-	-	-	
409-000.000-675.409	CONTR. & DONT. - PAVILION	-	800	-	-	-	-	-	
TOTAL ESTIMATED REVENUES		27,515	22,949	10,323	12,821	15,230	15,100	15,200	0.66

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
MRS STOCKS PARK FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
						2016-17	2016-17	2017-18	CHANGE
PARKS DEPARTMENT									
409-756.000-726.000	SUPPLIES	3,696	2,450	6,267	1,270	5,000	10,100	5,200	
409-756.000-801.000	CONTRACTUAL SERVICES	9,616	15,424	12,275	3,265	10,000	5,000	10,000	
409-756.000-999.712	TRANSFER-STOCKS PK PERPT MAIN	-	-	6,000	-	-	-	-	
TOTAL PARKS DEPARTMENT		13,312	17,874	24,542	4,535	15,000	15,100	15,200	0.66

TOTAL ESTIMATED EXPENDITURES	13,312	17,874	24,542	4,535	15,000	15,100	15,200	0.66
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NET OF REVENUES/EXPENDITURES	14,203	5,075	(14,219)	8,286	230	0	0
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		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
LIBRARY IMPROVEMENT FUND REVENUES						2016-17	2016-17	2017-18	CHANGE
471-000.000-675.000	CONTRIBUTIONS AND DONATIONS	1,352	2	-	-	-	-	-	
TOTAL ESTIMATED REVENUES		1,352	2	0	0	0	0	0	0.00

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
LIBRARY IMPROVEMENT FUND EXPENDITURES						2016-17	2016-17	2017-18	CHANGE
LIBRARY DEPARTMENT									
471-790.000-726.000	SUPPLIES	2,049	119	-	-	-	-	-	
471-790.000-801.000	CONTRACTUAL SERVICES	-	-	-	4,500	-	-	-	
471-790.000-970.000	CAPITAL OUTLAY	500	-	-	-	-	-	-	
TOTAL RECREATION DEPARTMENT		2,549	119	0	4,500	0	0	0	0.00
TOTAL ESTIMATED EXPENDITURES		2,549	119	0	4,500	0	0	0	0.00
NET OF REVENUES/EXPENDITURES - FUND 471		(1,197)	(117)	0	(4,500)	0	-	0	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
AIRPORT IMPROVEMENT FUND REVENUES									
481-000.000-515.000	FEDERAL GRANT - AIRPORT	10,933	346,546	75,152	1,120,925	-	50,000	333,335	
481-000.000-569.000	STATE GRANT	-	-	1,978	119,277	-	-	800,000	
481-000.000-665.000	INTEREST	21	35	115	63	-	-	-	
481-000.000-667.000	RENTS	25,617	32,589	30,597	21,782	22,052	21,785	21,785	
481-000.000-667.481	RENTS - AIRPORT HANGARS	5,535	5,626	5,186	8,981	6,500	1,000	6,800	
481-000.000-667.482	RENTS - GROUND LEASE	-	1,740	1,470	1,140	1,140	1,140	1,140	
481-000.000-690.000	OTHER REFUNDS	-	318	-	-	-	-	-	
481-000.000-692.000	OTHER REVENUE	502	4,319	865	89	900	5,000	1,000	
481-000.000-692.295	OTHER REVENUES - FUEL SALES	72,189	50,153	38,539	37,952	24,000	-	-	
481-000.000-699.101	TRANSFERS IN - GENERAL FUND	50,000	50,000	-	-	-	-	50,000	
TOTAL ESTIMATED REVENUES		164,797	491,326	153,902	1,310,209	54,592	78,925	1,214,060	1,438.25

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	
AIRPORT IMPROVEMENT FUND EXPENDITURES									
CAPITAL OUTLAY									
481-900.000-740.295	FUEL AND LUBRICANTS - AVIATIO	55,886	54,113	30,063	36,239	-	-	-	
481-900.000-801.000	CONTRACTUAL SERVICES	7,274	3,769	3,431	3,140	514	1,000		
481-900.000-801.481	CONTRACTUAL SERV- AIRPORT AWO	2,862	2,029	2,857	2,095	3,500	3,500	3,500	
481-900.000-865.000	INTEREST EXPENSE	-	-	-	-	3,630	-	3,310	
481-900.000-970.000	CAPITAL OUTLAY	-	-	-	-	-	-	-	
481-900.000-975.481	AIRPORT RUNWAY PROJECT	23,179	349,238	81,042	1,481,845	6,200	50,000	1,205,500	
TOTAL CAPITAL OUTLAY		89,201	409,149	117,393	1,523,319	13,844	54,500	1,212,310	2,124.42
TOTAL EXTIMATED EXPENDITURES		89,201	409,149	117,393	1,523,319	13,844	54,500	1,212,310	2,124.42

NET OF REVENUES/EXPENDITURES - FUND 481		75,596	82,177	36,509	(213,110)	40,748	24,425	1,750	
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DEPARTMENTAL CAPITAL OUTLAY

Department	Capital Item (s)	Approved
Fire	Loan payment on Fire Trucked \$45,000	Approved
Revolving Mobile Equipment	Five-Yard dump Truck (w/und plow) \$145,000 Utility Vehicle/loader/sweeper \$35,500 Z-track Mower \$6,000 Misc. Small Equipment \$4,000	Approved Not Approved Not Approved Approved



REVOLVING MOBILE EQUIPMENT

Jake Hammel– Director

jhammel@cityofhillsdale.org

517-437-6490

Department Summary

This department 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 for the purchase of vehicles and equipment used by the Public Services and Police departments, tools and equipment needed to maintain these vehicles, purchase of fuel used by these vehicles and maintenance of the repair facility.

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.

Department Objectives

- Repair Vector truck to maximize its remaining life.
- Make body repairs on various DPS vehicles (rusted out boxes and floors.)

Budget Summary

1. Personnel consist of two (2) full-time mechanics totaling **2706** 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: Replacement of (1) 2-1/2 ton plow truck with underbody plow, SS Box, and rear salt spreader.

