



City Council Agenda

May 26, 2020
7:00 p.m.

Electronic Meeting
In-Person Meeting
Hillsdale Community Library
11 E. Bacon Street
Hillsdale, MI 49242

- I. Call to Order and Pledge of Allegiance**
- II. Roll Call**
- III. Public Hearing**
 - A. 2020-21 City Budget
- IV. Public Comment**
- V. Council Comment**
- XI. Adjournment**

GoToMeeting link <https://global.gotomeeting.com/join/820948581> or by calling 1-646-749-3122 and entering the conference code number 820-948-581

The City of
HILLSDALE

Family • Tradition • Opportunity 

Proposed Budget

2020 - 2021

Table of Contents

Introductory Information	
Community Information	6-13
Transmittal Letter	14-17
Resolutions	18-24
Budget Process	
Budget Process and Calendar	25-26
Basis of Budgeting/Accounting	27-28
Organizational Chart	29
Organizational Data & Summaries	
Personnel Tables	30-32
Fund Structure	33-35
Major Revenues	36-37
Budget Summary (by Fund)	38-42
Fund Balances	43
Changes in Fund Balance	44
Combined Statement of Revenues, Expenditures & Change in Fund Balance	45-46
Departmental Revenue and Expenditures Budgets	
General Fund (101)	
• Revenues	47-49
• Expenditures	50
• Departments	51-84
Board of Public Utilities	85
• Electric Fund	86-91
• Sewer Fund	92-97
• Water Fund	98-104
• Capital Expenditures	105-110
Streets Funds	111
• Major Streets / Trunkline (202)	112-118
• Local Streets (203)	119-122

Table of Contents

Dial-A-Ride Transportation Fund (588)	123-126
Library Fund (271)	127-130
Recreation Fund (208)	131-133
Capital Improvement Fund	134-136
• Capital Improvements Revenues (401)	137
• Capital Improvements Expenditures (401)	137-139
• Fields of Dreams (408)	140
• Mrs. Stock's Park (409)	141
• Airport Improvement (481)	142-143
• Departmental Capital Outlay	144
Equipment Funds	
• Revolving Mobile Equipment Fund (640)	145-148
• Fire Vehicle and Equipment Fund (663)	149
• Replacement Schedules	150-154
Miscellaneous Funds	155
• Drug Forfeiture Fund (265)	156
• Police OWI Enforcement Fund (274)	157
• Public Services Inventory Fund (633)	158
• Unemployment Insurance Fund (677)	159
• Department of Public Services Leave Fund (699)	160
• Cemetery Perpetual Care Fund (711)	161
• Stocks Park Perpetual Maintenance Fund (712)	162
• R.L. Owen Memorial Park Fund (715)	163

Table of Contents

EDC. (244)	164-165
T.I.F.A (247)	166-168
Long Term Debt	169
• Outstanding Debt Summary	170
• Debt Service Fund (362)	171
• Debt Service Schedules	172-181
Appendix	
• Financial Policies	182-183
• Assessing Data	184-186
• Fee Schedule	187
• Glossary	188-191



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. Hillsdale anticipates success as a highly affordable and livable community, with bountiful natural resources, arts, and 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, the Treasurer and the City Clerk are also appointed directly by City Council. All other city employees are hired by the City Manager with the exception of the Board of Public Utilities (BPU) Director who is appointed by the BPU Board and the City Manager.

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



ECONOMIC PROFILE

The single largest revenue source for the City government is property taxes. Residential property accounts for approximately 60% of the City's real ad valorem taxable valuation, with over 3,300 total housing units. The City's residential housing stock is comprised of a mix of single-family and multi-family units. Approximately 70% of these homes are owner-occupied. Industrial and commercial properties (including residential facilities with 5 or more units) compose the other 40% of the City's real property tax base.

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

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

Personal property tax revenues have drastically declined since 2013 with the introduction of the Small Business Property Tax exemption and the Eligible Manufacturing Personal Property Exemption (which is being phased in through 2023). A portion of this lost revenue is reimbursed by the state through the Essential Services Assessment. It is important to note that the top six largest employers in the City of Hillsdale are non-profit institutions that are generally tax exempt. Please see the table below.

State revenue sharing, payments in lieu of taxes (PILOT), and franchise fees round out the other major sources of revenue received by the City. State revenue sharing is budgeted at \$1,057,000 or about 21% 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 18% of general fund revenues. Four local apartment complexes also contribute to revenue through PILOT payments. Hilltop Apartments pays 10% of its rental revenues; Hillsdale Place pays 4% of its rental revenues (but not less than \$25,000.00); Greenwood Village pays 10% of rental revenues; and City Center pays 10% of rental revenues for the current year. Comcast cable television pays approximately \$80,000 in franchise fees to the City annually.



Largest Employers		
Employer	Principal Product or Service	Approximate Number of Employees
Hillsdale College	Private Education	788
Hillsdale Hospital	Hospital	488
Hillsdale County Medical Care Facility	Nursing Home Facility	310
Hillsdale County	Government	204
Hillsdale Community Schools	Public Education	150
Paragon Metals	Precision Engineering & Manufacturing	148
Bob Evans Farms	Meat Processing	139
Kroger Company	Retail Grocery & Pharmacy	125
County National Bank	Financial Planning & Services	115
Hillsdale Intermediate School District	Special Education & Vocational Training	115

Largest Tax Payers		
Taxpayer Name	Principal Product or Service	2020 Total Estimated Taxes
Hillsdale College	Higher Education	\$99,752
BEF Foods	Pork Processing	\$86,958
Surmac Investments	Commercial Shopping Center	\$74,575
Warehouse Properties/Coldwater	Industrial Real Estate	\$70,824
Mechanic Street Properties	Industrial Real Estate	\$70,371
Precision Gage	Manufacturing/DEM	\$69,781
Hillsdale Capitol	Commercial Shopping Center	\$67,732
West Street Rentals	Residential Real Estate	\$67,225
Michigan Gas Utilites Corp	Natural Gas Utility	\$66,970
Beacon Hill	Preservation LDHA	\$64,536

Welcome to the City of Hillsdale



The City's Board of Public Utilities (BPU) operates the water, sanitary sewer/wastewater treatment and electric power supply/distribution systems within the City. BPU has 50 megawatts of electrical capacity with internal distribution through a 13.2 kV primary line to any secondary voltage required. Electricity is provided in a looped system rated 99.9% reliable. BPU has also received the American Public Power Provider Gold Award. Water is provided through 4 to 12-inch water mains with an average 70 psi from six wells capable of delivering 3.5 MGD. Sewage is collected in 8-inch mains to an activated sludge treatment facility which has recently completed a major upgrade financed through a \$9.5 million bond.

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

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

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

The Hillsdale Municipal Airport is a state-licensed "Public Use-General Utility Airport". The runway is 5000 feet by 100 feet. The crowned and grooved construction offers superior drainage for excellent braking/steering characteristics and the weight-bearing capacity to handle business aircraft up to "Gulfstream" category. A concrete apron measuring 525 feet by 170 feet awaits future development of a fuel farm scheduled for Spring of 2020 with new terminal, box hangars and t-hangers to follow in the coming years. One hundred LL is sold on a 24 hour basis. Jet A is available via an Avfuel branded fuel truck with single point capabilities. Contract fuel is available along the Avtrip points for pilots. Complementary facilities for flight crews help expedite arrivals and departures. A crew car is available on site and is offered to all crew members. The terminal has 24 hour access to crews.



Founded in 1915, Hillsdale Hospital is a community-based hospital providing high-quality healthcare in south central Lower Michigan. The hospital offers comprehensive care, including acute inpatient services, advanced radiology and imaging services, full-service laboratory, surgery, a state-of-the-art birthing center, emergency care, inpatient psychiatric care and more. The healthcare organization also delivers specialty care and owns and operates multiple outpatient clinics. Specialty care provided includes pulmonology and sleep disorders, orthopedics in affiliation with University of Toledo Medical Center, home care, a pain management clinic, urology procedures, vascular care and more. The hospital's three primary care clinics, Hillsdale Health & Wellness, Litchfield Health Clinic and Reading Health Clinic, provide walk-in care or same-day appointments. The hospital also operates its own skilled nursing facility on-site for short-stay rehab and long-term or residential care. As the second largest employer in Hillsdale County, the hospital has a team of nearly 500. For more information, visit www.hillsdalehospital.com.

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

There are also numerous school choice options in Hillsdale. The Hillsdale Community Schools District provides comprehensive programs for preschool children, K-12 students, college dual-enrollments, and adult education programs. The school district educates approximately 1,375 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 preschool 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, Computer Coding Club, Drama Club, and a Make Space Club. Davis Middle School serves students in 5th - 8th grades. In February 2017, the middle school was awarded two Reward School medals for academic accomplishments from the State of Michigan. The school offers a comprehensive curriculum including advanced courses for 7th and 8th grade students, vocal and instrumental music, and technology instruction. Middle school students may also participate in athletic programs, and after-school enrichment programs including Art Club, Science Olympiad, Quiz Bowl and academic tutoring programs. Most of the district's high school students attend Hillsdale High School. The district also operates a separate alternative high school program with an enrollment of 20-25 students annually. On a district-wide level, Hillsdale Community Schools was designated as a 2018 Academic State Champion School - Top 10 for student's academic achievement growth in reading for grades 3-8. The Hillsdale Community Schools system provides an aligned curriculum within a climate of mutual respect, enthusiastically challenging all students to achieve college and career success.

There are also private and charter school choices for education in the City of Hillsdale. Will Carleton Charter Academy, with 282 students, offers a tuition free, back-to-basics content-rich K-12 education, with fine arts, clubs, and athletics.

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



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

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

Jackson College (JC) LeTarte Center is a satellite campus of Jackson College within the City of Hillsdale. The LeTarte Center in Hillsdale has an average of 400 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 collaboration 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 1,413 undergraduate students along with 65 graduate students in the Van Andel School of Statesmanship graduate program. Situated on more than 400 acres, the College is an independent, nonsectarian, co-educational, residential institution dedicated to the principles of faith, freedom, higher learning, and the development of high moral character. Hillsdale College has attracted students from all 50 states. Currently, students from 11 foreign nations attend Hillsdale College. The Mossey Library and Heritage Room, with its collection of rare books and coins, is open to residents of the community. Slayton Arboretum, an 80-acre Nature Laboratory and Children's Garden, with its many scheduled events is also available to residents of all ages. The Halter Shooting Sports Education Center, situated on 130 acres, features state of the art facilities and is available to the public with nearly 270 current memberships. Hayden Park, situated on 200 acres, features mountain bike trails, an 18-hole disc golf course, sand volleyball courts, and athletic fields and may be reserved by members of the public for group events. The Center for the Arts offers theater, music, and dance performances in its 400-seat auditorium and offers art exhibits in the Daugherty Gallery free to the public. The 36-bed Dow Leadership Conference Center and Hotel provides meeting



rooms and services for local businesses and is utilized by many industrial, commercial, and educational groups. The College has 12,000 annual visitors and is in contact with 20,000,000 people around the country each month.

