



CITY OF HILLSDALE, MI  
PROPOSED BUDGET  
2018-2019

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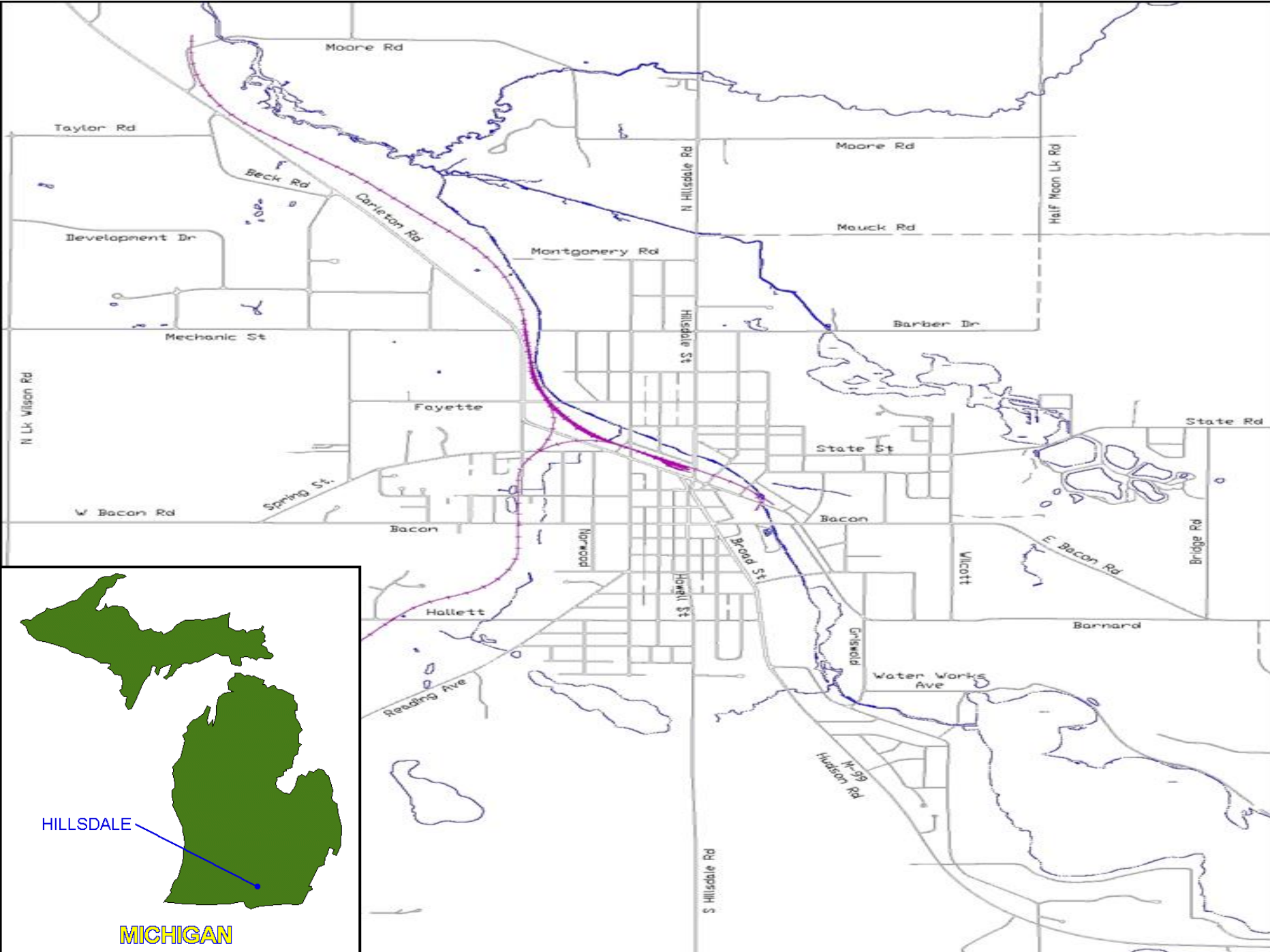
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# WELCOME TO THE CITY OF HILLSDALE



## 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 56% 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.

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 \$895,000, or about 19% of total general fund revenues. The City receives 6% of gross revenues generated by BPU from the sale of water, sewer and electric utilities, amounting to approximately 10% of general fund revenues. Four local apartment complexes also contribute to revenue through PILOT payments. Hilltop Apartments pays 10% of its rental revenues; Hillsdale Place pays 4% of its rental revenues (but not less than \$25,000.00); Greenwood Village pays 10% of rental revenues; and Center City pays 10% of rental revenues for the current year. Comcast cable television pays approximately \$81,000 in franchise fees to the City annually.

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 shopping needs of its residents. Businesses are located in its traditional commercial downtown which is located on the National Register of Historic Places in its entirety. Professional services are provided to meet the needs of the Hillsdale County courts along with the needs for medical staff at Hillsdale Hospital. Other commercial enterprises are located throughout the City, but especially along the M-99 corridor north and south.

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

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 six of the top ten largest employers in the City of Hillsdale are non-profit institutions that are generally tax exempt. Please see the table below.

**LARGEST EMPLOYERS**

**LARGEST TAX PAYERS**

<b>Employer</b>	<b>Principal Product or Services</b>	<b>Approximate Number of Employees</b>
Hillsdale College	Private Education	741
Hillsdale Hospital	Hospital	453
Hillsdale County Medical Care Facility	Nursing Home Facility	293
Hillsdale County	Government	173
Hillsdale Community Schools	Public Education	165
Paragon Metals	Precision Engineering & Manufacturing	150
Bob Evans Farms	Meat processing	133
County National Bank	Financial planning & services	125
Kroger Company	Grocery/Pharmacy, Consumer Retail	120
Hillsdale Intermediate School District	Special Education & Vocational training	100

<b>Taxpayer Name</b>	<b>Principal Product or Service</b>	<b>2018 Tentative Taxable Value</b>
BEF Foods	Pork Processing	3,830,600
Essex Specialty Products	Manufacturing/OE M	2,373,761
Kroger Co of Michigan	Retail grocery & gas	1,567,300
Precision Gage, LLC	Manufacturing/OE M	1,523,537
Surmac Investments, LLC	Commercial Real Estate/Shopping Center	1,516,400
Mechanic Street Properties, LLC	Industrial Real Estate	1,408,268
Michigan Gas Utilities Corp	Natural Gas Utility	1,177,785
Hillsdale Capitol, LLC	Commercial Real Estate/Shopping Center	1,101,219
Beacon Hill Preservation LDHA LP	Apartments	1,037,811
Hallett Street Professional Development Company, LLC	Commercial Real Estate/Medical Offices	952,615



The City's Board of Public Utilities (BPU) operates the water, sanitary sewer/wastewater treatment and electric power supply/distribution systems within the City. BPU has 50 megawatts of electrical capacity with internal distribution through a 13.2 kV primary line to any secondary voltage required. Electricity is provided in a looped system rated 99.9% reliable. BPU has also received the American Public Power Provider Gold Award. Water is provided through 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 \$9.5 million bond.

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

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

The City 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, with a new concrete apron completed in 2017. 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. Complementary facilities for flight crews help expedite arrivals and departures. Future development includes a new terminal building/parking area, corporate hangars, and full-length taxiway

Hillsdale Hospital, a technologically-advanced healthcare facility, began as a humble sanitarium in 1915. It has operated as a hospital since 1920 and now has over 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 also numerous school choice options in Hillsdale. The Hillsdale Community Schools District provides comprehensive programs for pre-school children, K-12 students, college dual-enrollments, and adult education programs. The school district educates approximately 1,375 students with an average class size of 100 students per grade level in K-12. The building configuration includes the Bailey Early Childhood Center for pre-school programs with half-day and full-day options. The school's GSRP classrooms have the highest rating of 5 Stars for quality review. Gier Elementary School provides K-4th grade instruction. This building had a remodeling project completed in the fall of 2015 that added four classrooms and a new gymnasium. The school has an after-school enrichment program that includes a very successful Science Olympiad team. 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 both 2016 and 2017, the high school achieved a Silver Medal status from the same national publication. The school district has an outstanding reputation for its strong vocal and instrumental music programs and drama department. Multiple state championship banners have been earned in the past decade in sports and the school's robotics team is an up and coming program. In addition to all of that, Hillsdale High School has twice represented the State of Michigan at the National Envirothon Competition as our state's top environmental science team. Just released, the Hillsdale Community School district has been designated as Academic State Champions - Top 10 for students academic achievement growth in reading for grades 3-8.

There are also private and charter school choices for education in the City of Hillsdale. Will Carleton Charter Academy, with 262 students, offers a classic, content-rich K-12 education, the arts, clubs, and athletics.

Hillsdale Preparatory Charter School has a total enrollment of 128 students offering a K-8 self-contained classrooms emphasizing phonics instruction and content-rich core subjects, arts, and athletics.

Hillsdale Academy operated by and located on the Hillsdale College campus, is a highly acclaimed K-12 college preparatory private school with excellent Fine Arts, and Athletic Programs. Hillsdale Academy has 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 the 8 local schools and charters in Hillsdale County with a focus on special education. Services include curriculum support, special education, and vocational training to meet the needs of today's workforce. The HCISD 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 HCISD 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. The Hillsdale County Early Middle College is a collaborative between Jackson College, the nine Hillsdale County Districts and the Hillsdale County Intermediate School District and combines high school and college. Beginning in the 11th grade, students complete high school requirements and enroll in at least one course a semester at Jackson College's LeTarte Center in Hillsdale. Following 12th grade, students complete the fifth year fully at Jackson College, finishing with their high school diploma and at least 15 transferable college credits. Students in the HCEMC benefit from additional support services in academic advising, scheduling, soft skills, academic preparedness and healthy habits of mind. Building these skills, students become more well-rounded and reliable workers. This program is open to Hillsdale County students pursuing any career path. Local districts cover all cost for those students that are accepted.

Hillsdale College, founded in 1844, has a current enrollment of 1,466 undergraduate students along with 43 graduate students in the Van Andel School of Statesmanship graduate program. Situated on more than 300 acres, the College is an independent, nonsectarian, co-educational, residential institution dedicated to the principles of faith, freedom, higher learning, and the development of high moral character. Hillsdale College has attracted students from all 50 states. Currently, students from 13 foreign nations attend Hillsdale College. The Mossey Library and Heritage Room, with its collection of rare books and coins, is open to residents of the community. Slayton Arboretum, an 80-acre Nature Laboratory and Children's Garden, with its many scheduled events is also available to residents of all ages. The Halter Shooting Sports Education Center, situated on 130 acres, features state of the art facilities and is available to the public with nearly 150 current memberships. Hayden Park, situated on 200 acres, features mountain bike trails, an 18-hole disc golf course, sand volleyball courts, and athletic fields and may be reserved by members of the public for group events. The 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 recently renovated 36-bed Dow Leadership Conference Center and Hotel provides meeting rooms and services for local businesses and is utilized by many industrial, commercial, and educational groups. The College has 12,000 annual visitors and is in contact with 20,000,000 people around the country each month.

Hillsdale College continues to make important investments in the community, including recent renovations which created the Searle Center. A grand entry and lobby greets visitors to the center and gives the college and community a place to host large galas and other presentations for a greater number of visitors to the College and community 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. Each home built will be individually owned and taxable. The College has completed construction of the Margot V. Biermann 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. There are currently 500 community memberships. The College has also completed extensive renovations of three older dorms and submitted plans for the renovation of Galloway Dorm. Hillsdale College broke ground on the construction of a \$31 million chapel in April 2017 which will seat 1,400 attendees at religious ceremonies, orchestral performances, weddings, lectures and other special events. In addition, the College has facilitated the building of six new townhomes with eight dwelling units in each for private purchase and student rental. These units will be completed fall 2018 and will be taxable. The College and the community look forward to the addition of a new 56-bed women's dorm by fall 2018, the auditorium expansion of the Searle Center, and the creation of a Professional Development Center.

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

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

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 67,000 volumes and continues to grow. The library also includes dedicated space for children’s programming with an early literacy program added in 2017. There are also dedicated spaces for a young adults’ area and expanded technology area with 16 public computer terminals, plus copying and faxing services. The facility offers spacious community meeting rooms that not only provide programming space for the library, but also for local civic and other organizations to use for presentations and meetings. Each year the library circulates over 50,000 items, including e-books. The library currently has over 13,000 registered borrowers. Library programs serve approximately 3,000 children and 75,000 visitors each year.

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.

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 19<sup>th</sup> early 20<sup>th</sup> century commercial district almost in entirety.

April 2, 2018

Mayor Stockford & City Council Members  
City of Hillsdale

Dear Mayor, Council and Hillsdale Residents,

The following letter highlights the City of Hillsdale's 2018-19 budget and the successes achieved over the 2017-18 budget year. The 2018-19 budget is balanced and seeks to address major goals and challenges identified by the Council and residents of Hillsdale. In this effort, the City sought to maximize resources, hold expenditures stable and leverage grant funding while maintaining the current level of services being provided to the Community.

This budget contains appropriations of \$11,994,350. That is down two and one-half (2.5%) percent from the 2017-18 amended budget. The \$308,902 decrease is attributable to appropriations for the purchase of a fire truck last August. This was an unplanned purchase necessitated because of unforeseen mechanical issues with the old pumper.

This budget projects spending down \$375,350 of City reserves. The bulk of that spending is related to the purchase of three 5-7 yard dump trucks for the Department of Public Services.

This budget anticipates the renewal of the three (3) mill tax levy instituted last year. This is the millage added in accordance with Chapter 8 Section 4 in the Charter to establish a sinking fund for future road reconstruction.

***Priorities***

At the February 5, 2018 Council meeting Mayor Stockford set the following goals and objectives with Council for the coming year:

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

***General Fund Revenues***

This budget shows General Fund revenues decreasing just over two percent (2.18%) from the prior year's estimates. Property taxes, state revenue sharing, payments in lieu of taxes, grants and donations, and a variety of miscellaneous revenues are the major sources of income for this fund. Approximately forty-two percent (42%) of all General Fund revenue comes from property taxes. This budget reflects a two percent (2%) increase in taxable values, the rate of inflation.

Payments in lieu of taxes (PILOT) remained consistent with the prior year. PILOT payments are payments made to the City instead of (in lieu of) paying property taxes. The City has been receiving these payments from three housing developments located in the City which pay 3-10% of their annual rents minus utilities. This year the new Center City apartment complex will make their first payment. 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 \$170,000 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 \$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 2018-19 General Fund expenditures are expected to decline by more than four percent (4.33%). This decline is related to grant funding levels and staffing changes. Last year's budget contained Community Development Block Grant (CDBG) expenditures for economic development activities that have been completed. 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 staffing shifts over the past year that have altered personnel responsibilities in an effort to make operations run more efficiently. A new department for Human Resources was added (for budgeting purposes). Those tasks are still being handled by the same person, but those costs are being tracked separately and are being shared with the BPU. The economic development duties contracted with Hillsdale Policy Group are now being shared by Kelly LoPresto, Alan Beeker and myself. Katy Price, our Social Media Coordinator, now splits her time between the Clerk's and Assessing Offices. With the resignation of the Airport Manager, Ginger Moore took over that position on a part-time basis and we have hired a full-time maintenance person for the Airport.

The City's pension program is managed by the Municipal Employees Retirement System (MERS) of Michigan. As of July 1, 2017 the defined benefit (DB) program has been closed to new hires. All new employees are placed in a defined contribution (DC) program administered by MERS, with the city and employee contributing 7%. We currently have six people enrolled. The City will contribute approximately \$307,600 into the DB retirement plans. The BPU's budget contains accelerations that will pay down the unfunded liability of their two division in the next 10 years. While the City had hopes of doing the same, resources could not accommodate the additional \$290,000 in needed appropriations.

### ***Other Funds***

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

There are three funds that contain appropriations for the streets: Major Street Fund (202), Local Street Fund (203) and Municipal Street Fund (204). 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. The new street fund, the Municipal Street Fund (204), was added last year to track revenue and expenditures for street reconstruction projects. Fund (204) contains the appropriations for the Garden, Mead, Vine and Rippon Streets project. This \$2.9 Million project was made possible by an Infrastructure Capacity Enhancement (ICE) grant received last fall through the Michigan Economic Development Corporation (MEDC).

Two other large funds are the Capital Improvement Fund (401), used primarily to pay for large expenditures and the Airport Capital Improvement Fund (481) which is dedicated solely for Airport related capital projects. The Fund 401 is used for major purchases and infrastructure improvements throughout the City (with exception of street reconstructions). The Airport Capital Improvement Fund (481) gets its revenue from fuel sales, hangar rentals, General Fund transfers and federal and state aeronautics grants.

The Library Fund (271) revenues come from two primary sources: a one mill General Fund Expenditures

In 2018-19 General Fund expenditures are expected to decline by more than four percent (4.33%). This decline is related to grant funding levels and staffing changes. Last year's budget contained Community Development Block Grant (CDBG) expenditures for economic development activities that have been completed. While there are other economic development grants being pursued, there is nothing ready to move forward on at this time.

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

### ***Meeting the Public Priorities of Capital Improvements***

As in previous years, the number-one concern of the residents is the continued improvement of the City's local street system. To assist the administration in the task of finding a revenue source to do these repairs, the Funding Alternatives – Identification and Recommendations (FAIR) committee was formed. This group was charged with the task of identifying road problems, exploring and evaluating potential revenue options and make recommendation to Council on courses of action to fund future street reconstruction. The FAIR committee recommended, to Council, in March 2017 maintaining the \$300,000 earmarked from the BPU PILOT payments and initiating the three (3) mill sinking fund. The sinking fund will provide approximately \$396,000 for street reconstruction debt payments in 2018/19. While this millage is reflected in this document, it has to be approved by the Council on an annual basis.

This year's budget provides for more than \$6.6 Million for capital projects for the City and more than \$1.3 Million for the BPU. These revenues come from federal and state grants, fund reserves, charges for services and various contributions and donations. A listing of these projects can be found in the Capital Improvement and the BPU sections of this document. The only exceptions to that are the equipment purchases for Dial-A-Ride and the Department of Public Services. This year we plan to replace three 26 year-old 5-7 yard dump trucks for DPS at a cost of \$145,000 each. The transit system anticipates receiving \$200,000 in federal and state grant funding for the purchase of two replacement buses. One Police patrol car purchase is also planned at an estimated cost of \$35,000.

In regards to debt service, the Board of Public Utilities (BPU) has an installment purchase agreement, under PA99 of 1933 for electric meters and the AMI system with a balance of \$ 633,516.36. Last year they entered into a four year lease agreement with Key Government Finance Corp. for the purchase of a vactor truck. The balance outstanding is \$229,857.23. The wastewater treatment plant improvements are nearing completion. Repayment on the two revenue bond issues totaling \$9.5 Million will begin in April of this year. You can find full disclosure of all the City's debt in the debt section of this document.

### ***Recent Success***

The City continues to benefit from its participation in the Redevelopment Ready Communities program through the 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.

Redevelopment and reuse are contributing to Hillsdale's historic downtown. In the past year, Center City apartments opened providing 40 senior apartments in the heart of downtown within walking distance of the library, hospital, and the numerous shops and diners downtown. All of these apartments are now occupied and will provide revenue for the City. Other new businesses downtown include Modern Revival; a vintage and shabby chic furniture and home décor store, Nell's Nest; a women's clothing boutique, Rough Draft offers coffee drinks, simple refreshments, a future cocktail bar and draft beer, and a space for study and conversation, the Small Town Sweet Boutique Store offers Candy, novelty gifts, party favors, customized gifts and much more, Hillsdale Brewing Company converted the old Boyd Hotel building into a new dining experience and microbrewery, and an AFLAC district office. H.J. Gelzer & Son Hardware will be moving its current operations to a vacant building just blocks away from its downtown location. The new facility is going to be approximately 20-percent larger and will have 30-percent more inventory. The original five-story structure will be rehabilitated and retained in its entirety for use in receiving deliveries, storage of inventory and allow for the future expansion of Gelzer's.

Other new developments include the old Hillsdale Tool building located at 221 Industrial Drive purchased by Two2One, LLC leased by Corecoyle Composites, LLC which manufactures composite products and plastic extrusions.

Future redevelopment of the Keefer House and the Dawn Theatre should add to the City's vibrancy and tax base in the downtown. The City's Tax Increment Finance Authority (TIFA) has found a real estate development and hospitality company that is interested in redeveloping the Keefer House into a boutique hotel with approximately 30 rooms. Progress for the Dawn Theater is moving forward on the \$1.3 million grant from MEDC to rehabilitate the theater.

The Recreation Department has expanded and improved its athletic offerings with the addition of an upper division of baseball to the Southern Michigan Baseball League. Organized activities utilizing the basketball and volleyball courts at Sandy Beach are being scheduled for the upcoming summer season.

The following grants were awarded by Hillsdale County Community Foundation:

- Recreation Department was awarded a grant for Fields of Dreams Storage Building Project in the amount of \$9,134. The project will help store baseball/softball, soccer, and football equipment throughout the year.
- Hillsdale Community Library received a grant in the amount of \$4,502 for an Early Literacy Center. The Library will soon have a play center where children will be able to learn skills to prepare them for reading.
- The Friends of the Mitchell Research Center received a grant in the amount of \$1,200 for updates to their filing equipment and system at the Center. The grant will aid the community in better researching local history.



In the spring of 2017, the City of Hillsdale and Fayette Township were approached by Meijer Corporation about developing a store at the intersection of Taylor and Beck Roads and Highway 99. In December 2017, the City and Township approved a service agreement to make the development possible. The City is hopeful the development will be designed and engineered in 2018/19, with construction starting in 2019/20.

Hillsdale Municipal Airport completed a new concrete apron and connector taxiway project. The project includes nearly 10,000 square yards of concrete pavement, taxiway connector, edge lighting, signage and site improvements. The design and construction phases received \$1,050,000 in Federal and State funding, resulting in the City participating in about \$110,000 of the total project cost.

To improve communication with the Community, in December 2017 the first quarterly newsletter was created which will be mailed Spring, Summer, Fall and Winter. The City has a new user friendly and much improved website. Social media is also a way we continue to communicate with the public on a daily basis. The City of Hillsdale has 2,321 followers on Facebook.

In an effort to increase collaborations between government organizations the City of Hillsdale has entered into a joint collaborative effort with Hillsdale County to purchase a new phone system which will allow all County and City departments to contact each other directly. Each municipality is anticipating saving approximately 30 percent in telephone expenses.

The Fire Department acquired a new truck in August 2017. Engine 332 is fully equipped to respond to both fire and medical calls. The Fire Department received grant funding to equip the truck with fire hoses, generator, jaws of life, medical equipment and a thermal imaging camera.

In December 2017, Council approved the purchase of a quality used ladder truck and an in-building vehicle exhaust system for the Fire Department. A 2003 E-ONE 100 foot ladder truck has been purchased in the amount of \$250,000. The new exhaust system has been purchased and installed. These two purchases were necessary to maintain our current equipment, safety and service levels.

The City purchased a new network server, other related equipment, software and installation and now share monthly network administrative services with BPU and the Library. This will reduce system duplications, have reliable backups, a strong security protocol, maintain system control, and save money for the City, BPU and the Library.

### ***Future Challenges***

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

### ***Conclusion***

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

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

CITY OF HILLSDALE



David 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, 2018 and ending June 30, 2019.

Revenues:

Property Taxes .....	\$ 2,596,550
Payment in Lieu of Taxes .....	1,100,000
Grants & Donations .....	2,355,950
State Revenue Sharing .....	2,010,405
Internal Transfers .....	1,817,205
Miscellaneous Other Revenues .....	1,738,890

**Total Revenues City at Large**

**\$11,619,000**

General Fund Expenditures:

City Council .....	\$ 29,330
City Manager .....	211,395
Human Resources .....	47,175
Economic Development .....	25,400
Administrative Services .....	173,400
Elections .....	12,550
Assessing Department .....	179,210
City Clerk .....	130,495
Finance .....	98,710
City Treasurer .....	145,890
Building & Grounds .....	131,745
Parking Lots .....	62,915
Cemeteries .....	122,365
Airport .....	138,455
Police Department .....	1,458,365
Fire Department .....	416,555
Code Enforcement .....	30,000
Planning Department .....	108,735
Public Services .....	271,100
Street Lighting .....	68,125
Parks .....	208,130
Transfers to Other Funds .....	712,205

Total General Fund

\$4,782,250

Major Streets/Trunkline Fund .....	\$ 783,860
Local Streets Fund .....	429,940
Municipal Street Fund .....	2,650,000
Recreation Fund .....	135,350
Economic Development Corp. Fund.....	37,900
Tax Increment Finance Authority Fund.....	106,000
Drug Forfeiture Fund.....	2,500
Library Fund .....	263,855
Police OWI Enforcement Fund.....	3,600
Debt Service .....	400,000
Capital Improvement Fund .....	612,950
Fields of Dreams.....	4,100
Mrs. Stock's Park Fund .....	16,500
Airport Improvement Fund .....	73,665
Dial-a-Ride Transportation Fund .....	565,165
DPS Inventory Fund.....	153,905
Revolving Mobile Equipment Fund .....	772,105
Unemployment Insurance Fund.....	4,000
DPS Leave & Fringe Benefits Fund .....	181,205
Cemetery Perpetual Care Fund.....	15,500

**Total Expenditures City at Large**

**\$11,994,350**

**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.....	\$13,563,700
Water Fund .....	1,395,150
Sewer Fund.....	1,989,900

Expenditures:

Electric Fund.....	\$12,698,410
Water Fund .....	1,262,065
Sewer Fund.....	1,701,850

Capital Projects

Administrative Services.....	\$ 38,800
Electric .....	815,000
Water .....	283,000
Sewer .....	200,000

**BE IT FURTHER RESOLVED**, that pursuant to Section 13.6 of the City Charter, those projects which are to begin in fiscal year 2018-2019 as indicated on the report the Board of Utilities presented to Council are hereby approved for the fiscal year 2018-2019.

**BE IT FURTHER RESOLVED**, that the wage and salary schedule for non-union, non-contractual employees of the city, shall be increased by three percent (3%). The Board of Public Utilities employees, non-union, non-contractual employees, shall be increased by two percent (2.0%) from the current levels, effective July 1, 2018. This is exclusive of all employment contracts and/or agreements.

PASSED IN OPEN COUNCIL MEETING THIS 4<sup>TH</sup> DAY OF JUNE, 2018.

\_\_\_\_\_  
Adam L. Stockford, Mayor

ATTEST:

\_\_\_\_\_  
Stephen M. 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 **\$1,586,185.11** shall be raised by a general tax of **twelve and 4337 hundredths** mills (**\$12.4337** per \$1,000 of taxable valuation) upon the ad valorem real and personal property in the City; and

**BE IT FURTHER RESOLVED**, that pursuant to Hillsdale City Charter Section 8.4, for the purpose of defraying the **expenses of working upon, improving, and repairing and cleaning the streets of the City**, the sum of **\$317,244.68** 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 **\$380,290.49** shall be raised by a general tax of **two and 981 hundredths** mills (**\$2.981** 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 **\$126,895.32** 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 4<sup>TH</sup> DAY OF JUNE, 2018.

\_\_\_\_\_  
Adam Stockford, Mayor

ATTEST:

\_\_\_\_\_  
Stephen M. French, MMC  
City Clerk



# BUDGET PROCESS & CALENDAR



## **Planning & Goal Setting**

### ***Four Key Goals:***

- Public Safety
- Economic Development
- Street Infrastructure
- Accountability

## **Collection of Data**

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

## **Budget Preparation**

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

## **Budget Approval**

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



# BUDGET PROCESS & CALENDAR



## **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 26	Worksheets distributed to all Department Heads.
February 12	All Department Head budget numbers entered into BS&A software and capital projects, expense sheets, and supporting documentation turned into Finance Department.
February 12 – March 2	Department Head meetings begin with City Manager and Finance Director to discuss budgets just as soon as departmental budgets are ready for review.
March 1 - 16	City Manager and Finance Department prepare Manager's recommended budget.
March 16-23	Finance Department updates/edits final budget documents.
March 23-April 2	Final budget prepared for distribution to council.
April 2	Council receives budget document and sets Budget Hearing for May 21.
April 2-30	Council to hold work sessions to review budgets with staff.
May 1	Notice of public hearing published in the newspaper, and the proposed budget placed on file for public inspection.
May 21	Council holds Budget Hearing.
June 4	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.





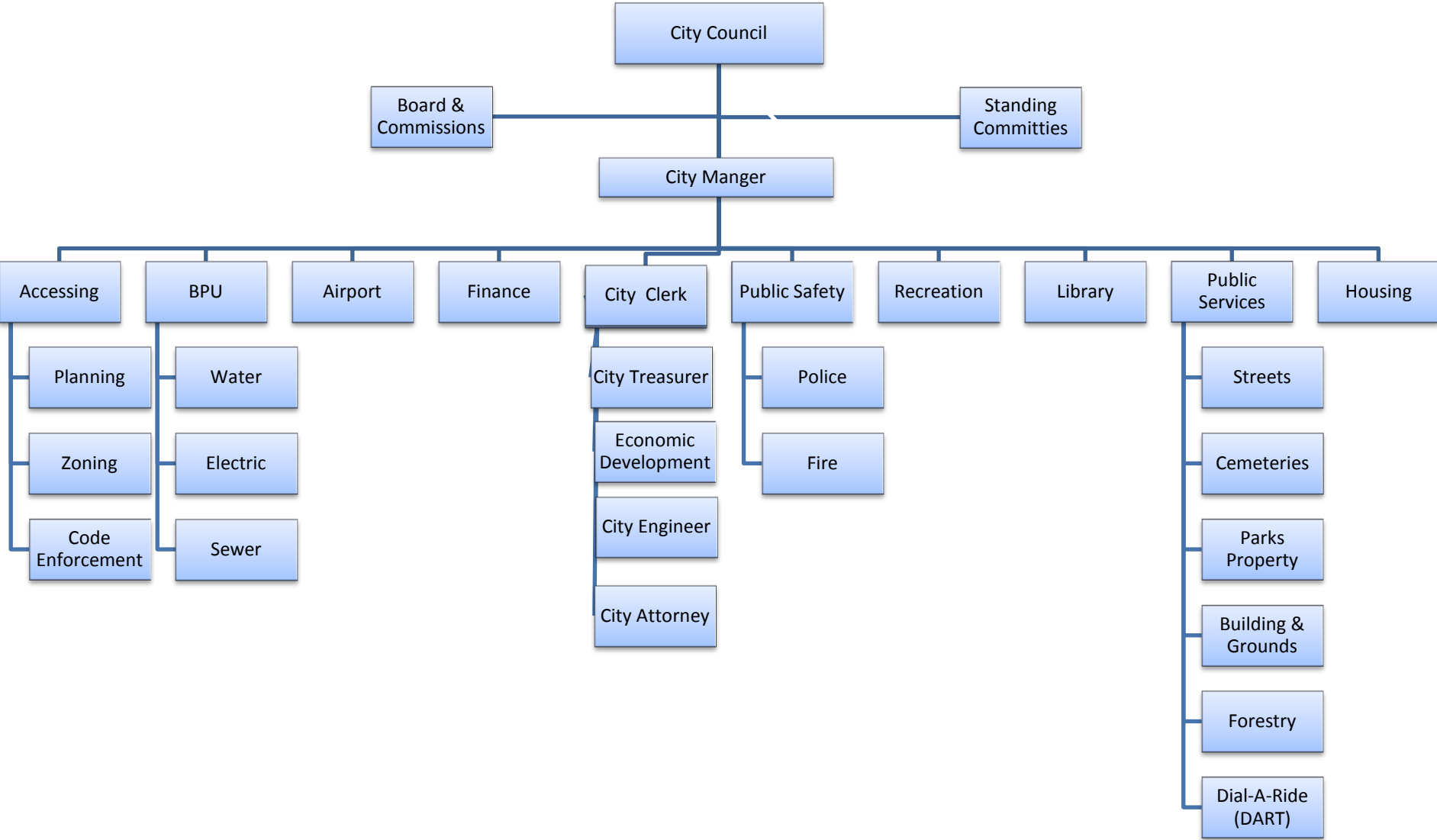
# BASIS OF BUDGETING/ACCOUNTING

## 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.





# PERSONNEL



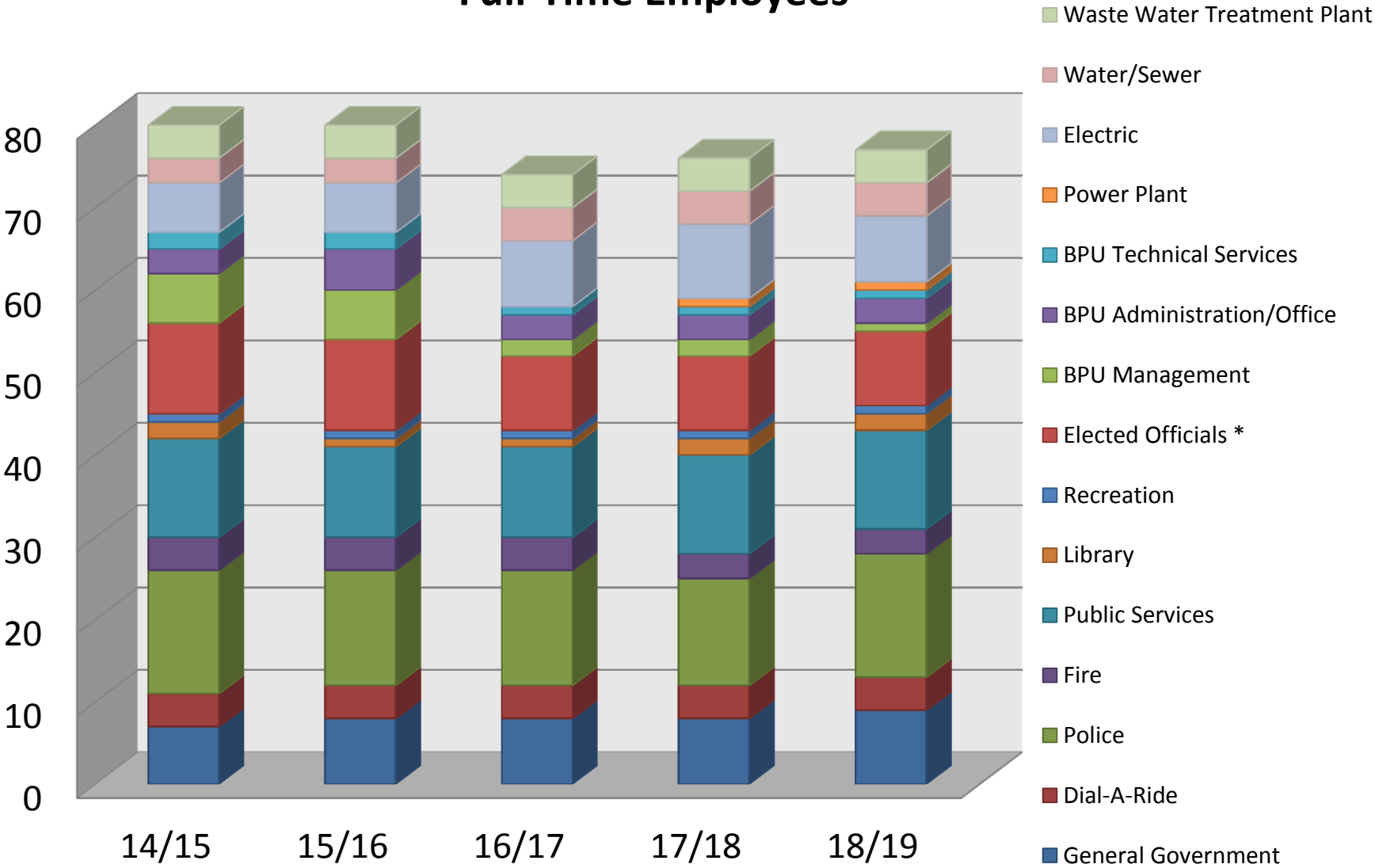
Department	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19
General Government	8	8	7	6	7	8	8	8	9
Dial-A-Ride	4	4	4	4	4	4	4	4	4
Police	17	17	16	16	15	14	14	13	15
Fire	4	4	4	4	4	4	4	3	3
Public Services	12	12	10	12	12	11	11	12	12
Library	2	2	2	2	2	1	1	2	2
Recreation	1	1	1	1	1	1	1	1	1
Elected Officials *	11	11	11	11	11	11	9	9	9
BPU Management	5	5	5	6	6	6	2	2	1
BPU Administration/Office	4	4	4	3	3	5	3	3	3
BPU Technical Services	3	3	2	2	2	2	1	1	1
Power Plant	1	1	1	0	0	0	0	1	1
Electric	6	6	6	6	6	6	8	9	8
Water/Sewer	2	2	1	3	3	3	4	4	4
Waste Water Treatment Plant	4	4	4	4	4	4	4	4	4
Totals	84	84	78	80	80	80	74	76	77

\* All elected officials are part-time.

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

The numbers portrayed here, with the exception of the elected officials, are full-time employees only.

# Full-Time Employees





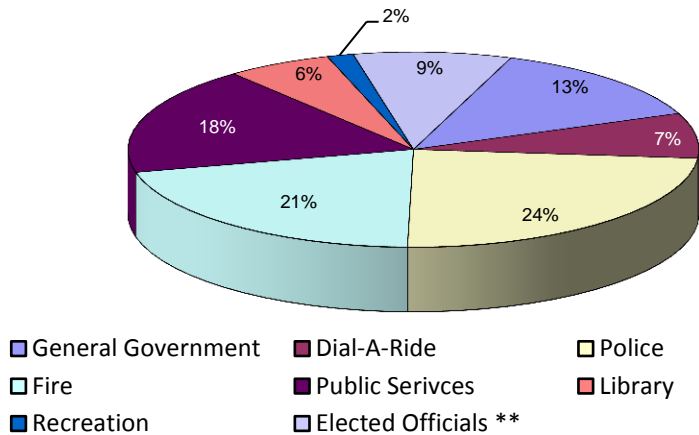
# PERSONNEL 2018-19



City of Hillsdale	Full Time	Part Time	* Full Time Equivalents	Board of Public Utilities	Full Time	Part Time	* Full Time Equivalents
General Government	9		9	Management	1		1
Dial-A-Ride	4	1	5	Administration/Office	3		3
Police	15	2	16	Technical Services	1		1
Fire	3	21	14	Power Plant	1		1
Public Services	12		12	Electric	8		8
Library	2	6	4	Water/Sewer	4		4
Recreation	1		1	Waste Water Treatment Plant	4		4
Elected Officials **		9	6				
	46	39	67		22	0	22

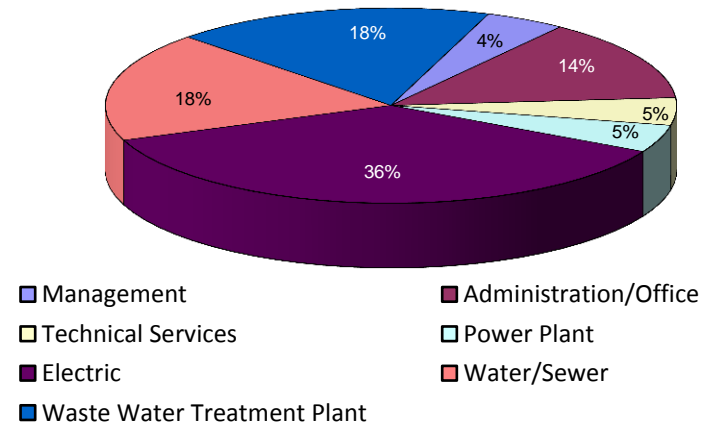
**City of Hillsdale**

Full Time Equivalents



**Board of Public Utilities**

Full Time Equivalents



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

\*\* All elected officials are all 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.