R.M.E.F. EQUIPMENT FUND REVENUES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
640-000.000-665.000	INTEREST	833	243	463	699	1,200	500	1,000	
640-000.000-667.000	RENTS	256,848	310,573	267,661	273,158	240,000	280,000	255,000	
640-000.000-667.301	RENTS - POLICE VEHICLES	89,536	73,068	68,423	80,552	75,000	85,330	80,000	
640-000.000-673.000	SALE OF CITY PROPERTY	5,258	2,407	6,133	5,740	34,608	2,000	-	
640-000.000-692.000	OTHER REVENUE	6,300	5,492	14,132	23,829	7,500	15,000	15,000	
640-000.000-692.039	OTHER REVENUE - BPU	-	548	-	520	-	-	-	
TOTAL ESTIMATED REVENUES		358,775	392,331	356,812	384,498	333,308	382,830	351,000	(8.31)

R.M.E.F. EQUIPMENT FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		% CHANGE
		2012-13	2013-14	2014-15	2015-16	ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	
MOBILE EQUIPMENT MAINTENANCE									
640-444.000-702.000	WAGES	60,888	45,067	40,880	46,504	38,810	40,760	41,830	
640-444.000-703.000	OVERTIME PAY	-	117	24	321	177	960	750	
640-444.000-704.000	SICK TIME PAY	1,385	1,350	2,503	2,229	4,385	2,410	2,500	
640-444.000-705.000	VACATION TIME PAY	2,451	3,547	5,526	5,054	5,000	4,775	5,420	
640-444.000-706.000	PERSONAL TIME PAY	968	945	741	918	920	905	935	
640-444.000-707.000	LONGEVITY PAY	1,100	1,220	1,340	1,460	1,580	1,580	1,580	
640-444.000-710.000	HOLIDAY AND OTHER PAY	3,025	3,100	3,172	3,172	3,950	3,235	3,355	
640-444.000-715.000	HEALTH AND LIFE INSURANCE	25,674	28,801	32,196	30,707	30,350	37,660	28,860	
640-444.000-716.000	RETIREMENT	1,856	1,619	1,826	1,301	1,652	2,580	4,420	
640-444.000-717.000	WORKERS' COMPENSATION	1,501	2,229	2,373	2,480	1,433	2,750	2,150	
640-444.000-718.000	UNEMPLOYMENT INSURANCE	400	400	200	200	100	100	50	
640-444.000-720.000	EMPLOYER'S FICA	4,772	3,668	3,576	4,077	4,195	4,180	3,200	
640-444.000-721.000	DISABILITY INSURANCE	364	333	364	426	488	805	445	
640-444.000-726.000	SUPPLIES	6,437	5,193	3,707	2,783	3,486	6,000	6,000	
640-444.000-726.005	SUPPLIES - POLICE	-	-	44	209	-	500	250	
640-444.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	35,554	34,587	37,607	33,447	22,956	40,000	40,000	
640-444.000-730.039	BPU VEHICLE MAINT/SUPPLIES	-	-	-	129	-	-	250	
640-444.000-730.301	POLICE VEH/EQUP MAINT SUPPLIE	464	1,314	155	35	1,217	500	1,000	
640-444.000-730.336	FIRE VEH/EQUIP MAINT SUPPLIES	56		409	279	500	-	500	
640-444.000-740.000	FUEL AND LUBRICANTS	58,688	66,411	46,391	29,078	23,141	50,000	40,000	
640-444.000-740.301	FUEL AND LUBRICANTS-POLICE	43,426	36,508	22,984	18,516	15,672	25,415	23,000	

R.M.E.F. EQUIPMENT FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
640-444.000-742.000	CLOTHING / UNIFORMS	869	791	768	650	504	900	750	
640-444.000-801.000	CONTRACTUAL SERVICES	7,305	33,661	6,919	17,196	15,000	20,050	20,450	
640-444.000-801.301	POLICE VEHICLE REPAIR	19,977	18,576	14,012	12,756	10,000	15,415	15,000	
640-444.000-850.000	INSURANCE	26,720	29,678	31,455	31,013	30,200	32,500	31,500	
640-444.000-850.301	INSURANCE - POLICE	6,081	6,663	8,001	7,653	7,200	8,500	8,500	
640-444.000-861.000	TRAINING & SEMINARS	-	-	-	-	-	750	750	
640-444.000-920.000	UTILITIES	8,684	8,596	7,075	5,598	5,717	7,500	7,500	
640-444.000-940.000	EQUIPMENT RENTAL	-	-	130	185	249		250	
640-444.000-955.441	MISCELLANEOUS - SHOE ALLOWANC	-	-	-	-	100	100	150	
640-444.000-955.588	MISC. - CDL LICENSING/TESTING	-	-	-	135	135	135	150	
640-444.000-968.000	DEPRECIATION	100,861	96,311	90,932	95,595	-	-	-	
640-444.000-981.000	CAPITAL OUTLAY - VEHICLES	-	-	-	-	135,000	151,480	145,000	
640-444.000-981.301	CAPITAL OUTLAY - POLICE VEH.	-	-	-	-	57,881	35,000	-	
640-444.000-983.000	CAPITAL OUTLAY-SMALL EQUIP	3,745	3,034	3,696	4,990	5,648	3,980	4,000	
TOTAL MOBILE EQUIPMENT MAINTENANCE		423,251	433,719	369,006	359,096	427,646	501,425	440,495	(12.15)
TOTAL ESTIMATED EXPENDITURES		423,251	433,719	369,006	359,096	427,646	501,425	440,495	(12.15)
NET OF REVENUES/EXPENDITURES - FUND 640		(64,476)	(41,388)	(12,194)	25,402	(94,338)	(118,595)	(89,495)	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
FIRE VEHICLE EQUIPMENT FUND REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
						2016-17	2016-17	2017-18	CHANGE
663-000.000-665.000	INTEREST	53	45	88	173	200	50	-	
663-000.000-673.000	SALE OF CITY PROPERTY	-	-	-	5,000	-	-	-	
663-000.000-690.000	OTHER REFUNDS	641	816	93	-	-	100	-	
663-000.000-699.101	TRANSFERS IN - GENERAL FUND	25,000	25,000	-	-	-	-	-	
TOTAL ESTIMATED REVENUES		25,694	25,861	181	5,173	200	150	-	(100.00)

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
FIRE VEHICLE EQUIPMENT FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
						2016-17	2016-17	2017-18	CHANGE
FIRE DEPARTMENT									
663-336.000-970.000	CAPITAL OUTLAY	-	-	-	59,157	37,662	-	-	
TOTAL FIRE DEPARTMENT		-	-	-	59,157	37,662	-	-	
TOTAL ESTIMATED EXPENDITURES		-	-	-	59,157	37,662	-	-	
NET OF REVENUES/EXPENDITURES - FUND 663		25,694	25,861	181	(53,984)	(37,462)	150	-	