Hillsdale College continues to make important investments in the community. The Searle Center, with its grand entry and lobby, gives the College and community a place to host large galas and other presentations for a greater number of visitors to College and community programs. The dining facility seats 850. The College has created "College Park", an area for new residences to be built close to the College campus, ideally suited for those who are actively involved with Hillsdale College such as alumni, trustees, friends, and parents. Each home built will be individually owned and taxable. The Margot V. Biermann Athletic Center, a full-service track and tennis facility, along with the Roche Sports Complex with recreational and fitness areas, are available to community members with the purchase of a membership. There are currently 500 community memberships. The College has recently completed construction of a \$31 million chapel which seats 1,400 attendees at religious ceremonies, orchestra performances, weddings, lectures and other special events. In addition, the College has facilitated the building of six new townhomes that were completed in the Fall of 2018 with units in each for private purchase and student rental that are taxable. The College also recently completed the Plaster Auditorium expansion of the Searle Center, and looks forward to the creation of a Professional Development Center in the future.

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

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

The Mitchell Public Library served Hillsdale for 95 years until the construction of the Hillsdale Community Library in 2003, a \$2 million state-of-the art library building located next door, on the corner of Manning and Bacon Streets. Growing from the initial collection of 2,666 volumes, the Hillsdale Community Library collection currently stands at over 78,970 volumes and continues to grow. The staff has made changes to the physical library by taking out the reference desk and making a soft seating area with a fireplace for our patrons. Security system upgrades have been made. The former Teen Room repurposed and now houses the ever growing junior fiction/non-fiction collection. There has been WiFi upgrades, a new firewall installed and some older computers replaced. The Library has 10 adult computers, four computers for pre-teen/teens and two computers in the children's room. One of the computers in the children's room is an AWE computer



designed for children's early literacy containing games and learning activities dedicated to children's games and learning activities. The Library circulated 117,842 items, 49,213 physical library visits, 11,221 virtual visits, and 15,695 registered borrowers. (All statistics cited are as of July 1, 2019 the beginning of the fiscal year as reported to the State of Michigan). The facility offers spacious community meeting rooms that not only provide programming space for the library, but also for local civic and other organizations to use for presentations and meetings.

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

The City of Hillsdale hosted a sesquicentennial celebration to commemorate its 150th anniversary as a chartered-city. Hillsdale Rotary, Hillsdale Exchange Club, Hillsdale Kiwanis, and the Hillsdale Garden Club were all presented with keys to the city by Mayor Adam Stockford. City Assessor Kim Thomas presented a book project filled with history of plats and maps, (showing where boundaries have progressed over the years) to JoAnne Miller of the Hillsdale Historical Society and to Carol Lackey of the Mitchell Research Center.

In the past year, new businesses downtown include: The Local Eatery, a restaurant that serves breakfast and lunch, and the Salty Shark, a women's clothing boutique. The following businesses relocated to a larger space within the City of Hillsdale: Smith's Flowers, The Blossom Shop, Crow's Nest, Jilly Bean's, and Cottage Inn. The Hillsdale Justice Project moved into new headquarters downtown Hillsdale. The dilapidated building located downtown at 23-25 North Broad Street was demolished. Now the City will seek out requests for proposals for potential redevelopment of the property.

The City was accepted in the Redevelopment Ready Communities Program (RRC) in the Spring of 2014. The program was created by the Michigan Economic Development Corporation (MEDC) to help communities that were struggling economically to become more attractive to developers. The program addresses multiple aspects of a community: zoning ordinances, master planning, branding, site development, and other items. MEDC provides resources and consultants to help with the various processes. In June of 2019, the City finally achieved its certification. The State will now list the City of Hillsdale as a community that is ready and welcoming to developers from within and without the State.

The City and the Hillsdale Elks presented the second annual New Year's Eve Bash, a signature event, at Hillsdale County Fairgrounds on December 31, 2019 with the communities support. The Bash is a free family friendly event. Events included kid's activities, ice skating, face painting, horse & carriage rides, and more. A fireworks display commenced after Edwin the Penguin was lowered at midnight. Food, beer and wine vendors were on-site. Fun was had by all!



April 6, 2020

Mayor Stockford & City Council Members
City of Hillsdale

Dear Mayor, Council and Hillsdale Residents,

It is my pleasure to present, for your consideration, the City of Hillsdale's 2020-21 Annual Budget. This year's General Fund budget is balanced and seeks to address major goals and challenges identified by the Council and City residents. In this management sought to maximize available resources and leverage grant funding in order to maintain the current level of services provided to the community. This budget anticipates the renewal of the three mill tax levy provided by Chapter 8 Section 4 of the Charter establishing a sinking fund for future road reconstruction.

The City's 2020-21 fiscal year appropriations are \$11,752,405 or \$48,765 down less than one-half of one percent (0.36%) from the 2019-20 amended budget. The Hillsdale Board of Public Utilities Operations and Maintenance expenditure appropriations are \$16,573,322 for the Electric, Water, Sewer Funds combined. That is an increase of 3.21%.

Priorities

Mayor Stockford and Council adopted the following goals and objectives for fiscal year 2020-21:

1. Street Repair and Infrastructure – continue maintenance and reconstruction of streets as funding is available.
2. Public Safety – hire a fourth full-time Firefighter.
3. Homeless Task Force – establish a homeless task force to gather information and report back to Council on homeless in the community.
4. Leaf Collection Solutions – research and evaluate leaf collection alternatives.
5. 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.

General Fund Revenues

This budget shows General Fund revenues increasing just over one-half of one percent (0.64%) from the prior year's estimates. Property taxes, state revenue sharing, payments in lieu of taxes, grants and donations, and a variety of miscellaneous revenues are the major sources of income for this fund. Approximately thirty-nine percent (39%) of all General Fund's revenue comes from property taxes. This budget reflects a two percent (2.29%) increase in projected tax revenue. After many years of declining tax revenues, it is encouraging to see that number move in a positive direction.

Payments in lieu of taxes (PILOT) are payments made to the City instead of (in lieu of) paying property taxes. These PILOT payments make up 21% of total General Fund Revenues. The City receives these payments from four housing developments located in the City. Three of the developments pay 10% of their annual rents minus utilities, one pays 3%. The City's utility department (Hillsdale Board of Public Utilities – HBPU) pays six percent (6%) of its gross receipts in lieu of paying taxes.

State shared revenues also make up 21% of the General Fund funding. Based on State of Michigan projections, this revenue is projected to increase just over two percent (2.14%) from the prior year. In 2020-21 the City anticipates receiving \$82,000 from the Essential Services Tax which is compensation for the loss in personal property tax revenues brought about by the passage of Proposal 1, personal property tax reform, passed in 2014. This reclassifies revenue formerly identified as taxes, to revenue sharing. The City is receiving approximately the same amount of revenue sharing, even with the Essential Services Tax, in 2021 as it did twenty years ago.

The balance of General Fund's revenue comes from miscellaneous other revenue sources and transfers in from other funds. Eleven percent (11%) comes from a variety of other sources, such as fees for services, ordinance fines, rents and interest. The remaining 8% comes from other funds for services provided by the General Fund.

General Fund Expenditures

In fiscal year 2020-21 the General Fund expenditures are expected to remain almost unchanged from the prior year. The City and the Hillsdale Board of Public Utilities are once again sharing staff. As in the past several years Human Resources and Finance functions are split between the City and the BPU. Similarly, the BPU provides technology and accounts payable services for the City. This year, the City has added a full-time engineer whose costs will be shared with the BPU. A new Engineering Department was added to record those costs. The General Fund will receive a reimbursement or transfer-in from the BPU that nets out the costs of these functions. This transfer appears as a revenue line-item in the General Fund and an expenditure for the HBPU. Additionally, long-time Finance Director, Bonnie Tew, will be retiring in April 2021. This budget anticipated incurring four months of employee costs to cover training of her replacement.

In addition to the engineering position, this budget funds hiring a fourth fireman, the Council's second objective. After evaluating the overtime costs and staffing challenges, it was determined that adding this additional firefighter was necessary for the continued safety and wellbeing of the community.

In addition to the engineering position, this budget funds hiring a fourth fireman, the Council's second objective. After evaluating the overtime costs and staffing challenges, it was determined that adding this additional firefighter was necessary for the continued safety and wellbeing of the community.

The City's pension program is managed by the Municipal Employees Retirement System (MERS) of Michigan. As of July 1, 2017 the defined benefit program has been closed to new hires except for Police and Fire. All new employees are placed in a defined contribution program also administered by MERS, with the City contributing 7% of wages. We currently have fourteen people enrolled in the defined contribution plan between the City and HBPU.

The City's MERS unfunded accrued pension liability was about \$5 million at the end of 2018. To address this issue the City plans to pay that liability down over the next ten (10) years. This budget funds the first step in that plan. The City and HBPU combined will contribute approximately \$900,000 to the MERS pension system over the next year. That amount covers the annual required contributions plus an additional \$300,000 to be applied against the unfunded liability.

Other Funds

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

There are two funds that contain appropriations for the streets: Major Street Fund (202) and Local Street Fund (203). These revenue streams represent a portion of the gasoline tax collected by the State refunded back to municipalities for road maintenance only. Revenue is shared with communities based on the type of street (major or local), miles of road and population. This budget contains \$170,000 for chip seal and fog of 3.41 miles of roads. An additional \$300,000 is to be transferred to the Capital Improvement Fund (401) to help with the reconstruction of Fayette Street.

There are two large capital expenditure funds: the Fund 401 and Fund 481. The Capital Improvement Fund (401) is used for major purchases and infrastructure improvements throughout the City. The Airport Capital Improvement Fund (481) is dedicated solely for Airport related improvements. Its revenue comes from fuel sales, hanger rentals, General Fund transfers and federal and state aeronautics grants.

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

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

Meeting the Public Priorities of Capital Improvements

As in previous years, the number-one concern of the residents is the continued decay of the City's local street system. To address this concern, as previously mentioned, 3.41 miles of major and local streets will be chip seal and fogged at a cost of \$170,000. In addition, this year's budget allocates \$618,380 for the reconstruction of Fayette Street and repaving of Arbor and Elm Courts.

Overall, there is more than \$1.33 million planned for various capital projects in the City and more than \$5.02 million for utility upgrades by HBPU. 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 HBPU Capital Project sections of this document. The exceptions to that are the equipment purchases for the Police and the Department of Public Services (DPS). One Police patrol car purchase is planned at an estimated cost of \$45,000. DPS plans to purchase a 4x4 500 series dump/plow truck and a trackless leaf loader to collect leaves. In addition to the afore mentioned capital investments, the Tax Increment Finance Authority (TIFA) is in the process of renovating the Dawn Theater to be funded with a \$1.3 Million Community Development Block Grant.

In regards to debt service, the Hillsdale Board of Public Utilities (HBPU) Sewer and Water Funds share the debt service for the 2016 Vector Truck purchased through Key Government Finance Corporation which has an outstanding balance of \$80,856. The wastewater treatment plant improvements have been completed. The debt service payments on those bonds for 2020-21 total \$533,250. The Fire Department has an outstanding balance of \$325,726.59 on its loan from the Perpetual Care Cemetery Fund used to purchase a fire truck in 2017.