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.



# FUND STRUCTURE



*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.
- **Cold Springs Park Fund** was created to renovate a City park by that name. Its revenue comes from 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



*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.

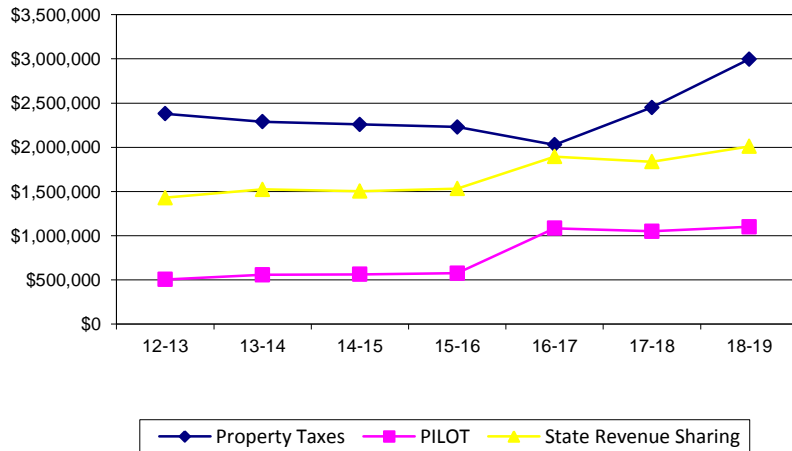




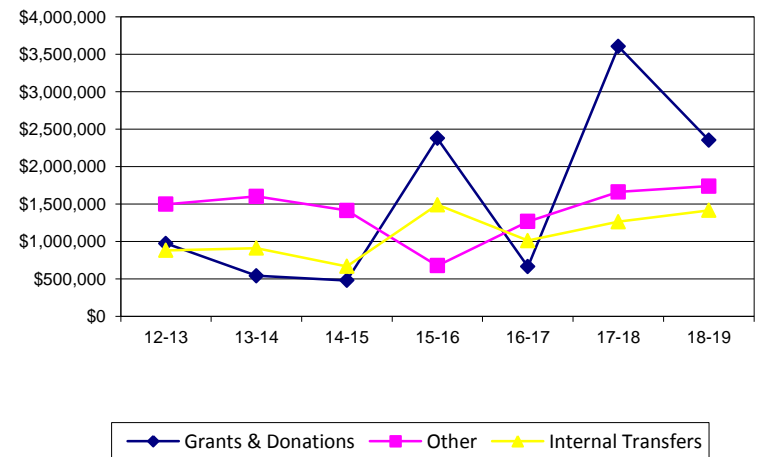
# MAJOR REVENUES

	Actual					Budget	
	12-13	13-14	14-15	15-16	16-17	17-18	18-19
<b>Property Taxes</b>	2,379,650	2,290,300	2,259,266	2,229,453	2,029,281	2,449,750	2,596,550
<b>PILOT</b>	504,990	558,307	564,081	576,778	1,085,110	1,050,000	1,100,000
<b>Grants &amp; Donations</b>	974,191	542,918	480,468	2,378,912	665,773	3,605,520	2,355,950
<b>State Revenue Sharing</b>	1,430,860	1,523,293	1,504,251	1,533,467	1,894,676	1,836,305	2,010,405
<b>Internal Transfers</b>	883,410	913,411	669,367	1,492,342	1,014,102	1,265,755	1,817,205
<b>Other</b>	1,498,532	1,603,716	1,414,507	677,433	1,268,558	1,661,860	1,738,890
<b>Loan Proceeds</b>							
<b>Totals</b>	\$ 7,671,633	\$ 7,431,945	\$ 6,891,940	\$ 8,888,385	\$ 7,957,500	\$ 11,869,190	\$ 11,619,000

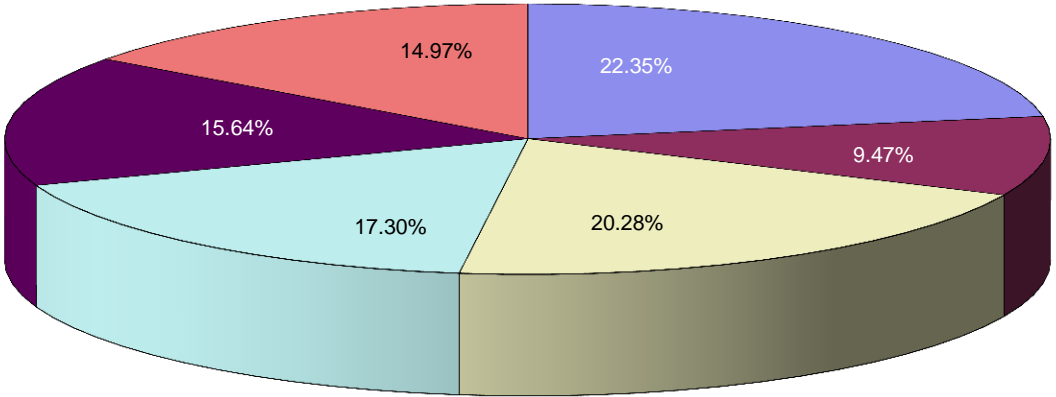
### Major Revenue Sources



### Other Revenues Sources



# Total Revenues 2018/19 Budget



■ Property Taxes

■ PILOT

■ Grants & Donations

■ State Revenue Sharing

■ Internal Transfers

■ Other



# BUDGET SUMMARY (BY FUND)



## BUDGET SUMMARY 2018-19

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Amended Budget 2017-18	Manager Requested 2018-19	Percent Change
<b>REVENUES</b>							
<b>Governmental Funds:</b>							
General Fund (101)	\$ 4,049,561	\$ 4,045,911	\$ 4,841,244	\$ 4,842,086	\$ 4,883,600	\$ 4,782,250	-2.08%
Major St. Fund (202)	548,141	503,424	526,391	611,346	683,250	712,500	4.28%
Local St. Fund (203)	316,565	302,929	331,032	300,395	376,000	429,940	14.35%
Municipal St. Fund (204)					2,400,000	2,650,000	10.42%
Recreation Fund (208)	125,415	125,985	125,442	129,093	140,830	135,350	-3.89%
E.D.C. Fund (244)	67	122	28,276	8,257	21,200	16,200	-23.58%
T.I.F.A. Fund (247)	124,698	132,574	129,879	90,883	94,750	94,750	0.00%
Drug Forfeiture Fund (265)	998	2,206	2,412	552	1,300	2,500	92.31%
Library Fund (271)	247,414	249,494	257,008	290,878	277,605	263,855	-4.95%
Police OWI Enforcement Fund (274)			16,087	2,205	1,000	1,600	60.00%
Bond & Interest Redemption (362)					365,000	396,000	8.49%
Capital Improvement (401)	446,074	239,273	282,876	648,850	10,000	225,000	2150.00%
Fields of Dreams (408)	7,823	13,199	15,337	4,008	7,100	6,200	-12.68%
Stock's Park (409)	22,949	10,323	12,821	17,032	15,200	16,500	8.55%
Cold Springs Park (410)							0.00%
Library Improvement (471)	2						0.00%
Airport Improvement (481)	491,326	153,902	1,310,209	113,752	1,214,060	104,330	-91.41%
Three Meadows Development (496)				1,733	800		-100.00%
<b>Proprietary Funds:</b>							
Dial-A-Ride (588)	311,819	451,530	341,734	363,967	536,560	565,165	5.33%
Public Services Inventory (633)	129,600	121,834	79,796	3,182	243,305	153,905	-36.74%
Revolving Mobile Equipment Fund (640)	392,331	356,812	384,498	330,633	351,000	831,750	136.97%
Fire Equipment & Vehicle Fund (663)	25,861	181	5,173	715		250	100.00%
Unemployment Insurance Fund (677)	9,435	4,466	4,619	2,802	1,750	750	-57.14%
DPS Leave & Benefits (699)	143,389	137,441	135,258	163,058	193,080	181,205	-6.15%
<b>Fiduciary Funds:</b>							
Cemetery Perpetual Care (711)	29,321	22,384	43,875	19,907	38,000	35,500	-6.58%
Stock's Park Perpetual Maint. Fund (712)	5,806	11,691	8,535	6,993	7,300	7,500	2.74%
R.L.Owens Memorial Park (715)	3,350	6,259	5,883	5,173	6,500	6,000	-7.69%
<b>TOTAL REVENUES</b>	<b>\$ 7,431,945</b>	<b>\$ 6,891,940</b>	<b>\$ 8,888,385</b>	<b>\$ 7,957,500</b>	<b>\$ 11,869,190</b>	<b>\$ 11,619,000</b>	<b>-2.11%</b>



# BUDGET SUMMARY (BY FUND)



## BUDGET SUMMARY 2018-19

<b>EXPENDITURES</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Manager</b>	<b>Percent</b>
<b>GOVERNMENTAL FUNDS:</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>Budget</b>	<b>Requested</b>	<b>Change</b>
					<b>2017-18</b>	<b>2018-19</b>	
General Fund (101)							
City Council	\$ 31,684	\$ 30,361	\$ 24,751	\$ 25,703	\$ 27,455	\$ 29,330	6.83%
City Manager	201,742	174,081	224,493	227,477	242,910	211,395	-12.97%
Human Resources						47,175	100.00%
Economic Development	52,185	80,432	832,127	256,705	60,000	25,400	-57.67%
Administrative Services	211,236	159,175	168,992	153,666	176,400	173,400	-1.70%
Elections	12,050	11,099	11,684	8,193	10,595	12,550	18.45%
Assessing Department	178,762	117,179	95,317	92,772	104,430	179,210	71.61%
City Clerk	73,899	83,396	117,931	138,815	160,165	130,495	-18.52%
Finance Department	96,214	92,949	94,945	81,085	64,460	98,710	53.13%
City Treasurer	137,180	130,374	145,519	130,081	140,570	145,890	3.78%
Building & Grounds	141,830	108,644	112,989	116,458	129,010	131,745	2.12%
Parking Lots	28,868	55,473	18,182	15,763	30,235	62,915	108.09%
Cemeteries	100,640	105,884	119,651	116,122	111,775	122,365	9.47%
Airport	108,431	93,160	130,477	166,282	130,320	138,455	6.24%
Police Department	1,288,837	1,235,043	1,270,498	1,339,503	1,426,765	1,458,365	2.21%
Fire Department	449,776	464,425	485,680	419,330	909,240	416,555	-54.19%
Code Enforcement							0.00%
Code Enforcement	6,062	39,899	41,572	43,939	2,500	30,000	1100.00%
Planning Department	4,367	66,800	70,674	71,252	132,085	108,735	-17.68%
Public Services	248,133	263,191	273,773	248,895	260,230	271,100	4.18%
Street Lighting	70,158	69,992	60,653	61,056	69,600	68,125	-2.12%
Parks	173,906	216,269	152,672	180,296	190,150	208,130	9.46%
Transfers Out	548,855	433,450	417,070	764,405	614,705	712,205	15.86%
<b>Total General Fund (101)</b>	<b>\$ 4,164,815</b>	<b>\$ 4,031,276</b>	<b>\$ 4,869,650</b>	<b>\$ 4,657,798</b>	<b>\$ 4,993,600</b>	<b>\$ 4,782,250</b>	<b>-4.23%</b>



# BUDGET SUMMARY (BY FUND)



## BUDGET SUMMARY 2018-19

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Amended Budget 2017-18	Manager Requested 2018-19	Percent Change
<b>Major Street Fund (202)</b>							
Administrative Services	\$ 198,110	\$ 70,474	\$ 97,897	\$ 55,066	\$ 212,500	\$ 215,000	1.18%
Administrative Services - Trunkline	4,665	3,212	2,521	3,193	3,500	3,500	0.00%
Street Surface	77,670	57,894	54,779	59,326	122,675	169,030	37.79%
Trunkline Surface	12,170	10,597	7,086	13,779	15,070	14,555	-3.42%
R.O.W Maintenance	73,679	78,415	95,314	84,026	88,330	91,385	3.46%
Trunkline R.O.W.	5,216	6,088	3,759	5,288	7,620	7,800	2.36%
Trees	38,415	26,080	38,565	37,214	37,420	39,220	4.81%
Trunkline Trees	204	743	348	5,059	1,230	1,280	4.07%
R.O.W. Drainage	36,147	31,469	41,399	26,988	40,295	44,535	10.52%
Trunkline Drainage	1,308	898	2,587	2,176	2,350	2,440	3.83%
Traffic	31,270	55,206	44,876	52,256	49,675	87,125	75.39%
Trunkline Traffic	5,696	5,907	5,299	5,996	6,410	8,620	34.48%
Winter Maintenance	106,472	71,119	59,888	53,051	78,415	81,150	3.49%
Trunkline Winter Maint.	37,540	16,403	15,443	9,619	17,760	18,220	2.59%
<b>Total Major Street Fund (202)</b>	<b>\$ 628,562</b>	<b>\$ 434,505</b>	<b>\$ 469,761</b>	<b>\$ 413,037</b>	<b>\$ 683,250</b>	<b>\$ 783,860</b>	<b>14.73%</b>
<b>Local Street Fund (203)</b>							
Administrative Services	\$ 14,647	\$ 14,957	\$ 15,793	\$ 18,100	\$ 21,000	\$ 21,500	2.38%
Street Surface	69,389	77,476	83,868	59,242	118,940	144,985	21.90%
R.O.W. Maintenance	70,709	67,577	92,669	74,020	75,940	79,100	4.16%
Trees	46,498	43,349	45,978	51,419	57,570	60,100	4.39%
R.O.W. Drainage	20,941	27,270	31,246	37,274	41,390	43,660	5.48%
Traffic	8,693	13,842	13,844	11,671	12,935	31,085	140.32%
Maint. of Adjacent Municipal Streets							0.00%
<b>Total Local Street Fund (203)</b>	<b>\$ 289,601</b>	<b>\$ 289,469</b>	<b>\$ 317,746</b>	<b>\$ 282,666</b>	<b>\$ 376,000</b>	<b>\$ 429,940</b>	<b>14.35%</b>
<b>Municipal Street Fund (204)</b>					<b>\$ 2,312,565</b>	<b>\$ 2,650,000</b>	<b>14.59%</b>
<b>Recreation Fund (208)</b>							
	\$ 122,750	\$ 125,451	\$ 122,652	\$ 125,666	\$ 140,830	\$ 135,350	-3.89%
<b>E.D.C. Fund (244)</b>							
	\$ 717	\$ 3,991	\$ 2,092	\$ 18,017	\$ 60,400	\$ 37,900	-37.25%
<b>T.I.F.A. Fund (247)</b>							
	\$ 55,617	\$ 77,534	\$ 76,047	\$ 200,754	\$ 155,500	\$ 106,000	-31.83%
<b>Drug Forfeiture Fund (265)</b>							
		\$ 873	\$ 2,054	\$ 55	\$ 1,300	\$ 2,500	92.31%
<b>Library Fund (271)</b>							
	\$ 236,960	\$ 213,257	\$ 209,219	\$ 229,083	\$ 277,605	\$ 263,855	-4.95%



# BUDGET SUMMARY (BY FUND)



## BUDGET SUMMARY 2018-19

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Amended Budget 2017-18	Manager Requested 2018-19	Percent Change
Police OWI Enforcement Fund (274)	\$ 811		\$ 5,821	\$ 2,227	\$ 3,600	\$ 3,600	0.00%
Debt Service Fund (362)						\$ 400,000	100.00%
Capital Improvement Fund (401)	\$ 539,260	\$ 50,560	\$ 117,609	\$ 503,590	\$ 187,000	\$ 612,950	227.78%
Fields of Dreams (408)	\$ 280	\$ 26,930	\$ 7,630	\$ 8,061	\$ 4,100	\$ 4,100	0.00%
Stock's Park (409)	\$ 17,874	\$ 24,542	\$ 4,535	\$ 14,110	\$ 15,200	\$ 16,500	8.55%
Cold Springs Park (410)							0.00%
Library Improvement Fund (471)	\$ 119		\$ 4,500				0.00%
Airport Improvement Fund (481)	\$ 409,149	\$ 117,393	\$ 1,523,319	\$ 97,356	\$ 1,212,310	\$ 73,665	-93.92%
Three Meadows Development Fund (496)					\$ 500		-100.00%
<b>PROPPRIETARY FUNDS:</b>							
Dial-A-Ride Fund (588)	\$ 388,293	\$ 385,665	\$ 387,138	\$ 400,274	\$ 536,560	\$ 565,165	5.33%
DPS Inventory Fund (633)	\$ 124,673	\$ 148,174	\$ 72,550	\$ 29,800	\$ 243,305	\$ 153,905	-36.74%
Revolving Mobile Equipment Fund (640)	\$ 433,719	\$ 369,006	\$ 359,096	\$ 313,122	\$ 440,497	\$ 772,105	75.28%
Fire Vehicle & Equipment Fund (663)			\$ 59,157				0.00%
Unemployment Insurance Fund (677)	\$ 306	\$ 4,594	\$ 777	\$ 422	\$ 1,000	\$ 4,000	300.00%
DPS Leave & Benefits (699)	\$ 128,704	\$ 137,441	\$ 135,259	\$ 163,057	\$ 193,080	\$ 181,205	-6.15%
<b>FIDUCIARY FUNDS:</b>							
Cemetery Perpetual Care (711)	\$ 35,951	\$ 13,300	\$ 14,232	\$ 850	\$ 465,050	\$ 15,500	-96.67%
Stock's Park Perpetual Maint. Fund (712)							0.00%
R.L. Owens Memorial Fund (715)							0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,578,161</b>	<b>\$ 6,453,961</b>	<b>\$ 8,760,844</b>	<b>\$ 7,459,945</b>	<b>\$ 12,303,252</b>	<b>\$ 11,994,350</b>	<b>-2.51%</b>



# FUND BALANCES



Fund	Fund Name	2017-2018				2018-2019			
		Begin. Fund Bal.	Est. Revenues	Est. Expend.	Est. Ending Bal.	Revenues	Expend.	Ending Fund Bal. Changed	Percent
101	General Fund	\$ 1,097,388	\$ 4,883,600	\$ 4,993,600	\$ 987,388	\$ 4,782,250	\$ 4,782,250	\$ 987,388	0.00%
202	Major St./Trunkline Fund	495,320	683,250	683,250	495,320	712,500	783,860	423,960	-14.41%
203	Local St. Fund	142,525	376,000	376,000	142,525	429,940	429,940	142,525	0.00%
204*	Municipal Street Fund		2,400,000	2,312,565	87,435	2,650,000	2,650,000	87,435	0.00%
208	Recreation Fund	12,991	140,830	140,830	12,991	135,350	135,350	12,991	0.00%
244	Economic Development Corp. Fund	311,880	21,200	60,400	272,680	16,200	37,900	250,980	-7.96%
247	Tax Increment Finance Authority Fund	634,223	94,750	155,500	573,473	94,750	106,000	562,223	-1.96%
265	Drug Foreiture/Grant Fund	3,896	1,300	1,300	3,896	2,500	2,500	3,896	0.00%
271	Library Fund	262,213	277,605	277,605	262,213	263,855	263,855	262,213	0.00%
274	Police OWI Enforcement	10,244	1,000	3,600	7,644	1,600	3,600	5,644	-26.16%
362	Bond and Interest Redem. Fund		365,000		365,000	396,000	400,000	361,000	0.00%
401	Capital Improvement Fund	808,315	10,000	187,000	631,315	225,000	612,950	243,365	-61.45%
408	Fields of Dreams Fund	9,591	7,100	4,100	12,591	6,200	4,100	14,691	16.68%
409	Mrs. Stock's Park Fund	35,113	15,200	15,200	35,113	16,500	16,500	35,113	0.00%
410	Cold Springs Park Fund								0.00%
471	Library Improvement Fund	8,527		8,527				8,527	0.00%
481	Airport Improvement Fund	174,797	1,214,060	1,212,310	176,547	104,330	73,665	207,212	17.37%
496	Three Meadows Development Fund	1,733	800	2,533				2,033	0.00%
588	Dial-A-Ride Fund	799,511	536,560	536,560	799,511	565,165	565,165	799,511	0.00%
633	Public Services Inv. Fund	204,257	243,305	243,305	204,257	153,905	153,905	204,257	0.00%
640	Revolving Mobile Equipment Fund	383,882	351,000	440,497	294,385	831,750	772,105	354,030	20.26%
663	Fire Vehicle & Equipment Fund	38,177			38,177	250		38,427	0.00%
677	Unemployment Insurance Fund	73,699	1,750	1,000	74,449	750	4,000	71,199	-4.37%
699	DPS Leave and Benefits Fund	22,579	193,083	193,083	22,579	181,205	181,205	22,579	0.00%
711	Cemetery Perpetual Care Fund	674,431	38,000	465,050	247,381	35,500	15,500	267,381	8.08%
712	Stock's Park Perpetual Maintenance Fund	51,957	7,300		59,257	7,500		66,757	12.66%
715	R.L. Owen Memorial Fund	52,092	6,500		58,592	6,000		64,592	10.24%
		\$ 6,309,341	\$ 11,869,193	\$ 12,303,255	\$ 5,864,717	\$ 11,619,000	\$ 11,994,350	\$ 5,489,367	-6.39%



# CHANGES IN FUND BALANCE



## **Major Street Fund (202)**

Fund Balance Reduction of \$71,360

The anticipated decrease in fund balance is intentional. This fund had a large fund balance at the end of fiscal year 2017. Street preservation work planned for 2018-19 will spend down some of that balance.

## **Police OWI Enforcement (274)**

Fund Balance Reduction of \$2,000.00

This reduction is intentional. This revenue comes from fines paid by drivers convicted of operating while intoxicated (OWI) and has to be spent for enforcement of intoxicated driving laws. These funds will be used to purchase a new traffic radar gun.

## **Capital Improvement Fund (401)**

Fund Balance Reduction of \$387,950

The City has ordered three new 5-7 yard dump trucks for a total cost of \$435,000. They will be delivered in August of 2018. This reduction in fund balance is directly connected to this purchase.

## **Fields of Dreams Fund (408)**

Fund balance Increase of \$2,100

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

## **Airport Improvement Fund (481)**

Fund balance Increase of \$30,665

No capital projects are planned for this fiscal year. The money will accumulate in the fund for use on future projects.

## **Revolving Mobile Equipment Fund (640)**

Fund Balance Increase of \$59,245

These funds are generated from rents charged to the various departments where the equipment is used (streets, parks, parking lots, etc.). This budget appropriates \$470,000 for three (3) 5-7 yard dump trucks used for snow plowing and one Police patrol vehicle. The bulk of this funding is coming from The Capital Improvement Fund (401). The grant obtained to assist with the dump truck purchases requires the City to pay the whole purchase price of the trucks with reimbursement to follow after all the stipulations of the grant have been met. This increase is a reflection of the grant requirement to ensure an adequate cash flow during the waiting period.

## **Stocks Park Perpetual Maintenance Fund (712)**

Fund Balance Increase of \$7,500

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 \$6,000

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





# COMBINED STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE



**Budget 2018-19**

	GOVERNMENTAL FUNDS						
	General Fund	Street Funds	Recreation	Library	Debt Service	Capital Imp.	Other
<b>Major Revenue Sources:</b>							
Property Taxes	\$ 1,977,200			\$ 130,100	\$ 396,000		\$ 66,950
Payment in Lieu of Taxes	1,100,000						
Special Assessments							
State Revenue Sharing Act 51 (Gas & Weight Tax)	1,065,000	930,000		15,405			26,300
Fines and Violations							
Grants/Donations	15,000	1,750,000		33,500		18,200	
Charges for Services							
Interest							
Other	442,550	217,000	73,250	84,850		108,830	21,800
<b>Total Revenues</b>	<b>\$ 4,599,750</b>	<b>\$ 2,897,000</b>	<b>\$ 73,250</b>	<b>\$ 263,855</b>	<b>\$ 396,000</b>	<b>\$ 127,030</b>	<b>\$ 115,050</b>
<b>Major Expenditures:</b>							
Personnel Services							
Operating Expenses							
Contractual Services							
Capital Outlay							
<b>Total Expenditures</b>	<b>\$ 4,070,045</b>	<b>\$ 3,623,800</b>	<b>\$ 135,350</b>	<b>\$ 261,855</b>		<b>\$ 228,450</b>	<b>\$ 135,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>529,705</b>	<b>(726,800)</b>	<b>(62,100)</b>	<b>2,000</b>	<b>396,000</b>	<b>(101,420)</b>	<b>(19,950)</b>
<b>Other Financing Sources (Uses):</b>							
Transfers in	182,500	895,440	62,100			225,000	
Transfers out	(712,205)	(240,000)		(2,000)	(400,000)	(362,500)	15,000
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (529,705)</b>	<b>\$ 655,440</b>	<b>\$ 62,100</b>	<b>\$ (2,000)</b>	<b>\$ (400,000)</b>	<b>\$ (137,500)</b>	<b>\$ 15,000</b>
<b>Changes in Fund Balances</b>		<b>(71,360)</b>			<b>(4,000)</b>	<b>(238,920)</b>	<b>(4,950)</b>
<b>Beginning Fund Balances</b>	<b>987,388</b>	<b>637,845</b>	<b>12,991</b>	<b>262,213</b>	<b>373,172</b>	<b>866,126</b>	<b>857,693</b>
<b>Ending Fund Balances</b>	<b>\$ 987,388</b>	<b>\$ 566,485</b>	<b>\$ 12,991</b>	<b>\$ 262,213</b>	<b>\$ 369,172</b>	<b>\$ 627,206</b>	<b>\$ 852,743</b>



# COMBINED STATEMENT OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE



## Budget 2018-19

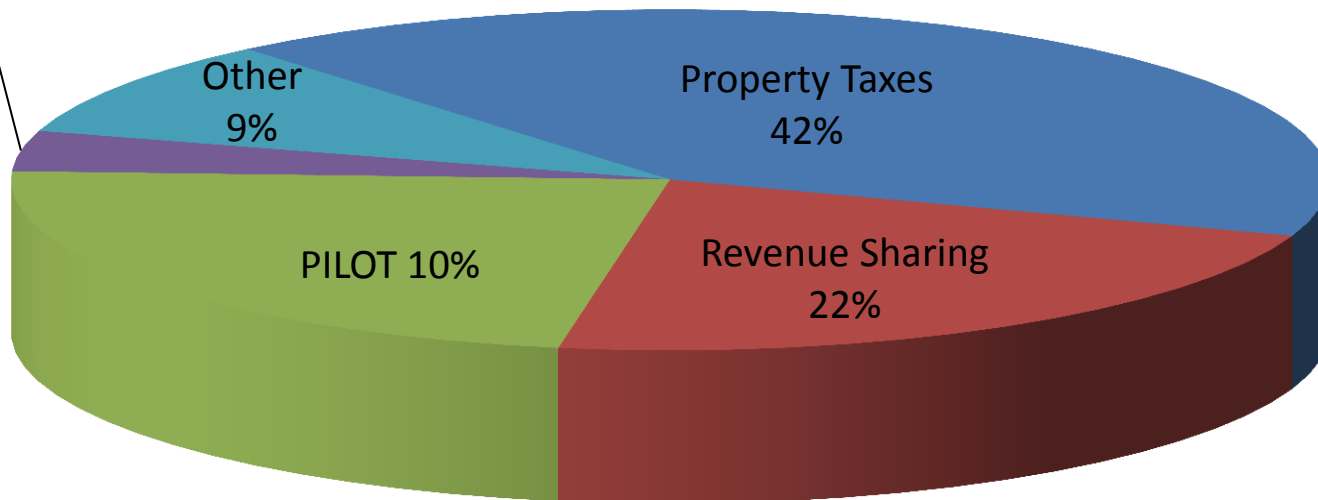
	PROPRIETARY FUNDS		FIDUCIARY FUNDS		
	DART	Internal Serv.	R.L. Owens	Stock's Park	Cemetery
<b>Major Revenue Sources:</b>					
Property Taxes					
Payment in Lieu of Taxes					
Special Assessments					
State Revenue Sharing					
Act 51 (Gas & Weight Tax)					
Fines and Violations					
Grants/Donations	425,500	108,750		7,000	
Charges for Services					
Interest					
Other	50,000	696,610	6,000	500	35,500
Total Revenues	\$ 475,500	\$ 805,360	\$ 6,000	\$ 7,500	\$ 35,500
<b>Major Expenditures:</b>					
Personnel Services					
Operating Expenses					
Contractual Services					
Capital Outlay					
Total Expenditures	\$ 510,165	\$ 1,111,215			
<b>Revenues Over (Under) Expenditures</b>	(34,665)	(305,855)	6,000	7,500	35,500
<b>Other Financing Sources (Uses):</b>					
Transfers in	89,665	362,500			
Transfers out	(55,000)				(15,500)
Total Other Financing Sources (Uses)	\$ 34,665	\$ 362,500			\$ (15,500)
<b>Changes in Fund Balances</b>		56,645	6,000	7,500	20,000
<b>Beginning Fund Balances</b>	799,511	633,747	58,592	59,257	247,381
<b>Ending Fund Balances</b>	\$ 799,511	\$ 690,392	\$ 64,592	\$ 66,757	\$ 267,381



# GENERAL FUND REVENUES



Transfers  
4%





# GENERAL FUND REVENUES



GENERAL FUND REVENUES	BUDGETS							
	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2017-18 AMENDED	2018-19 RECOMMENDED	% CHANGE
402.000	CURRENT TAXES	1,967,763	1,897,258	1,892,048	1,770,153	1,982,304	1,800,000	1,913,500
402.100	SINKING FUND					66,774		
412.000	DELINQUENT TAXES	1,634	13,064	819	6,989	621	1,500	1,000
437.000	INDUSTRIAL FACILITIES TAX	33,385	48,484	52,110	32,867	44,919	39,000	46,700
437.001	IND. FACILTS. TAX - CLAW BACKS				13,442			
445.000	DEL. TAXES-PENALTIES AND INT.	29,624	37,930	28,279	18,942	14,304	25,000	16,000
447.000	PROPERTY TAX ADMIN. FEE	62,943	61,267	60,479	55,950	56,261	56,000	62,000
448.000	TRAILER FEES	2,823	2,904	2,919	2,967	1,506	2,900	2,600
460.000	LICENSE FEES	6,206	6,348	6,081	6,315	6,049	6,500	6,200
461.000	C.A.T.V. FRANCHISE FEES	84,822	85,369	81,878	81,956	41,222	81,000	82,000
477.000	PERMITS	11,625	17,520	18,560	18,480	11,080	31,950	18,000
480.000	DOG LICENSES			25	20			
505.000	FEDERAL GRANT - PUBLIC SAFETY			2,502	29,944	721		
525.000	FEDERAL GRANT - RENTAL REHAB		5,000	89,400				
529.000	FEDERAL GRANT							
530.001	FEDERAL GRANTS OTHER - CDBG ACQUISITION			80,150	2,535			
530.002	FEDERAL GRANTS OTHER - CDBG BLIGHT ELIM			457,754	196,759	37,394		
569.000	STATE GRANT							
573.000	LOCAL COMMUNITY STABILIZATION SHARE				203,470	172,673	78,200	170,000
574.000	STATE REVENUE SHARING	806,685	828,856	821,926	857,998	606,296	850,000	895,000
576.000	ACT 302 POLICE TRAINING FUNDS	2,681	2,540	2,544	2,428	1,246	2,500	3,000
607.000	CHARGES FOR SERVICES - FAIRGR							
627.000	INTERMENT FEES	16,962	19,826	19,149	17,732	11,178	19,500	16,000
627.001	INTERMENT FEES- ST ANTHONYS					550		4,000
628.000	ABATEMENT FEES		2,017	1,000	300	600	300	600
629.000	COPIES / DUPLICATING	581	315	584	1,318	310	500	300
632.000	FIRE CALLS - STRUCTURE FIRES					1,000		1,500
636.000	CAR INSPECTIONS							
640.000	REFUSE COLLECTION CHARGES							
645.000	AMUSEMENT FEES							
658.000	ORDINANCE FINES	3,338	3,914	4,938	5,013	2,365	4,000	3,500
658.001	PARKING FINES	2,535	1,730	1,700	1,080	880	2,000	1,250
658.002	MUNICIPAL CIVIL INFRACTIONS						1,000	
665.000	INTEREST	5,479	7,828	6,703	12,094	8,987	10,000	15,000
667.000	RENTS	25,584	25,584	16,000	19,100	16,000	16,000	16,000
667.200	LEASE AGREEMENT - AT&T					500		15,600
667.517	RENTS - TRANSFER FACILITY	37,200	37,200	37,200	34,100	24,800	37,200	48,000
668.517	ROYALTIES-TRANSFER FACILITY	18,848	18,369	21,777	18,096	11,204	20,000	20,000
672.000	SPECIAL ASSESSMENTS	60,801	47,391	38,010	27,219	18,093	19,500	18,000
673.000	SALE OF CITY PROPERTY	20	20	26,000		100		
674.000	CONTRIBUTIONS IN LIEU OF TAX	558,307	564,081	576,778	1,085,110	513,030	1,050,000	1,100,000



# GENERAL FUND REVENUES

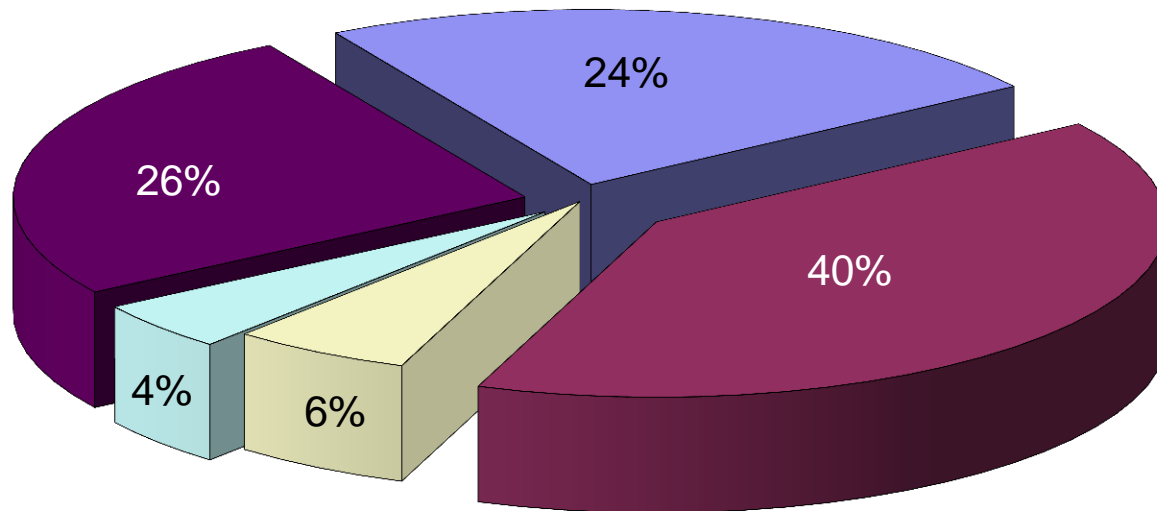


## BUDGETS

GENERAL FUND REVENUES CONTINUED		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	% CHANGE
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	
675.247	CONTRIBUTION & DONATION - TIFA	10,000		10,000	10,000		10,000	15,000	
675.756	CONTRIBUTIONS & DONATIONS - PARKS			2,338					
687.000	REFUNDS - MAJOR ST. ADMIN.								
688.000	REFUNDS - LOCAL ST. ADMIN.								
689.000	REFUND - DART ADMIN.								
690.000	OTHER REFUNDS	99,589	90,714	103,913	134,203	106,511	101,000	100,000	
690.441	OTHER REFUNDS - BPU/FORRESTER								
690.790	OTHER REFUNDS-MITCHL BLD MAIN								
690.806	OTHER REFUNDS - LEGAL SERVICE		317						
692.000	OTHER REVENUE	3,471	6,480	7,648	5,446	5,649	7,000	6,500	
692.100	OTHER REV - 100TH ANNIVERSARY								
692.174	OTHER REVENUES-ECONOMIC DEVL								
692.247	OTHER REVENUES - TIFA		10,000						
692.301	OTHER REVENUES - POLICE DEPT		22		10,000	1,150		2,500	
692.336	OTHER REVENUES-LOC FIRE GRANT	1,000	4,234	28,650	27,995	2,350			
692.470	OTHER REVENUE - TREES								
692.690	OTHER REVENUE - RENTAL REHAB			139,400					
699.174	TRANSFER IN - BPU ECONOMIC DEVELOPMENT	57,171	73,945	64,821				20,000	
699.202	TRANSFERS IN - MAJOR STREETS	52,775	48,686	50,418	58,259	34,075	66,000	68,500	
699.203	TRANSFERS IN - LOCAL STREETS	14,647	14,957	15,763	18,130	10,487	21,000	21,500	
699.244	TRANSFER IN - EDC FUND								
699.247	TRANSFERS IN - T.I.F.A FUND								
699.271	TRANSFER IN - LIBRARY	2,000	2,000	2,000	2,000		2,000	2,000	
699.274	TRANSFERS IN - POLICE OWI ENFORCEMENT								
699.409	TRANSFER IN - STOCKS PARK FUN								
699.517	TRANSFER IN - TRANSF FACILITY								
699.588	TRANSFER IN - DIAL-A-RIDE	49,062	46,441	54,748	52,826		55,000	55,000	
699.711	TRANSFERS IN - CEMETERY CARE	20,000	13,300	14,232	850		467,050	15,500	
699.715	TRANSFERS IN - OWENS PARK								
<b>TOTAL ESTIMATED REVENUES</b>		<b>4,049,561</b>	<b>4,045,911</b>	<b>4,841,244</b>	<b>4,842,086</b>	<b>3,813,189</b>	<b>4,883,600</b>	<b>4,782,250</b>	<b>(2.08)</b>