PUBLIC SERVICES 10-YEAR EQUIPMENT REPLACEMENT SCHEDULE

Equipment Number - Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Current FY	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Vehicle 1 - 2003 4x4 Pick-up trk [2016 4X4 Pick-up trk]	34,500										38,000
Vehicle 2 - 1997 Pick-up trk [w/lift gate]			35,000								
Vehicle 3 - 1994 Pick-up trk [2015 1 Ton 4x4 Dump/Utility box trk w/liftgate]								35,000			
Vehicle 4 - 2008 4X4 Pick-up trk [w/liftgate]									35,500		
Vehicle 5 - 2009 Pick-up trk [w/liftgate]								50,000			
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]					50,000						
Vehicle 9 - 2001 1 Ton HD 4x4 Dump [w/frnt plow & sprdr]					50,000						
Vehicle 10 - 1992 1 Ton Stake Rack trk [w/lift gate]											
Vehicle 11 - 1994 1 Ton Dump [w/arrow board]			50,000								
Vehicle 13 - 2008 1 Ton HD Dump [w/arrow board]											
Vehicle 14 - 2000 1 Ton HD 4x4 Dump [w/frnt plow & sprdr]							49,000				
Vehicle 15 - 2008 1 Ton HD 4x4 Dump [w/frnt plow & sprdr]											
Vehicle 16 - 2006 12 yd Tandem Dump [w/frnt and und. plows & sprdr.]											
Vehicle 17 - 1991 5 yd Dump [w/und. plow]		145,000									
Vehicle 39 - 2009 6 yd Dump [w/sprdr. & und. plow]											
Vehicle 40 - 1993 6 yd Dump [w/sprdr. & und. plow]				145,000							
Vehicle 41 - 2014 6 yd Dump [w/spreader & underbody plow]											
Vehicle 42 - 1996 6 yd Dump [w/sprdr & und. plow]										150,000	
Vehicle 43 - 2001 6 yd Dump [w/frnt and und. plows & sprdr.]									150,000		

PUBLIC SERVICES 10-YEAR EQUIPMENT REPLACEMENT SCHEDULE

Equipment Number - Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Current FY	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Vehicle 18 - 2000 Backhoe											92,000
Vehicle 19 - 1989 Backhoe						92,000					
Vehicle 20 - 1996 Wheel End Loader							150,000				
Attach 20.4 - 2001 Claw Bucket											
Vehicle 21 - 1994 Wheel End Loader	130,350										
Attach 21.4 - 1998 Claw Bucket	refurb										
Vehicle 22 - 1999 1 T Utility [w/ Aerial Lift]					80,000						
Vehicle 24 - 1954 Road Grader											
Vehicle 25 - 2003 Fork Lift											
Unit 27 - 1995 Leroi Air Compressor									16,000		
Unit 28 - 2006 Ingersall Air Compressor											
Unit 32 - 2006 Vermeer Brush Chipper									35,000		
Unit 33- Utility Vehicle/ Loader/ Sweeper		35,500									
Vehicle 34 - 2004 Sterling Vactor/Sweeper						200,000					
Unit 35 - 2004 Trailer Mounted Arrow Board			4,500								
Unit 37 - 2004 Line Lazer IV Paint Striper							11,000				
Unit 46 - 1972 Mower Trailer											
Unit 47 - 1999 Water Trailer											
Unit 48 - 2000 Sidewalk Forms Trailer							11,500				
Unit 50 - 1986 Tractor			26,000								
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											

PUBLIC SERVICES 10-YEAR EQUIPMENT REPLACEMENT SCHEDULE

Equipment Number - Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26
	Current FY	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Unit 54 - 2001 4x4 Tractor [w/broom]								33,500			
Unit 54.4 - 2008 Broom attachment								8,000			
Unit 58 - 1997 Sidewalk Grinder										19,000	
Unit 70 - 1994 Crackfilling Machine											39,250
Unit 71 - 1998 Pre-Mix Asphalt Heater										23,000	
Unit 108- 2002 Z-Track Mower		6,000									
Unit 109 - 2007 Z-Track Mower					7,500						
Unit 78 - 1998 4 ton Asphalt Roller											
Unit 140 - 2010 Zero Turn Mower											17500
Chipper Box- 1 ton HD dump truck mounted on #14											
PUBLIC SERVICES EQUIPMENT REPLACEMENT TOTALS	164,850	186,500	115,500	145,000	187,500	292,000	221,500	126,500	236,500	192,000	186,750
	Current FY	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
SMALL EQUIPMENT REPLACEMENT SCHEDULE (below)											
Unit 29 - 1987 Vibrator Compactor						2700			2,700		
Unit 31 - 2008 Vibrator Plate					1,650					1,800	
Unit 140.1 - [2014] Zero Turn Mower Turbine Leaf/Material Blower attachmt	5,500										
Unit 59 Thru 63 - Snow Blower(s)	0			1,300			1,400			1500	
Unit 55 - Concrete Cutting Saw - Hand-Held	0			900			950				1,000
Unit 65 - Concrete Cutting Saw - Walk Behind			3,200					3,500			3,500
Unit 68 - Power Generator				1,325	1,450				1,500		
Unit 82 Thru 91- Leaf Blowers	0	1,300			1,400				1,600		
Unit 92 Thru 102 - String Trimmers	0					1000					1000
Unit 103 Thru 107 - Push Lawn Mowers							500				
Unit 110 Thru 123 - Chain Saws/ Equip	0			850		500		500		500	
OSHA Compliant Flammable storage Cabinets											
Maintenance Computer Terminal	1,100										

PUBLIC SERVICES 10-YEAR EQUIPMENT REPLACEMENT SCHEDULE

P. S. SMALL EQUIPMENT REPLACEMENT TOTALS	6,600	1,300	3,200	4,375	4,500	4,200	2,850	4,000	5,800	3,800	5,500
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POLICE VEHICLE REPLACEMENT SCHEDULE

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Car 2-2 - 2017 Patrol Vehicle Ford Explorer					35,000				35,000	
Car 2-3 - 2015 Patrol Vehicle Ford Explorer			35,000				35,000			
Car 2-4 - 2014 Chief's Vehicle Ford Explorer		35,000				35,000				35,000
Car 2-5 - 2016 Patrol Vehicle Ford Explorer				35,000				35,000		
Car 2-6 - 2010 Detective's Vehicle Chevy Impala				30,000						
Car 2-7 - 2017 Patrol Vehicle Ford Explorer					35,000				35,000	
TOTAL	0	35,000	35,000	65,000	70,000	35,000	35,000	35,000	70,000	35,000

FIRE EQUIPMENT & VEHICLE REPLACEMENT SCHEDULE

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	FUTURE
Unit 331	\$455,000								
Unit 333				\$500,000					
Unit 341		\$1,000,000							
Unit 371									\$45,000
TOTALS	\$455,000	\$1,000,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$45,000
Date Acquired	Unit #	Vehicle I.D. #		Original Cost		Description			
Mar-92	331	46JRBA88K1002849		\$119,000	1989 FEDERAL MOTOR E1 PUMPER				
Jul-00	333	4PICT02S9YA000725		\$349,556	2000 PIERCE FIRE PUMPER				
Jul-02	341	1PQCA01F0DA040498		\$796,556	1983 PIERCE LTI PLATFORM TRUCK				
Oct-15	371	1FT8W3B61GEB17328		\$33,285	2016 FORD F-350 CREW CAB 4X4 PICKUP TRUCK				
Oct-09	351	1FDKE30FXVHA29560		DONATED	1997 FORD-MARQUE AMBULANCE				

MISCELLANEOUS FUNDS

Special Revenue Funds

Police OWI Enforcement Fund

This fund receives its revenues 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 fund.