There are four interdepartmental loans from the Electric Department: 1) Sewer Fund; 2) Capital Improvement Fund; 3) Water Fund and 4) Tax Increment Finance Authority (TIFA). It was anticipated that the Sewer Fund would experience a shortfall on their Waste Water Treatment Plant upgrades and the replacement of their HVAC systems. A loan agreement was approved for \$900,000 last June to cover any shortfalls. However, at this time nothing has been needed. The City was authorized to borrow \$1.3 million for various road and capital projects. The current balance on that loan is \$500,000. It is anticipated that another \$500,000 will be needed within the next year. Those payments will be made from the Sinking Fund tax levy. The Tax Increment Finance Authority was recently authorized to borrow \$200,000 from the Electric Fund to assist them with cash flow needs during the Dawn Theater renovations. Those funds will be transferred before June 30, 2020. Finally, the Water Department has requested to borrow \$503,500 from the Electric Fund to replace two media filters at the Water Treatment Plant. These funds will be disbursed at the time the media replacement is done.

Future Challenges

By far the most difficult issues we face in our community are how to fund infrastructure improvements, large equipment purchases and unfunded pension liabilities. Many of our roads were never constructed properly with an adequate sub-base or drainage. The cost to address these needs with today's dollars is around \$32 million. The other major challenge is unfunded (net) pension liability. Based on the 2018 audit the net pension liability totaled \$4,978,897. Steps taken in this budget reflect an anticipated reduction in this liability of \$300,000. This issue will continue to be addressed in the coming years to secure future retirements. These challenges for the City will require the creation of revenue and holding expenditures levels stable in all areas of the City.

Conclusion

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

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

CITY OF HILLSDALE



David E. Mackie
City Manager



CITY OF HILLSDALE, MICHIGAN
 RESOLUTION NO. _____

BE IT RESOLVED, that the following sums shall be approved as budgeted and appropriated to meet the expenses of the several funds and activities of the City of Hillsdale for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

Revenues:	
Property Taxes	\$ 2,795,105
Payment in Lieu of Taxes	1,099,260
Grants & Donations	1,288,775
State Revenue Sharing	2,276,600
Internal Transfers	1,694,745
Miscellaneous Other Revenues	1,603,925
Total Revenues City at Large	\$10,758,410

General Fund Expenditures:	
City Council	\$ 26,790
City Manager	189,875
Human Resources	96,185
Economic Development	63,850
Administrative Services	195,050
Elections	15,400
Assessing Department	190,725
City Clerk	112,600
Finance	230,625
City Treasurer	152,695
Building & Grounds	136,605
Parking Lots	32,825
Cemeteries	110,465
Airport	148,300



Police Department	1,622,005
Fire Department	486,020
Code Enforcement	30,000
Planning Department	95,055
Public Services	311,740
Engineering Services	125,775
Street Lighting	63,750
Parks	184,760
Transfers to Other Funds	493,710
Total General Fund	\$5,114,805

Major Streets/Trunkline Fund	\$ 1,120,860
Local Streets Fund	480,880
Recreation Fund	144,815
Economic Development Corp. Fund	32,500
Tax Increment Finance Authority Fund	1,304,000
Drug Forfeiture Fund	2,500
Library Fund	299,140
Police OWM Enforcement Fund	3,600
Debt Service	512,500
Capital Improvement Fund	1,330,885
Mrs. Stock's Park Fund	7,500
Airport Improvement Fund	165,000
Dial-a-Ride Transportation Fund	387,030
DPS Inventory Fund	18,500
Revolving Mobile Equipment Fund	610,330
Unemployment Insurance Fund	10,000
DPS Leave & Fringe Benefits Fund	187,560
Cemetery Perpetual Care Fund	20,000

Total Expenditures City at Large

\$11,752,405



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		\$13,055,975
Water Fund		2,443,805
Sewer Fund		1,790,470
	Expenditures:	
Electric Fund		\$12,761,530
Water Fund		2,171,292
Sewer Fund		1,640,500
	Capital Projects	
Administrative Services		\$ 69,800
Electric		3,234,500
Water		1,522,600
Sewer		194,763



BE IT FURTHER RESOLVED, that pursuant to Section 13.6 of the City Charter, those projects which are to begin in fiscal year 2020-2021 as indicated on the report the Board of Utilities presented to Council are hereby approved for the fiscal year 2020-2021.

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 three percent (3.0%) from the current levels, effective July 1, 2020. This is exclusive of all employment contracts and/or agreements.

PASSED IN OPEN COUNCIL MEETING THIS 1ST DAY OF JUNE, 2020.

Adam L. Stockford, Mayor

ATTEST:

Katy Price, City Clerk



CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. _____

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

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

THEREFORE, BE IT RESOLVED, that pursuant to Hillsdale City Charter Section 8.4, for the purpose of defraying the **general expenses and liabilities of the City**, the sum of **\$1,667,985.24** 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 **\$333,605.10** shall be raised by a general tax of **two and 4868 hundredths** mills (**\$2.4868** per \$1,000 of taxable valuation) upon the ad valorem real and personal property in the City; and

BE IT FURTHER RESOLVED, that pursuant to Hillsdale City Charter Section 2.4, and Hillsdale Municipal Code Section 2-265, for the purposes of defraying the **expenses of the City's Public Library**, the sum of **\$133,439.36** shall be raised by a general tax **9947 hundredths** of a mill (**\$0.9941** 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 1ST DAY OF JUNE, 2020.

Adam L. Stockford, Mayor

ATTEST:

Katy Price, City Clerk



CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. _____

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

WHEREAS, the Council finds it necessary to levy the City's full available millage rate with rollback caused by PA5 of 1982; and

WHEREAS, the City under Article IX, Section 6 of the Michigan Constitution placed before the electors a proposal to increase the tax limit on general ad valorem taxes by 1.00 mill (\$1.00 per \$1000 of taxable value) on all taxable property located in the City for a period of ten (10) years, 2019 through 2028, for the purpose of Fire Department and Public Safety acquisition and replacement of equipment, vehicle and capital improvement (building and facilities) only; and

WHEREAS, the Fire Department and Public Safety Equipment, Vehicle, and Capital Improvement Millage Proposal was approved by the electors of the City of Hillsdale in the May 7, 2019 election;

THEREFORE, BE IT RESOLVED, that pursuant to the passage of that proposal, the sum of \$134,150.35 shall be raised by a general tax of **one** mill (\$1.00 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 1 ST DAY OF JUNE, 2020.

Adam L. Stockford, Mayor

ATTEST:

Katy Price, City Clerk



CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. _____

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

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

BE IT FURTHER RESOLVED, that pursuant to Hillsdale City Charter Section 8.4, for the purpose of **payment into a sinking fund established for the payment of debt service**, the sum of **\$399,902.20** shall be raised by a general tax of **two and 9810 hundredths** mills (**\$2.9810** per \$1,000 of taxable valuation) upon the ad valorem real and personal property in the City; and

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

PASSED IN OPEN COUNCIL MEETING THIS 1 ST DAY OF JUNE, 2020.

Adam L. Stockford, Mayor

ATTEST:

Katy Price, City Clerk



Planning & Goal Setting

Four Key Goals:

- Public Safety
- Economic Development
- Street Infrastructure
- Accountability

Collection of Data

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

Budget Preparation

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

Budget Approval

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

Budget Amendments

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



January 20	Worksheets distributed to all Department Heads
February 10	All Department Head budget numbers entered into BS&A software and capital projects, expense sheets and supporting documentation turned in to Finance Department.
February 10 – March 1	Department Heads meetings begin with City Manager and Finance Director just as soon as departmental budgets are ready for review. (See Sec. 8.2 Charter of the City of Hillsdale, MI)
March 2 - March 13	City Manager and Finance Department prepare Manager's recommended budget. (See Sec. 8.2 Charter of the City of Hillsdale, MI)
March 13- March 27	Finance Department updates/edits final budget documents.
March 27 – April 2	Final budget prepared for distribution to council.
April 6	Council receives the budget document and sets the public hearing for May 18 (See Sec. 8.3 Charter of the City of Hillsdale, MI)
April 6 – May 1	Set Council work sessions to review budgets with staff
May 1	Notice of public hearing published in the newspaper and the Proposed Budget placed on file for public inspection. (See Section 8.3 Charter of the City of Hillsdale, MI)
May 18	Council holds Budget Hearing. (See Sec. 8.3 Charter of the City of Hillsdale, MI)
June 1	Council approves the budget, and millage rate authorizing the City Treasurer to levy the taxes. (See Sec. 8.4 Charter of the City of Hillsdale, MI)



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.

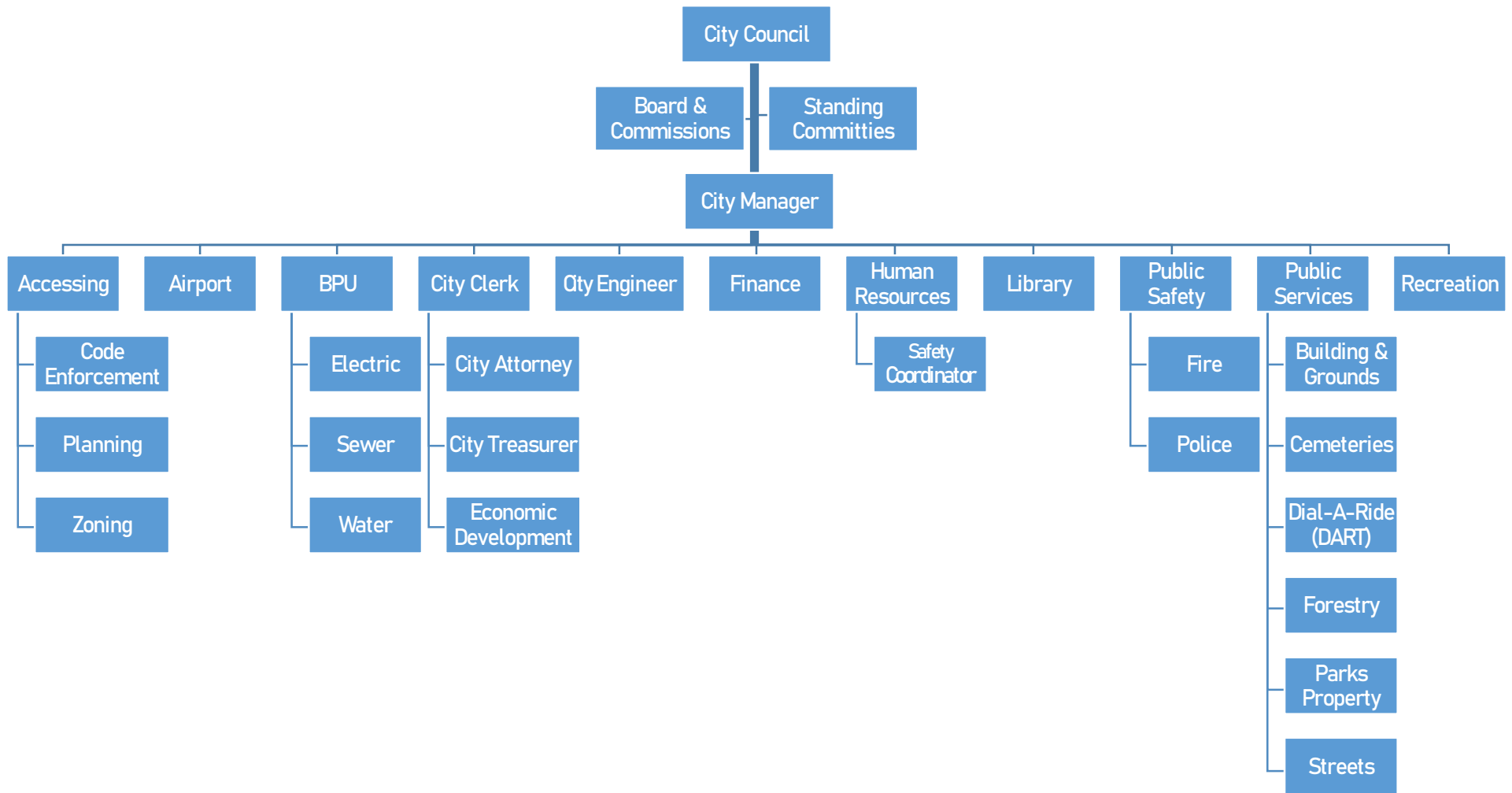
Governmental fund revenues are recognized when they become measurable and available as net current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current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