# GENERAL FUND EXPENDITURES



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



# GENERAL FUND EXPENDITURES



		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
GENERAL FUND EXPENDITURES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
101.000	CITY COUNCIL	31,684	30,361	24,751	25,703	21,613	27,455	29,330	
172.000	CITY MANAGER	201,742	174,081	224,493	227,477	159,940	242,910	211,395	
173.000	HUMAN RESOURCES							47,175	
174.000	ECONOMIC DEVELOPMENT	52,185	80,432	832,127	256,705	74,235	60,000	25,400	
175.000	ADMINISTRATIVE SERVICES	211,236	159,175	168,992	153,666	114,119	176,400	173,400	
191.000	ELECTIONS	12,050	11,099	11,684	8,193	5,749	10,595	12,550	
209.000	ASSESSING DEPARTMENT	178,762	117,179	95,317	92,772	82,551	104,430	179,210	
215.000	CITY CLERK DEPARTMENT	73,899	83,396	117,931	138,815	73,299	160,165	130,495	
219.000	FINANCE DEPARTMENT	96,214	92,949	94,945	81,085	45,900	64,460	98,710	
253.000	CITY TREASURER	137,180	130,374	145,519	130,081	47,973	140,570	145,890	
265.000	BUILDING AND GROUNDS	141,830	108,644	112,989	116,458	75,377	129,010	131,745	
266.000	PARKING LOTS	28,868	55,473	18,182	15,763	17,060	30,235	62,915	
276.000	CEMETERIES	100,640	105,884	119,651	116,122	46,213	111,775	122,365	
295.000	AIRPORT	108,431	93,160	130,477	166,282	107,308	130,320	138,455	
301.000	POLICE DEPARTMENT	1,288,837	1,235,043	1,270,498	1,339,503	911,713	1,426,765	1,458,365	
301.315	POLICE - TRAFFIC AND SAFETY								
336.000	FIRE DEPARTMENT	449,776	464,425	485,680	419,330	694,993	909,240	416,555	
371.000	BUILDING INSPECTION DEPARTMENT								
372.000	CODE ENFORCEMENT	6,062	39,899	41,572	43,939	2,705	2,500	30,000	
400.000	PLANNING DEPARTMENT	4,367	66,800	70,674	71,252	69,002	132,085	108,735	
441.000	PUBLIC SERVICES DEPARTMENT	248,133	263,191	273,773	248,895	161,507	260,230	271,100	
448.000	STREET LIGHTING	70,158	69,992	60,653	61,056	39,205	69,600	68,125	
756.000	PARKS	173,906	216,269	152,672	180,296	111,441	190,150	208,130	
774.000	SUMMER CONCERT IN PARK								
965.000	TRANSFERS TO OTHER FUNDS	548,855	433,450	417,070	764,405	200,000	614,705	712,205	
<b>TOTAL ESTIMATED EXPENDITURES</b>		<b>4,164,815</b>	<b>4,031,276</b>	<b>4,869,650</b>	<b>4,657,798</b>	<b>3,061,903</b>	<b>4,993,600</b>	<b>4,782,250</b>	<b>(4.33)</b>



# CITY COUNCIL

Adam Stockford– Mayor

[adamstockford@gmail.com](mailto:adamstockford@gmail.com)

517-320-0543

## Council Members

<b>Greg Stuchell</b>	<b>Council Member Ward 1</b>	<b>Bruce Sharp</b>	<b>Council Member Ward 3</b>
<b>Vacant</b>	<b>Council Member Ward 1</b>	<b>Bill Zeiser</b>	<b>Council Member Ward 3</b>
<b>Timothy Dixon</b>	<b>Council Member Ward 2</b>	<b>Matthew Bell</b>	<b>Council Member Ward 4</b>
<b>Will Morrisey</b>	<b>Council Member Ward 2</b>	<b>Ray Briner</b>	<b>Council Member Ward 4</b>

## 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. Council’s action to modify the local election cycle means that no elections are expected to occur in the 2019 calendar year. Elections are held every other year, on the even-numbered years (2018, 2020 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 8, 2018 (Primary) if necessary and City Election will be held on November 6, 2018

## Department Goals

- Public Safety
- Economic Development
- Street Infrastructure
- Accountability

## Budget Summary

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





# CITY COUNCIL



		BUDGET							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
GENERAL FUND EXPENDITURES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
<b>CITY COUNCIL</b>									
702.000	WAGES	18,062	19,242	17,134	18,566	12,735	20,000	20,000	
717.000	WORKERS' COMPENSATION	100	97	100	34	30	50	50	
720.000	EMPLOYER'S FICA	1,382	1,464	1,311	1,420	974	1,530	1,530	
726.000	SUPPLIES	200	295	201	112	132	300	200	
801.000	CONTRACTUAL SERVICES		50		150	80			
810.000	DUES AND SUBSCRIPTIONS		4,806	4,883	4,897	4,492	5,000	4,950	
860.000	TRANSPORTATION AND MILEAGE								
861.000	TRAINING & SEMINARS					630			
862.000	LODGING AND MEALS		52	10					
955.000	MISCELLANEOUS								
955.175	MISC. - MAYORS EXCHANGE DAY								
955.200	MISC. - COMMUNICATIONS	11,940	4,355	1,112	524	2,540	575	2,600	
<b>TOTAL CITY COUNCIL</b>		<b>31,684</b>	<b>30,361</b>	<b>24,751</b>	<b>25,703</b>	<b>21,613</b>	<b>27,455</b>	<b>29,330</b>	<b>6.83</b>
<b>ADMINISTRATIVE SERVICES</b>									
702.000	WAGES								
720.000	EMPLOYER'S FICA								
726.000	SUPPLIES	194	348	2	731	19	500	1,000	
801.000	CONTRACTUAL SERVICES	33,934	19,765	24,401	22,808	11,527	35,000	25,000	
801.461	PUBLIC ACCESS CHANNEL								
805.000	ACCOUNTING SERVICES			388					
806.000	LEGAL SERVICES	54,354	35,041	45,960	49,853	21,818	50,000	50,000	
806.002	LEGAL SERVICES - TAX CASES	47,123	38,269	21,822	583	4,186	2,500	2,500	
806.004	LEGAL SERVICES-HLSD IRON/META								
807.000	ENGINEERING SERVICES - CONTRA	2,197	1,885	4,408	128	511	5,000	6,000	
808.000	AUDITING SERVICES	13,700	11,589	13,935	17,435	16,429	18,000	19,000	
810.000	DUES AND SUBSCRIPTIONS	340	180	340	370	210	400	400	
850.000	INSURANCE	52,990	47,098	51,214	55,161	57,996	57,500	61,000	
861.000	TRAINING & SEMINARS			1,141	1,340	1,057	1,500	1,500	
900.000	PRINTING								
955.000	MISCELLANEOUS								
955.025	MISC. - HOLIDAY RECEPTION	904			257	366	500	500	
955.101	MISC. - DOMESTIC HARMONY	5,500	5,000	5,000	5,000		5,000	6,000	
955.102	MISC. - COUNTY DRAIN								
955.103	MISC. - EMPLOYEE RECOGNITION						500	500	
955.104	MISC. - DOWN TOWN DEVELOPMENT								
955.105	MISC. - COUNCIL APPROVED STUD								
955.125	MISC.-FLOWERS/TREMENDOUS DAYS			381					
970.000	CAPITAL OUTLAY								
<b>TOTAL ADMINISTRATIVE SERVICES</b>		<b>211,236</b>	<b>159,175</b>	<b>168,992</b>	<b>153,666</b>	<b>114,119</b>	<b>176,400</b>	<b>173,400</b>	<b>(1.70)</b>



# CITY MANAGER



David Mackie – Manager

[dmackie@cityofhillsdale.org](mailto:dmackie@cityofhillsdale.org)

517-437-6444

## Department Summary

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

## Department Goals

- Provide and maintain effective and efficient City government.
- Improve quality of life for the City's residents.
- Continue to integrate the City and BPU into one cohesive government entity.
- Maintain a department head review and staff 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 one full time and one full time shared employee: the City Manager, and Economic Development Coordinator, Kelly LoPresto.
2. Operating expenses include supplies, training and seminars, and professional subscriptions.
3. Contractual services are: copier repair.
4. No capital outlay expenditures are planned for this fiscal year.



# CITY MANAGER



GENERAL FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGET		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
<b>CITY MANAGER</b>								
702.000 WAGES	135,883	84,748	151,179	152,674	101,865	154,850	109,900	
704.000 SICK TIME PAY	6,749	3,560	1,441	1,470	1,500	1,500	3,820	
705.000 VACATION TIME PAY	14,453	11,488	4,803	6,369	4,244	13,700	9,170	
706.000 PERSONAL TIME PAY	1,861	1,770	720	1,480	1,868	1,870	1,430	
707.000 LONGEVITY PAY	1,600	1,850	2,200	1,220	1,340	1,340	400	
710.000 HOLIDAY AND OTHER PAY	6,627	5,200	13,655	18,275	10,677	18,210	24,515	
715.000 HEALTH AND LIFE INSURANCE	9,232	5,817	5,934	6,240	7,605	7,550	7,165	
716.000 RETIREMENT	7,233	8,721	11,568	16,986	15,571	17,285	32,000	
717.000 WORKERS' COMPENSATION	594	751	633	400	524	610	470	
718.000 UNEMPLOYMENT INSURANCE	400	200	200	100	50	50		
720.000 EMPLOYER'S FICA	12,559	8,163	13,232	13,743	9,227	14,645	11,420	
721.000 DISABILITY INSURANCE	605	438	717	791	527	800	505	
726.000 SUPPLIES	2,460	1,354	8,061	1,001	807	1,500	1,000	
801.000 CONTRACTUAL SERVICES	1,194	37,481	6,313	1,303	990	1,000	500	
810.000 DUES AND SUBSCRIPTIONS	110		110	1,080	380	500	1,100	
860.000 TRANSPORTATION AND MILEAGE	138	2,050	1,095	1,135	542	1,500	3,000	
861.000 TRAINING & SEMINARS			1,313	1,775	1,330	4,000	3,500	
862.000 LODGING AND MEALS	44	490	1,319	1,149	893	1,500	1,500	
930.000 REPAIRS & MAINTENANCE				286		500		
940.000 EQUIPMENT RENTAL								
970.000 CAPITAL OUTLAY								
<b>TOTAL CITY MANAGER</b>	<b>201,742</b>	<b>174,081</b>	<b>224,493</b>	<b>227,477</b>	<b>159,940</b>	<b>242,910</b>	<b>211,395</b>	<b>(12.97)</b>



# HUMAN RESOURCES



Kay Freese, Director

[kfreese@cityofhillsdale.org](mailto:kfreese@cityofhillsdale.org)

517-437-6443

## Department Summary

The Human Resources Department was combined with the City Manager but now due to building logistics, it functions separately at the Board of Public Utilities. The HR department is responsible for payroll processing, federal and state tax reporting, workers' compensation, State unemployment, Freedom of Information, hiring process, and bargaining unit negotiations. Also administering three retirement plans with the Municipal Employees (MERS) and two with the International City Managers Association (ICMA), health insurance and other fringe benefits.

## Department Goals

Continue researching revenue saving alternatives for fringe benefits.

## Department Objectives

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

## Budget Summary

1. The Human Resources Department has a full time Director and coordinates activities with Department Heads and also provides individual services for all employees.



# HUMAN RESOURCES



		BUDGETS						
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
HUMAN RESOURCES FUND EXPENDITURES	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED % CHANGE
702.000	WAGES							30,870
704.000	SICK TIME PAY							775
705.000	VACATION TIME PAY							3,220
706.000	PERSONAL TIME PAY							380
707.000	LONGEVITY PAY							550
710.000	HOLIDAY AND OTHER PAY							1,350
715.000	HEALTH AND LIFE INSURANCE							3,385
716.000	RETIREMENT							2,635
717.000	WORKERS' COMPENSATION							140
718.000	UNEMPLOYMENT INSURANCE							
720.000	EMPLOYER'S FICA							2,760
721.000	DISABILITY INSURANCE							185
726.000	SUPPLIES							250
801.000	CONTRACTUAL SERVICES							675
810.000	DUES AND SUBSCRIPTIONS							
860.000	TRANSPORTATION AND MILEAGE							
861.000	TRAINING & SEMINARS							
862.000	LODGING AND MEALS							
970.000	CAPITAL OUTLAY							
<b>TOTAL EXPENDITURE</b>								<b>47,175</b>



# ECONOMIC DEVELOPMENT



[econdev@cityofhillsdale.org](mailto:econdev@cityofhillsdale.org)

517-437-6479

## Department Summary

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

## Department Goals

- Attract business to the Hillsdale Manufacturing and Technology Park.
- Promote retention, growth, and attraction of all types of business – retail, commercial, industrial, agricultural, technology, and tourism related industries.
- Promote development of Three Meadows Subdivision.
- Promote revitalization and occupancy of buildings in downtown Hillsdale.
- 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.
- 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 administer 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. Personnel covers a portion of wages and benefits for one full-time shared employee.
2. Operating expenses are supplies, publishing of notices, training and seminars, and professional subscriptions.
3. Contractual services are for copier expenses and materials.
4. No capital outlay expenditures are planned for this fiscal year.



# ECONOMIC DEVELOPMENT



GENERAL FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGET		% CHANGE	
						2017-18 AMENDED	2018-19 RECOMMENDED		
<b>ECONOMIC DEVELOPMENT</b>									
702.000	WAGES		70	810	9,830		12,850		
703.000	OVERTIME PAY				60		100		
704.000	SICK TIME PAY				315		435		
705.000	VACATION TIME PAY				630		710		
706.000	PERSONAL TIME PAY				210		165		
707.000	LONGEVITY PAY				240		160		
710.000	HOLIDAY AND OTHER PAY				1,079		570		
715.000	HEALTH AND LIFE INSURANCE				93		395		
716.000	RETIREMENT				1,717		1,030		
717.000	WORKERS' COMPENSATION						70		
718.000	UNEMPLOYMENT INSURANCE				13				
720.000	EMPLOYER'S FICA		5	62	943		1,145		
721.000	DISABILITY INSURANCE				100		70		
726.000	SUPPLIES	33	33		30		150		
726.525	SUPPLIES - RENTAL REHAB								
801.000	CONTRACTUAL SERVICES	52,152	74,288	65,124	55,796	19,943	60,000	3,250	
801.525	CONTRACT. SERV. - RENTAL REHA		5,279	228,700					
810.000	DUES AND SUBSCRIPTIONS				565		500		
860.000	TRANSPORTATION AND MILEAGE				247		600		
861.000	TRAINING & SEMINARS				345		2,500		
862.000	LODGING AND MEALS				401		600		
900.000	PRINTING								
905.000	PUBLISHING / NOTICES		832	324	80	80		100	
967.001	PROJECT COSTS - CDBG ACQUISITION			80,150	2,766				
967.002	PROJECT COSTS - CDBG BLIGHT ELIMINATION			457,754	197,191	37,394			
<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>52,185</b>	<b>80,432</b>	<b>832,127</b>	<b>256,705</b>	<b>74,235</b>	<b>60,000</b>	<b>25,400</b>	<b>(57.67)</b>



# CITY CLERK



Stephen French

[sfrench@cityofhillsdale.org](mailto:sfrench@cityofhillsdale.org)

517-437-6441

## Department Summary

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

## Department Goals

- Updating the city's website and social media sites to provide more up-to-date information and easier-to-navigate pages.
- Verification that all records maintained match all retention requirements, the records are stored in an appropriate fashion, and can be retrieved in an efficient manner.
- Maintain electronic files and work towards getting previous hard files switched over to become electronic files, as appropriate.
- Continue to improve the appearance and delivery of City Council packets on-line 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

- Continue the program to electronically scan and catalogue all City Council minutes.
- Provide updated information for the City Ordinance code books and the electronic code book on the city's web-site, 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 needs arise.
- Review all files stored in the fourth floor of City Hall, purge old files, and transfer files to an electronic medium where appropriate. Transfer all paper records to storage at DART building.
- 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. Become proficient using the new election equipment that will be used for the first time in 2018.

## Budget Summary

1. Personnel consist of one full-time Clerk and 50% of wages & benefits paid to administrative staff for social media and election support.
2. Operating expenses are supplies, training, publishing and general maintenance. A \$1,000 increase in supplies is in anticipation of purchasing record shelving to be installed at the DART building and used for the storage of records that are currently housed on the fourth floor at City Hall.
3. Contractual services are for copier expenses, banking fees, website assistance, code book maintenance, election coding and supplies, and monthly, on-site record shredding services.
4. The FY2019 budget does include the first of two, annual payments to Hillsdale County for the delivery, training, and related support for the new voting system that was received in 2018.
5. No capital expenditures are planned for this budget year.





# CITY CLERK



GENERAL FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE	
						2017-18 AMENDED	2018-19 RECOMMENDED		
<b>CITY CLERK DEPARTMENT</b>									
702.000	WAGES	39,629	42,603	65,410	74,733	37,488	80,000	65,360	
703.000	OVERTIME PAY	142	68	12	297		400		
704.000	SICK TIME PAY	1,240	810	1,665	5,059	1,457	2,735	2,260	
705.000	VACATION TIME PAY	926	2,050	1,963	2,208	2,751	3,830	3,040	
706.000	PERSONAL TIME PAY	529	132	990	800	615	1,025	850	
707.000	LONGEVITY PAY	120	240	360	480	420	720	420	
710.000	HOLIDAY AND OTHER PAY	1,441	1,967	2,302	3,824	2,614	3,590	2,965	
715.000	HEALTH AND LIFE INSURANCE	13,056	13,729	15,650	24,437	11,355	29,200	16,350	
716.000	RETIREMENT	1,409	1,492	1,780	4,446	3,280	8,760	5,780	
717.000	WORKERS' COMPENSATION	112	164	152	136	76	75	200	
718.000	UNEMPLOYMENT INSURANCE	200	100	100	100	38	50		
720.000	EMPLOYER'S FICA	2,960	3,141	5,017	6,179	3,156	6,855	5,730	
721.000	DISABILITY INSURANCE	164	179	285	474	252	475	380	
726.000	SUPPLIES	1,196	1,474	2,986	2,820	2,798	3,000	4,000	
726.628	SUPPLIES - ABATEMENT EXPENDITURES								
734.000	POSTAGE	4,485	4,636	4,795	2,938	1,666	5,500	5,500	
801.000	CONTRACTUAL SERVICES	2,615	2,784	2,525	4,911	3,641	4,500	7,260	
810.000	DUES AND SUBSCRIPTIONS			215	465	220	450	500	
860.000	TRANSPORTATION AND MILEAGE			82	342		500	500	
861.000	TRAINING & SEMINARS			75	(300)	410	1,200	1,400	
862.000	LODGING AND MEALS			9	1,228	76	800	1,000	
900.000	PRINTING	1,550	3,670	3,596	2,685		3,000	3,500	
905.000	PUBLISHING / NOTICES	2,125	4,066	7,962	553	866	3,500	3,500	
930.000	REPAIRS & MAINTENANCE		91			120			
980.000	CAPITAL OUTLAY - OFFICE EQUIP								
<b>TOTAL CITY CLERK DEPARTMENT</b>		<b>73,899</b>	<b>83,396</b>	<b>117,931</b>	<b>138,815</b>	<b>73,299</b>	<b>160,165</b>	<b>130,495</b>	<b>(18.52)</b>
<b>ELECTIONS</b>									
702.000	WAGES	5,219	6,108	6,022	5,367	1,422	4,500	5,750	
703.000	OVERTIME PAY								
710.000	HOLIDAY AND OTHER PAY		3	2	6	2			
716.000	RETIREMENT	(74)							
720.000	EMPLOYER'S FICA	66	109	138	125	21	345	150	
726.000	SUPPLIES	867	70	2,307	(1,167)	2,336	2,000	2,500	
801.000	CONTRACTUAL SERVICES	5,087	3,903	1,997	3,192	1,785	3,000	3,400	
860.000	TRANSPORTATION AND MILEAGE	333	127	147					
862.000	LODGING AND MEALS	552	757	603	590	183	750	750	
905.000	PUBLISHING / NOTICES		22	468	80				
<b>TOTAL ELECTIONS</b>		<b>12,050</b>	<b>11,099</b>	<b>11,684</b>	<b>8,193</b>	<b>5,749</b>	<b>10,595</b>	<b>12,550</b>	<b>18.45</b>



# TREASURER

Vacant

[treasurer@cityofhillsdale.org](mailto: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.
- Develop written policies and procedures for tax collections.
- Develop written policies and procedures for cash handling.

## Department Objectives

## Budget Summary

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



# TREASURER



## BUDGETS

		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
GENERAL FUND EXPENDITURES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED % CHANGE
<b>CITY TREASURER</b>								
702.000	WAGES	15,746	16,123	15,887	17,764	11,651	18,550	18,500
715.000	HEALTH AND LIFE INSURANCE	78	85	(7)				
716.000	RETIREMENT	398				7		50
717.000	WORKERS' COMPENSATION	14	16	40	65	55	75	75
720.000	EMPLOYER'S FICA	1,205	1,233	1,215	1,359	891	1,345	1,415
721.000	DISABILITY INSURANCE	80	87	(7)				
726.000	SUPPLIES	785	756	768	478	676	800	800
734.000	POSTAGE	2,658	3,706	2,544	1,193	2,329	3,200	3,200
801.000	CONTRACTUAL SERVICES	3,690	3,131	3,477	3,460	1,955	4,000	4,000
810.000	DUES AND SUBSCRIPTIONS	195	50	50	202	140	200	150
860.000	TRANSPORTATION AND MILEAGE	273	143	125	274		500	500
861.000	TRAINING & SEMINARS	325	1,275	560	695		700	700
862.000	LODGING AND MEALS	393	350	423	384	32	1,200	500
900.000	PRINTING		418	508	1,467	477		1,000
964.000	REFUNDS AND REBATES	111,340	103,001	119,936	102,740	29,760	110,000	115,000
970.000	CAPITAL OUTLAY							
<b>TOTAL CITY TREASURER</b>		<b>137,180</b>	<b>130,374</b>	<b>145,519</b>	<b>130,081</b>	<b>47,973</b>	<b>140,570</b>	<b>145,890 3.78</b>



# FINANCE



Bonnie Tew – Director

[finance@cityofhillsdale.org](mailto: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 have integrated the Board of Public Utilities and the City financial responsibilities together, therefore all costs are split equally between the two funds. 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
- Review daily, weekly, and monthly processes for efficiencies and cost savings

## Department Objectives

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

## Budget Summary

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



# FINANCE



## BUDGETS

		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
GENERAL FUND EXPENDITURES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
<b>FINANCE DEPARTMENT</b>									
702.000	WAGES	55,290	55,108	55,202	46,302	19,503	36,730	58,750	
703.000	OVERTIME PAY							1,000	
704.000	SICK TIME PAY	1,500	1,488	1,488	831	848	850	1,950	
705.000	VACATION TIME PAY	5,240	6,450	6,450	4,794	2,535	1,770	2,555	
706.000	PERSONAL TIME PAY	750	744	744	415	424	220	730	
707.000	LONGEVITY PAY	1,100	1,100	1,100	1,100	1,100	550	550	
710.000	HOLIDAY AND OTHER PAY	4,451	3,581	4,364	2,635	1,432	995	2,045	
715.000	HEALTH AND LIFE INSURANCE	13,056	13,752	13,709	14,264	10,033	8,610	15,470	
716.000	RETIREMENT	2,685	3,032	2,123	3,738	3,759	3,780	5,955	
717.000	WORKERS' COMPENSATION	238	305	259	284	225	125	260	
718.000	UNEMPLOYMENT INSURANCE	200	100	100	50	25	25		
720.000	EMPLOYER'S FICA	4,754	4,743	4,877	3,904	1,822	3,150	5,170	
721.000	DISABILITY INSURANCE	251	251	358	358	239	180	200	
726.000	SUPPLIES	152	614	149	156	235	500	250	
801.000	CONTRACTUAL SERVICES	5,389	1,284	3,080	1,365	3,515	5,000	2,500	
810.000	DUES AND SUBSCRIPTIONS	320	325	335	170	205	375	375	
860.000	TRANSPORTATION AND MILEAGE	102	72	307	241		300	300	
861.000	TRAINING & SEMINARS	219		300			800	400	
862.000	LODGING AND MEALS	517			478		500	250	
930.000	REPAIRS & MAINTENANCE								
970.000	CAPITAL OUTLAY								
<b>TOTAL FINANCE DEPARTMENT</b>		<b>96,214</b>	<b>92,949</b>	<b>94,945</b>	<b>81,085</b>	<b>45,900</b>	<b>64,460</b>	<b>98,710</b>	<b>53.13</b>



# ASSESSING, CODE ENFORCEMENT & PLANNING



Kimberly Thomas – Director

[kthomas@cityofhillsdale.org](mailto:kthomas@cityofhillsdale.org)

517-437-6456

## Department Summary

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

## Department Goals

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

## Department Objectives

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

## Budget Summary

1. Personnel Services cover wages and benefits for two (2) full time employees: the Assessor/Code Official and the Planning & Zoning Administrator, as well as portions of two (2) additional employees shared with other departments.
2. Operating expenses are for supplies, postage, transportation, training, and publishing of notices.
3. Contractual services include software maintenance agreements, parcel mapping, appraisals for Tax Tribunal, office equipment leases, and repair and maintenance of blighted properties (reimbursed through tax liens).



# ASSESSING, CODE ENFORCEMENT & PLANNING



		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	%
GENERAL FUND EXPENDITURES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	CHANGE
<b>ASSESSING DEPARTMENT</b>									
702.000	WAGES	122,310	62,607	59,411	59,335	48,269	60,215	78,055	
703.000	OVERTIME PAY					181			
704.000	SICK TIME PAY	559	1,000	1,000	1,530	496	2,080	2,720	
705.000	VACATION TIME PAY	5,802	3,378	2,500	3,316	1,806	2,600	4,420	
706.000	PERSONAL TIME PAY	1,805	1,128	1,000		986	780	1,020	
707.000	LONGEVITY PAY		120	240	360	780	480	780	
710.000	HOLIDAY AND OTHER PAY	6,419	4,300	4,143	4,046	4,111	3,730	3,570	
715.000	HEALTH AND LIFE INSURANCE	12,576	85	149	170	5,792	170	35,140	
716.000	RETIREMENT	5,455	3,043	2,185	3,530	4,214	6,835	6,740	
717.000	WORKERS' COMPENSATION	1,190	394	609	469	378	850	530	
718.000	UNEMPLOYMENT INSURANCE	600	100	100	50	38	25		
720.000	EMPLOYER'S FICA	10,337	5,476	5,179	5,192	4,277	5,345	6,930	
721.000	DISABILITY INSURANCE	622	361	361	361	304	370	480	
726.000	SUPPLIES	2,393	638	1,308	1,216	2,034	1,000	1,800	
734.000	POSTAGE	1,646	1,965	1,761	2,341	1,867	2,500	2,500	
801.000	CONTRACTUAL SERVICES	4,906	30,653	12,665	7,295	5,608	13,000	30,000	
810.000	DUES AND SUBSCRIPTIONS	263	422	420	960	565	500	775	
860.000	TRANSPORTATION AND MILEAGE	1,246	424	214	636	364	1,200	1,000	
861.000	TRAINING & SEMINARS	544	235	225	729	180	500	1,000	
862.000	LODGING AND MEALS		370	84	397	301	1,500	1,000	
900.000	PRINTING								
905.000	PUBLISHING / NOTICES	89	480	1,763	839		750	750	
930.000	REPAIRS & MAINTENANCE								
970.000	CAPITAL OUTLAY								
<b>TOTAL ASSESSING DEPARTMENT</b>		<b>178,762</b>	<b>117,179</b>	<b>95,317</b>	<b>92,772</b>	<b>82,551</b>	<b>104,430</b>	<b>179,210</b>	<b>71.61</b>



# ASSESSING, CODE ENFORCEMENT & PLANNING



## BUDGETS

GENERAL FUND EXPENDITURES		2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2017-18 AMENDED	2018-19 RECOMMENDED	% CHANGE
<b>CODE ENFORCEMENT</b>									
702.000	WAGES		28,969	30,870	31,383				
704.000	SICK TIME PAY		128	336	261				
705.000	VACATION TIME PAY		256	1,664	914				
706.000	PERSONAL TIME PAY		384	128	392				
707.000	LONGEVITY PAY		240	240	360				
710.000	HOLIDAY AND OTHER PAY		2,133	2,728	2,805				
715.000	HEALTH AND LIFE INSURANCE		85	149	170				
716.000	RETIREMENT		1,578	1,127	1,817				
717.000	WORKERS' COMPENSATION		134	77	144				
718.000	UNEMPLOYMENT INSURANCE		100	100	50				
720.000	EMPLOYER'S FICA		2,410	2,682	2,635				
721.000	DISABILITY INSURANCE		185	191	185				
726.000	SUPPLIES	414	251	137	201				
742.000	CLOTHING / UNIFORMS								
801.000	CONTRACTUAL SERVICES		2,554	1,143	2,336	1,748			
801.372	CONTRACTUAL SERVICES - CODE ENFORCEMENT					957	2,500	30,000	
810.000	DUES AND SUBSCRIPTIONS				126				
860.000	TRANSPORTATION AND MILEAGE		47						
861.000	TRAINING & SEMINARS		430		150				
862.000	LODGING AND MEALS		15		10				
940.000	EQUIPMENT RENTAL								
970.000	CAPITAL OUTLAY	5,648							
<b>TOTAL CODE ENFORCEMENT</b>		<b>6,062</b>	<b>39,899</b>	<b>41,572</b>	<b>43,939</b>	<b>2,705</b>	<b>2,500</b>	<b>30,000</b>	<b>1,100.00</b>





# ASSESSING, CODE ENFORCEMENT & PLANNING



BUDGETS

GENERAL FUND EXPENDITURES	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	% CHANGE	
	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED		
<b>PLANNING DEPARTMENT</b>									
702.000	WAGES		33,906	37,515	37,069	37,402	73,100	57,890	
703.000	OVERTIME PAY					130			
704.000	SICK TIME PAY		462	385	1,727	498	2,525	1,940	
705.000	VACATION TIME PAY		923	1,231	628	1,361	3,160	2,590	
706.000	PERSONAL TIME PAY		538	308	314	758	950	725	
707.000	LONGEVITY PAY		120	240	360	720	960	640	
710.000	HOLIDAY AND OTHER PAY		1,577	2,134	2,069	3,109	4,315	2,545	
715.000	HEALTH AND LIFE INSURANCE		17,159	17,099	18,032	12,767	22,000	20,065	
716.000	RETIREMENT		1,841	1,317	2,126	2,453	8,315	4,875	
717.000	WORKERS' COMPENSATION		593	609	400	468	1,050	950	
718.000	UNEMPLOYMENT INSURANCE		100	100	50	38	50		
720.000	EMPLOYER'S FICA		2,612	2,902	2,894	3,121	6,505	5,075	
721.000	DISABILITY INSURANCE		204	216	222	171	455	340	
726.000	SUPPLIES	219	257	316	21	132	250	1,000	
801.000	CONTRACTUAL SERVICES		425	1,988	1,463	366	2,500	2,500	
810.000	DUES AND SUBSCRIPTIONS	2,302	2,427	2,427	2,624	2,362	2,600	2,600	
860.000	TRANSPORTATION AND MILEAGE	229	429	340	226	493	350	1,000	
861.000	TRAINING & SEMINARS	1,204	1,950	275	290	675	1,000	1,000	
862.000	LODGING AND MEALS			14	203	757		1,000	
905.000	PUBLISHING / NOTICES	413	1,277	1,258	534	1,221	2,000	2,000	
970.000	CAPITAL OUTLAY								
<b>TOTAL PLANNING DEPARTMENT</b>		<b>4,367</b>	<b>66,800</b>	<b>70,674</b>	<b>71,252</b>	<b>69,002</b>	<b>132,085</b>	<b>108,735</b>	<b>(17.68)</b>



# AIRPORT



Ginger Moore – Director

[Hillsdale\\_airport@cityofhillsdale.org](mailto:Hillsdale_airport@cityofhillsdale.org)

517-797-4833

## Department Summary

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

## Department Goals

- Continue with improvement program for new fuel farm, hangers and taxiway.
- Prepare for 2nd phase of parallel taxiway as stated in AIP.
- Rent two new hangers
- Improve fuel sales

## 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 Airport Manager and Airport Assistant Manager.
2. Operating expenses are Fuel and lubricants, supplies, utilities, repairs and maintenance, insurance, dues and subscriptions.
3. Contractual services are Fuel truck, Avfuel hub and garbage pick-up.
4. Capital Outlay items are appropriated through the Airport Improvement Fund (481).



# AIRPORT



		BUDGETS							
GENERAL FUND EXPENDITURES		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
<b>AIRPORT</b>									
702.000	WAGES	704	369	2,454	220	20,453	500	63,980	
703.000	OVERTIME PAY			260		1,348		3,500	
704.000	SICK TIME PAY					161		1,050	
705.000	VACATION TIME PAY							660	
706.000	PERSONAL TIME PAY							395	
710.000	HOLIDAY AND OTHER PAY					774		1,380	
715.000	HEALTH AND LIFE INSURANCE					5,504		15,470	
716.000	RETIREMENT					990		1,240	
717.000	WORKERS' COMPENSATION	1,334	(1,315)	6	72	64	50	1,550	
720.000	EMPLOYER'S FICA	48	26	203	16	1,739	200	5,430	
721.000	DISABILITY INSURANCE							250	
725.000	FRINGE BENEFITS - ALLOCATED	71	264	608	122		500		
726.000	SUPPLIES	824	469	6,703	1,990	708	5,000	2,500	
740.000	FUEL AND LUBRICANTS			36	3,113	11,765	4,000	3,500	
801.000	CONTRACTUAL SERVICES	68,880	63,957	74,455	132,362	41,192	90,000	8,900	
810.000	DUES AND SUBSCRIPTIONS	70	70	70	200	305	70	100	
850.000	INSURANCE	11,013	6,651	5,564	5,626	3,961	6,000	5,500	
860.000	TRANSPORTATION AND MILEAGE					43		50	
861.000	TRAINING & SEMINARS			150				1,000	
862.000	LODGING AND MEALS					276			
920.000	UTILITIES	21,386	16,186	13,944	12,735	9,712	13,000	13,000	
925.000	TELEPHONE	1,817	787	1,831	1,811	1,598	2,000	2,000	
930.000	REPAIRS & MAINTENANCE	2,072	5,463	23,747	7,844	6,715	7,000	7,000	
940.000	EQUIPMENT RENTAL	212	233	446	171		2,000		
957.000	PROPERTY TAXES								
970.000	CAPITAL OUTLAY								
<b>TOTAL AIRPORT</b>		<b>108,431</b>	<b>93,160</b>	<b>130,477</b>	<b>166,282</b>	<b>107,308</b>	<b>130,320</b>	<b>138,455</b>	<b>6.24</b>



# POLICE



Scott Hephner – Chief

[police@cityofhillsdale.org](mailto:police@cityofhillsdale.org)

517-437-6461

## 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) Records Manager/Dispatcher, two (2) part time Police Officers, eight (8) Reserve Officers and one (1) full time and one (1) part time Crossing Guard. Total incident complaints increased from calendar year 2016 to 2017 by approximately 4.7% from 7194 to 7530. Criminal complaints rose approximately 3% with 757 for 2016 to 777 for 2017. Total arrest charges remain flat at 423 in 2016 and 425 in 2017. Narcotics cases remain steady with 82 in 2016 and 84 in 2017; this 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.
- Engage in mutual training with the Fire Department.
- Provide more training to staff.

## 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 we provide a coordinated and effective response to emergencies and threats to our community.
- To obtain needed training without sending staff great distances and incurring extra expense.

## Budget Summary

1. Personnel services reflects thirteen (13) full time Police Officers, two (2) part time Police Officers two (2) full time support staff, one (1) full time and one (1) part time Crossing Guard.
2. Operating expenses include supplies, training/education, vehicle operation, uniforms and cleaning. We will be replacing body armor for two (2) officers this year. RMEF (Revolving Mobile Equipment Fund) payments are \$0.75 per mile.
3. Contractual services consist of: Network Access Fee for In-Car Mobile Data Terminals, Service Agreement/Lease Fax Machine, Software License Fees, Range Fees, M.D.T Fees and Program Use Fees, Policy update service with Daily Training Bulletins, Redaction software maintenance.
4. No capital purchases planned this fiscal year.



# POLICE



GENERAL FUND EXPENDITURES	BUDGETS							RECOMMENDED % CHANGE	
	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2017-18 AMENDED	2018-19		
<b>POLICE DEPARTMENT</b>									
702.000	WAGES	643,672	580,460	624,062	632,655	398,814	614,405	661,000	
703.000	OVERTIME PAY	45,923	57,767	40,957	41,911	32,189	50,000	50,000	
704.000	SICK TIME PAY	21,755	34,945	17,375	19,833	21,155	21,000	29,000	
705.000	VACATION TIME PAY	51,909	52,312	42,569	49,562	34,654	45,625	52,500	
706.000	PERSONAL TIME PAY	10,710	6,451	7,820	7,829	7,450	7,975	8,500	
707.000	LONGEVITY PAY	12,950	11,880	10,500	11,200	11,400	10,970	12,215	
710.000	HOLIDAY AND OTHER PAY	37,759	44,907	50,020	48,816	39,031	50,125	52,395	
715.000	HEALTH AND LIFE INSURANCE	177,880	167,918	172,597	174,273	138,512	235,330	223,290	
716.000	RETIREMENT	125,838	128,196	142,016	155,720	112,587	217,650	195,000	
717.000	WORKERS' COMPENSATION	17,246	18,799	19,569	15,475	13,597	15,750	14,665	
718.000	UNEMPLOYMENT INSURANCE	3,200	1,500	1,400	700	375	375		
719.000	OPTICAL AND DENTAL INSURANCE								
720.000	EMPLOYER'S FICA	13,713	12,797	12,132	12,620	8,874	14,020	15,150	
721.000	DISABILITY INSURANCE	3,081	2,900	3,526	3,437	2,416	3,840	4,000	
726.000	SUPPLIES	6,886	8,670	8,981	6,901	4,105	9,000	9,000	
742.000	CLOTHING / UNIFORMS	7,047	10,812	6,558	9,351	4,126	9,300	9,300	
801.000	CONTRACTUAL SERVICES	4,261	5,139	5,421	12,157	18,173	11,400	12,850	
810.000	DUES AND SUBSCRIPTIONS	503	666	348	348	348	600	600	
850.301	INSURANCE - POLICE	18,420	8,946	16,765	15,204	13,213	15,500	13,500	
860.000	TRANSPORTATION AND MILEAGE	307	170	57	78		500	500	
861.000	TRAINING & SEMINARS	1,167	2,205	1,958	3,170	500	4,200	4,200	
861.005	STATE TRAINING FUNDS	2,485	3,705	940	3,690		3,000	3,000	
862.000	LODGING AND MEALS	770	598	896	539	78	1,200	1,200	
900.000	PRINTING	557	885	3,228	515	207	1,000	1,000	
905.000	PUBLISHING / NOTICES		817				300	300	
925.000	TELEPHONE	1,195	570						
930.000	REPAIRS & MAINTENANCE	1,568	1,292	251	2,121	518	3,000	3,000	
940.000	EQUIPMENT RENTAL	73,068	68,423	80,552	76,130	49,391	80,000	80,000	
955.000	MISCELLANEOUS								
955.221	MISC - PHYSICAL EXAMINATIONS	766	1,313		88		500	2,000	
955.222	MISC - SHOTS & TRAINING				148		200	200	
970.000	CAPITAL OUTLAY	4,201			35,032				
	<b>TOTAL POLICE DEPARTMENT</b>	<b>1,288,837</b>	<b>1,235,043</b>	<b>1,270,498</b>	<b>1,339,503</b>	<b>911,713</b>	<b>1,426,765</b>	<b>1,458,365</b>	<b>2.21</b>



# FIRE



Scott Hephner – Chief

[police@cityofhillsdale.org](mailto:police@cityofhillsdale.org)

517-437-6461

## Department Summary

The City Fire Department consists of a Chief, one (1) Deputy Chief, one (1) Captain, one (1) Engineer and twenty (20) part time (on-call) firefighters. The department is licensed as a medical first responder agency and staff is trained in ice rescue, hazardous materials operations, confined space rescue, vehicle extrications as well as up to date firefighting tactics. The Fire Department responded to 1,667 calls for service in 2017. There were 1,078 Fire, Rescue/Medical, Hazardous Condition, and Alarm related calls and 589 service calls which include inspections, Investigations, and other duty

## Department Goals

- Develop a strategy for incident specific Fire Truck assignments and rotations.
- Operate a Basic Life Support Transport Ambulance.
- Cross train with the Police Department.