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.

		ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	PROJECTED	BUDGETS		% CHANGE
						ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	
DRUG FORFEITURE FUND REVENUES									
265-000.000-543.000	STATE GRANTS - PUBLIC SAFETY								
265-000.000-659.000	DRUG FORFEITURES	-	998	2,197	2,412	-	2,000	1,300	
265-000.000-692.000	OTHER REVENUE	-	-	9		-			
TOTAL ESTIMATED REVENUES		-	998	2,206	2,412	-	2,000	1,300	(35.00)

		ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	PROJECTED	BUDGETS		% CHANGE
						ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	
DRUG FORFEITURE FUND EXPENDITURES									
POLICE DEPARTMENT									
265-301.000-726.000	SUPPLIES	-	-	873	2,054	-	2,000	1,300	(35.00)
TOTAL POLICE DEPARTMENT		-	-	873	2,054	-	2,000	1,300	(35.00)
TOTAL DRUG FORFEITURE EXPENDITURES		-	-	873	2,054	-	2,000	1,300	(35.00)
NET OF REVENUES/EXPENDITURES - FUND 265		-	998	1,333	358	-	-	-	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
POLICE - OWI ENFORCEMENT FUND REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
274-000.000-675.000	CONTRIBUTIONS AND DONATIONS	4,144	-	-	-	-	-	-	
274-000.000-692.301	OTHER REVENUES - POLICE DEPT	-	-	-	16,087	555	3,000	1,000	(66.67)
TOTAL ESTIMATED REVENUES		4,144	-	-	16,087	555	3,000	1,000	(66.67)

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
POLICE - OWI ENFORCEMENT FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
POLICE DEPARTMENT									
274-301.000-726.000	SUPPLIES	3,016	811	-	5,821	750	3,400	3,600	
274-301.000-726.301	GOLF OUTING SUPPLIES	1,665	-	-	-	-	-	-	
274-301.000-861.000	TRAINING & SEMINARS	-	-	-	-	-	600		
TOTAL POLICE DEPARTMENT		4,681	811	-	5,821	750	4,000	3,600	(10.00)
TOTAL ESTIMATED EXPENDITURES		4,681	811	-	5,821	750	4,000	3,600	(10.00)
NET OF REVENUES/EXPENDITURES - FUND 274		(537)	(811)	-	10,266	(195)	(1,000)	(2,600)	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
PUBLIC SERVICES INV. FUND REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
633-000.000-650.000	SALE OF MATERIALS	110,209	129,600	121,834	79,796	2,000	215,675	243,305	12.81
TOTAL ESTIMATED REVENUES		110,209	129,600	121,834	79,796	2,000	215,675	243,305	12.81

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
PUBLIC SERVICES INV. FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
PUBLIC SERVICES INVENTORY									
633-233.000-702.000	WAGES	3,942	2,673	2,586	2,169	2,850	2,660	2,675	
633-233.000-720.000	EMPLOYER'S FICA	277	189	186	153	218	205	205	
633-233.000-725.000	FRINGE BENEFITS - ALLOCATED	138	40	877	1,413	1,850	1,700	1,490	
633-233.000-726.000	SUPPLIES	87,577	115,616	136,808	64,955	27,400	149,110	141,435	
633-233.000-801.000	CONTRACTUAL SERVICES	246	133	4,344	516	500	57,000	92,500	
633-233.000-940.000	EQUIPMENT RENTAL	7,613	6,022	3,373	3,344	4,500	5,000	5,000	
TOTAL PUBLIC SERVICES INVENTORY		99,793	124,673	148,174	72,550	37,318	215,675	243,305	12.81
TOTAL ESTIMATED EXPENDITURES		99,793	124,673	148,174	72,550	37,318	215,675	243,305	12.81
NET OF REVENUES/EXPENDITURES - FUND 633		10,416	4,927	(26,340)	7,246	(35,318)	0	0	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
UNEMPLOYMENT INS. FUND REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
677-000.000-665.000	INTEREST	61	35	66	219	550	125	650	
677-000.000-692.000	OTHER REVENUE	9,200	9,400	4,400	4,400	2,200	2,200	1,100	
TOTAL ESTIMATED REVENUES		9,261	9,435	4,466	4,619	2,750	2,325	1,750	(24.73)

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
UNEMPLOYMENT INS. FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
ADMINISTRATIVE SERVICES									
677-175.000-964.000	REFUNDS AND REBATES	1,053	306	4,594	777	422	5,000	1,000	
TOTAL ADMINISTRATIVE SERVICES		1,053	306	4,594	777	422	5,000	1,000	(80.00)
TOTAL ESTIMATED EXPENDITURES		1,053	306	4,594	777	422	5,000	1,000	(80.00)
NET OF REVENUES/EXPENDITURES - FUND 677		8,208	9,129	(128)	3,842	2,328	(2,675)	750	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
DPS LEAVE AND BENEFITS FUND REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
699-000.000-690.000	OTHER REFUNDS	125,322	143,389	137,441	135,258	161,155	178,415	193,080	
TOTAL ESTIMATED REVENUES		125,322	143,389	137,441	135,258	161,155	178,415	193,080	8.22