Basis of Budgeting/Accounting



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

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



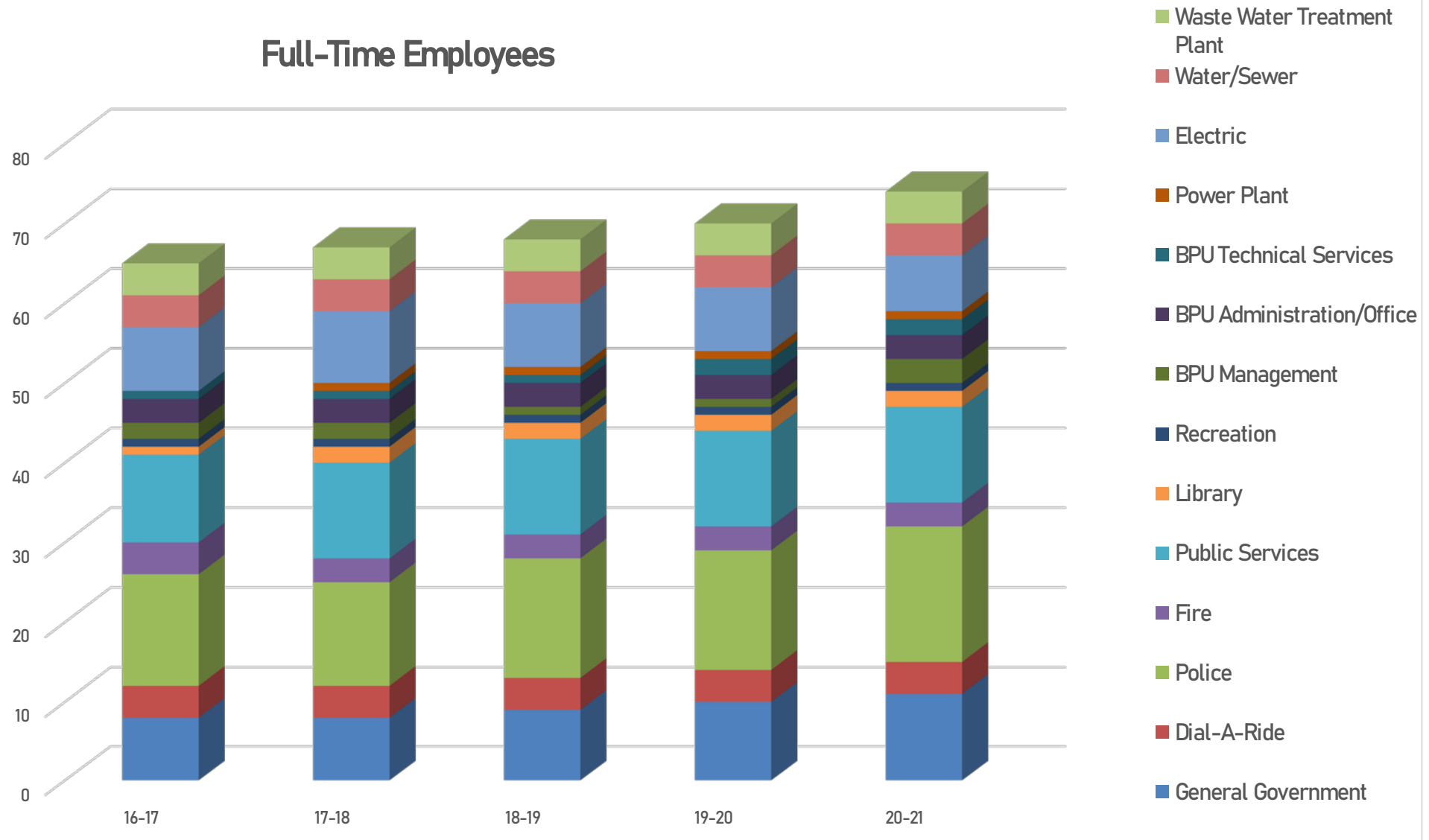
Personnel



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

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

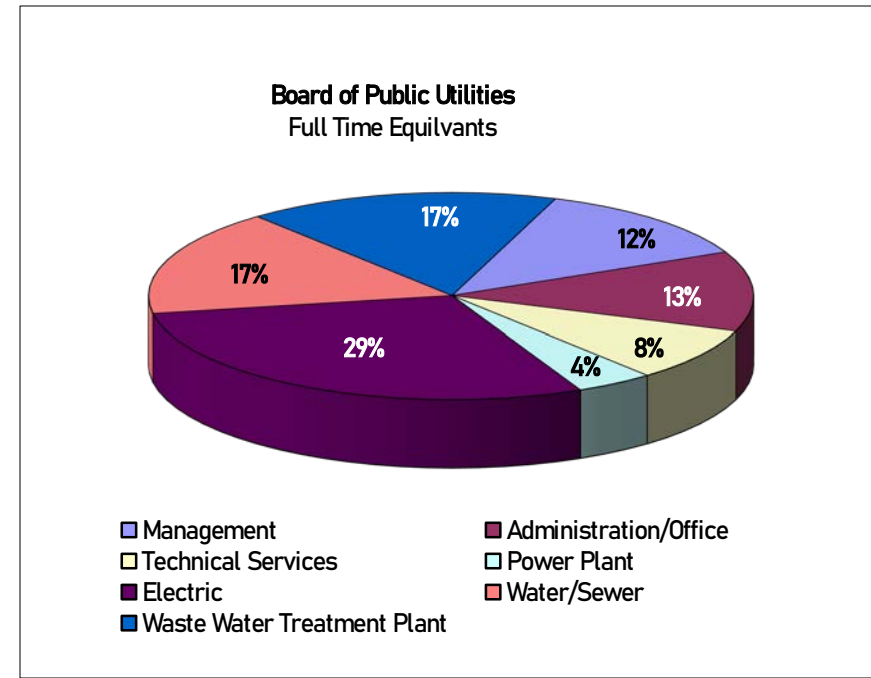
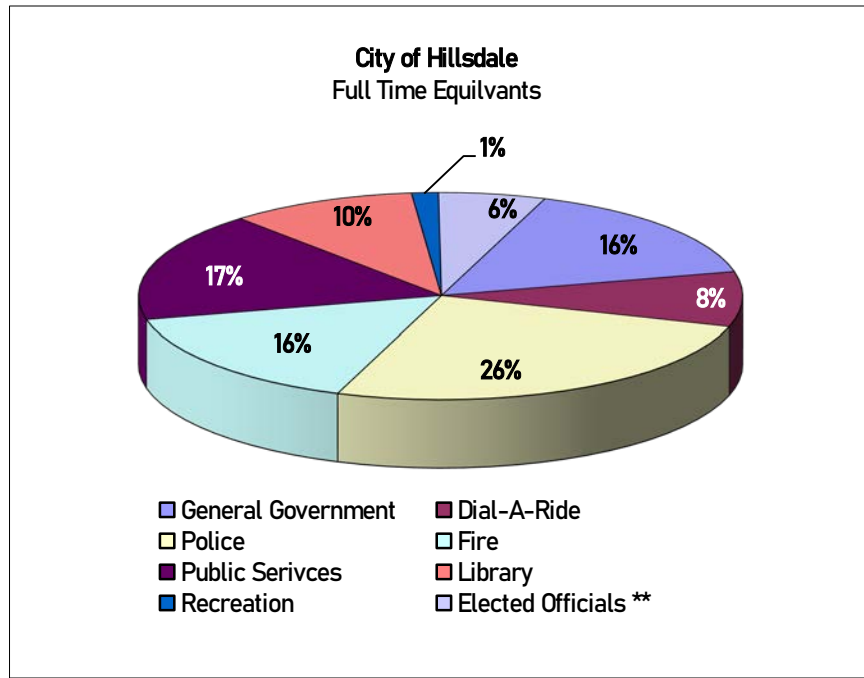
Full-Time Employees



Personnel



City of Hillsdale	Full Time	Part Time	* Full Time Equivalents	Board of Public Utilities	Full Time	Part Time	* Full Time Equivalents
General Government	11	0	11	Management	3	0	3
Dial-A-Ride	4	4	6	Administration/Office	3	1	3
Police	17	3	18	Technical Services	2	0	2
Fire	3	17	11	Power Plant	1	0	1
Public Services	12	0	12	Electric	7	0	7
Library	2	10	7	Water/Sewer	4	0	4
Recreation	1	0	1	Waste Water Treatment Plant	4	0	4
Elected Officials **	0	9	4				
	50	43	70		24	1	24





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

Governmental Funds

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

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

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

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

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



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

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

Proprietary Funds (Enterprise/Internal Service Funds)

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

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

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



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

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

Fiduciary Funds

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

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

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

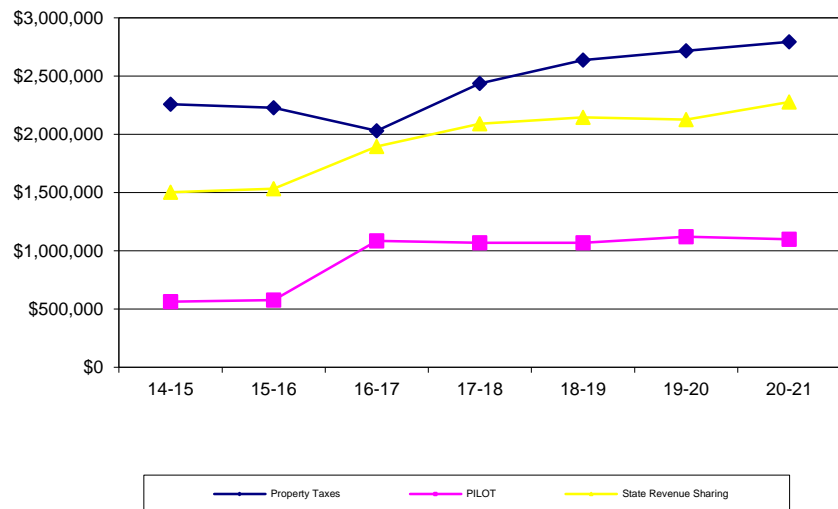
Agency Funds are Custodial in nature (assets equal liabilities). These funds are used to receipt and disburse payroll and tax collections. Everything that comes into these funds is disbursed out; Imprest Payroll Fund is used to disburse payroll and payroll withholdings and Treasurer's Tax Collection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