## Department Objectives

- To arrive on scene with the equipment that is most likely to meet the needs of the incident.
- To provide the community with a higher level of medical first response and transport to the Health Center when needed.
- To have a working strategy for responding to mass casualty events in a hazardous environment.

## Budget Summary

1. Personnel service reflects three (3) full time employees, one (1) shared Chief with Police Department and twenty (20) 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. No capital purchases planned this fiscal year.



# FIRE



		BUDGETS						
GENERAL FUND EXPENDITURES		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED % CHANGE
<b>FIRE DEPARTMENT</b>								
702.000	WAGES	194,774	179,438	175,808	162,962	81,289	157,520	161,455
702.336	WAGES - PART-TIME FIREFIGHTER	38,352	51,670	64,121	34,687	20,513	40,000	35,000
703.000	OVERTIME PAY	21,701	20,478	24,073	21,218	26,291	30,000	30,000
704.000	SICK TIME PAY	6,356	8,105	2,685	7,663	1,282	2,650	2,650
705.000	VACATION TIME PAY	17,180	20,445	16,172	22,452	7,153	13,240	14,395
706.000	PERSONAL TIME PAY	6,035	3,263	6,621	4,494	1,599	4,110	4,240
707.000	LONGEVITY PAY	4,942	4,100	4,200	4,300	2,200	2,750	2,750
710.000	HOLIDAY AND OTHER PAY	10,294	9,842	15,931	11,674	3,221	7,765	7,915
715.000	HEALTH AND LIFE INSURANCE	52,474	57,457	53,838	38,142	21,300	45,175	40,945
716.000	RETIREMENT	25,654	19,650	18,467	20,464	11,872	30,265	27,400
717.000	WORKERS' COMPENSATION	8,937	11,531	11,642	9,724	8,748	10,900	10,000
718.000	UNEMPLOYMENT INSURANCE	1,000	400	400	200	100	100	
720.000	EMPLOYER'S FICA	5,572	6,287	7,317	5,724	3,586	6,415	6,120
721.000	DISABILITY INSURANCE	691	754	1,128	1,228	260	1,000	1,025
726.000	SUPPLIES	4,843	7,074	6,984	8,874	3,220	6,000	6,000
730.000	VEH./EQUIP. MAINT. SUPPLIES	787	720	1,420	1,041	457	1,000	1,000
740.000	FUEL AND LUBRICANTS	4,505	3,942	2,868	3,290	2,613	3,000	3,875
742.000	CLOTHING / UNIFORMS	4,446	5,475	2,472	4,562	2,349	3,800	3,800
801.000	CONTRACTUAL SERVICES	4,832	2,397	5,632	5,918	4,449	4,650	5,000
810.000	DUES AND SUBSCRIPTIONS	222	629	200	285		400	400
850.000	INSURANCE	9,386	9,696	10,535	9,953	7,918	11,000	11,000
860.000	TRANSPORTATION AND MILEAGE		67	124	114		300	300
861.000	TRAINING & SEMINARS	1,340	1,913	2,300	488	290	3,500	3,500
862.000	LODGING AND MEALS	94		70			300	300
865.000	INTEREST EXPENSE					6,259		11,135
905.000	PUBLISHING / NOTICES				119		100	100
920.000	UTILITIES	16,781	11,540	8,864	9,373	7,140	10,000	10,000
925.000	TELEPHONE							
930.000	REPAIRS & MAINTENANCE	7,332	18,177	5,791	20,549	2,420	20,000	15,000
955.000	MISCELLANEOUS							
955.221	MISC - PHYSICAL EXAMINATIONS	136	476	204	264	176	750	750
955.222	MISC - SHOTS & TRAINING		625			610	500	500
955.336	LOCAL GRANT PURCHASES		1,623		9,568	20,630		
970.000	CAPITAL OUTLAY	1,110	6,651	35,813		447,048	492,050	
970.336	CAPITAL OUTLAY-SAFETY HOUSE							
<b>TOTAL FIRE DEPARTMENT</b>		<b>449,776</b>	<b>464,425</b>	<b>485,680</b>	<b>419,330</b>	<b>694,993</b>	<b>909,240</b>	<b>416,555 (54.19)</b>



# PUBLIC SERVICES



Jake Hammel – Director

[jhammel@cityofhillsdale.org](mailto:jhammel@cityofhillsdale.org)

517-437-6491

## Department Summary

The Public Services Department consists of a Director, Administrative Assistant, City Forester, Foreman, two (2) Mechanics, six (6) Service employees, and three (3) seasonal employees that provide services to the general public, businesses, and other government agencies. This department is responsible for a number of budgets including; Administration, Major/Trunkline & Local Streets, Parks, Forestry, Cemeteries, Building & Grounds, Parking Lots, Sidewalk Replacement, Inventory, and RMEF (Fleet Vehicles). This department provides information services as well as maintains records, writes grants, administers street and right-of-way permits, building demolitions, select inspections and other planning activities. This department also provides support to the Airport, Dial-A-Ride, BPU and a number of Capital Improvement Projects.

## Department Goals

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

## Department Objectives

- Perform maintenance (full depth HMA patch and crack-fill) all city streets ranked Paser 6 or better.
- Chip seal and fog approximately 5 miles of city streets
- Continue to maintain and elevate the condition of all city streets.

## Budget Summary

1. Personnel consist of a Director, Administrative Assistant, full time and seasonal employees totaling 11,176 man-hours.
2. Operating expenses include; supplies, employee training, uniforms, publishing, utilities, CDL licensing, repairs and maintenance, drug and alcohol testing, solid waste bags, equipment rental and professional dues and subscriptions.
3. Contractual services consist of; engineering, lawn maintenance, compost site maintenance (turning, screening, and site grading), city hall cleaning, maintenance, and library maintenance.
4. Capital outlay requests for Public Services are appropriated through the Capital Improvement Fund 401





# PUBLIC SERVICES



GENERAL FUND EXPENDITURES	BUDGETS								
	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2017-18 AMENDED	2018-19 RECOMMENDED	% CHANGE	
<b>PUBLIC SERVICES DEPARTMENT</b>									
702.000	WAGES	104,054	101,443	118,008	105,582	67,111	110,230	116,785	
703.000	OVERTIME PAY	862	2,429	2,890	1,870	892	3,000	3,000	
704.000	SICK TIME PAY	2,453	3,278	8,309	1,359	1,396	3,010	2,170	
705.000	VACATION TIME PAY	8,517	8,033	14,244	7,332	6,388	7,765	8,040	
706.000	PERSONAL TIME PAY	1,162	1,157	1,272	1,281	1,120	1,210	1,255	
707.000	LONGEVITY PAY	2,200	2,200	2,200	2,000	2,100	2,000	2,200	
710.000	HOLIDAY AND OTHER PAY	4,180	3,962	4,407	4,808	4,284	4,235	4,390	
715.000	HEALTH AND LIFE INSURANCE	29,356	30,872	34,938	32,296	22,779	38,700	35,140	
716.000	RETIREMENT	4,210	4,345	3,399	5,423	5,246	11,390	8,550	
717.000	WORKERS' COMPENSATION	756	668	755	563	469	1,000	650	
718.000	UNEMPLOYMENT INSURANCE	400	200	200	100	50	50		
720.000	EMPLOYER'S FICA	8,468	8,359	10,482	8,534	5,744	8,435	10,545	
721.000	DISABILITY INSURANCE	420	458	399	531	354	575	575	
725.000	FRINGE BENEFITS - ALLOCATED	8,176	12,209	8,803	16,458	8,422	12,850	15,455	
726.000	SUPPLIES	9,256	11,812	9,297	12,657	9,661	10,000	10,000	
742.000	CLOTHING / UNIFORMS	2,444	2,337	1,567	1,358	1,104	1,300	1,300	
801.000	CONTRACTUAL SERVICES	32,739	43,235	32,732	33,883	14,193	21,410	28,640	
801.596	CONTRACTUAL SERV-TR. FACILITY								
810.000	DUES AND SUBSCRIPTIONS	1,070	874	979	1,217	594	1,195	1,080	
860.000	TRANSPORTATION AND MILEAGE	9	13			294	500	500	
861.000	TRAINING & SEMINARS	75	413	2,305	2,025	1,065	3,025	3,975	
862.000	LODGING AND MEALS	636	601	760	619	1,019	1,500	1,500	
905.000	PUBLISHING / NOTICES	222	314	833	343	467	600	600	
920.000	UTILITIES	8,876	7,433	5,890	6,012	3,945	5,500	5,500	
930.000	REPAIRS & MAINTENANCE	329	138		270	171	1,500	1,500	
940.000	EQUIPMENT RENTAL	7,887	11,852	6,987	957	1,680	7,500	6,000	
955.000	MISCELLANEOUS								
955.441	MISCELLANEOUS - SHOE ALLOWANC	319	241	750	432	210	750	750	
955.517	MISC - SOLID WASTE COUPONS	8,363	3,663						
955.588	MISC. - CDL LICENSING/TESTING	694	652	1,367	985	749	1,000	1,000	
970.000	CAPITAL OUTLAY								
<b>TOTAL PUBLIC SERVICES DEPARTMENT</b>		<b>248,133</b>	<b>263,191</b>	<b>273,773</b>	<b>248,895</b>	<b>161,507</b>	<b>260,230</b>	<b>271,100</b>	<b>4.18</b>



# PUBLIC SERVICES



GENERAL FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		2018-19 RECOMMENDED	% CHANGE
						2017-18 AMENDED			
<b>BUILDING AND GROUNDS</b>									
702.000	WAGES	20,656	13,614	12,182	15,201	10,583	16,925	18,490	
703.000	OVERTIME PAY	1,480	63	360	199	48	250	250	
710.000	HOLIDAY AND OTHER PAY								
716.000	RETIREMENT								
717.000	WORKERS' COMPENSATION	1,331	1,189	1,236	474	430	1,000	610	
720.000	EMPLOYER'S FICA	1,593	1,003	914	1,129	786	1,295	1,435	
725.000	FRINGE BENEFITS - ALLOCATED	10,186	6,816	6,751	8,219	7,192	9,575	12,240	
726.000	SUPPLIES	8,388	5,268	8,005	4,562	2,386	7,000	7,000	
801.000	CONTRACTUAL SERVICES	17,880	20,235	25,347	18,618	18,741	33,465	33,720	
801.790	CONTRACTUAL SRV-MITCHELL BLDG	393	51	2,273		891			
920.000	UTILITIES	36,655	32,723	25,827	29,450	20,718	28,000	28,000	
925.000	TELEPHONE	21,484	16,746	16,968	16,585	5,701	15,000	15,000	
930.000	REPAIRS & MAINTENANCE	4,324	4,438	5,829	17,335	3,122	10,000	10,000	
940.000	EQUIPMENT RENTAL	9,874	6,058	7,078	4,551	3,975	6,500	5,000	
950.000	RENTALS								
957.000	PROPERTY TAXES	7,586	440	219	135	804			
970.000	CAPITAL OUTLAY								
	<b>TOTAL BUILDING AND GROUNDS</b>	<b>141,830</b>	<b>108,644</b>	<b>112,989</b>	<b>116,458</b>	<b>75,377</b>	<b>129,010</b>	<b>131,745</b>	<b>2.12</b>
<b>PARKING LOTS</b>									
702.000	WAGES	5,283	12,509	2,399	3,226	3,289	9,685	10,600	
703.000	OVERTIME PAY	2,136	1,196	1,104	696	1,410	1,000	1,000	
716.000	RETIREMENT								
720.000	EMPLOYER'S FICA	530	980	251	276	338	740	885	
725.000	FRINGE BENEFITS - ALLOCATED	3,579	6,328	1,899	2,162	3,151	5,960	7,580	
726.000	SUPPLIES	3,168	14,898	1,855	1,403	1,338	2,000	2,000	
801.000	CONTRACTUAL SERVICES	1,649	5,696	3,482	2,442	1,773	3,350	33,350	
920.000	UTILITIES	3,734	4,255	3,627	2,820	1,817	4,000	4,000	
940.000	EQUIPMENT RENTAL	8,789	9,611	3,565	2,738	3,944	3,500	3,500	
	<b>TOTALS PARKING LOTS</b>	<b>28,868</b>	<b>55,473</b>	<b>18,182</b>	<b>15,763</b>	<b>17,060</b>	<b>30,235</b>	<b>62,915</b>	<b>108.09</b>



# PUBLIC SERVICES



GENERAL FUND EXPENDITURES	ACTIVITY	2013-14	2014-15	2015-16	2016-17	2017-18	BUDGETS		
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	2017-18 AMENDED	2018-19 RECOMMENDED % CHANGE	
<b>CEMETERIES</b>									
702.000	WAGES	25,397	26,638	31,434	33,224	12,491	28,540	30,050	
703.000	OVERTIME PAY	1,188	1,582	1,009	711	952	1,500	1,500	
710.000	HOLIDAY AND OTHER PAY								
716.000	RETIREMENT								
717.000	WORKERS' COMPENSATION					698		930	
720.000	EMPLOYER'S FICA	1,890	2,059	2,335	2,472	977	2,185	2,415	
725.000	FRINGE BENEFITS - ALLOCATED	13,650	13,971	15,550	16,889	9,984	16,750	20,610	
726.000	SUPPLIES	3,434	13,358	6,020	5,752	1,356	5,000	5,000	
801.000	CONTRACTUAL SERVICES	13,075	12,242	16,127	20,245	7,576	16,550	20,610	
920.000	UTILITIES	1,024	847	746	620	369	750	750	
930.000	REPAIRS & MAINTENANCE	175	63	506		1	500	500	
940.000	EQUIPMENT RENTAL	40,807	35,124	45,924	36,209	11,809	40,000	40,000	
970.000	CAPITAL OUTLAY								
	<b>TOTAL CEMETERIES</b>	<b>100,640</b>	<b>105,884</b>	<b>119,651</b>	<b>116,122</b>	<b>46,213</b>	<b>111,775</b>	<b>122,365</b>	<b>9.47</b>
<b>STREET LIGHTING</b>									
920.202	UTILITIES - MAJOR STREETS	67,220	66,687	57,055	57,724	36,680	65,600	65,600	
920.203	UTILITIES - LOCAL STREETS	2,938	3,305	3,598	3,332	2,525	4,000	2,525	
	<b>TOTAL STREET LIGHTING</b>	<b>70,158</b>	<b>69,992</b>	<b>60,653</b>	<b>61,056</b>	<b>39,205</b>	<b>69,600</b>	<b>68,125</b>	<b>(2.12)</b>
<b>PARKS</b>									
702.000	WAGES	33,489	42,021	33,407	41,326	19,046	46,325	51,850	
703.000	OVERTIME PAY	1,526	1,667	489	496	964	1,000	1,000	
716.000	RETIREMENT								
720.000	EMPLOYER'S FICA	2,470	3,120	2,416	2,972	1,433	3,545	4,045	
725.000	FRINGE BENEFITS - ALLOCATED	17,840	23,032	16,787	22,350	13,946	26,390	34,520	
726.000	SUPPLIES	12,342	37,034	9,035	10,091	4,070	7,500	7,500	
726.470	SUPPLIES - REPLACEMENT TREES	490							
801.000	CONTRACTUAL SERVICES	53,742	70,948	56,433	73,112	49,952	68,890	79,715	
920.000	UTILITIES	7,300	7,445	8,092	8,240	5,498	8,000	8,000	
930.000	REPAIRS & MAINTENANCE	1,616	765	3,422	162	55	1,500	1,500	
940.000	EQUIPMENT RENTAL	43,091	30,237	22,591	21,547	16,477	27,000	20,000	
970.000	CAPITAL OUTLAY								
	<b>TOTAL PARKS</b>	<b>173,906</b>	<b>216,269</b>	<b>152,672</b>	<b>180,296</b>	<b>111,441</b>	<b>190,150</b>	<b>208,130</b>	<b>9.46</b>



# FUND TRANSFERS



## BUDGETS

		2013-14	2014-15	2015-16	2016-17	2017-18	BUDGETS	
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	2017-18	2018-19
GENERAL FUND EXPENDITURES							AMENDED	RECOMMENDED % CHANGE
<b>TRANSFERS TO OTHER FUNDS</b>								
999.203	TRANSFER - LOCAL ST.	156,750	114,165	100,000	100,000			45,440
999.204	TRANSFER - MUNICIPAL STREET FUND						300,000	300,000
999.208	TRANSFER - RECREATION	59,155	60,025	42,070	59,650	40,000	58,830	62,100
999.244	TRANSFER - E.D.C.							
999.362	TRANSFER - BOND & INT. REDEM.							
999.401	TRANSFER - CAPITAL IMPROVEMEN	170,000	150,000	180,000	500,000		10,000	215,000
999.408	TRANSFER - FIELDS OF DREAMS							
999.481	TRANSFER - AIRPORT IMPROVMENT	50,000				160,000	160,000	
999.496	TRANSFER - THREE MEADOWS DEV.							
999.588	TRANSFER - DIAL-A-RIDE	87,950	109,260	95,000	104,755		85,875	89,665
999.640	TRANSFER - R.M.E.F.							
999.663	TRANSFER - FIRE VEHICLE & EQP	25,000						
999.699	TRANSFER - DPS LEAVE & BENEFI							
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>		<b>548,855</b>	<b>433,450</b>	<b>417,070</b>	<b>764,405</b>	<b>200,000</b>	<b>614,705</b>	<b>712,205 15.86</b>
<b>NET OF REVENUES/EXPENDITURES- FUND 101</b>		<b>(115,254)</b>	<b>14,635</b>	<b>(28,406)</b>	<b>184,288</b>	<b>751,286</b>	<b>(110,000)</b>	<b>(100.00)</b>



# HILLSDALE BOARD OF PUBLIC UTILITIES



Chris McArthur- Interim Director

[cmcarthur@hillsdalebpu.com](mailto:cmcarthur@hillsdalebpu.com)

517-437-6418

## Board Members

<b>Barry Hill</b>	<b>President</b>	<b>Chris McArthur</b>	<b>Interim Director</b>
<b>Bob Batt</b>	<b>Vice President</b>	<b>Bonnie Tew</b>	<b>Finance Director</b>
<b>Eric Hoffman</b>	<b>Board Member</b>	<b>Chad Culbert</b>	<b>Electric Distribution Superintendent</b>
<b>Lois Howard</b>	<b>Board Member</b>	<b>Bill Briggs</b>	<b>Water/Sewer Distribution Supervisor</b>
<b>Chris Sumnar</b>	<b>Board Member</b>		

## Department Summary

Since 1893, the Board of Public Utilities has provided electric power to our community. Over the last 125 years the landscape has changed dramatically. The utility now operates a municipal wastewater and water system along with the electric utility. The Hillsdale BPU has seen a great number of changes over the past couple of years with a change in leadership throughout all departments and the retirement of former Director Mike Barber. The Waste Water Treatment plant continues to see improvements with that project anticipated to be completed by October 2018. The power plant engine upgrade project is in its final stage and should be completed by the end of April 2018. The Endicott Generating Station sale is final and MSCPA operations have moved to their new facility in Coldwater. The electric department continues to make great strides in moving forward with backyard underground projects, 277 line upgrade, and various other system improvements. The administration department has finished its financial software upgrade to BS&A. The main server upgrade approved by the Board in February has been completed.

## Department Goals

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

## Budget Summary

1. Staffing levels remaining at 2017-18 levels with the exception of the new Assistant Finance Director (cost shared with the city)
2. No increase in electric rates, Sewer rates were increased 3.88%, Water rates increased 9.03%
3. Projected decline in sales and price per kilowatt reductions has resulted in a decrease of 4% in purchase power costs
4. Increase in depreciation is due to the completion of 2017-18 capital projects
5. Increase in debt service interest is due to the start of the waste water treatment plant debt payments



# HILLSDALE BOARD OF PUBLIC UTILITIES



ELECTRIC FUND (582)		ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL THRU 12/31/2017	PROJECTED 2017-18	BUDGETS		% Change
						AMENDED 18	2017- PROPOSED 2018- 19	
<b>ESTIMATED REVENUES</b>								
582-000.000-426.000	INTERDEPARTMENTAL REVENUE		21,353	65,573	131,145	131,200	135,000	
582-000.000-660.000	RESIDENTIAL SALES	4,428,926	4,781,501	2,355,698	4,711,396	4,891,500	4,890,000	
582-000.000-661.000	BUSINESS SALES	1,382,292	1,521,273	711,419	1,422,838	1,517,600	1,450,000	
582-000.000-662.000	COMMERCIAL SALES	3,424,836	3,663,908	1,798,744	3,597,488	3,725,800	3,550,000	
582-000.000-663.000	INDUSTRY SALES	3,189,483	3,297,363	1,663,505	3,327,009	3,257,700	3,257,700	
582-000.000-664.000	STREET LIGHT SALES	55,638	58,114	27,318	54,636	56,500	56,500	
582-000.000-665.000	INTEREST	19,349	10,417	(6,927)	(13,855)	5,000	13,500	
582-000.000-665.100	CHANGE IN INVESTMENTS	(3,833)	(16,537)	5,434	10,867	10,000	10,000	
582-000.000-669.000	LATE CHARGES	34,994	62,879	12,435	24,869	50,000	50,000	
582-000.000-673.001	GAIN ON SALE OF PROPERTY		576,154					
582-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE		30,018	56,050	51,000	75,000	100,000	
582-000.000-693.000	MISC NON-OPERATIONG INCOME	49,068	69,782	12,895	25,791	25,000	51,000	
<b>Total Estimated Revenue</b>		<b>13,462,227</b>	<b>14,073,473</b>	<b>6,702,143</b>	<b>13,343,185</b>	<b>13,745,300</b>	<b>13,563,700</b>	<b>-1.32%</b>



# HILLSDALE BOARD OF PUBLIC UTILITIES



ELECTRIC FUND (582)		ACTUAL	ACTUAL	ACTUAL THRU	PROJECTED	BUDGETS		%
EXPENDITURES		2015-16	2016-17	12/31/2017	2017-18	AMENDED 2017-18	PROPOSED 2018-19	Change
<b>ADMINISTRATIVE SERVICES</b>								
582-175.000-702.000	WAGES		249,081	118,217	236,433	230,000	267,000	
582-175.000-703.000	OVERTIME PAY		1,061	857	1,713	1,200	1,500	
582-175.000-704.000	SICK TIME PAY		21,877	7,647	15,295	16,000	25,850	
582-175.000-705.000	VACATION TIME PAY		68,181	31,023	62,047	68,000	56,510	
582-175.000-706.000	PERSONAL TIME PAY		8,309	1,957	3,914	4,000	9,690	
582-175.000-707.000	LONGEVITY PAY			9,690	19,380	4,520	9,855	
582-175.000-710.000	HOLIDAY AND OTHER PAY		6,782	15,369	30,738	20,000	34,415	
582-175.000-714.000	COMPENSATED ABSENCES		22,581			25,000		
582-175.000-715.000	HEALTH AND LIFE INSURANCE		116,227	72,518	145,036	145,000	191,100	
582-175.000-716.000	RETIREMENT		142,920	40,319	80,638	80,000	213,205	
582-175.000-717.000	WORKERS' COMPENSATION		11,360	15,190	30,379	13,000	15,910	
582-175.000-718.000	UNEMPLOYMENT INSURANCE		10					
582-175.000-720.000	EMPLOYER'S FICA		37,734	13,206	26,412	26,300	30,970	
582-175.000-721.000	DISABILITY INSURANCE		835	2,327	4,654	4,500	6,485	
582-175.000-725.100	MICELLANEOUS FRINGE EXPENSE		(70,207)	(119,386)	(238,771)	(241,640)	(371,595)	
582-175.000-725.200	EDUCATION (TRAINING & SEMINARS)		4,232	1,087	2,175			
582-175.000-726.000	SUPPLIES							
582-175.000-726.200	OFFICE SUPPLIES		9,928	4,433	8,866	15,000	10,000	
582-175.000-726.201	OFFICE EQUIPMENT		4,220					
582-175.000-726.202	SUPPLIES - COMPUTER		54,759	12,607	25,213	25,000		
582-175.000-801.000	CONTRACTUAL SERVICES		84,412	41,233	82,466	32,000	40,000	
582-175.000-801.200	COMPUTER		37,535	24,265	48,530	50,000	60,000	
582-175.000-805.000	ACCOUNTING SERVICES					42,500		
582-175.000-806.000	LEGAL SERVICES		4,618	2,621	5,241	5,000	5,000	
582-175.000-808.000	AUDITING SERVICES		2,098	7,106	14,213	7,200	7,200	
582-175.000-810.000	DUES AND SUBSCRIPTIONS		22,110	12,606	25,211	20,000	25,000	
582-175.000-820.000	PILOT		799,330	396,027	792,054	811,200	792,255	
582-175.000-850.000	INSURANCE		23,959	1,847	3,694	35,000	25,000	
582-175.000-852.000	COMPUTER		(6,900)	649	1,298			
582-175.000-861.000	TRAINING & SEMINARS		15,634			8,000	8,000	
582-175.000-905.000	PUBLISHING / NOTICES		7,541	2,408	4,816	5,000	5,000	
582-175.000-920.100	UTILITIES - SEWER		196					
582-175.000-920.200	UTILITIES - WATER		39					
582-175.000-920.300	UTILITIES - ELECTRIC		1,437					
582-175.000-920.400	UTILITIES - GAS		2,307	500	999	1,000	1,000	
582-175.000-921.000	INTERDEPARTMENTAL EXPENSE		21,410	65,883	131,765	7,000	7,000	
582-175.000-925.000	TELEPHONE		(1,905)	3,872	7,744	8,000	8,000	
582-175.000-930.000	REPAIRS & MAINTENANCE		17,323	9,584	19,167	25,000	20,000	
582-175.000-955.000	MISCELLANEOUS		1,156,855	3,241	6,482			
582-175.000-955.100	CASH OVER/SHORT		(61)					
582-175.000-963.000	WRITE OFF BAD DEBT(S)		(201,624)			(35,000)		
582-175.000-968.000	DEPRECIATION		118,725	62,107	124,214	124,200	125,000	
582-175.000-995.000	DEBT SERVICE - INTEREST		31,717	11,982	23,963	30,000	23,075	
<b>TOTAL ADMINISTRATIVE SERVICES</b>		<b>1,426,911</b>	<b>2,826,624</b>	<b>872,989</b>	<b>1,745,979</b>	<b>1,611,980</b>	<b>1,652,425</b>	<b>2.51%</b>



# HILLSDALE BOARD OF PUBLIC UTILITIES



ELECTRIC FUND (582) EXPENDITURES	ACTUAL	ACTUAL	ACTUAL THRU	PROJECTED	BUDGETS		%		
	2015-16	2016-17	12/31/2017	2017-18	AMENDED 2017-18	PROPOSED 2018-19	Change		
<b>PRODUCTION- Power Plant</b>									
582-543.000-702.000		WAGES	34,645	21,240	42,480	55,000	50,000		
582-543.000-703.000		OVERTIME PAY	490	1,499	2,999	3,000	3,000		
582-543.000-706.000		PERSONAL TIME PAY	40	82	163				
582-543.000-710.000		HOLIDAY AND OTHER PAY	160	813	1,626				
582-543.000-715.000		HEALTH AND LIFE INSURANCE	28	5,358	10,717				
582-543.000-716.000		RETIREMENT	472	2,366	4,733				
582-543.000-717.000		WORKERS' COMPENSATION							
582-543.000-720.000		EMPLOYER'S FICA	1,121	1,794	3,588	4,400	4,050		
582-543.000-721.000		DISABILITY INSURANCE	19						
582-543.000-725.100		MICELLANEOUS FRINGE EXPENSE	(30,552)	(3,102)	(6,204)	27,500	22,520		
582-543.000-726.000		SUPPLIES	23,030	6,732	13,464	15,000	15,000		
582-543.000-739.000		PURCHASED POWER	9,755,976	9,261,587	4,650,892	9,301,784	9,394,500		
582-543.000-740.000		FUEL AND LUBRICANTS		299	176	351	2,000		
582-543.000-740.100		FUEL OIL - ENGINE #5			5,371	10,741	10,000		
582-543.000-740.200		FUEL OIL - ENGINE #6		3	7,123	14,245	14,000		
582-543.000-740.300		NATURAL GAS - ENGINE #5		720	9,378	18,757	18,000		
582-543.000-740.400		NATURAL GAS - ENGINE #6		1,122	11,392	22,784	22,000		
582-543.000-742.000		CLOTHING / UNIFORMS		2,581	100	200	1,400		
582-543.000-771.000		INVENTORY ADJUSTMENT	359,886						
582-543.000-801.000		CONTRACTUAL SERVICES	21,419	6,760	13,520	14,000	14,000		
582-543.000-801.050		CONTRACTUAL SERV. - ENGINE #5	384						
582-543.000-801.060		CONTRACTUAL SERV. - ENGINE #6							
582-543.000-801.060-161010		CONTRACTUAL SERV. - ENGINE #6	50,838	188	376				
582-543.000-850.000		INSURANCE	17,250	11,042	22,084	40,000	40,000		
582-543.000-861.000		TRAINING & SEMINARS	96				1,000		
582-543.000-920.200		UTILITIES - WATER	4,049						
582-543.000-920.300		UTILITIES - ELECTRIC	51,142						
582-543.000-920.400		UTILITIES - GAS	8,639	1,753	3,506	10,000	10,000		
582-543.000-920.500		UTILITIES - REFUSE							
582-543.000-925.000		TELEPHONE	14,643	4,463	8,927	8,000	9,000		
582-543.000-930.000		REPAIRS & MAINTENANCE	5,042	1,101	2,201	10,000	10,000		
582-543.000-930.050		REPAIRS & MAINT. - ENGINE #5	771	12,205	24,410	15,000	15,000		
582-543.000-930.060		REPAIRS & MAINT. - ENGINE #6	362	4,860	9,719	10,000	15,000		
582-543.000-968.000		DEPRECIATION	65,751	85,117	170,235	170,000	185,000		
<b>TOTAL PRODUCTION</b>			<b>10,235,304</b>	<b>9,942,415</b>	<b>4,864,033</b>	<b>9,728,067</b>	<b>10,043,800</b>	<b>9,462,570</b>	<b>-5.79%</b>





# HILLSDALE BOARD OF PUBLIC UTILITIES



ELECTRIC FUND (582) EXPENDITURES	ACTUAL	ACTUAL	ACTUAL THRU	PROJECTED	BUDGETS		% Change
	2015-16	2016-17	12/31/2017	2017-18	AMENDED 2017-18	PROPOSED 2018-19	
<b>DISTRIBUTION</b>							
582-544.000-702.000 WAGES		326,676	152,010	304,020	305,000	347,000	
582-544.000-703.000 OVERTIME PAY		22,862	13,276	26,551	30,000	30,000	
582-544.000-710.000 HOLIDAY AND OTHER PAY		500	250	500			
582-544.000-715.000 HEALTH AND LIFE INSURANCE		34,193	3,101	6,202			
582-544.000-720.000 EMPLOYER'S FICA		14,326	11,795	23,589	25,600	28,840	
582-544.000-721.000 DISABILITY INSURANCE		671	125	249			
582-544.000-725.100 MICELLANEOUS FRINGE EXPENSE		12,055	117,061	234,123	235,000	249,075	
582-544.000-726.800 SUPPLIES - OPERATIONS		35,020	14,558	29,117	30,000	30,000	
582-544.000-730.000 VEH./EQUIP. MAINT. SUPPLIES		5,479	17,794	35,588	36,000	36,000	
582-544.000-740.000 FUEL AND LUBRICANTS		5,011	5,397	10,793	11,000	12,000	
582-544.000-742.000 CLOTHING / UNIFORMS		15,293			8,500	8,500	
582-544.000-771.000 INVENTORY ADJUSTMENT		19,825					
582-544.000-801.000 CONTRACTUAL SERVICES		63,234	9,323	18,645	65,000	53,000	
582-544.000-801.300 TREE TRIMMING		150,731	76,878	153,757	200,000	210,000	
582-544.000-807.100 MAPPING & ENGINEERING		1,629	785	1,570			
582-544.000-850.000 INSURANCE		43,309	18,702	37,403	17,000	50,000	
582-544.000-861.000 TRAINING & SEMINARS		3,795	159	318	4,000	8,000	
582-544.000-861.100 TRAINING & SEMINARS - EXTERNAL		755					
582-544.000-920.000 UTILITIES		166					
582-544.000-920.100 UTILITIES - SEWER		331					
582-544.000-920.300 UTILITIES - ELECTRIC		12,576					
582-544.000-920.400 UTILITIES - GAS		282					
582-544.000-920.500 UTILITIES - REFUSE		1,038	410	820	1,000	1,000	
582-544.000-920.600 UTILITIES - OTHER		9					
582-544.000-925.000 TELEPHONE		3,532	88	177			
582-544.000-930.000 REPAIRS & MAINTENANCE		70,264	28,676	57,352	70,000	70,000	
582-544.000-968.000 DEPRECIATION		571,174	225,752	451,504	452,000	450,000	
<b>TOTAL DISTRIBUTION</b>	<b>1,496,048</b>	<b>1,415,629</b>	<b>731,293</b>	<b>1,462,587</b>	<b>1,490,100</b>	<b>1,583,415</b>	<b>6.26%</b>
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>13,158,263</b>	<b>14,184,668</b>	<b>6,468,316</b>	<b>12,936,632</b>	<b>13,145,880</b>	<b>12,698,410</b>	<b>-3.40%</b>
<b>ELECTRIC FUND ESTIMATED NET INCOME (EXPENSE)</b>	<b>303,964</b>	<b>(111,195)</b>	<b>233,827</b>	<b>406,553</b>	<b>799,420</b>	<b>865,290</b>	<b>8.24%</b>



# HILLSDALE BOARD OF PUBLIC UTILITIES



SEWER FUND (590)		ACTUAL	ACTUAL	ACTUAL THRU	PROJECTED	BUDGETS		%
REVENUES		2015-16	2016-17	12/31/2017	2017-18	AMENDED 2017-18	PROPOSED 2018-19	CHANGE
<b>ESTIMATED REVENUES</b>								
590-000.000-426.000	INTERDEPARTMENTAL REVENUE		375	5,436	10,873	11,000	11,500	
590-000.000-529.000	FEDERAL GRANT	667,452	100,000					
590-000.000-569.000	STATE GRANT	343,717						
590-000.000-660.000	RESIDENTIAL SALES		791,756	290,548	640,000	800,500	831,500	
590-000.000-661.000	BUSINESS SALES		181,914	71,538	145,000	179,400	186,400	
590-000.000-662.000	COMMERCIAL SALES		336,634	186,757	370,000	317,400	330,000	
590-000.000-663.000	INDUSTRY SALES		217,542	307,412	375,000	214,600	222,900	
590-000.000-665.000	INTEREST		(7,470)	(86)	(172)	(10,000)	1,000	
590-000.000-668.000	APARTMENT SALES		365,019	155,502	311,700	325,000	337,600	
590-000.000-669.000	LATE CHARGES		2,913	2,143	5,000	4,500	4,000	
590-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE		33,624	38,753	80,000	25,000	50,000	
590-000.000-693.000	MISC NON-OPERATIONG INCOME		(3,266)	4,543	16,500	(5,000)	15,000	
<b>Total Estimated Revenue:</b>		<b>2,384,013</b>	<b>2,022,037</b>	<b>1,112,546</b>	<b>2,053,901</b>	<b>1,862,400</b>	<b>1,989,900</b>	<b>6.85%</b>