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
DPS LEAVE AND BENEFITS FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
PUBLIC SERVICES DEPARTMENT									
699-441.000-704.000	SICK TIME PAY	11,002	3,414	4,062	3,287	7,316	9,045	8,135	
699-441.000-705.000	VACATION TIME PAY	13,365	12,240	9,551	13,263	11,000	12,340	11,820	
699-441.000-706.000	PERSONAL TIME PAY	3,139	3,297	2,324	2,735	3,395	3,395	3,080	
699-441.000-707.000	LONGEVITY PAY	5,734	4,940	4,520	4,080	3,660	4,760	3,660	
699-441.000-710.000	HOLIDAY AND OTHER PAY	11,323	11,556	10,805	11,507	23,000	12,365	11,215	
699-441.000-715.000	HEALTH AND LIFE INSURANCE	63,594	70,779	84,566	76,317	90,000	116,245	111,880	
699-441.000-716.000	RETIREMENT	1,881	1,585	1,791	1,260	1,745	2,400	4,025	
699-441.000-717.000	WORKERS' COMPENSATION	9,241	14,250	15,717	17,829	15,439	12,500	15,000	
699-441.000-718.000	UNEMPLOYMENT INSURANCE	1,600	1,600	800	900	400	400	175	
699-441.000-720.000	EMPLOYER'S FICA	3,094	3,820	2,011	2,719	3,700	3,210	22,525	
699-441.000-721.000	DISABILITY INSURANCE	1,349	1,223	1,294	1,362	1,500	1,755	1,565	
TOTAL PUBLIC SERVICES DEPARTMENT		125,322	128,704	137,441	135,259	161,155	178,415	193,080	8.22
TOTAL ESTIMATED EXPENDITURES		125,322	128,704	137,441	135,259	161,155	178,415	193,080	8.22
NET OF REVENUES/EXPENDITURES - FUND 699		0	14,685	0	(1)	0	0	0	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
CEMETERY PERPETUAL CARE FUND REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
						2016-17	2016-17	2017-18	CHANGE
711-000.000-642.100	SALE OF CEMETERY LOTS-LAKEVIE	3,450	11,963	7,123	12,579	8,750	10,000	10,000	
711-000.000-642.200	SALE OF CEMETERY LOTS-OAKGROV	6,675	6,503	5,525	14,425	8,100	10,000	10,000	
711-000.000-665.000	INTEREST	17,818	12,446	13,319	14,232	9,000	15,000	18,000	
711-000.000-670.000	GAIN (LOSS) ON SALE OF INVEST	(12,870)	(1,591)	(3,583)	2,639	-	-	-	
TOTAL ESTIMATED REVENUES		15,073	29,321	22,384	43,875	25,850	35,000	38,000	8.57

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
CEMETERY PERPETUAL CARE FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
						2016-17	2016-17	2017-18	CHANGE

CEMETERIES

711-276.000-761.000	ITEMS FOR PASS THRU SALES	500	350	-	-	-	-	-	
TOTAL CEMETERIES		500	350	-	-	-	-	-	

TRANSFERS TO OTHER FUNDS

711-965.000-999.101	TRANSFER - GENERAL FUND	20,000	20,000	13,300	14,232	9,000	20,000	18,000	
711-965.000-999.401	TRANSFER - CAPITAL IMPROVEMEN	-	15,601	-	-	-	-	-	
TOTAL TRANSFERS TO OTHER FUNDS		20,000	35,601	13,300	14,232	9,000	20,000	18,000	(10.00)

TOTAL ESTIMATED EXPENDITURES		20,500	35,951	13,300	14,232	9,000	20,000	18,000	(10.00)
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NET OF REVENUES/EXPENDITURES - FUND 711		(5,427)	(6,630)	9,084	29,643	16,850	15,000	20,000	
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		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		
STOCKS PARK PERPETUAL MAINT. FUND REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	%
						2016-17	2016-17	2017-18	CHANGE

712-000.000-665.000	INTEREST	116	115	103	154	215	100	300	200.00
712-000.000-675.000	CONTRIBUTIONS AND DONATIONS	325	5,691	5,588	8,356	-	7,500	7,000	(6.67)
712-000.000-699.409	TRANSFER IN - STOCKS PARK FUN	-	-	6,000	25	6,708	-	-	
TOTAL ESTIMATED REVENUES		441	5,806	11,691	8,535	6,923	7,600	7,300	(3.95)

NET OF REVENUES/EXPENDITURES - FUND 712		441	5,806	11,691	8,535	6,923	7,600	7,300	
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PROJECTED BUDGETS

R.L. OWEN MEMORIAL FUND REVENUES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTIVITY	AMENDED	PROPOSED	%
		2012-13	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	CHANGE
715-000.000-665.000	INTEREST	5,870	3,350	6,259	5,883	6,000	6,000	6,500	
TOTAL ESTIMATED REVENUES		5,870	3,350	6,259	5,883	6,000	6,000	6,500	8.33

R.L. OWEN MEMORIAL FUND EXPENDITURES		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
BUILDING AND GROUNDS									
715-265.000-999.401	TRANSFER - CAPITAL IMPROVEMEN	3,675	-	-	-	-	-	-	
TOTAL BUILDING AND GROUNDS		3,675	-	-	-	-	-	-	0.00
TOTAL ESTIMATED EXPENDITURES		3,675	0	0	0	0	0	0	
NET OF REVENUES/EXPENDITURES - FUND 715		2,195	3,350	6,259	5,883	6,000	6,000	6,500	



ECONOMIC DEVELOPMENT CORPORATION

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 corporations; it may receive funds and property. EDC funds may be used to support a broad range of economic 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.

Department Objectives

- Promote the new fiber optic network that makes Hillsdale one of the best connected 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.
- Implement infrastructure improvements to the City of Hillsdale, as suggested by the Small Town Design Initiative - Community Revitalization Plan.
- 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 Development Corporation (MEDC), Hillsdale College and Jackson College in marketing and promotion efforts for the City of Hillsdale.

Budget Summary

1. There is no personnel budget within this fund.
2. Hillsdale Policy Group, LTD, contracted by Hillsdale Board of Public Utilities, serves in a consultant capacity to the EDC Board.
3. Operating expenses include fees for permits, applications and real estate transactions along with marketing expenses and materials.
4. Contractual services include legal, engineering, marketing and planning work necessary to encourage development activities and marketing efforts.
5. Capital outlays in this budget include signs and infrastructure projects.

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
THREE MEADOWS DEVELOPMENT FUND REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
496-000.000-692.000	OTHER REVENUE	-	-	-	-	400		800	
TOTAL ESTIMATED REVENUES		0	0	0	0	400	0	800	

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
THREE MEADOWS DEVELOPMENT FUND EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
CAPITAL OUTLAY									
496-900.000-801.000	CONTRACTUAL SERVICES	423	-	-	-	-	500	500	
TOTAL CAPITAL OUTLAY		423	0	0	0	0	500	500	
TOTAL ESTIMATED APPROPRIATIONS		423	0	0	0	0	500	500	
NET OF REVENUES/APPROPRIATIONS - FUND 496		(423)	0	0	0	400	(500)	300	

		ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	PROJECTED	BUDGETS		% CHANGE
						ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	
ECONOMIC DEVELOPMENT CORP. FUND REVENUES									
244-000.000-665.000	INTEREST	146	67	122	459	1,150	100	1,200	1,100.00
244-000.000-673.000	SALE OF CITY PROPERTY				27,817	7,000	20,000	20,000	
TOTAL ESTIMATED REVENUES		146	67	122	28,276	8,150	20,100	21,200	5.47

		ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	PROJECTED	BUDGETS		% CHANGE
						ACTIVITY 2016-17	AMENDED 2016-17	PROPOSED 2017-18	
ECONOMIC DEVELOPMENT CORP. FUND REVENUES									
ECONOMIC DEVELOPMENT									
244-174.000-726.000	SUPPLIES				422	500	1,200	1,200	
244-174.000-801.000	CONTRACTUAL SERVICES	655	626	2,361	358	4,000	25,000	25,000	
244-174.000-806.000	LEGAL SERVICES	52		1,630	1,088	500	1,000	1,000	
244-174.000-860.000	TRANSPORTATION AND MILEAGE						500	500	
244-174.000-862.000	LODGING AND MEALS						200	200	
244-174.000-957.000	PROPERTY TAXES		91		224		500	500	
244-174.000-970.000	CAPITAL OUTLAY					1,625	32,000	32,000	
TOTAL ECONOMIC DEVELOPMENT		707	717	3,991	2,092	6,625	60,400	60,400	0.00
TOTAL ESTIMATED EXPENDITURES		707	717	3,991	2,092	6,625	60,400	60,400	
NET OF REVENUES/EXPENDITURES - FUND 244		(561)	(650)	(3,869)	26,184	1,525	(40,300)	(39,200)	



TIFA

Department Summary

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

Department Goals

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

Department Objectives

- Provide funds for the acquisition of buildings in order to facilitate redevelopment.
- Continue financial support for long-term infrastructure improvements.
- Encourage the rehabilitation of the building facades through the TIFA Façade Improvement and Historic Building Improvement/Special Project Program.
- 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 MSHDA rental rehabilitation program 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.
- Continue implementation of the Downtown Hillsdale Blueprint Plan and the Small Town Design Initiative community revitalization plan.

Budget Summary

1. There is no personnel budgeted within this fund.
2. Consultants for the Office of Economic Development and staff from the Planning Office provide support for TIFA.
3. Operating expenses include beautification supplies and meeting expenses.
4. Contractual services include legal services, marketing expenses, business startup and expansion through forgivable loan programs and building improvements through the façade grant and historic building programs.
5. Capital outlays in this budget include building acquisition and infrastructure improvements.

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
TAX INCREMENT FINANCING AUTHORITY REVENUES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
247-000.000-402.000	CURRENT TAXES	138,075	124,390	105,595	101,426	65,400	70,555	66,950	
247-000.000-406.000	TAXES - PA 86 SEC. 17 PPT REPLACEMENT			26,367	26,367	26,300	48,445	26,300	
247-000.000-665.000	INTEREST	544	308	612	2,086	3,000	1,500		
247-000.000-692.000	OTHER REVENUE					7,503			
TOTAL ESTIMATED REVENUES		138,619	124,698	132,574	129,879	102,203	120,500	93,250	(22.61)

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
TAX INCREMENT FINANCING AUTHORITY EXPENDITURES		2012-13	2013-14	2014-15	2015-16	ACTIVITY	AMENDED	PROPOSED	CHANGE
						2016-17	2016-17	2017-18	
CAPITAL OUTLAY									
247-900.000-726.000	SUPPLIES	1,940	3,924	4,267	4,698	5,000	9,000	5,000	
247-900.000-801.000	CONTRACTUAL SERVICES	1,457	11,000	41,650	20,081	90,000	78,000	50,000	
247-900.000-801.247	CONTRACTUAL SERV-FACADE GRANT	12,275	37,078	30,519	40,255	45,000	60,000	60,000	
247-900.000-806.000	LEGAL SERVICES	75	315	1,098	1,013	1,200	1,000	1,000	
247-900.000-817.000	ECONOMIC DEVELOPMENT GRANT EX				10,000				
247-900.000-920.000	UTILITIES					700		1,000	
247-900.000-930.000	REPAIRS & MAINTENANCE							2,000	
247-900.000-957.000	PROPERTY TAXES					2,500			
247-900.000-968.000	DEPRECIATION	12,722							
247-900.000-999.101	TRANSFER - GENERAL FUND	10,000				10,000	10,000		
247-900.000-999.401	TRANSFER - CAPITAL IMPROVEMEN	12,614	3,300			400,498	270,000	30,000	
TOTAL CAPITAL OUTLAY		51,083	55,617	77,534	76,047	554,898	428,000	149,000	(65.19)
TOTAL ESTIMATED EXPENDITURES		51,083	55,617	77,534	76,047	554,898	428,000	149,000	(65.19)
NET OF REVENUES/EXPENDITURES - FUND 247		87,536	69,081	55,040	53,832	(452,695)	(307,500)	(55,750)	(81.87)

“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 **\$ 12,310,553** for 2017. There is no limit on other types of debt . These other debts are financed through specific revenues such as water and sewer rates or direct charges to individual recipients of services such as special assessments. 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 2017-18 equal \$676,199. This includes payments on two new obligations; 2016 series revenue bonds for Phase II of the Wastewater Sewer plant improvements and the first payment on the Vactor Truck installment loan

Purpose	Principal	Interest	Fiscal Year Total
Capital Lease Agreement—Electric Meters & AMI System	\$196,508	\$30,229	\$226,737
Installment Purchase Agreement—Vactor Truck	\$72,569	\$8,287	\$80,856
Wastewater Sewer Improvements SRF Phase I	\$250,000	\$43,606	\$293,606
Wastewater Sewer Improvements SRF Phase II	\$75,000	\$0	\$75,000
TOTALS	\$594,077	\$82,122	\$676,199

OUTSTANDING DEBT SUMMARY

Purpose	Original Issue	Date Issued	Date Due	Interest Rate	Interest Remaining	Principal Remaining	Total Remaining To Maturity
Capital Lease Agreement—Electric Meters & AMI System	1,379,079	2014	2020	3.61%	\$76,924.26	\$830,024.30	\$906,948.56
Installment Purchase Agreement—Vactor Truck	302,426	2016	2020	2.74%	20,996.15	302,426.37	323,422.52
Wastewater Sewer Improvements SRF Phase I	\$7,435,000.	2015	2037	2.50%	-\$523,246.60	\$6,435,000.00	\$5,911,753.40
Wastewater Sewer Improvements SRF Phase II	\$1,900,000	2016	2037	2.50%	-\$412,125.00	1,900,000.00	1,487,875.00,
TOTALS	\$11,016,505				-\$837,451.19	\$9,467,450.67	\$8,629,999.48\

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS	% CHANGE
		2012-13	2013-14	2014-15	2015-16	ACTIVITY 2016-17	AMENDED 2016-17	
DEBT SERVICE FUND REVENUES								
362-000.00-402.000	CURRENT TAXES	-	-	-	-	-	-	365,000
362-000.000-699.101	TRANSFERS IN - GENERAL FUND	24,994	-	-	-	-	-	-
TOTAL ESTIMATED REVENUES		24,994	-	-	-	-	-	