Major Revenues

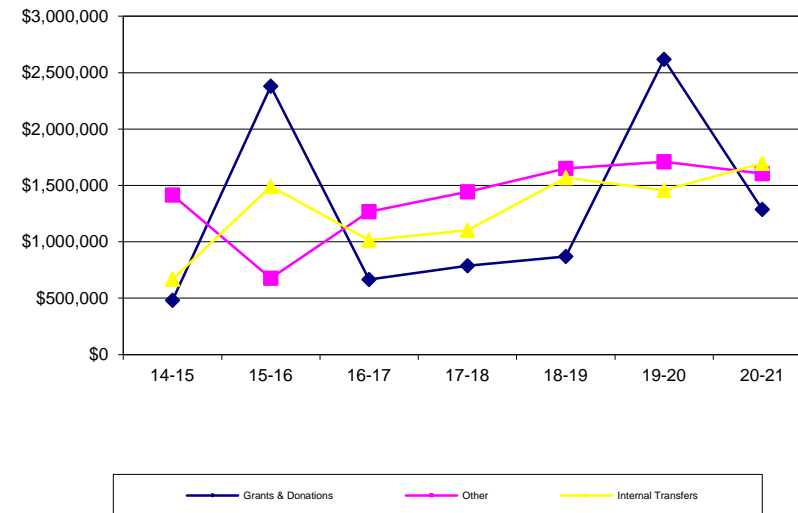


	Actual					Budget	
	14-15	15-16	16-17	17-18	18-19	19-20	20-21
Property Taxes	2,259,266	2,229,453	2,029,281	2,437,912	2,638,661	2,717,500	2,795,105
PILOT	564,081	576,778	1,085,110	1,069,081	1,069,882	1,120,500	1,099,260
Grants & Donations	480,468	2,378,912	665,773	788,671	871,457	2,619,135	1,288,775
State Revenue Sharing	1,504,251	1,533,467	1,894,676	2,090,193	2,145,557	2,127,105	2,276,600
Internal Transfers	669,367	1,492,342	1,014,102	1,102,351	1,567,437	1,457,855	1,694,745
Other	1,414,507	677,433	1,268,558	1,444,832	1,649,982	1,709,635	1,603,925
Loan Proceeds							
Totals	\$ 6,891,940	\$ 8,888,385	\$ 7,957,500	\$ 8,933,040	\$ 9,942,976	\$ 11,751,730	\$ 10,758,410

Major Revenue Sources



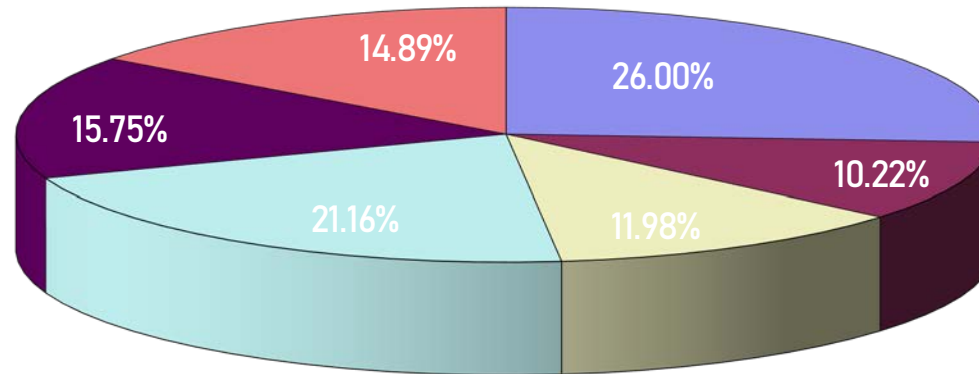
Other Revenues Sources



Major Revenues



Total Revenues
2020 - 2021 Budget



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

Budget Summary 2020-2021 (by Fund)



REVENUES	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Amended Budget 2019-2020	Manager Recommended 2020-2021	Percent Change
Governmental Funds:							
General Fund (101)	4,841,244	4,842,086	4,671,639	4,719,017	5,082,530	5,114,805	0.64%
Major St. Fund (202)	526,391	611,346	788,112	778,572	821,500	907,000	10.41%
Local St. Fund (203)	331,032	300,395	501,427	594,111	517,205	480,880	-7.02%
Recreation Fund (208)	125,442	129,093	121,935	146,410	136,905	144,815	5.78%
E.D.C. Fund (244)	28,276	8,257	2,143	17,659	11,500	21,800	89.57%
T.I.F.A. Fund (247)	129,879	90,883	101,372	208,305	1,421,500	1,128,000	-20.65%
Drug Forfeiture Fund (265)	2,412	552	3,078	2,986	3,000	2,500	-16.67%
Library Fund (271)	257,008	290,878	255,398	264,236	279,205	299,140	7.14%
Police OVI Enforcement Fund (274)	16,087	2,205	1,616	359	1,500	3,600	140.00%
Bond & Interest Redemption (362)	0	0	373,172	392,546	379,700	428,900	12.96%
Capital Improvement (401)	282,876	648,850	534,322	1,148,113	1,190,000	650,000	-45.38%
Fields of Dreams (408)	15,337	4,008	18,689	18,802	29,500	4,500	-84.75%
Stock's Park (409)	12,821	17,032	14,345	11,154	13,500	11,100	-17.78%
Cold Springs Park (410)	0	0	2,000	0	0	0	0.00%
Airport Improvement (481)	1,310,209	113,752	289,396	222,438	591,230	182,250	-69.17%
Proprietary Funds:							
Dial-A-Ride (588)	341,734	363,967	428,601	342,438	521,815	387,030	-25.83%
Public Services Inventory (633)	79,796	3,182	5,915	37,195	10,000	18,500	85.00%
Revolving Mobile Equipment Fund (640)	384,498	330,633	322,813	831,750	372,050	610,330	64.05%
Fire Equipment & Vehicle Fund (663)	5,173	715	273,716	11,300	128,300	132,000	100.00%
Unemployment Insurance Fund (677)	4,619	2,802	2,221	1,845	10,000	1,800	-82.00%
DPS Leave & Benefits (699)	135,258	163,058	180,289	194,818	190,290	187,560	-1.43%
Fiduciary Funds:							
Cemetery Perpetual Care (711)	43,875	19,907	29,740	22,906	27,500	31,000	12.73%
Stock's Park Perpetual Maint. Fund (712)	8,535	6,993	5,801	7,135	8,000	7,200	-10.00%
R.L.Owens Memorial Park (715)	5,883	5,173	5,300	4,284	5,000	3,700	-26.00%
TOTAL REVENUES	\$ 8,888,385	\$ 7,955,767	\$ 8,933,040	\$ 9,978,379	\$ 11,751,730	\$ 10,758,410	-8.45%

Budget Summary 2020-2021 (by Fund)



EXPENDITURES	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Amended Budget 2019-2020	Manager Recommended 2020-2021	Percent Change
GOVERNMENTAL FUNDS:							
General Fund (101)							
City Council	24,751	25,703	28,329	23,202	27,185	26,790	-1.45%
City Manager	224,493	227,477	245,482	178,875	168,595	189,875	12.62%
Human Resources	0	0	0	47,388	145,715	96,185	-33.99%
Economic Development	832,127	256,705	85,972	23,078	56,965	63,850	12.09%
Administrative Services	168,992	153,666	155,983	184,310	186,500	195,050	4.58%
Elections	11,684	8,193	6,821	20,201	12,850	15,400	19.84%
Assessing Department	95,317	92,772	125,106	129,479	192,675	190,725	-1.01%
City Clerk	117,931	138,815	117,706	101,498	100,140	112,600	12.44%
Finance Department	94,945	81,085	81,101	94,699	193,325	230,625	19.29%
City Treasurer	145,519	130,081	121,477	145,468	151,840	152,695	0.56%
Building & Grounds	112,989	116,458	106,854	147,214	142,860	136,605	-4.38%
Parking Lots	18,182	15,763	24,993	47,401	60,985	32,825	-46.18%
Cemeteries	119,651	116,122	79,181	117,866	124,850	110,465	-11.52%
Airport	130,477	166,282	150,402	132,914	135,040	148,300	9.82%
Police Department	1,270,498	1,339,503	1,394,240	1,435,729	1,468,650	1,622,005	10.44%
Fire Department	485,680	419,330	827,741	417,482	442,575	486,020	9.82%
Code Enforcement	41,572	43,939	2,142	15,852	30,000	30,000	0.00%
Planning Department	70,674	71,252	102,377	95,298	92,965	95,055	2.25%
Public Services	273,773	248,895	247,505	251,199	272,650	311,740	14.34%
Engineering Services	0	0	0	0	0	125,775	100.00%
Street Lighting	60,653	61,056	51,696	55,477	68,500	63,750	-6.93%
Parks	152,672	180,296	195,990	186,032	191,310	184,760	-3.42%
Transfers Out	417,070	764,405	699,500	852,205	816,355	493,710	-39.52%
Total General Fund (101)	\$ 4,869,650	\$ 4,657,798	\$ 4,850,598	\$ 4,702,867	\$ 5,082,530	\$ 5,114,805	0.64%

Budget Summary 2020-2021 (by Fund)



EXPENDITURES	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Amended Budget 2019-2020	Manager Recommended 2020-2021	Percent Change
GOVERNMENTAL FUNDS:							
Major Street Fund (202)							
Administrative Services	97,897	55,066	294,173	220,901	374,500	482,500	28.84%
Administrative Services - Trunkline	2,521	3,193	5,589	4,019	5,000	5,000	0.00%
Street Surface	54,779	59,326	158,581	248,727	68,530	174,720	154.95%
Trunkline Surface	7,086	13,779	29,030	19,012	14,855	19,320	30.06%
R.O.W Maintenance	95,314	84,026	85,467	87,579	93,025	97,540	4.85%
Trunkline R.O.W.	3,759	5,288	6,970	4,115	8,150	7,465	-8.40%
Trees	38,565	37,214	38,028	41,854	39,965	43,300	8.34%
Trunkline Trees	348	5,059	1,496	1,037	1,510	2,110	39.74%
R.O.W. Drainage	41,399	26,988	45,410	57,397	45,890	60,965	32.85%
Trunkline Drainage	2,587	2,176	2,002	1,538	2,240	12,735	468.53%
Traffic	44,876	52,256	48,653	73,762	78,495	102,805	30.97%
Trunkline Traffic	5,299	5,996	11,937	6,444	8,560	19,565	128.56%
Winter Maintenance	59,888	53,051	82,353	63,030	82,315	75,910	-7.78%
Trunkline Winter Maint.	15,443	9,619	19,300	12,902	18,465	16,925	-8.34%
Total Major Street Fund (202) \$	469,761	\$ 413,037	\$ 828,989	\$ 842,317	\$ 841,500	\$ 1,120,860	33.20%
Local Street Fund (203)							
Administrative Services	15,793	18,100	24,926	28,652	24,500	27,500	12.24%
Street Surface	83,868	59,242	220,017	141,847	99,940	191,595	91.71%
R.O.W. Maintenance	92,669	74,020	71,718	62,221	80,745	70,915	-12.17%
Trees	45,978	51,419	53,105	51,707	61,650	64,240	4.20%
R.O.W. Drainage	31,246	37,274	39,227	62,427	167,700	45,460	-72.89%
Traffic	13,844	11,671	19,486	32,736	29,645	31,325	5.67%
Winter Maintenance	34,348	30,940	43,401	49,094	53,025	49,845	-6.00%
Total Local Street Fund (203) \$	317,746	\$ 282,666	\$ 471,880	\$ 428,684	\$ 517,205	\$ 480,880	-7.02%