# HILLSDALE BOARD OF PUBLIC UTILITIES



SEWER FUND (590) EXPENDITURES	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL THRU 12/31/2017	PROJECTED 2017-18	BUDGETS AMENDED 2017-18	PROPOSED 2018-19	% CHANGE
<b>ADMINISTRATIVE SERVICES</b>							
590-175.000-702.000		114,819	61,411	122,823	120,000	133,560	
590-175.000-703.000		423	613	1,226	1,000	1,000	
590-175.000-704.000		3,570	2,300	4,600	4,600	10,490	
590-175.000-705.000		2,107	14,377	28,754	20,000	18,900	
590-175.000-706.000		1,324	1,469	2,938	3,000	3,935	
590-175.000-707.000			4,155	8,310	4,155	3,940	
590-175.000-710.000		5,026	6,270	12,540	8,500	13,765	
590-175.000-714.000							
590-175.000-715.000		11,037	32,825	65,650	65,000	92,550	
590-175.000-716.000		53,588	23,423	46,846	46,800	108,810	
590-175.000-717.000		3,252	5,585	11,170	3,000	5,660	
590-175.000-720.000		19,253	6,418	12,837	9,250	14,200	
590-175.000-721.000		317	989	1,979	2,000	2,895	
590-175.000-725.100		(7,336)	(57,043)	(114,086)	(116,000)	(151,350)	
590-175.000-726.200		37,658	7,835	15,671	15,000	12,000	
590-175.000-730.039		1,791	1,915	3,831	4,000	2,000	
590-175.000-801.000		74,193	22,881	45,763	27,000	20,000	
590-175.000-801.000-183001			11,960.84	23,921.68			
590-175.000-801.200		11,190	12,457	24,914	10,000	30,000	
590-175.000-805.000					13,000		
590-175.000-806.000		1,580	892	1,784	2,000	2,000	
590-175.000-808.000		1,049	3,553	7,106	4,000	4,000	
590-175.000-810.000		1,921	9,312	18,624	15,000	12,000	
590-175.000-820.000		94,860	61,380	122,759	123,000	114,505	
590-175.000-850.000		11,759	2,146	4,293	13,000	16,250	
590-175.000-861.000		1,300	265	530	2,000	2,000	
590-175.000-905.000		4,440	1,236	2,473	2,000	2,000	
590-175.000-920.100		109					
590-175.000-920.200		47					
590-175.000-920.300		705					
590-175.000-920.400		1,154	250	500	1,500	1,500	
590-175.000-921.000		375	5,436	10,873	10,000	10,000	
590-175.000-925.000		3,781	1,930	3,859	4,000	4,000	
590-175.000-930.000		7,501	5,112	10,225	10,000	10,000	
590-175.000-955.000		3,701	306	613			
590-175.000-963.000		62,921			3,000		
590-175.000-968.000		16,990	8,283	16,565	17,000	20,000	
590-175.000-970.000							
590-175.000-995.000		38,770	42,496	84,991	85,000	233,750	
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>514,452</b>	<b>585,179</b>	<b>302,444</b>	<b>604,888</b>	<b>531,805</b>	<b>754,360</b>	<b>41.85%</b>



# HILLSDALE BOARD OF PUBLIC UTILITIES



SEWER FUND (590)		ACTUAL	ACTUAL	ACTUAL THRU	PROJECTED	BUDGETS		%
EXPENDITURES		2015-16	2016-17	12/31/2017	2017-18	AMENDED 2017-18	PROPOSED 2018-19	CHANGE
<b>OPERATIONS</b>								
590-546.000-702.000	WAGES		78,584	35,840	71,681	72,000	80,000	
590-546.000-703.000	OVERTIME PAY		3,535	4,844	9,688	7,000	7,000	
590-546.000-704.000	SICK TIME PAY		4,456					
590-546.000-705.000	VACATION TIME PAY		8,314					
590-546.000-706.000	PERSONAL TIME PAY		1,315					
590-546.000-707.000	LONGEVITY PAY							
590-546.000-710.000	HOLIDAY AND OTHER PAY							
590-546.000-714.000	COMPENSATED ABSENCES		6,992					
590-546.000-715.000	HEALTH AND LIFE INSURANCE		42,853					
590-546.000-716.000	RETIREMENT		22,439					
590-546.000-717.000	WORKERS' COMPENSATION		2,353					
590-546.000-718.000	UNEMPLOYMENT INSURANCE		6					
590-546.000-720.000	EMPLOYER'S FICA		3,503	2,835	5,670	6,050	6,655	
590-546.000-721.000	DISABILITY INSURANCE		215					
590-546.000-725.100	MICELLANEOUS FRINGE EXPENSE		(53,233)	25,135	50,270	51,000	70,455	
590-546.000-726.800	SUPPLIES - OPERATIONS		2,271	531	1,062	1,000	1,500	
590-546.000-730.039	BPU VEHICLE MAINT/SUPPLIES		897	714	1,427	1,500	1,500	
590-546.000-742.000	CLOTHING / UNIFORMS		1,774			1,000	1,000	
590-546.000-771.000	INVENTORY ADJUSTMENT		2,430					
590-546.000-801.000	CONTRACTUAL SERVICES		10,232	8,103	16,206	10,000	17,000	
590-546.000-850.000	INSURANCE		13,747	6,020	12,039	12,000	15,000	
590-546.000-861.000	TRAINING & SEMINARS		330	70	140	1,000	1,000	
590-546.000-920.100	UTILITIES - SEWER		117					
590-546.000-920.200	UTILITIES - WATER		48					
590-546.000-920.300	UTILITIES - ELECTRIC		8,015					
590-546.000-920.400	UTILITIES - GAS		141					
590-546.000-920.500	UTILITIES - REFUSE		519	205	410	500	500	
590-546.000-925.000	TELEPHONE		1,103	598	1,197	1,200	1,200	
590-546.000-930.000	REPAIRS & MAINTENANCE		(89,763)	3,138	6,276	17,000	15,000	
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIONS		557	3,288	6,576	10,000	10,000	
590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS		70	1,166	2,332	5,000	5,000	
590-546.000-930.970	REPIARS & MINAT. - MANHOLES		20	735	1,470	5,000	5,000	
590-546.000-930.980	REPIARS & MAINT. - SERVICE LINES		73			2,000	2,000	
590-546.000-955.000	MISCELLANEOUS		14,773					
590-546.000-968.000	DEPRECIATION		69,494	40,549	81,098	80,000	144,250	
<b>TOTAL OPERATIONS</b>		<b>304,634</b>	<b>158,179</b>	<b>133,770</b>	<b>267,540</b>	<b>283,250</b>	<b>384,060</b>	<b>30.29%</b>



# HILLSDALE BOARD OF PUBLIC UTILITIES



SEWER FUND (590) EXPENDITURES	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL THRU 12/31/2017	PROJECTED 2017-18	BUDGETS AMENDED 2017-18	PROPOSED 2018-19	% CHANGE
<b>TREATMENT</b>							
590-547.000-702.000 WAGES		130,731	45,980	91,959	92,000	95,000	
590-547.000-703.000 OVERTIME PAY		8,511	8,466	16,932	10,000	10,000	
590-547.000-715.000 HEALTH AND LIFE INSURANCE		7,139					
590-547.000-720.000 EMPLOYER'S FICA		3,967	3,762	7,524	8,000	8,035	
590-547.000-721.000 DISABILITY INSURANCE		116					
590-547.000-725.100 MICELLANEOUS FRINGE EXPENSE		83,716	31,908	63,816	65,000	80,895	
590-547.000-726.900 SUPPLIES - LABORATORY		7,551	6,996	13,992	15,000	15,000	
590-547.000-727.500 SUPPLIES - CHLORINE		2,389	4,036	8,072	8,000	8,000	
590-547.000-727.600 SUPPLIES - FERROUS CHLORIDE		14,085	3,332	6,665	10,000	10,000	
590-547.000-727.700 SUPPLIES - DIOXIDE		3,132	1,617	3,234	3,500	3,500	
590-547.000-727.800 SUPPLIES - MISC. CHEMICALS		172			1,000	1,000	
590-547.000-730.039 BPU VEHICLE MAINT/SUPPLIES		5,973	953	1,905	2,000	2,500	
590-547.000-740.000 FUEL AND LUBRICANTS			1,165	2,330	3,000	3,000	
590-547.000-742.000 CLOTHING / UNIFORMS		1,976			2,000	2,500	
590-547.000-801.000 CONTRACTUAL SERVICES		72,373	55,078	110,156	66,600	85,000	
590-547.000-850.000 INSURANCE		28,016	6,019	12,039	2,600	17,000	
590-547.000-861.000 TRAINING & SEMINARS		2,069	100	200	1,000	1,500	
590-547.000-920.000 UTILITIES		1,682					
590-547.000-920.100 UTILITIES - SEWER		5,046					
590-547.000-920.300 UTILITIES - ELECTRIC		76,885					
590-547.000-920.400 UTILITIES - GAS		15,538	614	1,229	1,000	16,000	
590-547.000-920.500 UTILITIES - REFUSE		3,980			4,000		
590-547.000-925.000 TELEPHONE		1,303	366	732	1,000	1,000	
590-547.000-930.000 REPAIRS & MAINTENANCE		59,061	12,972	25,944	42,435	50,000	
590-547.000-930.900 REPAIRS & MAINT - LABORATORY		71	1,128	2,256	3,000	4,000	
590-547.000-955.000 MISCELLANEOUS		10,433					
590-547.000-968.000 DEPRECIATION		105,764	49,861	99,723	100,000	164,500	
590-547.000-970.000 CAPITAL OUTLAY							
<b>TOTAL TREATMENT</b>	<b>707,256</b>	<b>651,676</b>	<b>234,354</b>	<b>468,708</b>	<b>591,135</b>	<b>578,430</b>	<b>-2.15%</b>
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>1,526,353</b>	<b>1,395,034</b>	<b>670,568</b>	<b>1,341,137</b>	<b>1,406,190</b>	<b>1,701,850</b>	<b>21.03%</b>
<b>SEWER FUND ESTIMATED NET INCOME (EXPENSE)</b>	<b>857,660</b>	<b>627,002</b>	<b>441,978</b>	<b>712,764</b>	<b>456,210</b>	<b>288,050</b>	<b>-36.86%</b>



# HILLSDALE BOARD OF PUBLIC UTILITIES



WATER FUND (591)		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
		2015-16	2016-17	THRU 12/31/2017	2017-18	AMENDED 2017-18	PROPOSED 2018-19	CHANGE
<b>REVENUES</b>								
<b>ESTIMATED REVENUES</b>								
591-000.000-426.000	INTERDEPARTMENTAL REVENUE		619	5,866	11,732	12,000	13,000	
591-000.000-529.000	FEDERAL GRANT							
591-000.000-660.000	RESIDENTIAL SALES		506,712	198,361	445,300	500,000	545,150	
591-000.000-661.000	BUSINESS SALES		133,089	64,234	127,800	130,000	141,000	
591-000.000-662.000	COMMERCIAL SALES		223,320	132,808	255,000	270,000	280,000	
591-000.000-663.000	INDUSTRY SALES		119,358	204,487	260,000	181,000	141,500	
591-000.000-665.000	INTEREST		4,506	(1,536)	(3,072)	5,000	5,000	
591-000.000-665.100	CHANGE IN INVESTMENTS		36,338	(745)	(1,490)	(1,500)	(1,500)	
591-000.000-666.000	READINESS TO SERVE		820					
591-000.000-667.100	INTERDEPARTMENT RENTS		20					
591-000.000-668.000	APARTMENT SALES		226,489	111,013	222,300	230,000	240,000	
591-000.000-669.000	LATE CHARGES		3,875	1,501	3,600	4,000	4,000	
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							
591-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE		(490)	3,070	11,800	6,000	10,000	
591-000.000-693.000	MISC NON-OPERATIONG INCOME		(15,123)	1,908	14,700	4,000	12,000	
591-000.000-693.001	MISC NON-OPERATING INCOME-WELLHEAD PRTC					5,000	5,000	
591-000.000-995.000	DEBT SERVICE - INTEREST							
<b>Total Estimated Revenue</b>		<b>1,182,752</b>	<b>1,239,533</b>	<b>720,968</b>	<b>1,347,670</b>	<b>1,345,500</b>	<b>1,395,150</b>	<b>3.69%</b>



# HILLSDALE BOARD OF PUBLIC UTILITIES



WATER FUND (591)	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS	%	
EXPENDITURES	2015-16	2016-17	THRU	2017-18	AMENDED 2017-18	PROPOSED 2018-19	CHANGE
			12/31/2017				
<b>ADMINISTRATIVE SERVICES</b>							
591-175.000-702.000	WAGES	121,709	62,475	124,951	100,000	133,560	
591-175.000-703.000	OVERTIME PAY	423	967	1,934	2,000	2,000	
591-175.000-704.000	SICK TIME PAY	5,277	3,507	7,015	7,000	8,475	
591-175.000-705.000	VACATION TIME PAY	10,872	8,443	16,885	8,500	12,555	
591-175.000-706.000	PERSONAL TIME PAY	2,548	775	1,550	1,500	3,180	
591-175.000-707.000	LONGEVITY PAY		1,855	3,710	2,000	2,500	
591-175.000-710.000	HOLIDAY AND OTHER PAY	2,701	5,067	10,135	6,000	11,125	
591-175.000-714.000	COMPENSATED ABSENCES	1,877			2,000		
591-175.000-715.000	HEALTH AND LIFE INSURANCE	30,401	42,898	85,796	86,000	90,150	
591-175.000-716.000	RETIREMENT	74,129	14,878	29,756	30,000	71,570	
591-175.000-717.000	WORKERS' COMPENSATION	6,135	7,288	14,576	15,000	6,000	
591-175.000-718.000	UNEMPLOYMENT INSURANCE	5					
591-175.000-720.000	EMPLOYER'S FICA	16,066	5,926	11,852	7,800	13,265	
591-175.000-721.000	DISABILITY INSURANCE	345	770	1,540	1,600	2,410	
591-175.000-725.100	MICELLANEOUS FRINGE EXPENSE	(41,707)	(45,954)	(91,909)	(82,150)	(112,305)	
591-175.000-726.200	OFFICE SUPPLIES	35,981	9,430	18,860	20,000	12,000	
591-175.000-726.591	SUPPLIES-WELLHEAD PROTECTION		1,951	3,902	4,000	4,000	
591-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	726	575	1,149	2,000	2,000	
591-175.000-801.000	CONTRACTUAL SERVICES	68,983	23,434	46,867	50,000	25,000	
591-175.000-801.000-182001	CONTRACTUAL SERVICES		12,861	25,722	30,000	15,000	
591-175.000-801.200	COMPUTER	10,862	12,457	24,914	8,000	30,000	
591-175.000-805.000	ACCOUNTING SERVICES				13,000		
591-175.000-806.000	LEGAL SERVICES	4,838	842	1,685	5,000	2,000	
591-175.000-808.000	AUDITING SERVICES	1,049	3,553	7,106	3,600	3,600	
591-175.000-810.000	DUES AND SUBSCRIPTIONS	2,048	4,402	8,805	7,000	8,000	
591-175.000-820.000	PILOT	58,195	42,776	85,553	86,000	80,410	
591-175.000-850.000	INSURANCE	11,074	2,471	4,942	6,000	6,000	
591-175.000-861.000	TRAINING & SEMINARS	1,605	570	1,140	2,000	2,000	
591-175.000-905.000	PUBLISHING / NOTICES	6,891	1,171	2,343	2,500	2,500	
591-175.000-920.100	UTILITIES - SEWER	109					
591-175.000-920.200	UTILITIES - WATER	47					
591-175.000-920.300	UTILITIES - ELECTRIC	619					
591-175.000-920.400	UTILITIES - GAS	1,482	250	500	1,000	1,000	
591-175.000-921.000	INTERDEPARTMENTAL EXPENSE	619	5,866	11,732	12,000	12,000	
591-175.000-925.000	TELEPHONE	2,692	1,781	3,563	3,600	3,600	
591-175.000-930.000	REPAIRS & MAINTENANCE	7,645	1,785	3,570	6,000	10,000	
591-175.000-955.000	MISCELLANEOUS	2,764	1,055	2,110	2,000		
591-175.000-963.000	WRITE OFF BAD DEBT(S)	(10,405)			(8,000)		
591-175.000-968.000	DEPRECIATION	20,120	8,283	16,565	17,000	18,000	
591-175.000-995.000	DEBT SERVICE - INTEREST	6,152			4,200	3,150	
<b>TOTAL ADMINISTRATIVE SERVICES</b>		<b>310,775</b>	<b>464,874</b>	<b>244,409</b>	<b>488,817</b>	<b>464,150</b>	<b>484,745 4.44%</b>



# HILLSDALE BOARD OF PUBLIC UTILITIES



WATER FUND (591) EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
	2015-16	2016-17	THRU 12/31/2017	2017-18	AMENDED 2017-18	PROPOSED 2018-19	CHANGE
<b>PRODUCTION</b>							
591-543.000-702.000	WAGES	13,931	3,455	6,909	10,000	13,000	
591-543.000-703.000	OVERTIME PAY	1,338	1,302	2,604	3,000	3,000	
591-543.000-715.000	HEALTH AND LIFE INSURANCE	2,905					
591-543.000-720.000	EMPLOYER'S FICA	1,023	335	671	1,000	1,225	
591-543.000-721.000	DISABILITY INSURANCE	23					
591-543.000-725.100	MICELLANEOUS FRINGE EXPENSE	3,875	4,044	8,087	7,150	10,400	
591-543.000-727.100	SUPPLIES - POTASSIUM PERMAGANATE	9,585			17,810		
591-543.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	9,748			15,790		
591-543.000-727.300	SUPPLIES - FLOURIDE	1,940			4,840		
591-543.000-727.400	SUPPLIES - PHOSPHATE	8,781	3,967	7,933	18,055		
591-543.000-801.000	CONTRACTUAL SERVICES	6,564			7,500		
591-543.000-850.000	INSURANCE	11,550	4,928	9,856	15,000	13,000	
591-543.000-861.000	TRAINING & SEMINARS	845	630	1,260	2,000	1,000	
591-543.000-920.310	UTILITIES - ELECTRIC - WELL #1	3,899					
591-543.000-920.320	UTILITIES - ELECTRIC - WELL #2	5,863	14	29			
591-543.000-920.330	UTILITIES - ELECTRIC - WELL #3	4,554					
591-543.000-920.340	UTILITIES - ELECTRIC - WELL #4	6,159					
591-543.000-920.350	UTILITIES - ELECTRIC - WELL #5	7,661					
591-543.000-920.380	UTILITIES - ELECTRIC - WELL #8						
591-543.000-930.000	REPAIRS & MAINTENANCE	8,648	2,848	5,696	7,500	5,000	
591-543.000-930.100	MAINTENANCE - WELL #1	905	200	400	1,500	1,500	
591-543.000-930.200	MAINTENANCE - WELL #2	200	360	720	1,500	1,500	
591-543.000-930.300	MAINTENANCE - WELL #3	200	200	400	1,500	1,500	
591-543.000-930.400	MAINTENANCE - WELL #4	655	722	1,443	1,500	1,500	
591-543.000-930.500	MAINTENANCE - WELL #5	200	200	400	1,500	1,500	
591-543.000-930.800	MAINTENANCE - WELL #8		200	400	1,500	1,500	
591-543.000-955.000	MISCELLANEOUS		175	349			
591-543.000-968.000	DEPRECIATION	32,479	23,416	46,832	47,000	47,000	
<b>TOTAL PRODUCTION</b>		<b>128,823</b>	<b>143,530</b>	<b>46,995</b>	<b>93,990</b>	<b>165,645</b>	<b>102,625 -38.05%</b>





# HILLSDALE BOARD OF PUBLIC UTILITIES



WATER FUND (591) EXPENDITURES		ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL THRU 12/31/2017	PROJECTED 2017-18	BUDGETS AMENDED 2017-18	PROPOSED 2018-19	% CHANGE
<b>DISTRIBUTION</b>								
591-544.000-702.000	WAGES		83,176	45,801	91,603	90,000	93,000	
591-544.000-703.000	OVERTIME PAY		4,093	7,979	15,957	10,000	10,000	
591-544.000-715.000	HEALTH AND LIFE INSURANCE		10,334					
591-544.000-720.000	EMPLOYER'S FICA		3,442	3,831	7,661	7,650	7,880	
591-544.000-721.000	DISABILITY INSURANCE		92					
591-544.000-725.100	MICELLANEOUS FRINGE EXPENSE		29,019	32,865	65,731	55,000	74,870	
591-544.000-726.800	SUPPLIES - OPERATIONS		4,034	3,316	6,631	7,500	7,500	
591-544.000-726.800-181005	SUPPLIES - OPERATIONS			15,051	30,101			
591-544.000-740.000	FUEL AND LUBRICANTS		3,446	2,776	5,552	5,000	6,000	
591-544.000-742.000	CLOTHING / UNIFORMS		4,100	175	350	2,800	1,100	
591-544.000-771.000	INVENTORY ADJUSTMENT		9,887					
591-544.000-801.000	CONTRACTUAL SERVICES		26,883	14,739	29,478	30,000	30,000	
591-544.000-801.000-181004	CONTRACTUAL SERVICES		-	14,300	28,600			
591-544.000-807.100	MAPPING & ENGINEERING		13,758					
591-544.000-850.000	INSURANCE		13,333	4,976	9,952	25,000	15,000	
591-544.000-861.000	TRAINING & SEMINARS		2,432	65	131	1,000	1,500	
591-544.000-920.100	UTILITIES - SEWER		117					
591-544.000-920.200	UTILITIES - WATER		48					
591-544.000-920.300	UTILITIES - ELECTRIC		4,184					
591-544.000-920.400	UTILITIES - GAS		141					
591-544.000-920.500	UTILITIES - REFUSE		519	205	410	500	500	
591-544.000-925.000	TELEPHONE		2,760	1,056	2,112	2,000	2,000	
591-544.000-930.000	REPAIRS & MAINTENANCE		18,862	30,186	60,373	75,000	75,000	
591-544.000-968.000	DEPRECIATION		145,807	63,186	126,373	143,515	140,000	
591-544.000-970.000	CAPITAL OUTLAY							
<b>TOTAL DISTRIBUTION</b>		<b>495,529</b>	<b>391,135</b>	<b>240,507</b>	<b>481,013</b>	<b>454,965</b>	<b>464,350</b>	<b>2.06%</b>



# HILLSDALE BOARD OF PUBLIC UTILITIES



WATER FUND (591)		ACTUAL	ACTUAL	ACTUAL	PROJECTED	BUDGETS		%
EXPENDITURES		2015-16	2016-17	THRU	2017-18	AMENDED 2017-18	PROPOSED 2018-19	CHANGE
PURIFICATION				12/31/2017				
591-545.000-702.000	WAGES		30,067	11,853	23,705	30,000	35,000	
591-545.000-703.000	OVERTIME PAY		1,969	2,464	4,928	5,000	3,000	
591-545.000-715.000	HEALTH AND LIFE INSURANCE		6,126					
591-545.000-720.000	EMPLOYER'S FICA		1,607	1,023	2,046	2,700	2,910	
591-545.000-721.000	DISABILITY INSURANCE		51					
591-545.000-725.100	MICELLANEOUS FRINGE EXPENSE		8,636	9,045	18,091	20,000	27,035	
591-545.000-727.100	SUPPLIES - POTASSIUM PERMAGANATE		5,477	10,954	21,909	25,000	25,000	
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE		10,685	5,117	10,234	15,000	15,000	
591-545.000-727.300	SUPPLIES - FLOURIDE		2,290	3,000	6,000	6,000	6,000	
591-545.000-727.400	SUPPLIES - PHOSPHATE		10,733	3,903	7,806	16,000	12,000	
591-545.000-801.000	CONTRACTUAL SERVICES		167	1,140	2,279	4,000	4,000	
591-545.000-850.000	INSURANCE		12,567	4,928	9,856	13,000	13,000	
591-545.000-920.300	UTILITIES - ELECTRIC		72,123					
591-545.000-920.400	UTILITIES - GAS		1,507	416	832	1,000	1,000	
591-545.000-925.000	TELEPHONE		359	170	340	400	400	
591-545.000-930.000	REPAIRS & MAINTENANCE		3,118	1,044	2,088	6,500	5,000	
591-545.000-955.000	MISCELLANEOUS		48,542	562	1,125			
591-545.000-968.000	DEPRECIATION		31,457	30,464	60,928	61,000	61,000	
591-545.000-970.000	CAPITAL OUTLAY							
<b>TOTAL PURIFICATION</b>		<b>270,014</b>	<b>247,482</b>	<b>86,083</b>	<b>172,167</b>	<b>205,600</b>	<b>210,345</b>	<b>-2.19%</b>
<b>TOTAL ESTIMATED EXPENDITURES</b>		<b>1,205,141</b>	<b>1,247,021</b>	<b>617,994</b>	<b>1,235,987</b>	<b>1,290,360</b>	<b>1,262,065</b>	<b>-2.19%</b>
<b>WATER FUND ESTIMATED NET INCOME (EXPENSE)</b>		<b>(22,389)</b>	<b>(7,489)</b>	<b>102,974</b>	<b>111,683</b>	<b>55,140</b>	<b>133,085</b>	<b>141.36%</b>



# BPU PROPOSED CAPITAL PROJECTS 2019



## FYE 2019 Proposed Electric Capital Projects

- Replace Transclosures with Pad Mount Transformers \$25,000
  - A 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.
  
- Line Extensions \$15,000
  - This is an annual item for small line extensions completed during the budget period and is treated in aggregate at the end of the fiscal year as a capital expense.
  - As we continually are required to make small capital investments in plant to provide service to new locations that total under \$5,000 we combine these jobs for the year and capitalize them at the end of that budget.
  
- Critical Structure Replacement \$123,000
  - Several of the critical structures that support our main feeder system are in need of replacement.
  - These poles and structures are past their life expectancy.
  
- Underground Installations \$50,000
  - We have been installing backyard distribution underground for 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 will allow for a more efficient conversion to higher voltages in the future.
  
- Replace 65' bucket truck 39-09 \$290,000
  - We have our line trucks on a 10 to 12 year rotation.
  - With four trucks in the fleet we must replace a truck every 3 years to hopefully avoid the need for two trucks in the same year.
  - The time has come for the replacement of our largest bucket truck.
  
- 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.



# BPU PROPOSED CAPITAL PROJECTS 2019



## FYE 2019 Proposed Electric Capital Projects - CONTINUED

- UPS Battery Replacement \$30,000
    - We have batteries at several locations that serve as backup allowing personnel to operate breakers in a power loss situation.
    - Several of these batteries are quite old and no longer provide power for their intended use.
    - This funding will be used to replace the existing batteries with new batteries.
  - 4160 to 13200 Voltage upgrade \$125,000
    - A major effort to improve system efficiency and provide a long term reduction in losses is the distribution system voltage upgrade.
    - This has been an ongoing program and we make further improvements annually.
    - All of our rural circuits have been completed and a number of areas inside of the city are in the process of changeover.
    - We plan to have engineering completed this year that will layout a roadmap for the work in the remaining areas.
    - We will be requesting funding annually until this work is fully complete.
  - Pole Condition Survey/Testing \$40,000
    - This project is planned to be a three year process to obtain the condition of our utility poles for the safety of our employees and the public.
    - We will use the results to replace the poles in the worst condition first improving the efficiency of our maintenance dollars.
  - Paint Fuel Storage Tank \$35,000
    - This funding is to repaint the large fuel storage tank at the power plant.
    - Upkeep to this tank is required by the DEQ and they have recommended it be repainted.
    - This is part of our preventative maintenance program.
  - Distribution Automation and Monitoring \$50,000
    - These dollars work to improve the distribution systems technical components.
    - The AMI(automated metering infrastructure), OMS(outage management system), fiber loop and SCADA(supervisory control and data acquisition) systems provide a multitude of readings and data points that are used for many daily tasks.
    - The more integration of these systems and shared data between programs, the more efficient and accurate the electrical system can become.
  - Sonetics Communications System \$7,000
    - This system provides a much safer solution to jobsite communications for crews in a high noise environment.
    - The system is self-contained and provides noise cancelling headsets for the crew members on a dedicated wireless channel.
- Total of Proposed Electric Projects \$815,000**



# BPU PROPOSED CAPITAL PROJECTS 2019



## **FYE 2019 Proposed Sewer Capital Projects**

• <u>ICE Grant Funds</u>	\$100,000
– These are additional funds required to fully fund the portion BPU is responsible for in the ICE grant funding of repairs to Garden, Mead, Vine and Rippon Streets.	
• <u>Engineering of HVAC Replacement Main Building WWTP</u>	\$20,000
– The HVAC unit for the WWTP main building is in need of replacement.	
– The cooling unit is not functional requiring the use of window air units to cool the Laboratory and Office areas.	
– The heat unit was repaired to get through the winter but the complete unit requires replacement.	
– These funds are for the engineering required for replacement of the HVAC system.	
• <u>North Clarifier Drive Unit Replacement</u>	\$30,000
– The sweep drive unit for the North Clarifier has been identified by the manufacturer to be beyond repair.	
– These funds would cover the cost of the replacement unit.	
• <u>I&amp;I Reduction Manhole Rehabilitation</u>	\$50,000
– These funds would be for reducing the amount of infiltration and influent that are occurring in the sewer system due leaking lines and manholes.	
<b>Total of Proposed Wastewater Capital Projects</b>	<b>\$200,000</b>



# BPU PROPOSED CAPITAL PROJECTS 2019



## **FYE 2019 Proposed Water Capital Projects**

- Refurbish High Service Pump #2 \$13,000
    - This pump was deemed in need of service during the 2016 fall inspections but replaced by work on Well #8 in FYE 2018.
  - VFD Motor Controls for High Service Pump #2 \$15,000
    - The VFD for this unit was taken out to replace the VFD for high service pump #1 and requires replacement.
  - Automated Meter Infrastructure \$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.
  - Fire Hydrant Replacement \$10,000
    - These are funds to replace the 4 oldest hydrants in the system.
    - Some of the fire hydrants were installed in the 1940s and it is time to start upgrading and replacing them.
  - Replace Water Treatment Plant Roof \$35,000
    - The roof is beginning to leak and show it's age. Roof replacement should be done before further damage to the structure.
  - Green Sand Filter Media Replacement \$80,000
    - The media will typically last for 20 years so is near the end of its life expectancy so should be replaced before it fails.
    - This includes replacement of the media and chemically cleaning any hardness deposits inside all the tanks.
  - ICE Grant Funds \$100,000
    - These are additional funds required to fully fund the portion BPU is responsible for in the ICE grant funding of repairs to Garden, Mead, Vine and Rippon Streets.
- Total of Proposed Water Capital Projects \$283,000**



# BPU PROPOSED CAPITAL PROJECTS 2019



## **FYE 2019 Proposed Administration Projects**

- Phase Two Network Upgrades \$29,300
  - Project includes a second host server, storage area network, VMware software, and Microsoft Exchange upgrades.
  
- Various computer Items \$9,500
  - Project includes software, computer workstation replacements, and monitors.

## **Total of Proposed Technical Services Projects**

**\$38,800**



# MAJOR/TRUNKLINE & LOCAL STREETS



Jake Hammel – Director

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## 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. 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.

## Budget Summary

1. Personnel consist of 10,007 man-hours plus fringe benefits.
2. Operating expenses include supplies (asphalt, road salt, signs, etc.), equipment rental, and general maintenance activities.
3. Contractual services include lawn maintenance, tree trimming, tree removal, pavement marking, railroad signal maintenance, televising and cleaning storm sewers, traffic signal maintenance and street light maintenance and \$150,000 for 2018 street preservation.
4. Capital Outlay requests include; none.





# MAJOR/TRUNKLINE & LOCAL STREETS



MAJORST./TRUNKLINE FUND REVENUES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE	
						2017-18 AMENDED	2018-19 RECOMMENDED		
546.000	STATE GRANT - GAS & WEIGHT TA	481,897	454,738	478,968	550,657	318,893	625,000	650,000	
546.048	STATE GRANT-METRO ROW ACT	13,181	11,747	15,846	15,470		15,000	15,000	
546.110	STATE GRANT-ACT 110								
547.000	STATE GRANT - TRUNKLINE MAINT	46,652	32,124	25,214	31,929	21,853	35,000	35,000	
665.000	INTEREST	704	844	893	1,922	2,502	1,250	3,500	
692.000	OTHER REVENUE	1,776	2,971	4,010	7,101	9,763	5,000	7,000	
692.039	OTHER REVENUE - BPU								
692.470	OTHER REVENUE - TREES	3,931	1,000	1,460	4,267	3,365	2,000	2,000	
	<b>TOTAL REVENUE</b>	<b>548,141</b>	<b>503,424</b>	<b>526,391</b>	<b>611,346</b>	<b>356,376</b>	<b>683,250</b>	<b>712,500</b>	<b>4.28</b>

MAJORST./TRUNKLINE FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE		
						2017-18 AMENDED	2018-19 RECOMMENDED			
<b>ADMINISTRATIVE SERVICES</b>										
202-175.000-999.101	TRANSFER - GENERAL FUND		48,110	45,474	47,897	55,066	31,889	62,500	65,000	
202-175.000-999.203	TRANSFER - LOCAL ST.			25,000	50,000		100,000	150,000	150,000	
202-175.000-999.401	TRANSFER - CAPITAL IMPROVEMEN		150,000							
	<b>TOTAL ADMINISTRATIVE SERVICES</b>		<b>198,110</b>	<b>70,474</b>	<b>97,897</b>	<b>55,066</b>	<b>131,889</b>	<b>212,500</b>	<b>215,000</b>	<b>1.18</b>

<b>ADMIN. SERVICES - TRUNKLINE</b>									
202-175.500-999.101	TRANSFER - GENERAL FUND		4,665	3,212	2,521	3,193	2,185	3,500	3,500
	<b>TOTAL ADMIN. SERVICES - TRUNKLINE</b>		<b>4,665</b>	<b>3,212</b>	<b>2,521</b>	<b>3,193</b>	<b>2,185</b>	<b>3,500</b>	<b>3,500</b>

<b>STREET SURFACE</b>										
202-450.000-702.000	WAGES		15,069	13,531	13,033	18,160	11,426	19,405	21,955	
202-450.000-703.000	OVERTIME PAY		627	456	1,153	1,602	1,121	2,000	2,000	
202-450.000-716.000	RETIREMENT									
202-450.000-720.000	EMPLOYER'S FICA		1,071	954	988	1,402	905	1,485	1,830	
202-450.000-725.000	FRINGE BENEFITS - ALLOCATED		8,204	7,564	7,150	10,998	8,517	11,935	14,495	
202-450.000-726.000	SUPPLIES		25,657	14,315	7,596	9,255	7,408	10,000	10,000	
202-450.000-801.000	CONTRACTUAL SERVICES		3,941	2,079	4,805	1,781	44,514	65,850	106,750	
202-450.000-940.000	EQUIPMENT RENTAL		23,101	18,995	20,054	16,128	7,338	12,000	12,000	
	<b>TOTAL STREET SURFACE</b>		<b>77,670</b>	<b>57,894</b>	<b>54,779</b>	<b>59,326</b>	<b>81,229</b>	<b>122,675</b>	<b>169,030</b>	<b>37.79</b>



# MAJOR/TRUNKLINE & LOCAL STREETS



MAJORST./TRUNKLINE FUND EXPENDITURES	BUDGETS							2018-19	% CHANGE
	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19		
	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED		
<b>TRUNKLINE SURFACE</b>									
202-450.500-702.000	WAGES	3,191	2,946	2,108	4,368	3,224	4,170	4,290	
202-450.500-703.000	OVERTIME PAY	196	95	192	136	58	250	250	
202-450.500-716.000	RETIREMENT								
202-450.500-720.000	EMPLOYER'S FICA	239	211	162	317	236	1,485	350	
202-450.500-725.000	FRINGE BENEFITS - ALLOCATED	1,974	1,572	1,156	2,533	2,272	2,465	2,965	
202-450.500-726.000	SUPPLIES	1,654	722	819	1,043	1,104	1,200	1,200	
202-450.500-801.000	CONTRACTUAL SERVICES	27	61	322	64	183	500	500	
202-450.500-940.000	EQUIPMENT RENTAL	4,889	4,990	2,327	5,318	3,538	5,000	5,000	
<b>TOTAL TRUNKLINE SURFACE</b>		<b>12,170</b>	<b>10,597</b>	<b>7,086</b>	<b>13,779</b>	<b>10,615</b>	<b>15,070</b>	<b>14,555</b>	<b>(3.42)</b>
<b>R.O.W MAINTENANCE</b>									
202-460.000-702.000	WAGES	16,025	18,641	21,902	26,999	16,713	18,960	19,600	
202-460.000-703.000	OVERTIME PAY	175	378	956	1,136	424	800	800	
202-460.000-716.000	RETIREMENT								
202-460.000-720.000	EMPLOYER'S FICA	1,146	1,364	1,640	2,006	1,231	1,450	1,560	
202-460.000-725.000	FRINGE BENEFITS - ALLOCATED	7,953	11,720	11,775	14,939	11,625	11,020	13,325	
202-460.000-726.000	SUPPLIES	2,408	3,132	5,900	2,460	1,072	3,500	3,500	
202-460.000-801.000	CONTRACTUAL SERVICES	20,828	15,179	24,043	12,389	14,122	24,600	24,600	
202-460.000-940.000	EQUIPMENT RENTAL	25,144	28,001	29,098	24,097	15,725	28,000	28,000	
<b>TOTAL R.O.W MAINTENANCE</b>		<b>73,679</b>	<b>78,415</b>	<b>95,314</b>	<b>84,026</b>	<b>60,912</b>	<b>88,330</b>	<b>91,385</b>	<b>3.46</b>
<b>TRUNKLINE R.O.W. MAINTENANCE</b>									
202-460.500-702.000	WAGES	361	561	504	943	642	1,225	1,255	
202-460.500-703.000	OVERTIME PAY			56		55	75	75	
202-460.500-720.000	EMPLOYER'S FICA	26	40	40	67	50	95	100	
202-460.500-725.000	FRINGE BENEFITS - ALLOCATED	181	417	274	494	482	725	870	
202-460.500-726.000	SUPPLIES								
202-460.500-801.000	CONTRACTUAL SERVICES	3,720	3,845	1,742	2,700	2,199	4,250	4,250	
202-460.500-940.000	EQUIPMENT RENTAL	928	1,225	1,143	1,084	746	1,250	1,250	
<b>TOTAL TRUNKLINE R.O.W. MAINTENANCE</b>		<b>5,216</b>	<b>6,088</b>	<b>3,759</b>	<b>5,288</b>	<b>4,174</b>	<b>7,620</b>	<b>7,800</b>	<b>2.36</b>