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
					ACTIVITY	AMENDED	PROPOSED	
DEBT SERVICE FUND EXPENDITURES	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	CHANGE
DEBT SERVICE-INDUSTRIAL PARK								
362-910.000-991.000 DEBT SERVICE - PRINCIPAL	28,000	-	-	-	-	-	-	-
TOTAL DEBT SERVICE- INDUSTRIAL PARK	28,000	-	-	-	-	-	-	-
TOTAL ESTIMATED EXPENDITURES	28,000	-	-	-	-	-	-	-
NET OF REVENUES/EXPENDITURES - FUND 362	(3,006)	-	-	-	-	-	-	-

CITY OF HILLSDALE

STATEMENT OF INDEBTEDNESS

July 1, 2017

Michigan Installment Purchase Agreement
Capital Lease for Electric Meters
Michigan PA 99 of 1933

Debt of September 16, 2013

Original Issue of \$1,379,078.59

	TOTAL PAYMENT	PRINCIPAL	INTEREST	OPTION TO PURCHASE
September 16, 2017	\$226,737.14	\$196,507.94	\$30,229.20	\$642,586.32
September 16, 2018	\$226,737.14	\$203,664.69	\$23,072.45	\$434,484.18
September 16, 2019	\$226,737.14	\$211,082.09	\$15,655.05	\$220,347.08
September 16, 2020	\$226,737.14	\$218,769.58	\$7,967.56	\$1.00
TOTALS	906,948.56	\$830,024.30	\$76,924.26	

Total Interest Expense: \$208 081.39

Purpose: Electric Meters & AMI System

CITY OF HILLSDALE

STATEMENT OF INDEBTEDNESS

July 1, 2017

Installment Purchase Agreement
Key Government Finance, Inc

Debt of November 15, 2016

Original Issue of \$,302,426.37

	TOTAL PAYMENT	PRINCIPAL	INTEREST
November 15, 2017	\$80,855.63	\$72,569.14	\$8,286.49
November 15, 2018	\$80,855.63	\$74,557.54	\$6,298.09
November 15, 2019	\$80,855.63	\$76,600.42	\$4,255.21
November 15, 2020	\$80,855.63	\$78,699.27	\$2,156.36
TOTALS	\$323,422.52	\$302,426.37	\$20,996.15

Total Interest Expense: \$302 426.37

Purpose: Vactor Sewer Vacuum Truck

CITY OF HILLSDALE
STATEMENT OF BOND INDEBTEDNESS
July 1, 2017
Wastewater Sewer Improvement SRF Phase I

System Revenue Bonds - Debt of September 9, 2015

Original Issue of \$6,435,000

Date	Rate	Interest	Date	Principal	Interest	Total
10/1/2017	2.50%	21,803.21	4/1/2018	\$ 250,000.00	21,803.21	\$293,606.42
10/1/2018	2.50%	18,678.21	4/1/2019	260,000.00	18,678.21	\$297,356.42
10/1/2019	2.50%	15,428.21	4/1/2020	265,000.00	15,428.21	\$295,856.42
10/1/2020	2.50%	12,115.71	4/1/2021	270,000.00	12,115.71	\$294,231.42
10/1/2021	2.50%	8,740.71	4/1/2022	280,000.00	8,740.71	\$297,481.42
10/1/2022	2.50%	5,240.71	4/1/2023	285,000.00	5,240.71	\$295,481.42
10/1/2023	2.50%	1,678.21	4/1/2024	290,000.00	1,678.21	\$293,356.42
10/1/2024	2.50%	(1,946.79)	4/1/2025	300,000.00	(1,946.79)	\$296,106.42
10/1/2025	2.50%	(5,696.79)	4/1/2026	305,000.00	(5,696.79)	\$293,606.42
10/1/2026	2.50%	(9,509.29)	4/1/2027	315,000.00	(9,509.29)	\$295,981.42
10/1/2027	2.50%	(13,446.79)	4/1/2028	320,000.00	(13,446.79)	\$293,106.42
10/1/2028	2.50%	(17,446.79)	4/1/2029	330,000.00	(17,446.79)	\$295,106.42
10/1/2029	2.50%	(21,571.79)	4/1/2030	340,000.00	(21,571.79)	\$296,856.42
10/1/2030	2.50%	(25,821.79)	4/1/2031	345,000.00	(25,821.79)	\$293,356.42
10/1/2031	2.50%	(30,134.29)	4/1/2032	355,000.00	(30,134.29)	\$294,731.42
10/1/2032	2.50%	(34,571.79)	4/1/2033	365,000.00	(34,571.79)	\$295,856.42
10/1/2033	2.50%	(39,134.29)	4/1/2034	375,000.00	(39,134.29)	\$296,731.42
10/1/2034	2.50%	(43,821.79)	4/1/2035	385,000.00	(43,821.79)	\$297,356.42
10/1/2035	2.50%	(48,634.29)	4/1/2036	395,000.00	(48,634.29)	\$297,731.42
10/1/2036	2.50%	(53,571.79)	4/1/2037	405,000.00	(53,571.79)	\$297,856.42
Totals		\$ (261,623.30)		\$ 6,435,000.00	\$ (261,623.30)	\$ 5,911,753.40

CITY OF HILLSDALE
STATEMENT OF BOND INDEBTEDNESS
July 1, 2017
Wastewater Sewer Improvement SRF Phase II