Budget Summary 2020-2021 (by Fund)



EXPENDITURES	Actual	Actual	Actual	Actual	Amended	Manager	Percent
GOVERNMENTAL FUNDS:	2015-2016	2016-2017	2017-2018	2018-2019	Budget	Recommended	Change
					2019-2020	2020-2021	
Recreation Fund (208)	122,652	125,666	130,567	145,695	136,905	144,815	5.78%
E.D.C. Fund (244)	2,092	18,017	13,761	6,924	38,000	32,500	-14.47%
T.I.F.A. Fund (247)	76,047	200,754	114,008	114,757	1,373,000	1,304,000	-5.03%
Drug Forfeiture Fund (265)	2,054	55	1,224	228	2,500	2,500	0.00%
Library Fund (271)	209,219	229,083	298,148	307,121	364,795	299,140	-18.00%
Police OVI Enforcement Fund (274)	5,821	2,227	0	1,920	3,600	3,600	0.00%
Debt Service Fund (362)	0	0	0	0	332,500	512,500	54.14%
Capital Improvement Fund (401)	117,609	503,590	370,679	1,775,648	1,394,345	1,330,885	-4.55%
Fields of Dreams (408)	7,630	8,061	8,101	37,441	29,500	0	-100.00%
Stock's Park (409)	4,535	14,110	5,903	6,913	8,000	7,500	-6.25%
Airport Improvement Fund (481)	1,523,319	97,356	361,837	149,968	537,500	165,000	-69.30%

Budget Summary 2020-2021 (by Fund)



EXPENDITURES	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Amended Budget 2019-2020	Manager Recommended 2020-2021	Percent Change
PROPRIETARY FUNDS:							
Dial-A-Ride Fund (588)	387,138	400,274	399,905	419,621	521,815	387,030	-25.83%
DPS Inventory Fund (633)	72,550	29,800	43,300	27,566	20,750	18,500	-10.84%
Revolving Mobile Equipment Fund (640)	359,096	313,122	364,999	352,766	349,555	610,330	74.60%
Fire Vehicle & Equipment Fund (663)	59,157	0	308,746	0	26,880	0	100.00%
Unemployment Insurance Fund (677)	777	422	3,358	93	10,000	10,000	0.00%
DPS Leave & Benefits (699)	135,259	163,057	180,289	194,816	190,290	187,560	-1.43%
FIDUCIARY FUNDS:							
Cemetery Perpetual Care (711)	14,232	850	15,600	15,500	20,000	20,000	0.00%
Stock's Park Perpetual Maint. Fund (712)	0	0	0	0	0	0	0.00%
R.L. Owens Memorial Fund (715)	0	0	15,323	0	0	0	0.00%
TOTAL EXPENDITURES	\$ 8,756,344	\$ 7,459,945	\$ 8,787,215	\$ 9,530,845	\$ 11,801,170	\$ 11,752,405	-0.36%

Fund Balances



Fund	Fund Name	2019-2020				2020-2021			
		Begin. Fund Bal.	Est. Revenues	Est. Expend.	Est. Ending Bal.	Revenues	Expend.	Ending Fund Bal.	Percent Changed
101	General Fund	\$ 934,593	\$ 5,082,530	\$ 5,082,530	\$ 934,593	\$ 5,114,805	\$ 5,114,805	\$ 934,593	0.00%
202	Major St./Trunkline Fund	390,702	821,500	841,500	370,702	907,000	1,120,860	156,842	-57.69%
203	Local St. Fund	337,496	517,205	517,205	337,496	480,880	480,880	337,496	0.00%
208	Recreation Fund	5,073	136,905	136,905	5,073	144,815	144,815	5,073	0.00%
244	Economic Development Corp. Fund	289,219	11,500	38,000	262,719	21,800	32,500	252,019	-4.07%
247	Tax Increment Finance Authority Fund	715,134	1,421,500	1,373,000	763,634	1,128,000	1,304,000	587,634	-23.05%
265	Drug Foreiture/Grant Fund	8,508	3,000	2,500	9,008	2,500	2,500	9,008	0.00%
271	Library Fund	176,577	279,205	364,795	90,987	299,140	299,140	90,987	0.00%
274	Police OM Enforcement	10,299	1,500	3,600	8,199	3,600	3,600	8,199	0.00%
362	Bond and Interest Redem. Fund	765,717	379,700	332,500	812,917	428,900	512,500	729,317	-10.28%
401	Capital Improvement Fund	971,958	1,190,000	1,394,345	767,613	650,000	1,330,885	86,728	-88.70%
408	Fields of Dreams Fund	1,540	29,500	29,500	1,540	4,500	-	6,040	292.18%
409	Mrs. Stock's Park Fund	47,796	13,500	8,000	53,296	11,100	7,500	56,896	6.75%
481	Airport Improvement Fund	174,826	591,230	537,500	228,556	182,250	165,000	245,806	7.55%
588	Dial-A-Ride Fund	751,025	521,815	521,815	751,025	387,030	387,030	751,025	0.00%
633	Public Services Inv. Fund	176,499	10,000	20,750	165,749	18,500	18,500	165,749	0.00%
640	Revolving Mobile Equipment Fund	785,278	372,050	349,555	807,773	610,330	610,330	807,773	0.00%
663	Fire Vehicle & Equipment Fund	14,447	128,300	26,880	115,867	132,000	-	247,867	113.92%
677	Unemployment Insurance Fund	74,314	10,000	10,000	74,314	1,800	10,000	66,114	-11.03%
699	DPS Leave and Benefits Fund	22,579	190,290	190,290	22,579	187,560	187,560	22,579	0.00%
711	Cemetery Perpetual Care Fund	695,976	27,500	20,000	703,476	31,000	20,000	714,476	1.56%
712	Stock's Park Perpetual Maintenance Fund	64,893	8,000	-	72,893	7,200	-	80,093	9.88%
715	R.L. Owen Memorial Fund	46,352	5,000	-	51,352	3,700	-	55,052	7.21%
		\$ 7,460,801	\$ 11,751,730	\$ 11,801,170	\$ 7,411,361	\$ 10,758,410	\$ 11,752,405	\$ 6,417,366	-13.41%

Changes in Fund Balance



Major Street Fund (202)

Fund Balance Reduction of \$213,860

The anticipated decrease in fund balance is intentional. This fund had a large fund balance at the end of fiscal year 2019. A transfer of \$300,000 from this fund will go to the Capital Improvement Fund (401) for the Fayette Street reconstruction work planned for the Summer.

Tax Increment Finance Authority Fund (247)

Fund Balance Reduction of \$176,000

This reduction is intention. The revenue in this fund comes from the TIFA tax capture. The authority is renovating the historic Dawn Theater, in downtown Hillsdale. The funding for this project is coming from TIFA's cash reserves and a Community Development Block Grant.

Bond and Interest Redemption Fund (362)

Fund Balance Reduction of \$83,600

The decline in fund balance is a result of a scheduled loan payment on long-term debt to the Electric Fund.

Capital Improvement Fund (680)

Fund Balance Reduction of \$680,885

A portion of Fayette Street will be reconstruction at a local cost of \$500,000 and the transfer station is scheduled to be rebuilt at a cost of \$335,000. This reduction in fund balance is directly connected to these two projects.

Fields of Dreams Fund (409)

Fund balance Increase of \$4,500

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

Fire Vehicle and Equipment fund (663) (481)

Fund balance Increase of \$132,000

No capital projects are planned for this fiscal year. The money will accumulate in the fund for use for future Fire Department equipment purchases.

Unemployment Insurance Fund (677)

Fund Balance Reduction of \$8,200

This fund has a substantial fund balance as expenditures have been lower than receipts for a number of years. Intentionally, we will use a small amount of that balance to cover unemployment costs of the 2021 fiscal year.

Combined Statement of Revenues, Expenditures & Changes in Fund Balance



Budget 2020-21

	GOVERNMENTAL FUNDS						
	General Fund	Street Funds	Recreation	Library	Debt Service	Capital Imp.	Other
Major Revenue Sources:							
Property Taxes	\$ 2,005,000	\$ -	\$ -	\$ 135,105	\$ 428,900	\$ -	\$ 128,000
Payment in Lieu of Taxes	1,097,500	-	-	1,760	-	-	-
Special Assessments	-	-	-	-	-	-	-
State Revenue Sharing	1,057,000	-	-	23,600	-	-	-
Act 51 (Gas & Weight Tax)	-	1,180,000	-	-	-	-	-
Fines and Violations	-	-	-	-	-	-	-
Grants/Donations	29,000	-	-	8,360	-	10,000	1,000,000
Charges for Services	-	-	-	-	-	-	-
Interest	30,500	6,600	-	6,295	-	2,850	1,800
Other	484,770	18,000	79,000	124,020	-	185,000	105,100
Total Revenues	\$ 4,703,770	\$ 1,204,600	\$ 79,000	\$ 299,140	\$ 428,900	\$ 197,850	\$ 1,234,900
Major Expenditures:							
Personnel Services	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	\$ 4,621,095	\$ 1,119,240	\$ 144,815	\$ 297,140	\$ 512,500	\$ 1,223,385	\$ 1,342,600
Revenues Over (Under) Expenditures	82,675	85,360	(65,815)	2,000	(83,600)	(1,025,535)	(107,700)
Other Financing Sources (Uses):							
Transfers in	411,035	183,280	65,815	-	-	650,000	65,815
Transfers out	(493,710)	(482,500)	-	(2,000)	-	(280,000)	-
Total Other Financing Sources (Uses)	\$ (82,675)	\$ (299,220)	\$ 65,815	\$ (2,000)	\$ -	\$ 370,000	\$ 65,815
Changes in Fund Balances	0	(213,860)	0	0	(83,600)	(655,535)	(41,885)
Beginning Fund Balances	934,593	708,198	5,073	90,987	812,917	1,051,005	1,043,560
Ending Fund Balances	\$ 934,593	\$ 494,338	\$ 5,073	\$ 90,987	\$ 729,317	\$ 395,470	\$ 1,001,675