# MAJOR/TRUNKLINE & LOCAL STREETS



MAJORST./TRUNKLINE FUND EXPENDITURES	BUDGETS							% CHANGE	
	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2017-18 AMENDED	2018-19 RECOMMENDED		
<b>TREES</b>									
202-470.000-702.000	WAGES	10,040	10,577	13,722	12,127	7,928	10,815	11,225	
202-470.000-703.000	OVERTIME PAY	272	332	178	447	103	350	350	
202-470.000-716.000	RETIREMENT								
202-470.000-720.000	EMPLOYER'S FICA	716	756	965	874	561	830	885	
202-470.000-725.000	FRINGE BENEFITS - ALLOCATED	5,303	5,396	7,132	6,452	5,508	6,225	7,560	
202-470.000-726.000	SUPPLIES	1,167	466	1,884	1,507	38	1,000	1,000	
202-470.000-726.470	SUPPLIES - REPLACEMENT TREES	2,158		770					
202-470.000-801.000	CONTRACTUAL SERVICES	15,836	5,518	10,013	13,375	3,947	14,700	14,700	
202-470.000-940.000	EQUIPMENT RENTAL	2,923	3,035	3,901	2,432	2,440	3,500	3,500	
<b>TOTAL TREES</b>		<b>38,415</b>	<b>26,080</b>	<b>38,565</b>	<b>37,214</b>	<b>20,525</b>	<b>37,420</b>	<b>39,220</b>	<b>4.81</b>
<b>TRUNKLINE TREES</b>									
202-470.500-702.000	WAGES	127	467	104	601	199	420	425	
202-470.500-703.000	OVERTIME PAY				86		25	25	
202-470.500-716.000	RETIREMENT								
202-470.500-720.000	EMPLOYER'S FICA	9	32	7	48	14	35	35	
202-470.500-725.000	FRINGE BENEFITS - ALLOCATED	32	234	80	303	153	250	295	
202-470.500-726.000	SUPPLIES			25	185	18			
202-470.500-801.000	CONTRACTUAL SERVICES				3,435	23	300	300	
202-470.500-940.000	EQUIPMENT RENTAL	36	10	132	401	105	200	200	
<b>TOTAL TRUNKLINE TREES</b>		<b>204</b>	<b>743</b>	<b>348</b>	<b>5,059</b>	<b>512</b>	<b>1,230</b>	<b>1,280</b>	<b>4.07</b>
<b>DRAINAGE</b>									
202-480.000-702.000	WAGES	9,182	11,343	13,163	10,818	7,590	13,165	13,685	
202-480.000-703.000	OVERTIME PAY	655	28	419	240	297	500	500	
202-480.000-716.000	RETIREMENT								
202-480.000-720.000	EMPLOYER'S FICA	685	808	971	790	565	1,010	1,085	
202-480.000-725.000	FRINGE BENEFITS - ALLOCATED	4,748	5,364	7,572	5,847	5,545	7,620	9,265	
202-480.000-726.000	SUPPLIES	4,177	2,888	3,753	404	2,749	4,500	4,500	
202-480.000-801.000	CONTRACTUAL SERVICES	9,130	1,701	3,333	1,911	5,092	4,500	6,500	
202-480.000-940.000	EQUIPMENT RENTAL	7,570	9,337	12,188	6,978	5,607	9,000	9,000	
<b>TOTAL DRAINAGE</b>		<b>36,147</b>	<b>31,469</b>	<b>41,399</b>	<b>26,988</b>	<b>27,445</b>	<b>40,295</b>	<b>44,535</b>	<b>10.52</b>



# MAJOR/TRUNKLINE & LOCAL STREETS



MAJORST./TRUNKLINE FUND EXPENDITURES	BUDGETS								
	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2017-18 AMENDED	2018-19 RECOMMENDED	% CHANGE	
<b>TRUNKLINE R.O.W. DRAINAGE</b>									
202-480.500-702.000	WAGES	255	295	857	892	308	455	470	
202-480.500-703.000	OVERTIME PAY	439	8	50	61	12	100	100	
202-480.500-720.000	EMPLOYER'S FICA	49	22	66	68	23	35	45	
202-480.500-725.000	FRINGE BENEFITS - ALLOCATED	123	165	464	518	224	310	375	
202-480.500-726.000	SUPPLIES		51	656	72		200	200	
202-480.500-801.000	CONTRACTUAL SERVICES	17		39	30		500	500	
202-480.500-940.000	EQUIPMENT RENTAL	425	357	455	535	316	750	750	
<b>TOTAL TRUNKLINE R.O.W. DRAINAGE</b>		<b>1,308</b>	<b>898</b>	<b>2,587</b>	<b>2,176</b>	<b>883</b>	<b>2,350</b>	<b>2,440</b>	<b>3.83</b>
<b>TRAFFIC</b>									
202-490.000-702.000	WAGES	7,473	10,860	12,458	12,657	8,972	12,220	16,240	
202-490.000-703.000	OVERTIME PAY	204	477	913	627	785	1,000	1,000	
202-490.000-716.000	RETIREMENT								
202-490.000-720.000	EMPLOYER'S FICA	541	827	972	961	699	935	1,320	
202-490.000-725.000	FRINGE BENEFITS - ALLOCATED	3,596	5,891	6,841	7,486	6,722	7,370	11,260	
202-490.000-726.000	SUPPLIES	3,199	6,219	5,787	6,534	2,838	8,000	24,055	
202-490.000-801.000	CONTRACTUAL SERVICES	8,061	21,761	8,476	14,590	8,029	9,650	22,750	
202-490.000-920.000	UTILITIES	5,046	5,351	4,793	4,983	3,337	4,500	4,500	
202-490.000-940.000	EQUIPMENT RENTAL	3,150	3,820	4,636	4,418	2,873	6,000	6,000	
202-490.000-970.000	CAPITAL OUTLAY								
<b>TOTAL TRAFFIC</b>		<b>31,270</b>	<b>55,206</b>	<b>44,876</b>	<b>52,256</b>	<b>34,255</b>	<b>49,675</b>	<b>87,125</b>	<b>75.39</b>
<b>TRUNKLINE TRAFFIC</b>									
202-490.500-702.000	WAGES	251	275	180	398	550	300	1,555	
202-490.500-703.000	OVERTIME PAY			68		73	75	75	
202-490.500-720.000	EMPLOYER'S FICA	17	20	18	29	44	25	125	
202-490.500-725.000	FRINGE BENEFITS - ALLOCATED	126	150	105	220	408	210	1,065	
202-490.500-726.000	SUPPLIES		38	19	212	288	500	500	
202-490.500-801.000	CONTRACTUAL SERVICES	262	157				500	500	
202-490.500-920.000	UTILITIES	4,983	5,215	4,886	4,991	3,431	4,500	4,500	
202-490.500-940.000	EQUIPMENT RENTAL	57	52	23	146	215	300	300	
<b>TOTAL TRUNKLINE TRAFFIC</b>		<b>5,696</b>	<b>5,907</b>	<b>5,299</b>	<b>5,996</b>	<b>5,009</b>	<b>6,410</b>	<b>8,620</b>	<b>34.48</b>



# MAJOR/TRUNKLINE & LOCAL STREETS



MAJORST./TRUNKLINE FUND EXPENDITURES	BUDGETS								
	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2017-18 AMENDED	2018-19 RECOMMENDED	2018-19 % CHANGE	
<b>WINTER MAINTENANCE</b>									
202-500.000-702.000	WAGES	17,055	10,504	7,371	7,371	9,413	11,840	12,220	
202-500.000-703.000	OVERTIME PAY	6,730	3,224	4,557	3,002	7,231	5,500	5,500	
202-500.000-716.000	RETIREMENT								
202-500.000-720.000	EMPLOYER'S FICA	1,663	978	853	737	1,198	905	1,355	
202-500.000-725.000	FRINGE BENEFITS - ALLOCATED	12,030	7,199	5,938	5,743	10,857	9,670	11,575	
202-500.000-726.000	SUPPLIES	26,468	23,049	22,766	21,975	18,589	24,000	24,000	
202-500.000-801.000	CONTRACTUAL SERVICES		1,586	562	231	340	1,500	1,500	
202-500.000-940.000	EQUIPMENT RENTAL	42,526	24,579	17,841	13,992	24,546	25,000	25,000	
<b>TOTAL WINTER MAINTENANCE</b>		<b>106,472</b>	<b>71,119</b>	<b>59,888</b>	<b>53,051</b>	<b>72,174</b>	<b>78,415</b>	<b>81,150</b>	<b>3.49</b>
<b>TRUNKLINE WINTER MAINTENANCE</b>									
202-500.500-702.000	WAGES	5,756	1,685	1,558	1,125	1,533	2,105	2,155	
202-500.500-703.000	OVERTIME PAY	2,108	884	976	735	1,833	1,000	1,000	
202-500.500-716.000	RETIREMENT								
202-500.500-720.000	EMPLOYER'S FICA	548	182	175	132	241	160	240	
202-500.500-725.000	FRINGE BENEFITS - ALLOCATED	3,742	1,403	1,334	1,029	2,165	1,730	2,060	
202-500.500-726.000	SUPPLIES	10,388	6,576	4,926	3,224	5,248	6,765	6,765	
202-500.500-801.000	CONTRACTUAL SERVICES						500	500	
202-500.500-940.000	EQUIPMENT RENTAL	14,998	5,673	6,474	3,374	6,123	5,500	5,500	
<b>TOTAL TRUNKLINE WINTER MAINTENANCE</b>		<b>37,540</b>	<b>16,403</b>	<b>15,443</b>	<b>9,619</b>	<b>17,143</b>	<b>17,760</b>	<b>18,220</b>	<b>2.59</b>
<b>TOTAL EXPENDITURES</b>		<b>628,562</b>	<b>434,505</b>	<b>469,761</b>	<b>413,037</b>	<b>468,950</b>	<b>683,250</b>	<b>783,860</b>	<b>14.73</b>
<b>NET OF REVENUES/EXPENDITURES- FUND 202</b>		<b>(80,421)</b>	<b>68,919</b>	<b>56,630</b>	<b>198,309</b>	<b>(112,574)</b>		<b>(71,360)</b>	



# MAJOR/TRUNKLINE & LOCAL STREETS



		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
LOCAL STREET FUND REVENUES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
Revenue									
546.000	STATE GRANT - GAS & WEIGHT TA	146,475	149,567	157,632	181,301	104,873	210,000	215,000	
546.048	STATE GRANT-METRO ROW ACT	13,181	11,747	15,846	15,470		15,000	15,000	
569.000	STATE GRANT				2,500				
634.000	MAINT. ADJACENT MUNICIPAL STR								
692.000	OTHER REVENUE	159		3,350	442	4,462	1,000	2,500	
692.039	OTHER REVENUE - BPU								
692.470	OTHER REVENUE - TREES		2,450	4,204	682	5,497		2,000	
699.101	TRANSFERS IN - GENERAL FUND	156,750	114,165	100,000	100,000			45,440	
699.202	TRANSFERS IN - MAJOR STREETS		25,000	50,000		100,000	150,000	150,000	
TOTAL REVENUE		316,565	302,929	331,032	300,395	114,832	376,000	429,940	14.35

		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
LOCAL STREET FUND EXPENDITURES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
ADMINISTRATIVE SERVICES									
999.101	TRANSFER - GENERAL FUND	14,647	14,957	15,793	18,100	10,487	21,000	21,500	
TOTAL ADMINISTRATIVE SERVICES		14,647	14,957	15,793	18,100	10,487	21,000	21,500	2.38

STREET SURFACE									
702.000	WAGES	15,499	14,036	20,965	15,967	10,826	23,180	23,530	
703.000	OVERTIME PAY	170	890	991	241	1,060	1,000	1,000	
716.000	RETIREMENT					8			
720.000	EMPLOYER'S FICA	1,089	1,054	1,545	1,151	857	1,775	1,955	
725.000	FRINGE BENEFITS - ALLOCATED	7,404	9,324	11,432	8,902	8,002	13,485	16,250	
726.000	SUPPLIES	20,390	31,029	14,253	12,596	12,362	20,000	20,000	
801.000	CONTRACTUAL SERVICES	7,020	3,983	9,560	5,825	118,053	44,500	67,250	
940.000	EQUIPMENT RENTAL	17,817	17,160	25,122	14,560	6,813	15,000	15,000	
TOTAL STREET SURFACE EXPENDITURE		69,389	77,476	83,868	59,242	157,981	118,940	144,985	21.90



# MAJOR/TRUNKLINE & LOCAL STREETS



LOCAL STREET FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE	
						2017-18 AMENDED	2018-19 RECOMMENDED		
<b>R.O.W MAINTENANCE</b>									
702.000	WAGES	16,401	16,160	24,563	23,146	12,361	17,910	18,405	
703.000	OVERTIME PAY	179	154	940	373	203	500	500	
716.000	RETIREMENT					(8)			
720.000	EMPLOYER'S FICA	1,160	1,158	1,829	1,654	891	1,370	1,445	
725.000	FRINGE BENEFITS - ALLOCATED	9,530	9,648	12,744	12,820	8,391	10,260	12,350	
726.000	SUPPLIES	4,695	3,521	6,550	1,405	1,015	4,000	4,000	
801.000	CONTRACTUAL SERVICES	11,323	8,970	13,839	11,115	9,029	11,900	12,400	
940.000	EQUIPMENT RENTAL	27,421	27,966	32,204	23,507	14,122	30,000	30,000	
<b>TOTAL R.O.W MAINTENANCE</b>		<b>70,709</b>	<b>67,577</b>	<b>92,669</b>	<b>74,020</b>	<b>46,004</b>	<b>75,940</b>	<b>79,100</b>	<b>4.16</b>
<b>TREES</b>									
702.000	WAGES	11,042	15,216	16,515	17,247	11,138	17,350	17,825	
703.000	OVERTIME PAY	269	214	119	393	8	300	300	
716.000	RETIREMENT								
720.000	EMPLOYER'S FICA	785	1,070	1,153	1,234	779	1,330	1,385	
725.000	FRINGE BENEFITS - ALLOCATED	5,656	7,336	8,450	9,364	7,479	9,840	11,840	
726.000	SUPPLIES	725	1,331	1,692	1,573	127	1,500	1,500	
726.470	SUPPLIES - REPLACEMENT TREES	1,833		2,370					
801.000	CONTRACTUAL SERVICES	23,174	14,000	10,848	16,211	6,092	22,250	22,250	
940.000	EQUIPMENT RENTAL	3,014	4,182	4,831	5,397	3,402	5,000	5,000	
<b>TOTAL TREES EXPENDITURE</b>		<b>46,498</b>	<b>43,349</b>	<b>45,978</b>	<b>51,419</b>	<b>29,025</b>	<b>57,570</b>	<b>60,100</b>	<b>4.39</b>
<b>DRAINAGE</b>									
702.000	WAGES	7,606	8,340	10,430	12,688	9,005	12,770	13,305	
703.000	OVERTIME PAY	130	128	144	534	574	750	750	
716.000	RETIREMENT								
720.000	EMPLOYER'S FICA	537	591	753	939	686	980	1,075	
725.000	FRINGE BENEFITS - ALLOCATED	3,225	6,084	5,481	7,558	6,396	7,540	9,180	
726.000	SUPPLIES	2,550	2,379	2,258	5,244	2,447	7,500	7,500	
801.000	CONTRACTUAL SERVICES	1,244	2,491	1,973	364	569	2,500	2,500	
920.000	UTILITIES				205	259	350	350	
940.000	EQUIPMENT RENTAL	5,649	7,257	10,207	9,742	6,115	9,000	9,000	
<b>TOTAL DRAINAGE EXPENDITURE</b>		<b>20,941</b>	<b>27,270</b>	<b>31,246</b>	<b>37,274</b>	<b>26,051</b>	<b>41,390</b>	<b>43,660</b>	<b>5.48</b>



# MAJOR/TRUNKLINE & LOCAL STREETS



		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
TRAFFIC		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
702.000	WAGES	2,635	2,116	4,356	3,465	3,492	2,790	4,625	
703.000	OVERTIME PAY	170	101	209	302	276	400	400	
720.000	EMPLOYER'S FICA	200	161	332	273	272	215	385	
725.000	FRINGE BENEFITS - ALLOCATED	982	1,292	2,349	1,913	2,573	1,780	3,280	
726.000	SUPPLIES	2,044	2,118	3,663	1,542	3,924	4,000	12,645	
801.000	CONTRACTUAL SERVICES	1,843	7,559	1,799	3,105	2,667	2,250	8,250	
940.000	EQUIPMENT RENTAL	819	495	1,136	1,071	1,083	1,500	1,500	
<b>TOTAL TRAFFIC EXPENDITURE</b>		<b>8,693</b>	<b>13,842</b>	<b>13,844</b>	<b>11,671</b>	<b>14,287</b>	<b>12,935</b>	<b>31,085</b>	<b>140.32</b>
<hr/>									
<b>WINTER MAINTENANCE</b>									
702.000	WAGES	11,489	8,411	6,165	6,130	7,025	9,670	9,935	
703.000	OVERTIME PAY	1,052	563	861	641	1,653	1,200	1,200	
716.000	RETIREMENT								
720.000	EMPLOYER'S FICA	880	642	504	478	624	740	850	
725.000	FRINGE BENEFITS - ALLOCATED	6,585	4,510	3,608	3,749	5,682	6,065	7,275	
726.000	SUPPLIES	17,435	17,681	13,136	11,226	8,084	17,000	17,000	
801.000	CONTRACTUAL SERVICES	6	538	490	178	282	550	250	
940.000	EQUIPMENT RENTAL	21,277	12,653	9,584	8,538	12,942	13,000	13,000	
<b>TOTAL WINTER MAINTENANCE EXPENDITURE</b>		<b>58,724</b>	<b>44,998</b>	<b>34,348</b>	<b>30,940</b>	<b>36,292</b>	<b>48,225</b>	<b>49,510</b>	<b>2.66</b>
<hr/>									
<b>TOTAL EXPENDITURES - FUND 203</b>		<b>289,601</b>	<b>289,469</b>	<b>317,746</b>	<b>282,666</b>	<b>320,127</b>	<b>376,000</b>	<b>429,940</b>	
<hr/>									
<b>NET OF REVENUES/EXPENDITURES - FUND 203</b>		<b>26,964</b>	<b>13,460</b>	<b>13,286</b>	<b>17,729</b>	<b>(105,295)</b>			





# MUNICIPAL STREETS



Jake Hammel – Director

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517-437-6491

## Department Summary

The Public Services Department is responsible for the maintenance and repair of 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. This is a new fund, created last year for the purpose of tracking street designated funding and street reconstruction 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

- Reconstruct Garden, Mead, Vine, and Rippon Streets. The total cost of this project, including construction engineering and contingency, came in at \$2.9 Million.
- Construction is set to begin in May 2018 with an anticipated completion date by November 2018.
- 90% of the work is anticipated to be completed in the 2018-19 fiscal year.
- It is worth noting 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.

## Budget Summary

1. Operating expenses include supplies (asphalt, road salt, signs, etc.), equipment rental, and general maintenance activities.
2. Contractual services includes the construction costs and engineering costs for Garden, Mead, Vine and Rippon Street project.
3. This budget appropriates the \$2 million Infrastructure Capacity Enhancement (ICE) Grant received last fall through Michigan Economic Development Corporation. These funds along with funding from General Fund, the Board of Public Utilities and the Sinking Fund will be used to reconstruct Garden, Mead, Vine, and Rippon Streets. The total cost of this project, including construction engineering and contingency, came in at \$2.9 Million.



# MUNICIPAL STREETS



	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
<b>MUNICIPAL STREET FUND REVENUES</b>								
402.100	SINKING FUND							
569.000	STATE GRANT					2,000,000	1,750,000	
692.000	OTHER REVENUE					100,000	200,000	
699.101	TRANSFERS IN - GENERAL FUND					300,000	300,000	
699.362	TRANSFER IN - DEBT SERVICE						400,000	
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,400,000</b>	<b>2,650,000</b>	<b>10.42</b>
<b>SIDEWALKS</b>								
702.000	WAGES					1,200		
703.000	OVERTIME PAY					100		
720.000	EMPLOYER'S FICA					90		
725.000	FRINGE BENEFITS - ALLOCATED					725		
726.000	SUPPLIES							
801.000	CONTRACTUAL SERVICES							
940.000	EQUIPMENT RENTAL					6,500		
<b>TOTAL SIDEWALKS EXPENDITURE</b>						<b>8,615</b>		<b>(100.00)</b>
<b>MAJOR STREET RECONSTRUCTION</b>								
702.000	WAGES					1,725		
703.000	OVERTIME PAY					200		
720.000	EMPLOYER'S FICA					130		
725.000	FRINGE BENEFITS - ALLOCATED					1,075		
726.000	SUPPLIES							
801.000	CONTRACTUAL SERVICES							
807.000	ENGINEERING SERVICES - CONTRACT							
940.000	EQUIPMENT RENTAL							
<b>TOTAL MAJOR STREET CONSTRUCTION EXPENDITURE</b>						<b>3,130</b>		<b>(100.00)</b>
<b>LOCAL STREET RECONSTRUCTION</b>								
702.000	WAGES					500		
703.000	OVERTIME PAY							
720.000	EMPLOYER'S FICA					40		
725.000	FRINGE BENEFITS - ALLOCATED					280		
726.000	SUPPLIES							
801.000	CONTRACTUAL SERVICES				124	2,200,000	2,500,000	
807.000	ENGINEERING SERVICES - CONTRACT					100,000	150,000	
940.000	EQUIPMENT RENTAL							
<b>TOTAL LOCAL STREET RECONSTRUCTION EXPENDITURE</b>					<b>124</b>	<b>2,300,820</b>	<b>2,650,000</b>	<b>15.18</b>
<b>TOTAL EXPENDITURES - FUND 204</b>					<b>124</b>	<b>2,312,565</b>	<b>2,650,000</b>	<b>(100.00)</b>
<b>NET OF REVENUES/EXPENDITURES - FUND 204</b>						<b>(124)</b>	<b>87,435</b>	



# DIAL A RIDE



Jake Hammel – Director

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517-437-6491

## Department Summary

Dial-A-Ride provides demand-response public transportation service to City of Hillsdale residents. They transport a wide variety of people to & from school, work, appointments, shopping facilities, and various other sites located within the City limits. The system does not run regular routes, services are provided upon request between the hours of 7:15 a.m. and 4:15 p.m. Monday through Friday. The bus fleet consists of four (4) buses, with wheelchair lifts, which are purchased with federal and state grant funding. Three (3) of these buses are in use daily and one is used as a standby or back-up bus. Approximately 150 – 175 people ride our buses each day, except during the summer months of June to August, when school is not in session. Adults pay \$3.00 per ride, with children and senior/disabled passengers paying \$1.50 per ride. Dial-A-Ride is funded from federal sources (18.5%), state sources (39.1981%), fares (15.14%) and a local subsidy from general fund (27.16%).

## 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 as well as Mobility Management Services in partnership with Key Opportunities at no cost to the City, funded by federal and state grants.
4. Capital outlay consists of an appropriation for two new replacement buses, which will be funded through Federal and State grants.



# DIAL A RIDE



DIAL-A-RIDE FUND REVENUES		BUDGETS							
		2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2017-18 AMENDED	2018-19 RECOMMENDED	% CHANGE
529.000	FEDERAL GRANT	38,951	68,847	59,532	66,118	51,537	62,260	61,080	
569.000	STATE GRANT	125,454	130,437	134,338	145,382	86,460	128,925	129,420	
569.001	STATE GRANT - MARKETING								
569.588	STATE GRANT - CAPITAL		87,404				200,000	235,000	
651.000	USE AND ADMISSION FEES	57,248	55,390	49,336	47,712	31,653	54,500	50,000	
673.000	SALE OF CITY PROPERTY			3,528			5,000		
692.000	OTHER REVENUE	2,216	192						
699.101	TRANSFERS IN - GENERAL FUND	87,950	109,260	95,000	104,755		85,875	89,665	
<b>TOTAL REVENUE</b>		<b>311,819</b>	<b>451,530</b>	<b>341,734</b>	<b>363,967</b>	<b>169,650</b>	<b>536,560</b>	<b>565,165</b>	<b>5.33</b>

DIAL-A-RIDE FUND EXPENDITURES		BUDGETS							
		2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2017-18 AMENDED	2018-19 RECOMMENDED	% CHANGE
<b>ADMINISTRATIVE SERVICES</b>									
999.101	TRANSFER - GENERAL FUND	49,062	46,441	54,748	52,826		55,000	55,000	
<b>TOTAL ADMINSTRATIVE SERVICES</b>		<b>49,062</b>	<b>46,441</b>	<b>54,748</b>	<b>52,826</b>		<b>55,000</b>	<b>55,000</b>	

<b>DIAL-A-RIDE</b>									
702.000	WAGES	130,017	127,376	122,414	128,358	77,145	130,000	140,000	
703.000	OVERTIME PAY	1,695	1,283	183	99	337	1,000	1,000	
704.000	SICK TIME PAY	3,615	4,066	3,139	2,205	5,390	4,235	4,250	
705.000	VACATION TIME PAY	12,946	11,550	11,540	7,851	5,673	7,815	8,910	
706.000	PERSONAL TIME PAY	2,079	1,472	2,051	905	1,691	1,590	1,630	
707.000	LONGEVITY PAY	4,400	4,400	3,300	2,440	2,560	2,560	2,560	
710.000	HOLIDAY AND OTHER PAY	5,429	5,716	7,130	10,671	5,768	6,550	8,910	
715.000	HEALTH AND LIFE INSURANCE	41,174	49,480	45,298	42,825	28,213	51,820	46,580	
716.000	RETIREMENT	1,703	1,915	1,372	1,994	1,914	3,880	3,240	
717.000	WORKERS' COMPENSATION	4,200	4,845	4,684	4,056	3,503	4,500	4,100	
718.000	UNEMPLOYMENT INSURANCE	800	400	400	200	100	200		
720.000	EMPLOYER'S FICA	10,962	10,877	10,559	10,409	6,865	11,760	12,795	
721.000	DISABILITY INSURANCE	540	590	678	728	486	750	685	
725.000	FRINGE BENEFITS - ALLOCATED	2,675	2,224	2,902	2,302	1,770	2,750	2,790	
726.000	SUPPLIES	1,214	1,124	1,968	977	1,188	1,500	1,000	
730.000	VEH./EQUIP. MAINT. SUPPLIES	6,695	5,155	4,502	2,611	2,531	6,000	4,000	
740.000	FUEL AND LUBRICANTS	26,868	19,250	13,308	14,209	9,373	13,500	13,500	
742.000	CLOTHING / UNIFORMS								
801.000	CONTRACTUAL SERVICES	9,103	4,202	8,523	39,227	25,043	8,000	34,000	
801.588	CONT SERV - ENGINEERING								
850.000	INSURANCE	9,930	20,814	12,501	2,587	8,848	12,000	10,000	



# DIAL A RIDE



DIAL-A-RIDE FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
<b>DIAL-A-RIDE CONTINUED</b>								
861.000 TRAINING & SEMINARS	310	192	30			500		
900.000 PRINTING	352	167	352	352		300	350	
905.000 PUBLISHING / NOTICES	124	327	806	80		250	250	
920.000 UTILITIES	5,894	5,299	5,544	5,175	3,128	5,500	5,500	
925.000 TELEPHONE	980	1,260	1,093	1,715	1,551	2,000	2,000	
930.000 REPAIRS & MAINTENANCE	681	807	455	402	178	900	500	
940.000 EQUIPMENT RENTAL	1,141	965	1,141	860	671	1,000	1,000	
950.000 RENTALS								
955.000 MISCELLANEOUS								
955.588 MISC. - CDL LICENSING/TESTING	565	329	921	479	363	700	615	
955.905 MISCELLANEOUS - DART MARKETIN								
968.000 DEPRECIATION	53,139	53,139	65,596	63,731				
970.000 CAPITAL OUTLAY						200,000	200,000	
<b>TOTAL DIAL-A-RIDE EXPENDITURE</b>	<b>339,231</b>	<b>339,224</b>	<b>332,390</b>	<b>347,448</b>	<b>194,289</b>	<b>481,560</b>	<b>510,165</b>	<b>5.94</b>
<b>TOTAL EXPENDITURES - FUND 588</b>	<b>388,293</b>	<b>385,665</b>	<b>387,138</b>	<b>400,274</b>	<b>194,289</b>	<b>536,560</b>	<b>565,165</b>	
<b>NET OF REVENUES/EXPENDITURES - FUND 588</b>	<b>(76,474)</b>	<b>65,865</b>	<b>(45,404)</b>	<b>(36,307)</b>	<b>(24,639)</b>			



# LIBRARY



Mary Hill- Director

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517-437-6472

## 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 seek funding opportunities.
- To increase programming to serve all ages and interests.

## Department Objectives

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

## Budget Summary

1. Personnel services cover the cost of wages and benefits for one (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, computer purchases and updating of our security cameras.



# LIBRARY



LIBRARY FUND REVENUES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		
						2017-18 AMENDED	2018-19 RECOMMENDED % CHANGE	
402.000	CURRENT TAXES	131,171	126,465	126,127	117,998	116,428	122,850	126,500
412.000	DELINQUENT TAXES	107	871	395	414	41	500	500
437.000	INDUSTRIAL FACILITIES TAX	2,226	3,232	1,882	3,087	2,545	2,650	3,100
520.000	FEDERAL GRANTS - COMPUTERS							
523.000	FEDERAL GRANTS - REC & CULTUR						6,200	
569.000	STATE GRANT	7,117	7,367	7,386	7,773	3,909	7,300	7,300
573.000	LOCAL COMMUNITY STABILIZATION SHARE							
574.000	STATE REVENUE SHARING	8,105	8,105	8,105	8,105		8,105	8,105
587.000	CONT./LOCAL UNITS-CULTURE/REC	13,800	13,800	13,800	13,800		13,800	13,800
588.000	SUBSCRIPTION CARD SALES	4,551	4,190	3,927	3,324	1,786	4,500	3,000
629.000	COPIES / DUPLICATING	5,209	5,524	5,874	6,191	2,888	6,000	4,000
656.000	PENAL FINES	38,568	48,536	55,904	39,578		60,250	39,000
657.000	BOOK FINES	2,644	2,820	2,375	1,956	1,475	2,500	2,400
658.000	ORDINANCE FINES	3,338	3,914	4,913	5,013	2,390	4,000	4,500
665.000	INTEREST	90	165	536	1,874	2,009	300	2,500
667.000	RENTS	243	214	236	185	161	150	150
667.271	RENTS - MEETING ROOMS	2,252	945	680	590	775	1,000	2,000
674.000	CONTRIBUTIONS IN LIEU OF TAX							
675.000	CONTRIBUTIONS AND DONATIONS	12,158	2,765	9,662	47,447	7,075	28,000	30,000
675.002	CONTR. & DONAT. - TECHNOLOGY	8,483	659	6,260	4,778		4,000	
675.471	CONTR. & DONAT. - LIBRARY EXPAN	853	10,983	1,478				
675.790	CONTR. & DONT. - BOOKS	940	6,310	3,289	24,791	1,634	1,500	1,500
675.791	CONTR. & DONT. - BIG READ							
675.792	CONTR. & DONT.- CHILD. LIBRAR	505	395	4,179	1,724	28	2,000	2,000
692.000	OTHER REVENUE	5,054	2,234		2,250	30,803	2,000	2,000
692.002	OTHER REV - N.B. RESOURCE CNT							
692.003	OTHER REVENUE - E-RATE							11,500
692.004	OTHER REVENUES - GEEK THE LIB							
694.000	CASH OVER & (SHORT)							
<b>TOTAL REVENUE</b>		<b>247,414</b>	<b>249,494</b>	<b>257,008</b>	<b>290,878</b>	<b>173,947</b>	<b>277,605</b>	<b>263,855 (4.95)</b>



# LIBRARY



## BUDGETS

LIBRARY FUND EXPENDITURES		2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	2017-18 AMENDED	2018-19 RECOMMENDED	% CHANGE
999.101	TRANSFER - GENERAL FUND	2,000	2,000	2,000	2,000			2,000	
999.362	TRANSFER - BOND & INT. REDEM.								
999.471	TRANSFER TO LIBRARY IMPR FUND								
<b>TOTAL LIBRARY TRANSFERS-OUT</b>		<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>			<b>2,000</b>	
702.000	WAGES	102,604	107,486	105,627	102,466	78,229	121,500	124,135	
703.000	OVERTIME PAY				347	64			
704.000	SICK TIME PAY	2,708	324		1,241		2,040	2,285	
705.000	VACATION TIME PAY	4,689	1,622	2,920	4,304	1,635	2,960	5,355	
706.000	PERSONAL TIME PAY	1,356	487	487	993	236	765	860	
707.000	LONGEVITY PAY	1,000	240	360	480		600		
710.000	HOLIDAY AND OTHER PAY	3,214	2,756	3,222	2,542	2,317	3,675	4,000	
715.000	HEALTH AND LIFE INSURANCE	13,801	(2,147)	149	1,607	11,772	22,850	26,270	
716.000	RETIREMENT	2,831	1,998	1,420	2,255	3,534	6,700	5,205	
717.000	WORKERS' COMPENSATION	258	278	288	308	271	280	280	
718.000	UNEMPLOYMENT INSURANCE	400	100	100	50	50	50		
720.000	EMPLOYER'S FICA	8,530	8,516	8,488	8,481	6,301	10,025	10,480	
721.000	DISABILITY INSURANCE	310	203	234	264	138	375	395	
726.000	SUPPLIES	5,666	6,086	4,688	4,971	3,517	6,000	5,655	
726.002	SUPPLIES-N.B. RESOURCE CENTER								
726.003	SUPPLIES - TECHNOLOGY GRANT	1,660	7,419	6,148	3,911	5,604	4,000		
726.004	SUPPLIES - GEEK THE LIBRARY	168							
726.791	SUPPLIES - BIG READ								
734.000	POSTAGE	307	276	223	173	67	300	100	
750.000	PERIODICALS / MAGAZINES	1,431	1,428	1,417	1,456	1,848	1,500	1,685	
801.000	CONTRACTUAL SERVICES	21,597	13,450	13,326	18,556	18,243	26,950	18,500	
810.000	DUES AND SUBSCRIPTIONS	473	579	635	617		800	800	
815.000	LIBRARY GRANT EXPENDITURES				29	1,649			
860.000	TRANSPORTATION AND MILEAGE	779	576	216	755	279	650	500	
861.000	TRAINING & SEMINARS	655	423		175	624	500	525	
862.000	LODGING AND MEALS	299			296	31	485	50	
865.000	INTEREST EXPENSE	2,228	872	10					
905.000	PUBLISHING / NOTICES	524	271	597	583		500		
920.000	UTILITIES	22,654	19,467	17,008	18,820	13,074	19,500	18,775	
925.000	TELEPHONE	3,847	3,098	3,030	2,995	1,059	3,250	3,000	
930.000	REPAIRS & MAINTENANCE	4,953	6,952	7,291	25,365	2,692	15,850	4,000	
940.000	EQUIPMENT RENTAL								
964.000	REFUNDS AND REBATES					28			
970.000	CAPITAL OUTLAY	666			320	10,837		3,000	
982.000	BOOKS	14,146	14,064	14,659	12,113	7,773	15,000	15,000	
982.001	BOOKS - FROM DONATION MONIES	1,866	7,557	3,718	891	430	1,500	1,500	
<b>TOTAL EXPENDITURE</b>		<b>225,620</b>	<b>204,381</b>	<b>196,261</b>	<b>217,364</b>	<b>172,302</b>	<b>268,605</b>	<b>252,355</b>	<b>(6.05)</b>





# LIBRARY



LIBRARY FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		2018-19 RECOMMENDED % CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
<b>LIBRARY - CHILDREN'S AREA</b>								
Expenditure								
726.000 SUPPLIES	1,384	770	1,136	904	1,439	1,000	1,000	
726.001 SUPPLIES - GRANTS					1,143			
726.010 SUPPLIES-SUMMER READING	231	938	521	922	971	1,000	1,000	
726.792 SUPPLIES-FROM DONATIONS	1,888	(490)	3,511	1,217	23	1,000	1,000	
982.000 BOOKS	5,837	5,658	5,790	6,676	7,651	6,000	6,500	
982.001 BOOKS - FROM DONATION MONIES								
<b>TOTAL LIBRARY CHILDREN'S AREA EXPENDITURES</b>	<b>9,340</b>	<b>6,876</b>	<b>10,958</b>	<b>9,719</b>	<b>11,227</b>	<b>9,000</b>	<b>9,500</b>	<b>5.56</b>
<b>TOTAL EXPENDITURES - FUND 271</b>	<b>236,960</b>	<b>213,257</b>	<b>209,219</b>	<b>229,083</b>	<b>183,529</b>	<b>277,605</b>	<b>263,855</b>	
<b>NET OF REVENUES/EXPENDITURES - FUND 271</b>	<b>10,454</b>	<b>36,237</b>	<b>47,789</b>	<b>61,795</b>	<b>(9,582)</b>			



# RECREATION



Michelle Loren – Director

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517-437-6457

## Department Summary

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

## Department Goals

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

## Department Objectives

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

## Budget Summary

1. Department Personnel consists of one full-time director and several part-time/seasonal staff (beach staff, referees, program supervisors, officials).
2. Operating expenses include: supplies, concession supplies, dues and subscription, outside program fees.
3. Contractual services include: equipment rental, cleaning services, various maintenance.
4. One capital outlay projects is planned for this year: purchase of a soft serve ice cream machine and a slushy machine for Sandy Beach Concessions.



# RECREATION



		BUDGETS							
RECREATION FUND REVENUES		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
644.000	CONCESSION SALES	4,145	4,650	10,755	6,592	4,381	9,000	7,750	
646.000	AMUSEMENT TICKET SALES								
651.000	USE AND ADMISSION FEES	10,637	10,189	22,671	14,103	7,147	17,000	15,000	
653.000	TEAM AND EVENT FEES	7,465	6,801	4,960	4,410	3,230	7,000	5,000	
653.001	YOUTH PROGRAM FEES	21,650	21,588	20,410	23,790	9,835	25,000	24,000	
667.000	RENTS	18,270	18,487	16,100	16,278	8,453	18,000	16,500	
675.000	CONTRIBUTIONS AND DONATIONS			1,726	(1,455)				
692.000	OTHER REVENUE	4,093	4,245	6,750	5,725	2,853	6,000	5,000	
699.101	TRANSFERS IN - GENERAL FUND	59,155	60,025	42,070	59,650	40,000	58,830	62,100	
<b>TOTAL REVENUE</b>		<b>125,415</b>	<b>125,985</b>	<b>125,442</b>	<b>129,093</b>	<b>75,899</b>	<b>140,830</b>	<b>135,350</b>	<b>(3.89)</b>
<b>RECREATION DEPARTMENT EXPENDITURES</b>									
702.000	WAGES	70,277	72,731	64,559	68,792	42,831	75,000	70,300	
704.000	SICK TIME PAY	1,650	1,089	1,599	1,185	1,209	1,210	1,660	
705.000	VACATION TIME PAY	2,384	1,024	2,899	5,319	3,207	4,435	4,565	
706.000	PERSONAL TIME PAY	550	544	349	592	604	605	625	
707.000	LONGEVITY PAY	1,100	1,100	1,100	1,100	1,158	1,100	1,100	
710.000	HOLIDAY AND OTHER PAY	1,099	2,170	1,709	2,369	2,135	2,115	2,180	
715.000	HEALTH AND LIFE INSURANCE	13,056	13,729	13,709	14,264	10,033	17,040	15,480	
716.000	RETIREMENT	2,169	2,647	1,781	2,702	2,680	5,120	4,245	
717.000	WORKERS' COMPENSATION	2,356	3,033	2,782	2,888	2,553	3,250	3,350	
718.000	UNEMPLOYMENT INSURANCE	200	100	100	50	25	25		
720.000	EMPLOYER'S FICA	5,573	5,769	5,270	5,718	3,667	5,735	6,155	
721.000	DISABILITY INSURANCE	107	116	271	271	181	275	270	
726.000	SUPPLIES	13,297	13,514	14,474	8,929	7,647	14,000	14,050	
726.006	CONCESSION SUPPLIES	3,906	5,408	7,732	7,773	2,164	6,000	6,000	
761.000	ITEMS FOR PASS THRU SALES								
801.000	CONTRACTUAL SERVICES	3,027	593	2,433	2,523	568	3,000	3,000	
810.000	DUES AND SUBSCRIPTIONS	288	300	310	320	430	320	450	
812.000	OUTSIDE PROGRAM FEES	555	855	1,060	325		900	900	
860.000	TRANSPORTATION AND MILEAGE								
861.000	TRAINING & SEMINARS					320		320	
862.000	LODGING AND MEALS	327	54		80				
900.000	PRINTING								
905.000	PUBLISHING / NOTICES								
920.000	UTILITIES								
925.000	TELEPHONE	829	675	515	466	243	700	700	
930.000	REPAIRS & MAINTENANCE								
970.000	CAPITAL OUTLAY								
<b>TOTAL EXPENDITURE</b>		<b>122,750</b>	<b>125,451</b>	<b>122,652</b>	<b>125,666</b>	<b>81,655</b>	<b>140,830</b>	<b>135,350</b>	<b>(3.89)</b>
<b>NET OF REVENUES/EXPENDITURES - FUND 208</b>		<b>2,665</b>	<b>534</b>	<b>2,790</b>	<b>3,427</b>	<b>(5,756)</b>			



# 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 2018-19 presentation includes the following projects which are funded through available cash, grants and contributions and/or donations.