System Revenue Bonds - Debt of December 12, 2016

Original Issue of \$1,900,000

Date	Rate	Interest	Date	Principal	Interest	Total
10/1/2017	2.50%	-	4/1/2018	\$ 75,000.00	-	\$75,000.00
10/1/2018	2.50%	(937.50)	4/1/2019	75,000.00	(937.50)	\$73,125.00
10/1/2019	2.50%	(1,875.00)	4/1/2020	80,000.00	(1,875.00)	\$76,250.00
10/1/2020	2.50%	(2,875.00)	4/1/2021	80,000.00	(2,875.00)	\$74,250.00
10/1/2021	2.50%	(3,875.00)	4/1/2022	80,000.00	(3,875.00)	\$72,250.00
10/1/2022	2.50%	(4,875.00)	4/1/2023	85,000.00	(4,875.00)	\$75,250.00
10/1/2023	2.50%	(5,937.50)	4/1/2024	85,000.00	(5,937.50)	\$73,125.00
10/1/2024	2.50%	(7,000.00)	4/1/2025	90,000.00	(7,000.00)	\$76,000.00
10/1/2025	2.50%	(8,125.00)	4/1/2026	90,000.00	(8,125.00)	\$73,750.00
10/1/2026	2.50%	(9,250.00)	4/1/2027	95,000.00	(9,250.00)	\$76,500.00
10/1/2027	2.50%	(10,437.50)	4/1/2028	95,000.00	(10,437.50)	\$74,125.00
10/1/2028	2.50%	(11,625.00)	4/1/2029	95,000.00	(11,625.00)	\$71,750.00
10/1/2029	2.50%	(12,812.50)	4/1/2030	100,000.00	(12,812.50)	\$74,375.00
10/1/2030	2.50%	(14,062.50)	4/1/2031	100,000.00	(14,062.50)	\$71,875.00
10/1/2031	2.50%	(15,312.50)	4/1/2032	105,000.00	(15,312.50)	\$74,375.00
10/1/2032	2.50%	(16,625.00)	4/1/2033	110,000.00	(16,625.00)	\$76,750.00
10/1/2033	2.50%	(18,000.00)	4/1/2034	110,000.00	(18,000.00)	\$74,000.00
10/1/2034	2.50%	(19,375.00)	4/1/2035	115,000.00	(19,375.00)	\$76,250.00
10/1/2035	2.50%	(20,812.50)	4/1/2036	115,000.00	(20,812.50)	\$73,375.00
10/1/2036	2.50%	(22,250.00)	4/1/2037	120,000.00	(22,250.00)	\$75,500.00
Totals		\$ (206,062.50)		\$ 1,900,000.00	\$ (206,062.50)	\$ 1,487,875.00

FINANCIAL POLICIES

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

R 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-

FINANCIAL POLICIES

continued

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.

ASSESSMENT DATA

Real Property Taxable Values	2015 Board of Review	% of Total	2016 Board of Review	% of Total	2017 Board of Review	% of Total		
Agricultural	0	0.00%	0	0.00%	0	0.00%		
Commercial	34,262,449	25.59%	31,102,843	25.63%	30,429,719	24.71%		
Industrial	13,406,043	10.01%	12,462,432	10.27%	12,380,010	10.05%		
Residential	65,949,396	49.25%	66,241,182	54.59%	68,735,709	55.83%		
Developmental	0	0.00	0	0.00%	0	0.00%		
Personal Property								
Commercial	9,134,900	6.82%	9,104,400	7.50%	6,695,000	5.73%		
Industrial	10,111,400	7.55%	4,339,400	3.57%	3,752,900	3.04%		
Utility	1,046,300	0.78%	1,085,300	0.89%	1,112,200	0.90%		
TOTALS	131,910,488	100.00%	121,335,562	100.00%	123,105,538	100.00%		
Real Property	2016 Parcel Count		% of Total		2017 Parcel Count		% of Total	
Agricultural	0	0.00%	0	0.00%	0	0.00%	0.00%	
Commercial	452	16.22%	343	11.81%	343	11.81%	11.81%	
Industrial	49	1.75%	85	2.92%	85	2.92%	2.92%	
Residential	2,036	73.10%	2,201	75.74%	2,201	75.74%	75.74%	
Exempt	248	8.90%	277	9.53%	277	9.53%	9.53%	
Developmental	0	0.00%	0	0.00%	0	0.00%	0.00%	
TOTALS	2,785	100.00%	2,906	100.00%	2,906	100.00%	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>	
<i>Dock Rentals:</i>			<i>Right-of-Way:</i>		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
<i>Pavilions:</i>			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
<i>Mrs. Stock's Park</i>			<i>Zoning:</i>		<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>		
			<i>Other Miscellaneous:</i>		Single Niche	\$275.00	\$275.00
			Site Plan Review:		Double Niche	\$325.00	\$325.00
			Residential	\$25.00	Date Lettering	\$100.00	\$100.00
			Commercial	\$50.00			
Adult	\$3.00		Use & Occupancy	\$25.00			
Children	\$1.50		<i>Zoning Board of Appeals:</i>				
Senior/Disabled	\$1.50		Filing Fee	\$300.00			
			Rezoning Fee	\$500.00			
			<i>Code Enforcement</i>				
			Board of Appeals	\$50.00			

* Additional cost may be added dependent upon construction factors.

GLOSSARY

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

continued

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.

GLOSSARY

continued

L

Local Development Finance Authority (L.D.F.A.): Public Act 281 of 1986, as amended, allows a city, village, or urban township to utilize tax increment financing to fund public infrastructure improvements. The tool is designed to promote economic growth and job creation. The City of Hillsdale established an LDFA that encompasses a majority of the industrial park in 2006.

Liability: debt or other legal obligation arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Longevity: monetary payments to permanent full-time employees who have been in the employ of the City for a minimum of one year.

M

Millage: rate used in calculating taxes based upon the value of the property (SEV), expressed in mills per dollar of property value.

Materials & Supplies: includes chemicals, office supplies, postage, repair parts, and inventory purchases.

Modified Accrual: basis of accounting for all governmental funds and expendable trust and agency funds under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations which is recorded when due.

O

Objective: desired output oriented accomplishments, which can be measured and achieved within a set time period. Achievement of objectives advances the organization toward a goal.

Operating Budget: authorized expenditures for on-going municipal services (e.g., police and fire protection, street maintenance, etc.)

Operating Expenses: an expenditure group that includes materials and supplies, charges, equipment and other miscellaneous expenses.

Ordinance: a law set forth by a governmental authority; a municipal regulation.

P

Payment in Lieu of Taxes: (PILOT) contributions paid to the local governing unit instead of a property tax.

Payroll Fringes: the cost of employee benefits including insurances, retirement, uniforms etc.

Per Capita Cost: cost expressed as an amount per city resident.

Personnel Services: expenditures that represent the cost of salaries and wages and related benefits.

Policy: a definite course of action adopted after a review of information and directed at the realization of goals.

Position: a position is present if an employee is permanent and their duties have been authorized by the City Manager or City Council.

Priority: a value that ranks goals and objectives in order of importance relative to one another.

Procedure: a method used in carrying out a policy or plan of action.

Program: collections of work-related activities initiated to accomplish a desired end.

Property Tax: a tax levied on real estate as well as commercial and industrial personal property based on the value of the property as determined by the SEV.

Proposal A: a 1994 Michigan property tax initiative that limits increases in the taxable value assessments on properties to the rate of inflation unless title is transferred.

Purchase Order: an authorization and incurrence of debt for the delivery of specific goods or services.

R

Recommended Budget: the proposed budget that has been prepared by the City Administrator and forwarded to the City Council for approval.

Reimbursements: fees received as payment for the provision of specific municipal services.

GLOSSARY

continued

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.