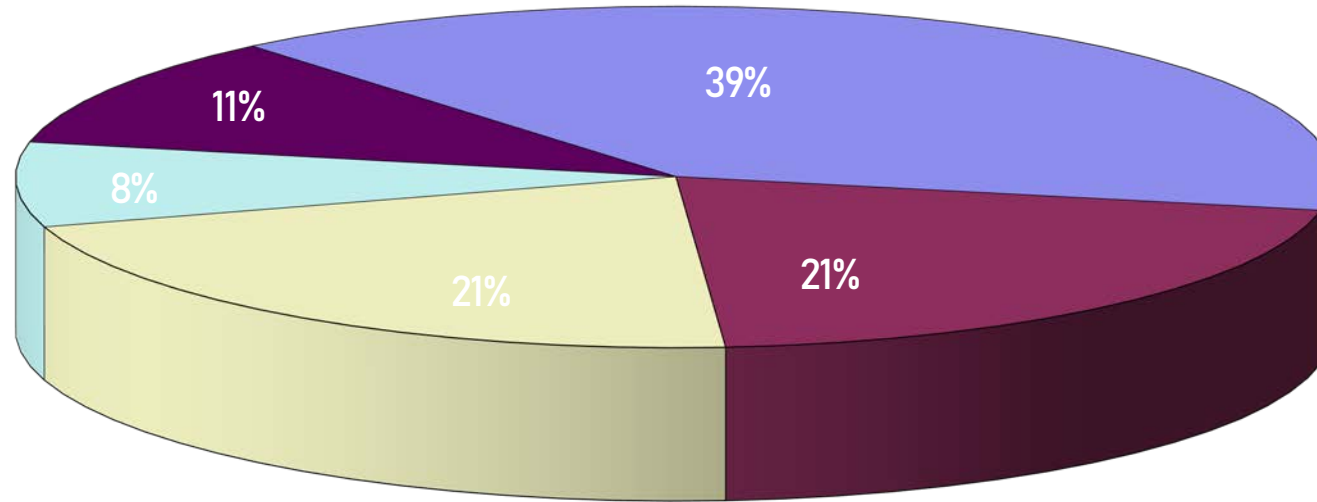
Combined Statement of Revenues, Expenditures & Changes in Fund Balance



Budget 2020-21

	PROPRIETARY FUNDS		FIDUCIARY FUNDS		
	DART	Internal Serv.	R.L Owens	Stock's Park	Cemetery
Major Revenue Sources:					
Property Taxes	\$ -	\$ 132,000	\$ -	\$ -	\$ -
Payment in Lieu of Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-
Act 51 (Gas & Weight Tax)	-	-	-	-	-
Fines and Violations	-	-	-	-	-
Grants/Donations	245,415	-	-	6,000	-
Charges for Services	47,000	-	-	-	-
Interest	-	1,800	3,700	1,200	20,000
Other	-	536,390	-	-	11,000
Total Revenues	\$ 292,415	\$ 670,190	\$ 3,700	\$ 7,200	\$ 31,000
Major Expenditures:					
Personnel Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 322,030	\$ 826,390	\$ -	\$ -	\$ -
Revenues Over (Under) Expenditures	(29,615)	(156,200)	3,700	7,200	31,000
Other Financing Sources (Uses):					
Transfers in	94,615	280,000	-	-	-
Transfers out	(65,000)	-	-	-	(20,000)
Total Other Financing Sources (Uses)	\$ 29,615	\$ 280,000	\$ -	\$ -	\$ (20,000)
Changes in Fund Balances	0	123,800	3,700	7,200	11,000
Beginning Fund Balances	751,025	1,186,282	51,352	72,893	703,476
Ending Fund Balances	\$ 751,025	\$ 1,310,082	\$ 55,052	\$ 80,093	\$ 714,476

General Fund Revenues



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

General Fund Revenues



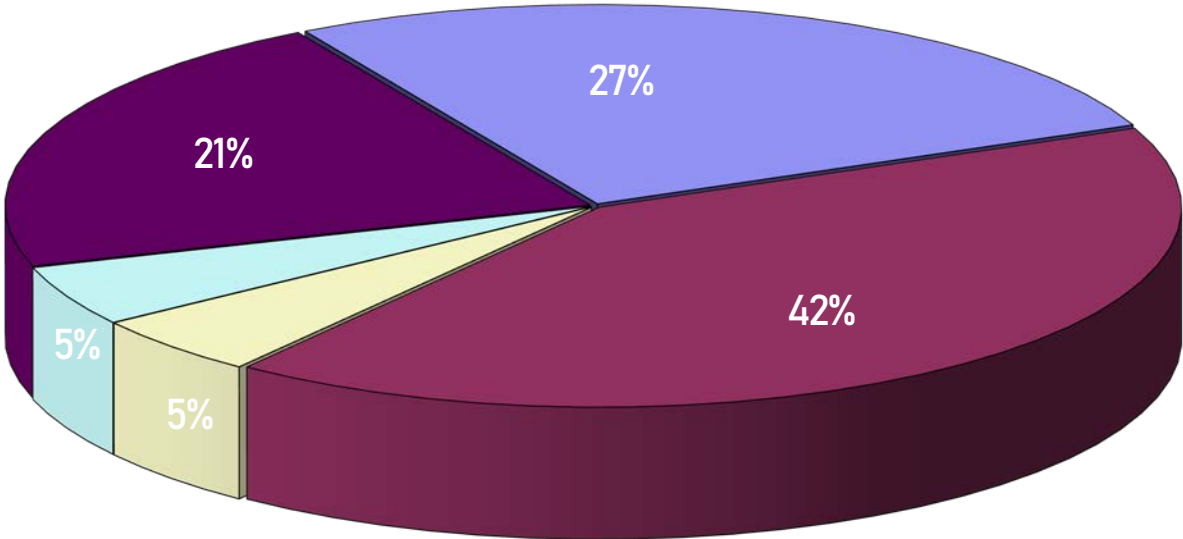
Revenue	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE	
	2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021		
101-000.000-402.000	CURRENT TAXES	1,892,048	1,770,153	1,460,883	1,540,506	1,515,752	1,583,600	1,624,000	2.55%
101-000.000-402.050	CURRENT TAXES - STREET MAINT.	0	0	310,755	308,166	283,790	317,100	325,000	2.49%
101-000.000-412.000	DELINQUENT TAXES	819	6,989	2,739	1,156	1,881	1,000	2,000	100.00%
101-000.000-437.000	SPECIAL ACTS	52,110	32,867	44,919	56,078	19,345	38,400	34,000	-11.46%
101-000.000-437.001	IND. FACLTs. TAX - CLAW BACKS	0	13,442	0	0	0	0	0	0.00%
101-000.000-445.000	DEL TAXES-PENALTIES AND INT.	28,279	18,942	23,106	25,505	17,009	20,000	20,000	0.00%
101-000.000-447.000	PROPERTY TAX ADMIN. FEE	60,479	55,950	59,722	62,766	61,672	64,700	68,000	5.10%
101-000.000-448.000	TRAILER FEES	2,919	2,967	435	2,544	1,446	2,600	2,480	-4.62%
101-000.000-460.000	LICENSE FEES	6,081	6,315	6,696	6,691	6,438	6,700	6,700	0.00%
101-000.000-461.000	C.A.T.V. FRANCHISE FEES	81,878	81,956	82,182	82,708	39,352	83,000	80,000	-3.61%
101-000.000-477.000	PERMITS	18,560	18,480	16,450	15,065	13,676	18,000	18,000	0.00%
101-000.000-480.000	DOG LICENSES	25	20	18	17	0	0	0	0.00%
101-000.000-505.000	FEDERAL GRANT - PUBLIC SAFETY	2,502	29,944	721	0	0	0	0	0.00%
101-000.000-525.000	FEDERAL GRANT - RENTAL REHAB	89,400	0	0	0	0	0	0	0.00%
101-000.000-530.001	FEDERAL GRANTS - CDBG ACQUISITION	80,150	2,535	0	0	0	0	0	0.00%
101-000.000-530.002	FEDERAL GRANTS - CDBG BLIGHT ELIM	457,754	196,759	37,394	0	0	0	0	0.00%
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0	203,470	172,673	80,141	82,828	119,800	82,000	-31.55%
101-000.000-574.000	STATE REVENUE SHARING	821,926	857,998	881,357	914,714	654,379	915,000	975,000	6.56%
101-000.000-576.000	ACT 302 POLICE TRAINING FUNDS	2,544	2,428	2,245	2,144	1,163	2,300	3,000	30.43%
101-000.000-627.000	INTERMENT FEES	19,149	17,732	16,809	15,816	10,193	16,500	15,500	-6.06%
101-000.000-627.001	INTERMENT FEES- ST ANTHONYS	0	0	2,200	2,170	1,400	3,500	2,100	-40.00%
101-000.000-628.000	ABATEMENT FEES	1,000	300	600	1,200	600	300	600	100.00%
101-000.000-629.000	COPIES / DUPLICATING	584	1,318	360	0	150	100	300	0.00%
101-000.000-632.000	FIRE CALLS - STRUCTURE FIRES	0	0	1,500	(1,500)	0	0	0	0.00%
101-000.000-658.000	ORDINANCE FINES	4,938	5,013	3,454	1,481	704	1,500	1,500	0.00%
101-000.000-658.001	PARKING FINES	1,700	1,080	1,070	1,160	190	500	500	0.00%
101-000.000-665.000	INTEREST	6,703	12,094	16,069	20,330	18,662	30,000	28,500	-5.00%
101-000.000-665.100	CHANGE IN INVESTMENTS	0	0	0	2,218	2,239	0	2,000	-100.00%

General Fund Revenues



Revenue	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
	2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	CHANGE
101-000.000-667.000 RENTS	16,000	19,100	16,000	15,632	15,632	15,630	15,630	0.00%
101-000.000-667.200 LEASE AGREEMENT - AT&T	0	0	3,600	14,300	10,400	15,600	15,600	0.00%
101-000.000-667.517 RENTS - TRANSFER FACILITY	37,200	34,100	37,200	38,600	36,000	48,000	48,000	0.00%
101-000.000-668.517 ROYALTIES-TRANSFER FACILITY	21,777	18,096	19,670	20,559	10,148	30,000	19,000	-36.67%
101-000.000-672.000 SPECIAL ASSESSMENTS	38,010	27,219	21,318	18,559	11,170	11,200	6,360	-43.21%
101-000.000-673.000 SALE OF CITY PROPERTY	26,000	0	539	0	0	100,000	0	-100.00%
101-000.000-674.000 CONTRIBUTIONS IN LIEU OF TAX	576,778	1,085,110	1,069,081	1,069,882	596,738	1,120,500	1,097,500	-2.05%
101-000.000-675.247 CONTRIBUTION & DONATION - TIFA	10,000	10,000	20,000	10,000	0	15,000	10,000	-33.33%
101-000.000-675.756 CONTRIBUTIONS & DONATIONS - PARKS	2,338	0	0	0	0	0	0	0.00%
101-000.000-690.000 OTHER REFUNDS	103,913	134,203	159,908	158,091	109,837	150,000	174,000	16.00%
101-000.000-692.000 OTHER REVENUE	7,648	5,446	7,142	10,438	4,954	6,000	7,500	25.00%
101-000.000-692.106 OTHER REVENUE - NEW YEAR'S EVE EVENT	0	0	0	17,475	18,477	0	18,000	100.00%
101-000.000-692.301 OTHER REVENUES - POLICE DEPT	0	10,000	1,150	715	1,529	0	1,000	100.00%
101-000.000-692.336 OTHER REVENUES-LOC FIRE GRANT	28,650	27,995	2,350	1,000	3,412	0	0	0.00%
101-000.000-692.690 OTHER REVENUE - RENTAL REHAB	139,400	0	0	0	0	0	0	0.00%
101-000.000-694.000 CASH OVER & (SHORT)	0	0	0	(42)	0	0	0	0.00%
101-000.000-699.174 TRANSFER IN - BPU	64,821	0	0	20,000	75,114	165,000	209,035	26.69%
101-000.000-699.202 TRANSFERS IN - MAJOR STREETS	50,418	58,259	74,762	74,920	42,003	79,500	87,500	10.06%
101-000.000-699.203 TRANSFERS IN - LOCAL STREETS	15,763	18,130	24,926	28,652	12,533	24,500	27,500	12.24%
101-000.000-699.271 TRANSFER IN - LIBRARY	2,000	2,000	0	2,000	0	2,000	2,000	0.00%
101-000.000-699.588 TRANSFER IN - DIAL-A-RIDE	54,748	52,826	54,036	61,660	0	55,000	65,000	18.18%
101-000.000-699.711 TRANSFERS IN - CEMETERY CARE	14,232	850	15,600	15,500	0	20,000	20,000	0.00%
TOTAL REVENUE	4,841,244	4,842,086	4,671,639	4,719,017	3,680,816	5,082,530	5,114,805	0.64%