## Capital Projects

Capital Improvement Fund (401)

### ***Sidewalk Replacement - \$51,450***

The city is looking to once again institute the sidewalk replacement program begun back in 2003. The repairs/reconstruction of the sidewalks is done on a 10-year special assessment to the property owners. The property owner pay 75% of the cost. This budget has set aside a modest amount towards this program, however the location of this work has not yet been determined. While not specifically identified as a budgeted line item, the city also has a voluntary sidewalk replacement program. If any homeowner wishes to replace their sidewalks, the city will remove the old sidewalk at no cost to the property owner and waive permit fees.

### ***Mill Pond Dam Repair – \$45,000***

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

### ***Computers - \$37,000***

It's been several years since the city has replaced computer hardware. This budget sets aside \$10,000 for replacing approximately seven workstations, software and monitors. It also provides for \$27,000 for phase two of the server system upgrade. This will provide the City, BPU and Library with a second host server, storage area network, as well as VMware software and Microsoft Exchange upgrades.

### ***Mitchell Research Center - \$ 60,000***

The ceiling and wall plaster has pulled away from the lathe on most of the third floor of this building. The complete stripping and replacing of the aging materials is planned, replacing the old plaster/lathe ceiling with new drywall and a fresh coat of paint. In addition, the exterior of the building has several areas where the wood has rotted due to exposure to weather conditions. These areas will be repaired/replaced and a complete repainting of the exterior wood siding, soffit and fascia is planned.



# CAPITAL IMPROVEMENTS



## Capital Projects

### **City Hall - \$47,000**

It has been over 20 years since City Hall was renovated. The mortar joints have opened up or eroded away and the sealant around most of the windows is shrunken, cracked or missing. The planned work would include reseal all the protrusions through the building and remove and replace loose mortar around all brick and stone. This is the first step in stopping the moisture from entering the building that has caused the drywall to crack and paint to peel in many areas of the building. This process will pave the way for successfully repairing wall surfaces in the future.

### **Economic Development Corporation (EDC) - \$10,000**

The EDC was incorporated in 1978 to undertake projects relative to the economic development of the City of Hillsdale. They function much the same way any private corporation does and supports a broad range of economic development activities. This appropriation will be used for branding and way-finding signage throughout the city.

### **Fields of Dreams Fund (408) - \$4,100**

These come in from annual tournaments and field usage fees collected by the Recreation Department. These appropriations have yet to be determined.

### **Mrs. Stocks Park Fund (409) - \$16,500**

Improvements to Mrs. Stocks Park are made possible through the continued fundraising efforts of the Mrs. Stocks Park Committee. This committee in conjunction with city staff and the Garden Club have created many beautiful gardens throughout the park. This budget continues those efforts as well as provides funding of the 2018 summer "Concerts in the Park." These concerts are provided free of charge weekly during the summer months.

### **Airport Improvement Fund (481)**

There are no major capital expenditures planned in this fiscal year's budget. The appropriations of \$73,665 are related to fuel purchases/sales and the repayment of a loan from the State, used to construct the new apron. That project was completed last year and has already generated corporate interest in the construction of new hangers. The city recently purchased the two private hangers, placing the airport in perfect position to continue moving forward with their Airport Capital Improvement Plan.

#### Airport Future Plans

- The national Airport Capital Improvement Plan (ACIP) is an internal FAA document that serves as the primary planning tool for identifying and prioritizing critical airport development and associated capital needs for the National Airspace System. It also serves as the basis for the distribution of grant funds under the Airport Improvement Program (AIP). Subject to funding availability the following projects are part of Hillsdale's ACIP over the next seven or ten years:
- Construct new fuel farm.
- Construct Administration building, FBO, Terminal facility (as funds allow)
- East parallel taxiway for runway 10-28 (phase 2 design)
- East parallel taxiway for runway 10-28 construction.
- Demolish existing terminal facility.
- Construct taxiway and t-hangars.
- Demolish existing hangars.
- East parallel taxiway for runway 10-28 final phase.



# CAPITAL IMPROVEMENTS



	BUDGETS							% CHANGE
	2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
CAPITAL IMPROVEMENT FUND REVENUES	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	
529.000	FEDERAL GRANT							
566.000	STATE GRANTS-RECREATION CULTU							
569.000	STATE GRANT		52,908	95,319				
587.000	CONT./LOCAL UNITS-CULTURE/REC							
665.000	INTEREST							
672.000	SPECIAL ASSESSMENTS							
675.000	CONTRIBUTIONS AND DONATIONS	53,210	7,895		31,218			
692.000	OTHER REVENUE	53,963	28,470	7,557	117,632	15,370		
698.000	PROCEEDS-SALE OF BONDS/NOTES							
699.101	TRANSFERS IN - GENERAL FUND	170,000	150,000	180,000	500,000	10,000	215,000	
699.202	TRANSFERS IN - MAJOR STREETS	150,000						
699.244	TRANSFER IN - EDC FUND						10,000	
699.247	TRANSFERS IN - T.I.F.A FUND	3,300						
699.408	TRANSFER IN - FIELDS OF DREAM							
699.517	TRANSFER IN - TRANSF FACILITY							
699.711	TRANSFERS IN - CEMETERY CARE	15,601						
699.715	TRANSFERS IN - OWENS PARK							
<b>TOTAL REVENUE</b>		<b>446,074</b>	<b>239,273</b>	<b>282,876</b>	<b>648,850</b>	<b>15,370</b>	<b>225,000</b>	<b>2150.00</b>



# CAPITAL IMPROVEMENTS



CAPITAL IMPROVEMENT FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
<b>CEMETERIES</b>								
702.000	WAGES							
703.000	OVERTIME PAY							
720.000	EMPLOYER'S FICA							
725.000	FRINGE BENEFITS - ALLOCATED							
726.000	SUPPLIES							
801.000	CONTRACTUAL SERVICES	15,601						
940.000	EQUIPMENT RENTAL							
<b>TOTAL CEMETERIES EXPENDITURE</b>		<b>15,601</b>						
<b>SIDEWALKS</b>								
702.000	WAGES	11,056						1,345
703.000	OVERTIME PAY	302						
716.000	RETIREMENT							
720.000	EMPLOYER'S FICA	795						105
725.000	FRINGE BENEFITS - ALLOCATED	5,732						
726.000	SUPPLIES	10,351						
801.000	CONTRACTUAL SERVICES	88,952						50,000
940.000	EQUIPMENT RENTAL	4,225						
<b>TOTAL SIDEWALK EXPENDITURE</b>		<b>121,413</b>						<b>51,450</b>
<b>MAJOR STREET RECONSTRUCTION</b>								
702.000	WAGES							
703.000	OVERTIME PAY							
720.000	EMPLOYER'S FICA							
725.000	FRINGE BENEFITS - ALLOCATED							
726.000	SUPPLIES							
801.000	CONTRACTUAL SERVICES	10,314	14,304	91,529	259,858	17,841		
807.000	ENGINEERING SERVICES - CONTRA							
905.000	PUBLISHING / NOTICES							
940.000	EQUIPMENT RENTAL							
<b>TOTAL MAJOR STREET RECONSTRUCTION EXPENDITURE</b>		<b>10,314</b>	<b>14,304</b>	<b>91,529</b>	<b>259,858</b>	<b>17,841</b>		
<b>LOCAL STREET RECONSTRUCTION</b>								
702.000	WAGES	12						
703.000	OVERTIME PAY							
720.000	EMPLOYER'S FICA	1						
725.000	FRINGE BENEFITS - ALLOCATED	6						
726.000	SUPPLIES							
801.000	CONTRACTUAL SERVICES	251,529		9,989	92,495	19,575		
807.000	ENGINEERING SERVICES - CONTRA							
940.000	EQUIPMENT RENTAL							
<b>TOTAL LOCAL STREET RECONSTRUCTION EXPENDITURE</b>		<b>251,548</b>		<b>9,989</b>	<b>92,495</b>	<b>19,575</b>		



# CAPITAL IMPROVEMENTS



CAPITAL IMPROVEMENT FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
<b>STREET SEALING-CURRENT YEAR</b>								
702.000	WAGES							
703.000	OVERTIME PAY							
720.000	EMPLOYER'S FICA							
725.000	FRINGE BENEFITS - ALLOCATED							
726.000	SUPPLIES							
801.000	CONTRACTUAL SERVICES		2,400	98,566	7,008			
940.000	EQUIPMENT RENTAL							
<b>TOTAL STREET SEALING CURRENT YEAR EXPENDITURE</b>			<b>2,400</b>	<b>98,566</b>	<b>7,008</b>			
<b>DRAINAGE</b>								
702.000	WAGES	8						
703.000	OVERTIME PAY							
720.000	EMPLOYER'S FICA	1						
725.000	FRINGE BENEFITS - ALLOCATED							
726.000	SUPPLIES							
801.000	CONTRACTUAL SERVICES	164				45,000		
940.000	EQUIPMENT RENTAL							
<b>TOTAL DRAINAGE EXPENDITURE</b>			<b>173</b>			<b>45,000</b>		<b>(100.00)</b>
<b>PARKS</b>								
702.000	WAGES							
703.000	OVERTIME PAY							
720.000	EMPLOYER'S FICA							
725.000	FRINGE BENEFITS - ALLOCATED							
726.000	SUPPLIES	39,851		5,813				
801.000	CONTRACTUAL SERVICES					32,000		
940.000	EQUIPMENT RENTAL							
<b>TOTAL PARKS EXPENDITURE</b>			<b>39,851</b>	<b>5,813</b>		<b>32,000</b>		<b>(100.00)</b>





# CAPITAL IMPROVEMENTS



CAPITAL IMPROVEMENT FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE	
						2017-18 AMENDED	2018-19 RECOMMENDED		
<b>CAPITAL OUTLAY</b>									
975.009	TELEPHONE EQUIPMENT					880			
975.014	MITCHELL BUILDING IMPROVEMENT	3,300	4,750					60,000	
975.015	COUNTY GARAGE BUILDING/LAND								
975.018	MILLPOND DAM REPAIRS	170	3,810			850	50,000	45,000	
975.019	T.I.F.A. - PARKING LOT REPAIR		20,378						
975.023	SANDY BEACH RENOVATIONS	16,209			31,218				
975.024	T.I.F.A.-BUILDING PURCHASES								
975.031	RESURFACE ELKS PARKING LOT								
975.034	DPS SITE IMPROVEMENTS	26,904							
975.035	DPS UNDERGROUND FUEL TANKS								
975.038	CITY HALL RENOVATION			266	15,640			47,000	
975.040	COMPREHENSIVE COMPUTER UPDATE	53,777	7,318	13,425		5,270	60,000	37,000	
975.042	T.I.F.A. PROJECT								
975.043	T.I.F.A.-2003 SIDEWALK PROJEC								
975.044	FACILITIES IMPROVEMENT					7,033			
975.045	M-99 RECONSTRUCTION								
975.050	EDC - BRANDING							10,000	
975.056	WEBSITE REDESIGN					7,750			
975.999	WORK IN PROGRESS-TO BE BILLED								
<b>TOTAL CAPITAL OUTLAY EXPENDITURE</b>		<b>100,360</b>	<b>36,256</b>	<b>13,691</b>	<b>46,858</b>	<b>21,783</b>	<b>110,000</b>	<b>199,000</b>	<b>80.91</b>
<b>TRANSFERS TO OTHER FUNDS</b>									
999.496	TRANSFER - THREE MEADOWS DEV.								
999.640	TRANSFER - R.M.E.F.							362,500	
<b>TOTAL TRANSFERS-OUT</b>								<b>362,500</b>	
<b>TOTAL EXPENDITURES - FUND 401</b>		<b>539,260</b>	<b>50,560</b>	<b>117,609</b>	<b>503,590</b>	<b>66,207</b>	<b>187,000</b>	<b>612,950</b>	<b>119.18</b>
<b>NET OF REVENUES/EXPENDITURES - FUND 401</b>		<b>(93,186)</b>	<b>188,713</b>	<b>165,267</b>	<b>145,260</b>	<b>(50,837)</b>	<b>(177,000)</b>	<b>(387,950)</b>	



# CAPITAL IMPROVEMENTS



		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
FIELDS OF DREAMS FUND REVENUES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
523.000	FEDERAL GRANTS - REC & CULTUR								
644.000	CONCESSION SALES								
665.000	INTEREST	8	14	36	137	108	100	200	
675.000	CONTRIBUTIONS AND DONATIONS		17,200		2,275	14,134		2,000	
692.408	OTHER REVENUES - TOURNAMENTS	7,815	(4,015)	15,301	1,596	50	7,000	4,000	
TOTAL REVENUE		7,823	13,199	15,337	4,008	14,292	7,100	6,200	(12.68)

		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
FIELDS OF DREAMS EXPENDITURES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
702.000	WAGES				1,250				
720.000	EMPLOYER'S FICA				96				
725.000	FRINGE BENEFITS - ALLOCATED								
726.000	SUPPLIES		33	3,471	4,417	19	100	100	
726.006	CONCESSION SUPPLIES				88	68			
734.000	POSTAGE		7						
801.000	CONTRACTUAL SERVICES	280	26,890	4,159	2,210	3,310	4,000	4,000	
900.000	PRINTING								
905.000	PUBLISHING / NOTICES								
940.000	EQUIPMENT RENTAL								
TOTAL EXPENDITURES		280	26,930	7,630	8,061	3,397	4,100	4,100	0.00

NET OF REVENUES/APPROPRIATIONS - FUND 408		7,543	(13,731)	7,707	(4,053)	10,895	3,000	2,100	
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# CAPITAL IMPROVEMENTS



		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
MRS STOCKS PARK FUND REVENUES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
665.000	INTEREST	23	32	88	267	288	200	300	
675.000	CONTRIBUTIONS AND DONATIONS	21,276	10,091	12,733	16,665	11,184	15,000	16,200	
675.001	CONTRA.& DONAT. - FENCE	850	200						
675.409	CONTR. & DONT. - PAVILION	800			100				
<b>TOTAL REVENUE</b>		<b>22,949</b>	<b>10,323</b>	<b>12,821</b>	<b>17,032</b>	<b>11,472</b>	<b>15,200</b>	<b>16,500</b>	<b>8.55</b>
<b>MRS STOCK PARKS TRANSFERS OUT</b>									
999.101	TRANSFER - GENERAL FUND								
999.712	TRANSFER-STOCKS PK PERPT MAIN		6,000						
<b>TOTAL TRANSFERS-OUT</b>			<b>6,000</b>						
<b>MRS STOCKS PARK EXPENDITURES</b>									
726.000	SUPPLIES	2,450	6,267	1,270	2,391	1,373	5,200	4,000	
801.000	CONTRACTUAL SERVICES	15,424	12,275	3,265	11,719	4,130	10,000	12,500	
975.053	MACRITCHIE PAVILION					(100)			
<b>TOTAL EXPENDITURE</b>		<b>17,874</b>	<b>18,542</b>	<b>4,535</b>	<b>14,110</b>	<b>5,403</b>	<b>15,200</b>	<b>16,500</b>	<b>8.55</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 409</b>		<b>5,075</b>	<b>(14,219)</b>	<b>8,286</b>	<b>2,922</b>	<b>6,069</b>			



# CAPITAL IMPROVEMENTS



	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
<b>COLD SPRINGS PARK REVENUE</b>								
665.000		INTEREST						
675.000		CONTRIBUTIONS AND DONATIONS			2,000			
<b>TOTAL REVENUE</b>					2,000			
<b>COLD SPRINGS PARK EXPENDITURES</b>								
726.000		SUPPLIES						
801.000		CONTRACTUAL SERVICES						
905.000		PUBLISHING / NOTICES						
930.000		REPAIRS & MAINTENANCE						
970.000		CAPITAL OUTLAY						
<b>TOTAL EXPENDITURE</b>								
<b>NET OF REVENUES/APPROPRIATIONS - FUND 410</b>					2,000			

	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
<b>LIBRARY IMPROVEMENT FUND REVENUES</b>								
665.000		INTEREST						
675.000		CONTRIBUTIONS AND DONATIONS	2					
<b>TOTAL REVENUE</b>					2			

	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
<b>LIBRARY IMPROVEMENT FUND EXPENDITURES</b>								
726.000		SUPPLIES	119					
801.000		CONTRACTUAL SERVICES		4,500				
970.000		CAPITAL OUTLAY						
995.000		DEBT SERVICE - INTEREST						
<b>TOTAL EXPENDITURE</b>								
<b>NET OF REVENUES/APPROPRIATIONS - FUND 471</b>					(117)			(4,500)



# CAPITAL IMPROVEMENTS



		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
AIRPORT IMPROVEMENT FUND REVENUES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
515.000	FEDERAL GRANT - AIRPORT	346,546	75,152	1,120,925			223,335		
569.000	STATE GRANT		1,978	119,277	69,406		800,000		
665.000	INTEREST	35	115	63	8				
667.000	RENTS	32,589	30,597	21,782	22,052	21,332	21,785	21,330	
667.481	RENTS - AIRPORT HANGARS	5,626	5,186	8,981	5,528	5,505	6,800	8,000	
667.482	RENTS - GROUND LEASE	1,740	1,470	1,140	600		1,140		
690.000	OTHER REFUNDS	318							
690.481	OTHER REFUNDS-LANDING FEES								
690.957	OTHER REFUNDS - PROPERTY TAXE								
692.000	OTHER REVENUE	4,319	865	89	526		1,000		
692.295	OTHER REVENUES - FUEL SALES	50,153	38,539	37,952	15,632	27,306		75,000	
698.000	PROCEEDS-SALE OF BONDS/NOTES								
699.101	TRANSFERS IN - GENERAL FUND	50,000				160,000	160,000		
<b>TOTAL REVENUE</b>		<b>441,326</b>	<b>153,902</b>	<b>1,310,209</b>	<b>113,752</b>	<b>54,143</b>	<b>1,054,060</b>	<b>104,330</b>	<b>(91.41)</b>

		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
AIRPORT IMPROVEMENT FUND EXPENDITURES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
726.000	SUPPLIES								
740.295	FUEL AND LUBRICANTS - AVIATIO	54,113	30,063	36,239		22,089		50,000	
801.000	CONTRACTUAL SERVICES	3,769	3,431	3,140	514	5,743		12,000	
801.481	CONTRACTUAL SERV- AIRPORT AWO	2,029	2,857	2,095	3,595	2,437	3,500		
806.000	LEGAL SERVICES								
865.000	INTEREST EXPENSE				3,630	3,311	3,310	3,010	
957.000	PROPERTY TAXES								
970.000	CAPITAL OUTLAY				7,000				
975.481	AIRPORT RUNWAY PROJECT	349,238	81,042	1,481,845	74,582	213,945	1,205,500		
991.000	DEBT SERVICE - PRINCIPAL				8,035	8,354		8,655	
<b>TOTAL EXPENDITURES</b>		<b>409,149</b>	<b>117,393</b>	<b>1,523,319</b>	<b>97,356</b>	<b>255,879</b>	<b>1,212,310</b>	<b>73,665</b>	<b>(93.92)</b>
<b>NET OF REVENUES/EXPENDITURES - FUND 481</b>		<b>82,177</b>	<b>36,509</b>	<b>(213,110)</b>	<b>16,396</b>	<b>(41,736)</b>	<b>1,750</b>	<b>30,665</b>	



# CAPITAL IMPROVEMENTS



## DEPARTMENTAL CAPITAL OUTLAY

Department	Capital Item (s)	Approved
Police	Traffic radar gun \$3,600	Approved
Revolving Mobile Equipment Fund (640)	Three 5-7 yard dump trucks (w/und plow) \$435,000 Police patrol vehicle \$35,000 Misc. Small Equipment (TBD) \$4,000	Approved Approved Approved



# REVOLVING MOBILE EQUIPMENT



Jake Hammel – Director

[jhammel@cityofhillsdale.org](mailto:jhammel@cityofhillsdale.org)

517-437-6491

## 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 used for purchase of vehicles/ equipment used by the Public Services and Police departments, tools and equipment needed to maintain these vehicles, purchase of fuel used by these vehicles, maintenance of the repair facility, as well as funds for the labor costs of our mechanics. This department is self-supporting in that it generates its revenues from rent charged through the use of any equipment, interest and the sale of used vehicles/ equipment.

## Department Goals

- Keep City owned vehicles and equipment in a functional and presentable condition that best represents the City of Hillsdale by repairing, maintaining, and replacing these vehicles or equipment when needed.
- Seek grant opportunities to offset the cost of replacing our aged fleet (received preliminary award for \$108,750 toward replacement of three 5-7 yard dump/plow trucks through EPA/DEQ clean diesel program)

## Department Objectives

- Repair small JD tractor 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 2,260 man-hours.
2. Operating expenses are supplies, equipment rental, and general maintenance activities.
3. Contractual Services includes various types of repairs, recycling of waste oil, antifreeze and tires, parts cleaner service, uniforms, and computer software (Fleet Controller) maintenance and upgrades.
4. The Capital Equipment requests for RMEF are as follows: Purchase of three 5-7 yard dump/plow trucks with the assistance of an EPA/DEQ grant covering 25% of the total cost. Purchase of one police patrol vehicle with a cost of \$35,000



# REVOLVING MOBILE EQUIPMENT



R.M.E.F FUND REVENUES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE	
						2017-18 AMENDED	2018-19 RECOMMENDED		
569.000	STATE GRANT						108,750		
665.000	INTEREST	243	463	699	1,110	776	1,000	500	
667.000	RENTS	310,573	267,661	273,158	210,181	154,406	255,000	260,000	
667.301	RENTS - POLICE VEHICLES	73,068	68,423	80,552	76,130	49,391	80,000	80,000	
673.000	SALE OF CITY PROPERTY	2,407	6,133	5,740	34,608	2,000		10,000	
692.000	OTHER REVENUE	5,492	14,132	23,829	8,604	5,595	15,000	10,000	
692.039	OTHER REVENUE - BPU	548		520					
699.101	TRANSFERS IN - GENERAL FUND								
699.247	TRANSFERS IN - T.I.F.A FUND								
699.401	TRANSFERS IN - CAPITAL IMPROVE							362,500	
<b>TOTAL REVENUE</b>		<b>392,331</b>	<b>356,812</b>	<b>384,498</b>	<b>330,633</b>	<b>212,168</b>	<b>351,000</b>	<b>831,750</b>	<b>136.97</b>





# REVOLVING MOBILE EQUIPMENT



R.M.E.F FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE	
						2017-18 AMENDED	2018-19 RECOMMENDED		
<b>MOBILE EQUIPMENT MAINTENANCE</b>									
702.000	WAGES	45,067	40,880	46,504	46,025	40,527	41,830	42,685	
703.000	OVERTIME PAY	117	24	321	118	312	750	750	
704.000	SICK TIME PAY	1,350	2,503	2,229	4,994	647	2,497	2,550	
705.000	VACATION TIME PAY	3,547	5,526	5,054	5,292	3,052	5,421	5,530	
706.000	PERSONAL TIME PAY	945	741	918	918	937	937	955	
707.000	LONGEVITY PAY	1,220	1,340	1,460	1,580	1,700	1,580	1,700	
710.000	HOLIDAY AND OTHER PAY	3,100	3,172	3,172	3,903	2,805	3,354	3,420	
714.000	COMPENSATED ABSENCES								
715.000	HEALTH AND LIFE INSURANCE	28,801	32,196	30,707	28,404	16,948	28,860	26,100	
716.000	RETIREMENT	1,619	1,826	1,301	2,002	2,061	4,422	3,210	
717.000	WORKERS' COMPENSATION	2,229	2,373	2,480	1,433	1,266	2,150	1,350	
718.000	UNEMPLOYMENT INSURANCE	400	200	200	100	50	50		
720.000	EMPLOYER'S FICA	3,668	3,576	4,077	4,188	3,442	3,200	3,265	
721.000	DISABILITY INSURANCE	333	364	426	434	290	446	455	
725.000	FRINGE BENEFITS - ALLOCATED								
726.000	SUPPLIES	5,193	3,707	2,783	3,653	3,342	6,000	8,500	
726.005	SUPPLIES - POLICE		44	209			250	250	
730.000	VEH./EQUIP. MAINT. SUPPLIES	34,587	37,607	33,447	28,142	29,041	40,000	40,000	
730.039	BPU VEHICLE MAINT/SUPPLIES			129	255		250	250	
730.301	POLICE VEH/EQUIP MAINT SUPPLIE	1,314	155	35	1,298	79	1,000	1,000	
730.336	FIRE VEH/EQUIP MAINT SUPPLIES		409	279	427		500	500	
740.000	FUEL AND LUBRICANTS	66,411	46,391	29,078	24,788	19,606	40,000	40,000	
740.301	FUEL AND LUBRICANTS-POLICE	36,508	22,984	18,516	17,825	12,348	23,000	23,000	
742.000	CLOTHING / UNIFORMS	791	768	650	535	400	750	750	
801.000	CONTRACTUAL SERVICES	33,661	6,919	17,196	14,481	8,110	20,450	20,450	
801.039	CONTRACTUAL SERVICES - BPU EQ								
801.301	POLICE VEHICLE REPAIR	18,576	14,012	12,756	9,780	8,958	15,000	17,000	
850.000	INSURANCE	29,678	31,455	31,013	30,127	36,707	31,500	37,000	
850.301	INSURANCE - POLICE	6,663	8,001	7,653	7,164	6,175	8,500	8,500	
861.000	TRAINING & SEMINARS						750	750	
920.000	UTILITIES	8,596	7,075	5,598	5,750	4,591	7,500	7,500	
940.000	EQUIPMENT RENTAL		130	185	601	222	250	250	
955.000	MISCELLANEOUS								
955.441	MISCELLANEOUS- SHOE ALLOWANCE						150	300	
955.588	MISC. - CDL LICENSING/TESTING			135		135		135	
968.000	DEPRECIATION	96,311	90,932	95,595	65,140				
981.000	CAPITAL OUTLAY - VEHICLES						145,000	435,000	
981.301	CAPITAL OUTLAY - POLICE VEH.							35,000	
983.000	CAPITAL OUTLAY-SMALL EQUIP	3,034	3,696	4,990	3,765		4,000	4,000	
<b>TOTAL EXPENDITURES</b>		<b>433,719</b>	<b>369,006</b>	<b>359,096</b>	<b>313,122</b>	<b>203,751</b>	<b>440,497</b>	<b>772,105</b>	<b>75.28</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 640</b>		<b>(41,388)</b>	<b>(12,194)</b>	<b>25,402</b>	<b>17,511</b>	<b>8,417</b>	<b>(89,497)</b>	<b>59,645</b>	



# REVOLVING MOBILE EQUIPMENT



		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
FIRE VEHICLE EQUIPMENT FUND REVENUES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
665.000	INTEREST	45	88	173	315	326		250	
673.000	SALE OF CITY PROPERTY			5,000	400				
690.000	OTHER REFUNDS	816	93						
699.101	TRANSFERS IN - GENERAL FUND	25,000							
<b>TOTAL REVENUE</b>		<b>25,861</b>	<b>181</b>	<b>5,173</b>	<b>715</b>	<b>326</b>		<b>250</b>	

		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
FIRE VEHICLE EQUIPMENT FUND EXPENDITURES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
FIRE DEPARTMENT									
Expenditure									
970.000	CAPITAL OUTLAY			59,157		14,909			
<b>TOTAL EXPENDITURE</b>				<b>59,157</b>		<b>14,909</b>			
<b>NET OF REVENUES/APPROPRIATIONS - FUND 663</b>		<b>25,861</b>	<b>181</b>	<b>(53,984)</b>	<b>715</b>	<b>(14,583)</b>		<b>250</b>	



# PUBLIC SERVICE 10-YEAR EQUIPMENT REPLACEMENT SCHEDULE



Equipment Number - Description	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Vehicle 1 - 2003 4x4 Pick-up trk [2016 4X4 Pick-up trk]										
Vehicle 2 - 1997 Pick-up trk [w/lift gate]		22,000								
Vehicle 3 - 1994 Pick-up trk [2015 1 Ton 4x4 Dump/Utility box trk w/liftgate]						25,000				
Vehicle 4 - 2008 4X4 Pick-up trk [w/liftgate]										39,000
Vehicle 5 - 2009 Pick-up trk [w/liftgate]									36,000	
Vehicle 6 - 2011 4X4 Pick-up trk [w/liftgate]										
Vehicle 7 - 1994 4x4 Pick-up trk (Firetruck)										
Vehicle 8 - 2002 1 Ton HD Dump [w/frnt plow & sprdr]		75,000								
Vehicle 9 - 2001 1 Ton HD 4x4 Dump [w/frnt plow & sprdr]			75,000							
Vehicle 10 - 1992 1 Ton Stake Rack trk [w/lift gate]			65,000							
Vehicle 11 - 1994 1 Ton Dump [w/arrow board]				55,000						
Vehicle 13 - 2008 1 Ton HD Dump [w/arrow board]										65,000
Vehicle 14 - 2000 1 Ton HD 4x4 Dump [w/frnt plow & sprdr]					60,000					
Vehicle 15 - 2008 1 Ton HD 4x4 Dump [w/frnt plow & sprdr]					75,000					
Vehicle 16 - 2006 12 yd Tandem Dump [w/frnt and und. plows & sprdr.]										
Vehicle 17 - 1991 5 yd Dump [w/und. plow]										
Vehicle 39 - 2009 6 yd Dump [w/sprdr. & und. plow]						160,000				
Vehicle 40 - 1993 6 yd Dump [w/sprdr. & und. plow]	145,000									
Vehicle 41 - 2014 6 yd Dump [w/spreader & underbody plow]										160,000
Vehicle 42 - 1996 6 yd Dump [w/sprdr & und. plow]	145,000									
Vehicle 43 - 2001 6 yd Dump [w/frnt and und. plows & sprdr.]	145,000									



# PUBLIC SERVICE 10-YEAR EQUIPMENT REPLACEMENT SCHEDULE



Equipment Number - Description	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Vehicle 18 - 2000 Backhoe										150,000
Vehicle 19 - 1989 Backhoe				120,000						
Vehicle 20 - 1996 Wheel End Loader					150,000					
Attach 20.4 - 2001 Claw Bucket					25,000					
Vehicle 21 - 1994 Wheel End Loader										
Attach 21.4 - 1998 Claw Bucket										
Vehicle 22 - 1999 1 T Utility [w/ Aerial Lift]			100,000							
Vehicle 24 - 1954 Road Grader										
Vehicle 25 - 2003 Fork Lift										
Unit 27 - 1995 Leroi Air Compressor							20,000			
Unit 28 - 2006 Ingersall Air Compressor										
Unit 54 - 2001 4x4 Tractor [w/broom]		40,000								
Unit 54.4 - 2008 Broom attachment		8,000								
Unit 58 - 1997 Sidewalk Grinder								5,000		
Unit 70 - 1994 Crackfilling Machine									39,250	39,250
Unit 71 - 1998 Pre-Mix Asphalt Heater								35,000		
Unit 108- 2002 Z-Track Mower										
Unit 109 - 2007 Z-Track Mower		9,000								
Unit 78 - 1998 4 ton Asphalt Roller										
Unit 140 - 2010 Zero Turn Mower									11,000	
Skid Steer w/Cold Planer		75,000								
Chipper Box- 1 ton HD dump truck mounted on #14										
<b>PUBLIC SERVICES EQUIPMENT REPLACEMENT TOTALS</b>	435,000	229,000	440,000	183,000	319,000	185,000	70,000	40,000	86,250	453,250



# PUBLIC SERVICE 10-YEAR EQUIPMENT REPLACEMENT SCHEDULE



Equipment Number - Description	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27
<b>SMALL EQUIPMENT REPLACEMENT SCHEDULE (below)</b>	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Unit 30 - 1997 Wacker Compactor				2700						
Unit 31 - 2008 Vibrator Plate			1,800					1,800		
Unit 140.1 - [2014] Zero Turn Mower Turbine Leaf/Material Blower attchmt										
Unit 59 Thru 63 - Snow Blower(s)		1,600			1,600					
Unit - Concrete Cutting Saw - Hand-Held					1,200					
Unit 65 - Concrete Cutting Saw - Walk Behind						2,500			3,500	3,500
Unit 68 - Power Generator		1,325			1,450		1,500			
Unit 35 - 2004 Trailer Mounted Arrow Board	4,500									
Unit 82 Thru 91- Leaf Blowers	1,550				1,600		1,600			
Unit 92 Thru 102 - String Trimmers		750		1,000			1,000		1,000	
Unit 103 Thru 107 - Push Lawn Mowers					500					
Unit 110 Thru 123 - Chain Saws/ Equip		850		500		500		500		
<b>P. S. SMALL EQUIPMENT REPLACEMENT TOTALS</b>	6,050	4,525	1,800	4,200	6,350	3,000	4,100	2,300	4,500	3,500



# POLICE VEHICLE REPLACEMENT SCHEDULE



	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Car 2-2 - 2017 Patrol Vehicle				35,000				35,000		
Ford Explorer										
Car 2-3 - 2015 Patrol Vehicle		35,000				35,000				35,000
Ford Explorer										
Car 2-4 - 2014 Chief's Vehicle	35,000				35,000				35,000	
Ford Explorer										
Car 2-5 - 2016 Patrol Vehicle			35,000				35,000			
Ford Explorer										
Car 2-6 - 2010 Detective's Vehicle			30,000							
Chevy Impala										
Car 2-7 - 2017 Patrol Vehicle				35,000				35,000		
Ford Explorer										
TOTAL	35,000	35,000	65,000	70,000	35,000	35,000	35,000	70,000	35,000	35,000



# FIRE EQUIPMENT & VEHICLE REPLACEMENT SCHEDULE



	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	FUTURE
Unit 332									\$455,000
Unit 333				\$500,000					
Unit 342									\$1,000,000
Unit 371									\$45,000
<b>TOTALS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500,000</b>

Date Acquired	Unit #	Vehicle I.D. #	Original Cost	Description
Aug-17	332	54F2BB506HWM11700	\$447,048	2017 ROSENBAUER WARRIOR RESCUE PUMPER
Jul-00	333	4PICT02S9YA000725	\$349,556	2000 PIERCE FIRE PUMPER
Apr-18	342	4EN3ABA8431006280	\$250,000	2003 E-ONE 100' LADDER 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.





# MISCELLANEOUS FUNDS



		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
DRUG FORFEITURE FUND REVENUES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
543.000	STATE GRANTS - PUBLIC SAFETY								
659.000	DRUG FORFEITURES	998	2,197	2,412	552	2,945	1,300	2,500	
665.000	INTEREST								
692.000	OTHER REVENUE		9						
<b>TOTAL REVENUE</b>		<b>998</b>	<b>2,206</b>	<b>2,412</b>	<b>552</b>	<b>2,945</b>	<b>1,300</b>	<b>2,500</b>	<b>92.31</b>

		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
DRUG FORFEITURE FUND EXPENDITURES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
726.000	SUPPLIES		873	2,054	55	1,140	1,300	2,500	
<b>TOTAL EXPENDITURES</b>			<b>873</b>	<b>2,054</b>	<b>55</b>	<b>1,140</b>	<b>1,300</b>	<b>2,500</b>	<b>92.31</b>

<b>NET OF REVENUES/APPROPRIATIONS - FUND 265</b>		<b>998</b>	<b>1,333</b>	<b>358</b>	<b>497</b>	<b>1,805</b>			
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		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
POLICE OWI FUND REVENUES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
505.000	FEDERAL GRANT - PUBLIC SAFETY								
692.301	OTHER REVENUES - POLICE DEPT			16,087	2,205	900	1,000	1,600	
<b>TOTAL REVENUES</b>				<b>16,087</b>	<b>2,205</b>	<b>900</b>	<b>1,000</b>	<b>1,600</b>	<b>60.00</b>

		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
POLICE OWI FUND EXPENDITURES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
726.000	SUPPLIES	811		5,821	750		3,600	3,600	
970.000	CAPITAL OUTLAY				1,477				
<b>TOTAL EXPENDITURES</b>		<b>811</b>		<b>5,821</b>	<b>2,227</b>		<b>3,600</b>	<b>3,600</b>	

<b>NET OF REVENUES/APPROPRIATIONS - FUND 274</b>		<b>(811)</b>		<b>10,266</b>	<b>(22)</b>	<b>900</b>	<b>(2,600)</b>	<b>(2,000)</b>	
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# MISCELLANEOUS FUNDS



	2013-14	2014-15	2015-16	2016-17	2017-18	BUDGETS		% CHANGE
						2017-18	2018-19	
PUBLIC SERVICES INV. FUND REVENUES	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	
650.000 SALE OF MATERIALS	129,600	121,834	79,796	3,182	4,176	243,305	153,905	
691.000 INVENTORY ADJUSTMENT								
<b>TOTAL REVENUES</b>	<b>129,600</b>	<b>121,834</b>	<b>79,796</b>	<b>3,182</b>	<b>4,176</b>	<b>243,305</b>	<b>153,905</b>	<b>(36.74)</b>

	2013-14	2014-15	2015-16	2016-17	2017-18	BUDGETS		% CHANGE
						2017-18	2018-19	
PUBLIC SERVICES INV. FUND EXPENDITURES	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	
702.000 WAGES	2,673	2,586	2,169	2,673	2,931	2,675	2,745	
703.000 OVERTIME PAY								
716.000 RETIREMENT								
720.000 EMPLOYER'S FICA	189	186	153	192	211	205	210	
725.000 FRINGE BENEFITS - ALLOCATED	40	877	1,413	1,279	2,195	1,490	1,790	
726.000 SUPPLIES	115,616	136,808	64,955	18,103	6,271	141,435	141,510	
771.000 INVENTORY ADJUSTMENT					167			
801.000 CONTRACTUAL SERVICES	133	4,344	516	6,307	545	92,500	2,650	
940.000 EQUIPMENT RENTAL	6,022	3,373	3,344	1,246	1,581	5,000	5,000	
<b>TOTAL EXPENDITURES</b>	<b>124,673</b>	<b>148,174</b>	<b>72,550</b>	<b>29,800</b>	<b>13,901</b>	<b>243,305</b>	<b>153,905</b>	<b>(36.74)</b>

<b>NET OF REVENUES/APPROPRIATIONS - FUND 633</b>	<b>4,927</b>	<b>(26,340)</b>	<b>7,246</b>	<b>(26,618)</b>	<b>(9,725)</b>			
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	2013-14	2014-15	2015-16	2016-17	2017-18	BUDGETS		% CHANGE
						2017-18	2018-19	
UNEMPLOYMENT INSURANCE FUND REVENUES	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	
665.000 INTEREST	35	66	219	602	626	650	750	
692.000 OTHER REVENUE	9,400	4,400	4,400	2,200	1,125	1,100		
<b>TOTAL REVENUE</b>	<b>9,435</b>	<b>4,466</b>	<b>4,619</b>	<b>2,802</b>	<b>1,751</b>	<b>1,750</b>	<b>750</b>	<b>(57.14)</b>

	2013-14	2014-15	2015-16	2016-17	2017-18	BUDGETS		% CHANGE
						2017-18	2018-19	
UNEMPLOYMENT INSURANCE FUND EXPENDITURES	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	
964.000 REFUNDS AND REBATES	306	4,594	777	422	3,358	1,000	4,000	
<b>TOTAL EXPENDITURE</b>	<b>306</b>	<b>4,594</b>	<b>777</b>	<b>422</b>	<b>3,358</b>	<b>1,000</b>	<b>4,000</b>	<b>300.00</b>

<b>NET OF REVENUES/APPROPRIATIONS - FUND 677</b>	<b>9,129</b>	<b>(128)</b>	<b>3,842</b>	<b>2,380</b>	<b>(1,607)</b>	<b>750</b>	<b>(3,250)</b>	
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# MISCELLANEOUS FUNDS



		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
<b>DPS LEAVE AND BENEFITS FUND REVENUES</b>									
690.000	OTHER REFUNDS	143,389	137,441	135,258	163,058	135,438	193,080	181,205	
<b>TOTAL REVENUES</b>		143,389	137,441	135,258	163,058	135,438	193,080	181,205	(6.15)

		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
<b>DPS LEAVE AND BENEFITS FUND EXPENDITURES</b>									
704.000	SICK TIME PAY	3,414	4,062	3,287	7,497	3,342	8,135	8,700	
705.000	VACATION TIME PAY	12,240	9,551	13,263	12,375	9,270	11,820	12,755	
706.000	PERSONAL TIME PAY	3,297	2,324	2,735	4,638	3,066	3,080	3,570	
707.000	LONGEVITY PAY	4,940	4,520	4,080	3,660	4,240	3,660	4,240	
710.000	HOLIDAY AND OTHER PAY	11,556	10,805	11,507	23,286	10,935	11,215	13,015	
715.000	HEALTH AND LIFE INSURANCE	70,779	84,566	76,317	88,736	80,657	111,880	116,200	
716.000	RETIREMENT	1,585	1,791	1,260	2,024	7,655	4,025	3,390	
717.000	WORKERS' COMPENSATION	14,250	15,717	17,829	15,439	12,933	15,000	14,500	
718.000	UNEMPLOYMENT INSURANCE	1,600	800	900	400	175	175		
720.000	EMPLOYER'S FICA	3,820	2,011	2,719	3,576	2,235	22,525	3,235	
721.000	DISABILITY INSURANCE	1,223	1,294	1,362	1,426	930	1,565	1,600	
<b>TOTAL EXPENDITURES</b>		128,704	137,441	135,259	163,057	135,438	193,080	181,205	(6.15)

<b>NET OF REVENUES/APPROPRIATIONS - FUND 699</b>		14,685		(1)	1				
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		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
<b>CEMETERY PERPETUAL CARE FUND REVENUES</b>									
642.100	SALE OF CEMETERY LOTS-LAKEVIE	11,963	7,123	12,579	7,200	9,320	10,000	10,000	
642.200	SALE OF CEMETERY LOTS-OAKGROV	6,503	5,525	14,425	11,351	3,500	10,000	10,000	
665.000	INTEREST	12,446	13,319	14,232	9,552	8,564	18,000	15,500	
670.000	GAIN (LOSS) ON SALE OF INVEST	(1,591)	(3,583)	2,639	(8,196)				
<b>TOTAL REVENUES</b>		29,321	22,384	43,875	19,907	21,384	38,000	35,500	(6.58)

		BUDGETS							
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
<b>CEMETERY PERPETUAL CARE FUND EXPENDITURES</b>									
761.000	ITEMS FOR PASS THRU SALES	350							
<b>TOTAL EXPENDITURES</b>		350							

<b>NET OF REVENUES/APPROPRIATIONS - 276.000 - CEMETERIES</b>		(350)							
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# MISCELLANEOUS FUNDS



						BUDGETS			
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
TRANSFERS TO OTHER FUNDS		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
999.101	TRANSFER - GENERAL FUND	20,000	13,300	14,232	850		465,050	15,500	
999.401	TRANSFER - CAPITAL IMPROVEMEN	15,601							
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>		<b>35,601</b>	<b>13,300</b>	<b>14,232</b>	<b>850</b>		<b>465,050</b>	<b>15,500</b>	<b>(96.67)</b>

<b>NET OF REVENUES/APPROPRIATIONS - FUND 711</b>		<b>(6,630)</b>	<b>9,084</b>	<b>29,643</b>	<b>19,057</b>	<b>21,384</b>	<b>(427,050)</b>	<b>20,000</b>	
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						BUDGETS			
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
STOCK'S PARK PERPETUAL MAINT. FUND REVENUES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
665.000	INTEREST	115	103	154	285	420	300	500	
675.000	CONTRIBUTIONS AND DONATIONS	5,691	5,588	8,356	6,708	4,247	7,000	7,000	
699.409	TRANSFER IN - STOCKS PARK FUN		6,000	25					
<b>TOTAL REVENUE</b>		<b>5,806</b>	<b>11,691</b>	<b>8,535</b>	<b>6,993</b>	<b>4,667</b>	<b>7,300</b>	<b>7,500</b>	<b>0.03</b>

<b>NET OF REVENUES/APPROPRIATIONS - 000.000 -</b>		<b>5,806</b>	<b>11,691</b>	<b>8,535</b>	<b>6,993</b>	<b>4,667</b>	<b>7,300</b>	<b>7,500</b>	
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						BUDGETS			
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
R.L OWEN MEMORIAL FUND REVENUES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
665.000	INTEREST	3,350	6,259	5,883	5,173	5,300	6,500	6,000	
<b>TOTAL REVENUE</b>		<b>3,350</b>	<b>6,259</b>	<b>5,883</b>	<b>5,173</b>	<b>5,300</b>	<b>6,500</b>	<b>6,000</b>	<b>(7.69)</b>

<b>NET OF REVENUES/APPROPRIATIONS - 000.000 -</b>		<b>3,350</b>	<b>6,259</b>	<b>5,883</b>	<b>5,173</b>	<b>5,300</b>	<b>6,500</b>	<b>6,000</b>	
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# ECONOMIC DEVELOPMENT CORPORATION



Kelly Lopresto – Staff Liaison

[klopresto@cityofhillsdale.org](mailto:klopresto@cityofhillsdale.org)

517-437-6479

## 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
- Provide support for workforce training

## 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.
- 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. Operating expenses include fees for permits, applications and real estate transactions along with marketing expenses and materials.
3. Contractual services include legal, engineering, marketing and planning work necessary to encourage development activities and marketing efforts.
4. Capital Outlay includes branding and way finding opportunities.



# ECONOMIC DEVELOPMENT CORPORATION



ECONOMIC DEVELOPMENT CORP. FUND REVENUES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
665.000 INTEREST	67	122	459	1,257	1,259	1,200	1,200	
673.000 SALE OF CITY PROPERTY			27,817	7,000		20,000	15,000	
692.000 OTHER REVENUE								
<b>TOTAL REVENUES</b>	<b>67</b>	<b>122</b>	<b>28,276</b>	<b>8,257</b>	<b>1,259</b>	<b>21,200</b>	<b>16,200</b>	<b>(23.58)</b>

ECONOMIC DEVELOPMENT CORP. FUND TRANSFERS OUT	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
999.101 TRANSFER - GENERAL FUND								
999.401 TRANSFER - CAPITAL IMPROVEMEN							10,000	
<b>TOTAL TRANSFERS-OUT</b>							<b>10,000</b>	

ECONOMIC DEVELOPMENT CORP. FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
726.000 SUPPLIES			422			1,200	1,200	
801.000 CONTRACTUAL SERVICES	626	2,361	358	15,114	12,706	25,000	25,000	
806.000 LEGAL SERVICES		1,630	1,088	778	150	1,000	1,000	
810.000 DUES AND SUBSCRIPTIONS				500	100			
860.000 TRANSPORTATION AND MILEAGE						500		
862.000 LODGING AND MEALS						200	200	
955.000 MISCELLANEOUS								
957.000 PROPERTY TAXES	91		224		167	500	500	
970.000 CAPITAL OUTLAY				1,625		32,000		
<b>TOTAL EXPENDITURES</b>	<b>717</b>	<b>3,991</b>	<b>2,092</b>	<b>18,017</b>	<b>13,123</b>	<b>60,400</b>	<b>27,900</b>	<b>(53.81)</b>

<b>NET OF REVENUES/APPROPRIATIONS - FUND 244</b>	<b>(650)</b>	<b>(3,869)</b>	<b>26,184</b>	<b>(9,760)</b>	<b>(11,864)</b>	<b>(39,200)</b>	<b>(21,700)</b>	
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THREE MEADOWS DEVELOPMENT FUND REVENUES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
692.000 OTHER REVENUE				1,733	1,016	800		
<b>TOTAL REVENUE</b>				<b>1,733</b>	<b>1,016</b>	<b>800</b>		<b>(100.00)</b>

THREE MEADOWS DEVELOPMENT FUND EXPENDITURES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE
						2017-18 AMENDED	2018-19 RECOMMENDED	
801.000 CONTRACTUAL SERVICES						500		
<b>TOTAL EXPENDITURE</b>						<b>500</b>		<b>(100.00)</b>

<b>NET OF REVENUES/APPROPRIATIONS - FUND 496</b>				<b>1,733</b>	<b>1,016</b>	<b>300</b>		
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# TIFA



Alan Beeker – Staff Liaison

[abeeker@cityofhillsdale.org](mailto:abeeker@cityofhillsdale.org)

517-437-6449

## Department Summary

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

## Department Goals

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

## Department Objectives

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



# TIFA



## Budget Summary

1. There is no personnel budgeted within this fund.
2. Staff from the Planning Office provides support for TIFA.
3. Operating expenses include beautification supplies and meeting expenses.
4. Contractual services include legal services, economic development consultant, marketing expenses, business startup and expansion through forgivable loan programs and building improvements through the façade grant and historic building programs.





# TIFA



## BUDGETS

TAX INCREMENT FINANCING AUTHORITY REVENUES	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE	
						2017-18 AMENDED	2018-19 RECOMMENDED		
402.000	CURRENT TAXES	124,390	105,595	101,426	65,389	97,878	66,950	66,950	
406.000	TAXES - PA 86 SEC. 17 PPT REPLACEMENT		26,367	26,367			26,300	26,300	
412.000	DELINQUENT TAXES								
665.000	INTEREST	308	612	2,086	2,991	1,672	1,500	1,500	
667.000	RENTS								
692.000	OTHER REVENUE				22,503	5			
<b>TOTAL REVENUE</b>		<b>124,698</b>	<b>132,574</b>	<b>129,879</b>	<b>90,883</b>	<b>99,555</b>	<b>94,750</b>	<b>94,750</b>	

## BUDGETS

TAX INCREMENT FINANCING AUTHORITY TRANSFERS OUT	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE	
						2017-18 AMENDED	2018-19 RECOMMENDED		
999.101	TRANSFER - GENERAL FUND							15,000	
999.401	TRANSFER - CAPITAL IMPROVEMEN	3,300					30,000		
999.640	TRANSFER - R.M.E.F.								
<b>TOTAL TRANSFERS-OUT</b>		<b>3,300</b>					<b>30,000</b>	<b>15,000</b>	<b>(50.00)</b>

## BUDGETS

TAX INCREMENT FINANCING AUTHORITY TRANSFERS OUT	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 ACTIVITY	2016-17 ACTIVITY	2017-18 ACTIVITY	BUDGETS		% CHANGE	
						2017-18 AMENDED	2018-19 RECOMMENDED		
726.000	SUPPLIES	3,924	4,267	4,698	3,175	1,701	5,000	5,000	
801.000	CONTRACTUAL SERVICES	11,000	41,650	20,081	126,666	10,843	50,000	1,000	
801.247	CONTRACTUAL SERV-FACADE GRANT	37,078	30,519	40,255	55,593	5,468	60,000	30,000	
801.248	CONTRACTUAL SERVICES - BUS ATTRACTION					10,000			
801.249	CONTRACTUAL SERVICES BUS EXPANSION								
801.250	CONTRACTUAL SERVICES - RESTAURANT ATTRACT							40,000	
801.251	CONTRACTUAL SERVICES - HISTORIC PROJECTS								
806.000	LEGAL SERVICES	315	1,098	1,013	2,038	2,145	7,500	2,000	
	ECONOMIC DEVELOPMENT GRANT								
817.000	EX			10,000				10,000	
850.000	INSURANCE								
862.000	LODGING AND MEALS				510	592			
920.000	UTILITIES				859	540	1,000	1,000	
930.000	REPAIRS & MAINTENANCE					1,255	2,000	2,000	
957.000	PROPERTY TAXES				1,291				
964.000	REFUNDS AND REBATES				4,615				
968.000	DEPRECIATION				6,007				
970.000	CAPITAL OUTLAY					10,000			
<b>TOTAL EXPENDITURES</b>		<b>52,317</b>	<b>77,534</b>	<b>76,047</b>	<b>200,754</b>	<b>42,544</b>	<b>125,500</b>	<b>91,000</b>	<b>(27.49)</b>

<b>NET OF REVENUES/APPROPRIATIONS - FUND 247</b>		<b>69,081</b>	<b>55,040</b>	<b>53,832</b>	<b>(109,871)</b>	<b>57,011</b>	<b>(60,750)</b>	<b>(11,250)</b>	
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# “LONG-TERM” DEBT SERVICE



The City of Hillsdale maintains a fairly low debt service relative to the total budget, issued primarily for capital projects such as water and sewer improvements, expansion of the Industrial Park, operating equipment and infrastructure improvements. The City prefers to use dedicated funds to support debt service rather than relying on general obligation debt. State law does not allow the City to issue general obligation debt in excess of 10% of the State Equalized Value (SEV), or \$ 15,129,380 for 2018. 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 2018-19 equal \$918,508.

<b>Purpose</b>	<b>Principal</b>	<b>Interest</b>	<b>Fiscal Year Total</b>
Capital Lease Agreement—Electric Meters & AMI System	\$203,664	\$23,072	\$226,737
Installment Purchase Agreement—Vactor Truck	\$74,558	\$6,298	\$80,856
Wastewater Sewer Improvements SRF Phase I	\$300,000	\$178,625	\$478,625
Wastewater Sewer Improvements SRF Phase II	\$75,000	\$45,625	\$120,625
MDOT Bureau of Aeronautics Loan	\$8,354	\$3,311	\$11,665
<b>TOTALS</b>	<b>\$661,576</b>	<b>\$256,931</b>	<b>\$918,508</b>



# OUTSTANDING DEBT SUMMARY



EXTERNAL DEBT SUMMARY						
Purpose	Original Issue	Date Issued	Date Due	Interest Rate	Principal Remaining	Total Remaining To Maturity
Capital Lease Agreement—Electric Meters & AMI System (BPU)	\$1,379,079	2014	2020	3.61%	\$633,516	\$680,211
Installment Purchase Agreement—Vactor Truck (BPU)	\$302,426	2016	2020	2.74%	\$229,857	\$242,567
Wastewater Treatment Plant Improvements—SRF Phase I (BPU) *	\$6,435,000.	2015	2037	2.50%	\$7,145,000	\$7,145,000
Wastewater Treatment Plant Improvements— SRF Phase II (BPU) *	\$1,900,000	2016	2037	2.50%	\$1,825,000	\$1,825,000
MDOT Bureau of Aeronautics Loan—Phase One of the Parallel Taxiway and Entrance Road Project (City)	\$100,000	2015	2025	3.60%	\$91,965	\$109,984
<b>EXTERNAL DEBT SUB TOTAL</b>						<b>\$ 9,892,778</b>
INTERNAL DEBT SUMMARY						
Purpose	Original Issue	Date Issued	Date Due	Interest Rate	Principal Remaining	Total Remaining To Maturity
Interdepartmental Loan Between Cemetery Perpetual Care Fund and the Fire Department—Fire Truck (City)	\$447,048	2017	2027	2.80%	\$447,048	\$515,654
Interdepartmental Loan between Sewer Fund and Electric Fund (BPU)			2023	2.50 %	\$300,000	\$314,753
Interdepartmental Loan between Water Fund and Electric Fund (BPU)	\$395,728				\$395,728	\$395,728
<b>INTERNAL DEBT SUB TOTAL</b>						<b>\$1,226,135</b>
<b>TOTALS</b>						<b>\$11,118,923</b>



# DEBT SERVICE FUND



						BUDGETS			
		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	
DEBT SERVICE FUND REVENUES		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	% CHANGE
402.000	CURRENT TAXES						365,000	396,000	
665.000	INTEREST								
<b>TOTAL REVENUES</b>							<b>365,000</b>	<b>396,000</b>	<b>8.49</b>
						BUDGETS			
DEBT SERVICE FUND EXPENDITURES		2013-14	2014-15	2015-16	2016-17	2017-18	2017-18	2018-19	% CHANGE
		ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	RECOMMENDED	
<b>CAPITAL OUTLAY</b>									
999.204	TRANSFER - MUNICIPAL STREET FUND							400,000	
<b>TOTAL TRANSFERS-OUT</b>								<b>400,000</b>	
<b>NET OF REVENUES/APPROPRIATIONS - FUND 362</b>							<b>365,000</b>	<b>(4,000)</b>	



# CITY OF HILLSDALE STATEMENT OF INDEBTEDNESS



## *Michigan Installment Purchase Agreement Capital Lease for Electric Meters*

### *Michigan PA 99 of 1933*

Debt of September 16, 2013

Original Issue      \$ 1,379,078.59

Date	Total Payment	Principal	Interest	Option to Purchase
9/16/2018	\$ 226,737.14	\$ 203,664.69	\$ 23,072.45	\$ 434,484.18
9/16/2019	\$ 226,737.14	\$ 211,082.09	\$ 15,655.05	\$ 220,347.08
9/16/2020	\$ 226,737.14	\$ 218,769.58	\$ 7,967.56	\$ 1.00
<b>Totals</b>	<b>\$ 680,211.42</b>	<b>\$ 633,516.36</b>	<b>\$ 46,695.06</b>	
			Total Interest Expense	\$208,081.39

Purpose: Electric Meters & AMI System



# CITY OF HILLSDALE STATEMENT OF INDEBTEDNESS



## *Installment Purchase Agreement Key Government Finance, Inc.*

Debt of November 15, 2016 Original Issue \$ 302,426.37

Date	Total Payment	Principal	Interest
11/15/2018	\$ 80,855.63	\$ 74,557.54	\$ 6,298.09
11/15/2019	\$ 80,855.63	\$ 76,600.42	\$ 4,255.21
11/15/2020	\$ 80,855.63	\$ 78,699.27	\$ 2,156.36
<b>Totals</b>	<b>\$ 242,566.89</b>	<b>\$ 229,857.23</b>	<b>\$ 12,709.66</b>
			<b>Total Interest Expense <span style="margin-left: 100px;">\$302,426.37</span></b>

Purpose: Vactor Sewer Vacuum Truck



# CITY OF HILLSDALE STATEMENT OF INDEBTEDNESS



Fire Truck Loan Amortization Schedule  
Total Loan Amount From Cemetery - \$447,048  
Issued 2017

OAKGROVE- Repayment Schedule				
Date	Interest	Principal	Total Payment	Principal Balance
July 1, 2017			\$	243,015.29
12/31/18	\$ 3,102.96	\$ 10,912.50	\$ 14,015.46	210,727.72
06/30/19	\$ 2,950.19	\$ 11,065.27	\$ 14,015.46	199,662.44
12/31/19	\$ 2,795.27	\$ 11,220.19	\$ 14,015.46	188,442.26
06/30/20	\$ 2,638.19	\$ 11,377.27	\$ 14,015.46	177,064.99
12/31/20	\$ 2,478.91	\$ 11,536.55	\$ 14,015.46	165,528.44
06/30/21	\$ 2,317.40	\$ 11,698.06	\$ 14,015.46	153,830.38
12/31/21	\$ 2,153.63	\$ 11,861.83	\$ 14,015.46	141,968.54
06/30/22	\$ 1,987.56	\$ 12,027.90	\$ 14,015.46	129,940.64
12/31/22	\$ 1,819.17	\$ 12,196.29	\$ 14,015.46	117,744.35
06/30/23	\$ 1,648.42	\$ 12,367.04	\$ 14,015.46	105,377.31
12/31/23	\$ 1,475.28	\$ 12,540.18	\$ 14,015.46	92,837.13
06/30/24	\$ 1,299.72	\$ 12,715.74	\$ 14,015.46	80,121.39
12/31/24	\$ 1,121.70	\$ 12,893.76	\$ 14,015.46	67,227.63
06/30/25	\$ 941.19	\$ 13,074.27	\$ 14,015.46	54,153.36
12/31/25	\$ 758.15	\$ 13,257.31	\$ 14,015.46	40,896.05
06/30/26	\$ 572.54	\$ 13,442.92	\$ 14,015.46	27,453.13
12/31/26	\$ 384.34	\$ 13,631.12	\$ 14,015.46	13,822.02
06/30/27	\$ 193.51	\$ 13,822.01	\$ 14,015.46	0.00
	\$ 37,293.97	\$ 243,015.29	\$ 280,309.20	

LAKEVIEW- Repayment Schedule				
Date	Interest	Principal	Total Payment	Principal Balance
July 1, 2017			\$	204,032.71
12/31/18	\$ 2,605.21	\$ 9,162.00	\$ 11,767.21	176,924.46
06/30/19	\$ 2,476.94	\$ 9,290.27	\$ 11,767.21	167,634.19
12/31/19	\$ 2,346.88	\$ 9,420.33	\$ 11,767.21	158,213.86
06/30/20	\$ 2,214.99	\$ 9,552.22	\$ 11,767.21	148,661.64
12/31/20	\$ 2,081.26	\$ 9,685.95	\$ 11,767.21	138,975.69
06/30/21	\$ 1,945.66	\$ 9,821.55	\$ 11,767.21	129,154.14
12/31/21	\$ 1,808.16	\$ 9,959.05	\$ 11,767.21	119,195.09
06/30/22	\$ 1,668.73	\$ 10,098.48	\$ 11,767.21	109,096.61
12/31/22	\$ 1,527.35	\$ 10,239.86	\$ 11,767.21	98,856.76
06/30/23	\$ 1,383.99	\$ 10,383.22	\$ 11,767.21	88,473.54
12/31/23	\$ 1,238.63	\$ 10,528.58	\$ 11,767.21	77,944.96
06/30/24	\$ 1,091.23	\$ 10,675.98	\$ 11,767.21	67,268.98
12/31/24	\$ 941.77	\$ 10,825.44	\$ 11,767.21	56,443.53
06/30/25	\$ 790.21	\$ 10,977.00	\$ 11,767.21	45,466.53
12/31/25	\$ 636.53	\$ 11,130.68	\$ 11,767.21	34,335.86
06/30/26	\$ 480.70	\$ 11,286.51	\$ 11,767.21	23,049.35
12/31/26	\$ 322.69	\$ 11,444.52	\$ 11,767.21	11,604.83
06/30/27	\$ 162.47	\$ 11,604.83	\$ 11,767.21	(0.00)
	\$ 31,311.58	\$ 204,032.71	\$ 235,344.20	



# CITY OF HILLSDALE STATEMENT OF INDEBTEDNESS



## Sewer Treatment Plant- Loan from Electric Fund (582) Five Year Amortization Schedule

Debt outstanding as of July 1, 2018 :

\$ 300,000.00  
2.50%

Interest Rate:

<i>Date</i>	<i>Total Payment</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal Balance</i>
July 1, 2018				\$ 300,000.00
08/01/18	\$ 625.00	\$ 4,699.21	\$ 625.00	295,300.79
09/01/18	5,324.21	4,709.00	615.21	290,591.79
10/01/18	5,324.21	4,718.81	605.40	285,872.98
11/01/18	5,324.21	4,728.64	595.57	281,144.34
12/01/18	5,324.21	4,738.49	585.72	276,405.85
01/01/19	5,324.21	4,748.36	575.85	271,657.49
02/01/19	5,324.21	4,758.26	565.95	266,899.23
03/01/19	5,324.21	4,768.17	556.04	262,131.06
04/01/19	5,324.21	4,778.10	546.11	257,352.96
05/01/19	5,324.21	4,788.06	536.15	252,564.90
06/01/19	5,324.21	4,798.03	526.18	247,766.87
07/01/19	5,324.21	4,808.03	516.18	242,958.84
08/01/19	5,324.21	4,818.05	506.16	238,140.79
09/01/19	5,324.21	4,828.08	496.13	233,312.71
10/01/19	5,324.21	4,838.14	486.07	228,474.57
11/01/19	5,324.21	4,848.22	475.99	223,626.35
12/01/19	5,324.21	4,858.32	465.89	218,768.03
01/01/20	5,324.21	4,868.44	455.77	213,899.59
02/01/20	5,324.21	4,878.59	445.62	209,021.00
03/01/20	5,324.21	4,888.75	435.46	204,132.25
04/01/20	5,324.21	4,898.93	425.28	199,233.32
05/01/20	5,324.21	4,909.14	415.07	194,324.18
06/01/20	5,324.21	4,919.37	404.84	189,404.81
07/01/20	5,324.21	4,929.62	394.59	184,475.19
08/01/20	5,324.21	4,939.89	384.32	179,535.30
09/01/20	5,324.21	4,950.18	374.03	174,585.12
10/01/20	5,324.21	4,960.49	363.72	169,624.63
11/01/20	5,324.21	4,970.83	353.38	164,653.80
12/01/20	5,324.21	4,981.18	343.03	159,672.62
01/01/21	5,324.21	4,991.56	332.65	154,681.06
02/01/21	5,324.21	5,001.96	322.25	149,679.10
03/01/21	5,324.21	5,012.38	311.83	144,666.72
04/01/21	5,324.21	5,022.82	301.39	139,643.90
05/01/21	5,324.21	5,033.29	290.92	134,610.61
06/01/21	5,324.21	5,043.77	280.44	129,566.84





# CITY OF HILLSDALE STATEMENT OF INDEBTEDNESS



## Sewer Treatment Plant- Loan from Electric Fund (582) Five Year Amortization Schedule

Debt outstanding as of July 1, 2018 :

Interest Rate:

\$ 300,000.00  
2.50%

<i>Date</i>	<i>Total Payment</i>	<i>Principal</i>	<i>Interest</i>	<i>Principal Balance</i>
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08/01/18	\$ 625.00	\$ 4,699.21	\$ 625.00	295,300.79
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06/01/19	5,324.21	4,798.03	526.18	247,766.87
07/01/19	5,324.21	4,808.03	516.18	242,958.84
08/01/19	5,324.21	4,818.05	506.16	238,140.79
09/01/19	5,324.21	4,828.08	496.13	233,312.71
10/01/19	5,324.21	4,838.14	486.07	228,474.57
11/01/19	5,324.21	4,848.22	475.99	223,626.35
12/01/19	5,324.21	4,858.32	465.89	218,768.03
01/01/20	5,324.21	4,868.44	455.77	213,899.59
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05/01/20	5,324.21	4,909.14	415.07	194,324.18
06/01/20	5,324.21	4,919.37	404.84	189,404.81
07/01/20	5,324.21	4,929.62	394.59	184,475.19
08/01/20	5,324.21	4,939.89	384.32	179,535.30
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12/01/20	5,324.21	4,981.18	343.03	159,672.62
01/01/21	5,324.21	4,991.56	332.65	154,681.06
02/01/21	5,324.21	5,001.96	322.25	149,679.10
03/01/21	5,324.21	5,012.38	311.83	144,666.72
04/01/21	5,324.21	5,022.82	301.39	139,643.90
05/01/21	5,324.21	5,033.29	290.92	134,610.61
06/01/21	5,324.21	5,043.77	280.44	129,566.84



# CITY OF HILLSDALE STATEMENT OF INDEBTEDNESS



## STATEMENT OF REVENUE BOND INDEBTEDNESS SRF I

Debt of September 9, 2015

Original Issue of :

\$ 6,435,000.00

Interest Rate:

2.50%

<i>Date</i>	<i>Total Payment</i>	<i>Principal</i>	<i>Interest</i>	<i>Fiscal Year Total</i>
10/1/2018	89,312.50		89,312.50	
4/1/2019	389,312.50	300,000.00	89,312.50	478,625.00
10/1/2019	85,592.50		85,592.50	
4/1/2020	390,562.50	305,000.00	85,562.50	476,155.00
10/1/2020	81,750.00		81,750.00	
4/1/2021	396,750.00	315,000.00	81,750.00	478,500.00
10/1/2021	77,812.50		77,812.50	
4/1/2022	397,812.50	320,000.00	77,812.50	475,625.00
10/1/2022	73,812.50		73,812.50	
4/1/2023	403,812.50	330,000.00	73,812.50	477,625.00
10/1/2023	69,687.50		69,687.50	
4/1/2024	409,687.50	340,000.00	69,687.50	479,375.00
10/1/2024	65,437.50		65,437.50	
4/1/2025	410,437.50	345,000.00	65,437.50	475,875.00
10/1/2025	61,125.00		61,125.00	
4/1/2026	416,125.00	355,000.00	61,125.00	477,250.00



# CITY OF HILLSDALE STATEMENT OF INDEBTEDNESS

## STATEMENT OF REVENUE BOND INDEBTEDNESS SRF I

<i>Date</i>	<i>Total Payment</i>	<i>Principal</i>	<i>Interest</i>	<i>Fiscal Year Total</i>
10/1/2026	56,687.50		56,687.50	
4/1/2027	421,687.50	365,000.00	56,687.50	478,375.00
10/1/2027	52,125.00		52,125.00	
4/1/2028	427,125.00	375,000.00	52,125.00	479,250.00
10/1/2028	47,437.50		47,437.50	
4/1/2029	427,437.50	380,000.00	47,437.50	474,875.00
10/1/2029	42,687.50		42,687.50	
4/1/2030	432,687.50	390,000.00	42,687.50	475,375.00
10/1/2030	37,812.50		37,812.50	
4/1/2031	437,812.50	400,000.00	37,812.50	475,625.00
10/1/2031	32,812.50		32,812.50	
4/1/2032	442,812.50	410,000.00	32,812.50	475,625.00
10/1/2032	27,687.50		27,687.50	
4/1/2033	447,687.50	420,000.00	27,687.50	475,375.00
10/1/2033	22,437.50		22,437.50	
4/1/2034	452,437.50	430,000.00	22,437.50	474,875.00
10/1/2034	17,062.50		17,062.50	
4/1/2035	462,062.50	445,000.00	17,062.50	479,125.00
10/1/2035	11,500.00		11,500.00	
4/1/2036	466,500.00	455,000.00	11,500.00	478,000.00
10/1/2036	5,812.50		5,812.50	
4/1/2037	470,812.50	465,000.00	5,812.50	476,625.00
<b>Totals:</b>	<b>\$ 9,062,155.00</b>	<b>\$ 7,145,000.00</b>	<b>\$ 1,917,155.00</b>	<b>\$ 9,062,155.00</b>



# CITY OF HILLSDALE STATEMENT OF INDEBTEDNESS

## STATEMENT OF REVENUE BOND INDEBTEDNESS SRF II

Debt of December 12,2016

Original Issue of : \$ 1,900,000.00

Interest Rate: 2.50%

<i>Date</i>	<i>Total Payment</i>	<i>Principal</i>	<i>Interest</i>	<i>Fiscal Year Total</i>
10/1/2018	22,812.50		22,812.50	
4/1/2019	97,812.50	75,000.00	22,812.50	120,625.00
10/1/2019	21,875.00		21,875.00	
4/1/2020	101,875.00	80,000.00	21,875.00	123,750.00
10/1/2020	20,875.00		20,875.00	
4/1/2021	100,875.00	80,000.00	20,875.00	121,750.00
10/1/2021	19,875.00		19,875.00	
4/1/2022	99,875.00	80,000.00	19,875.00	119,750.00
10/1/2022	18,875.00		18,875.00	
4/1/2023	103,875.00	85,000.00	18,875.00	122,750.00
10/1/2023	17,812.50		17,812.50	
4/1/2024	102,812.50	85,000.00	17,812.50	120,625.00
10/1/2024	16,750.00		16,750.00	
4/1/2025	106,750.00	90,000.00	16,750.00	123,500.00
10/1/2025	15,625.00		15,625.00	
4/1/2026	105,625.00	90,000.00	15,625.00	121,250.00



# CITY OF HILLSDALE STATEMENT OF INDEBTEDNESS

## STATEMENT OF REVENUE BOND INDEBTEDNESS SRF II

<i>Date</i>	<i>Total Payment</i>	<i>Principal</i>	<i>Interest</i>	<i>Fiscal Year Total</i>
10/1/2026	14,500.00		14,500.00	
4/1/2027	109,500.00	95,000.00	14,500.00	124,000.00
10/1/2027	13,312.50		13,312.50	
4/1/2028	108,312.50	95,000.00	13,312.50	121,625.00
10/1/2028	12,125.00		12,125.00	
4/1/2029	107,125.00	95,000.00	12,125.00	119,250.00
10/1/2029	10,937.50		10,937.50	
4/1/2030	110,937.50	100,000.00	10,937.50	121,875.00
10/1/2030	9,687.50		9,687.50	
4/1/2031	109,687.50	100,000.00	9,687.50	119,375.00
10/1/2031	8,437.50		8,437.50	
4/1/2032	113,437.50	105,000.00	8,437.50	121,875.00
10/1/2032	7,125.00		7,125.00	
4/1/2033	117,125.00	110,000.00	7,125.00	124,250.00
10/1/2033	5,750.00		5,750.00	
4/1/2034	115,750.00	110,000.00	5,750.00	121,500.00
10/1/2034	4,375.00		4,375.00	
4/1/2035	119,375.00	115,000.00	4,375.00	123,750.00
10/1/2035	2,937.50		2,937.50	
4/1/2036	117,937.50	115,000.00	2,937.50	120,875.00
10/1/2036	1,500.00		1,500.00	
4/1/2037	121,500.00	120,000.00	1,500.00	123,000.00
<b>Totals:</b>	<b>\$ 2,315,375.00</b>	<b>\$ 1,825,000.00</b>	<b>\$ 490,375.00</b>	<b>\$ 2,315,375.00</b>



# 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 in accordance with Generally Accepted Accounting Principles (GAAP), the body of accounting and financial reporting standards, conventions, and practices that have authoritative support from standard setting bodies such as the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

## **Cash Management Policy**

The City of Hillsdale has set numerous cash management policies in place to secure appropriate depositories; ordering and purchasing procedures; bid requirements;

payroll and disbursement regulations; and infrastructure replacement guidelines. Many of these cash management policies are mandated by the charter, local ordinance, and/or state law.

## **Investment Policy**

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

## **Debt Management Policy**

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

## **Capitalization Policy**

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



# ASSESSMENT DATA



Real Property Taxable Values	2016 Board of Review	% of Total	2017 Board of Review	% of Total	2018 Board of Review	% of Total
Agricultural	0	0.00%	0	0.00%	0	0.00%
Commercial	31,102,843	25.63%	30,429,719	24.71%	31,376,784	24.60%
Industrial	12,462,432,	10.27%	12,380,010	10.05%	12,977,532	10.17%
Residential	66,241,182	54.59%	68,735,709	55.83%	69,916,732	54.81%
Developmental	0	0.00%	0	0.00%	0	0.00%
<b>Personal Property</b>						
Commercial	9,104,400	7.50%	6,695,000	5.73%	8,390,900	6.58%
Industrial	4,339,400	3.57%	3,752,900	3.04%	3,712,500	2.91%
Utility	1,085,300	0.89%	1,112,200	0.90%	1,197,000	0.94%
<b>TOTALS</b>	<b>121,335,562</b>	<b>100.00%</b>	<b>123,105,538</b>	<b>100.00%</b>	<b>127,571,448</b>	<b>100.00%</b>

Real Property	2016 Parcel Count	% of Total	2017 Parcel Count	% of Total	2018 Parcel Count	% of Total
Agricultural	0	0.00%	0	0.00%	0	0.00%
Commercial	452	16.22%	343	11.81%	337	12.86%
Industrial	49	1.75%	85	2.92%	87	3.32%
Residential	2,036	73.10%	2,201	75.74%	2,197	83.82%
Exempt	248	8.90%	277	9.53%	0	0.00%
Developmental	0	0.00%	0	0.00%	0	0.00%
<b>TOTALS</b>	<b>2,785</b>	<b>100.00%</b>	<b>2906</b>	<b>100.00%</b>	<b>2621</b>	<b>100.00%</b>



# FEE SCHEDULE



## Parks

## Permits

## Cemeteries

Resident    Non-Resident

<i>Dock Rentals:</i>	<u>Resident</u>	<u>Non-Resident</u>	<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			
			Use & Occupancy	\$25.00			
Adult	\$3.00		<i>Zoning Board of Appeals:</i>				
Children	\$1.50		Filing Fee	\$300.00			
Senior/Disabled	\$1.50		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



## 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



## 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



- 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.