General Fund Expenditures



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



Adam Stockford– Mayor

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517-320-0543

Council Members

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

Department Summary

The City of Hillsdale has a Council/Manager form of government; the manager is appointed by the elected City Council members. The City Council is elected by the voters of the City of Hillsdale to four year terms. The City is divided into four (4) wards, each with two (2) representatives. Elections are held every other year, on the even-numbered years (2018, 2020 etc.), with each ward having one (1) expiring term per election. Term limits prohibit more than two (2) consecutive four (4) year terms as a Councilperson or Mayor. The next election will be held November 3, 2020 when there will be four (4) Councilpersons' terms expiring, one from each ward.

Department Goals

- Street Repair and Infrastructure (include maintenance plans for repaired streets)
- Full-time Firefighter (Public Safety)
- Homeless Task Force (Committee)
- Leaf Collection Solutions
- Economic Development

Budget Summary

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



CITY COUNCIL - 101		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
101-101.000-702.000	WAGES	17,134	18,566	18,895	15,849	11,298	19,000	18,500	-2.63%
101-101.000-717.000	WORKERS' COMPENSATION	100	34	30	87	66	80	75	-6.25%
101-101.000-720.000	EMPLOYER'S FICA	1,311	1,420	1,445	1,212	864	1,455	1,415	-2.75%
101-101.000-726.000	SUPPLIES	201	112	132	9	96	150	200	33.33%
101-101.000-801.000	CONTRACTUAL SERVICES	0	150	80	900	0	100	100	0.00%
101-101.000-810.000	DUES AND SUBSCRIPTIONS	4,883	4,897	4,577	5,045	5,166	5,250	5,250	0.00%
101-101.000-861.000	TRAINING & SEMINARS	0	0	630	100	0	250	250	0.00%
101-101.000-862.000	LODGING AND MEALS	10	0	0	0	0	0	0	0.00%
101-101.000-955.200	MISC. - COMMUNICATIONS	1,112	524	2,540	0	900	900	1,000	11.11%
TOTAL CITY COUNCIL APPROPRIATIONS		24,751	25,703	28,329	23,202	18,390	27,185	26,790	-1.45%



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 the City Manager.
2. Operating expenses include supplies, training and seminars, and professional subscriptions.
3. Contractual services are: copier repair.
4. No capital outlay expenditures are planned for this fiscal year.



CITY MANAGER - 172		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
101-172.000-702.000	WAGES	151,179	152,674	159,597	117,985	69,300	93,030	102,430	10.10%
101-172.000-703.000	OVERTIME	0	0	0	138	0	0	0	0.00%
101-172.000-704.000	SICK TIME PAY	1,441	1,470	1,500	718	0	3,360	3,495	4.02%
101-172.000-705.000	VACATION TIME PAY	4,803	6,369	5,993	792	0	8,400	6,555	-21.96%
101-172.000-706.000	PERSONAL TIME PAY	720	1,480	1,868	1,375	1,601	1,260	1,310	3.97%
101-172.000-707.000	LONGEVITY PAY	2,200	1,220	1,340	240	240	240	240	0.00%
101-172.000-710.000	HOLIDAY AND OTHER PAY	13,655	18,275	14,739	18,552	11,084	24,270	24,605	1.38%
101-172.000-715.000	HEALTH AND LIFE INSURANCE	5,934	6,240	10,471	8,285	8,308	6,470	8,100	25.19%
101-172.000-716.000	RETIREMENT	11,568	16,986	25,625	17,549	7,104	12,100	24,590	103.22%
101-172.000-717.000	WORKERS' COMPENSATION	633	400	524	371	164	375	275	-26.67%
101-172.000-718.000	UNEMPLOYMENT INSURANCE	200	100	50	0	100	100	0	-100.00%
101-172.000-720.000	EMPLOYER'S FICA	13,232	13,743	14,005	7,470	4,212	9,940	10,605	6.69%
101-172.000-721.000	DISABILITY INSURANCE	717	791	791	466	732	450	670	48.89%
101-172.000-726.000	SUPPLIES	8,061	1,001	1,278	563	524	1,000	1,000	0.00%
101-172.000-801.000	CONTRACTUAL SERVICES	6,313	1,303	1,702	286	0	500	500	0.00%
101-172.000-810.000	DUES AND SUBSCRIPTIONS	110	1,080	510	135	140	1,100	1,000	-9.09%
101-172.000-860.000	TRANSPORTATION AND MILEAGE	1,095	1,135	1,047	0	0	1,000	500	-50.00%
101-172.000-861.000	TRAINING & SEMINARS	1,313	1,775	3,320	2,240	1,035	3,500	2,500	-28.57%
101-172.000-862.000	LODGING AND MEALS	1,319	1,149	1,122	1,635	556	1,500	1,500	0.00%
101-172.000-930.000	REPAIRS & MAINTENANCE	0	286	0	0	0	0	0	0.00%
101-172.000-970.000	CAPITAL OUTLAY	0	0	0	75	0	0	0	0.00%
TOTAL CITY MANAGER APPROPRIATIONS		224,493	227,477	245,482	178,875	105,100	168,595	189,875	12.62%

Administrative Services



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ADMINISTRATIVE - 175		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	CHANGE
101-175.000-702.000	WAGES	0	0	0	0	10,682	17,000	0	-100.00%
101-175.000-703.000	WAGES	0	0	0	0	19	2,000	0	-100.00%
101-175.000-710.000	HOLIDAY AND OTHER PAY	0	0	0	(1,218)	154	0	0	0.00%
101-175.000-716.000	RETIREMENT	0	0	0	549	1,152	450	0	-100.00%
101-175.000-720.000	EMPLOYER'S FICA	0	0	0	0	746	1,450	0	-100.00%
101-175.000-726.000	SUPPLIES	2	731	19	0	474	500	500	0.00%
101-175.000-801.000	CONTRACTUAL SERVICES	24,401	22,808	25,091	27,066	18,700	29,500	30,450	3.22%
101-175.000-805.000	ACCOUNTING SERVICES	388	0	0	0	0	0	0	0.00%
101-175.000-806.000	LEGAL SERVICES	45,960	49,853	43,795	62,211	11,874	45,000	40,000	-11.11%
101-175.000-806.002	LEGAL SERVICES - TAX CASES	21,822	583	4,186	150	280	500	10,000	1900.00%
101-175.000-807.000	ENGINEERING SERVICES - CONTRA	4,408	128	1,106	1,233	595	1,500	0	-100.00%
101-175.000-808.000	AUDITING SERVICES	13,935	17,435	16,709	16,065	16,510	19,000	25,000	31.58%
101-175.000-810.000	DUES AND SUBSCRIPTIONS	340	370	210	585	210	600	600	0.00%
101-175.000-850.000	INSURANCE	51,214	55,161	58,444	55,318	59,413	61,000	62,500	2.46%
101-175.000-861.000	TRAINING & SEMINARS	1,141	1,340	1,057	1,218	1,377	1,500	1,500	0.00%
101-175.000-955.025	MISC. - HOLIDAY RECEPTION	0	257	366	408	422	500	500	0.00%
101-175.000-955.101	MISC. - DOMESTIC HARMONY	5,000	5,000	5,000	6,000	0	6,000	6,000	0.00%
101-175.000-955.106	MISC. - NEW YEAR'S EVE EVENT	0	0	0	14,725	17,582	0	18,000	100.00%
101-175.000-955.125	MISC.-FLOWERS/TREMENDOUS DAYS	381	0	0	0	0	0	0	0.00%
TOTAL ADMINISTRATIVE APPROPRIATIONS		168,992	153,666	155,983	184,310	140,190	186,500	195,050	4.58%



Laura Sergent - Director

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517-437-6443

Department Summary

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

Department Goals

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

Department Objectives

- Review and update employee handbook.
- Update existing policies and create new ones.
- Insure compliance with Federal and State laws.
- Coordinate activities with other Department Directors and provide individual services for all employees.

Budget Summary

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



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		
HUMAN RESOURCES - 173		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	% OF CHANGE
101-173.000-702.000	WAGES	0	0	0	29,828	49,992	75,515	56,940	-24.60%
101-173.000-704.000	SICK TIME PAY	0	0	0	772	10,053	9,525	700	-92.65%
101-173.000-705.000	VACATION TIME PAY	0	0	0	2,832	14,748	11,345	3,565	-68.58%
101-173.000-706.000	PERSONAL TIME PAY	0	0	0	386	173	1,485	715	-51.85%
101-173.000-707.000	LONGEVITY PAY	0	0	0	550	1,100	1,100	0	-100.00%
101-173.000-710.000	HOLIDAY AND OTHER PAY	0	0	0	2,923	4,168	4,540	2,495	-45.04%
101-173.000-715.000	HEALTH AND LIFE INSURANCE	0	0	0	1,956	622	22,460	19,670	-12.42%
101-173.000-716.000	RETIREMENT	0	0	0	3,078	5,980	7,000	4,330	-38.14%
101-173.000-717.000	WORKERS' COMPENSATION	0	0	0	86	133	325	175	-46.15%
101-173.000-718.000	UNEMPLOYMENT INSURANCE	0	0	0	0	100	100	0	-100.00%
101-173.000-720.000	EMPLOYER'S FICA	0	0	0	2,656	6,061	8,000	4,930	-38.38%
101-173.000-721.000	DISABILITY INSURANCE	0	0	0	159	0	520	365	-29.81%
101-173.000-726.000	SUPPLIES	0	0	0	694	345	500	500	0.00%
101-173.000-801.000	CONTRACTUAL SERVICES	0	0	0	1,468	777	800	800	0.00%
101-173.000-860.000	TRANSPORTATION AND MILEAGE	0	0	0	0	0	500	500	0.00%
101-173.000-861.000	TRAINING & SEMINARS	0	0	0	0	0	1,000	500	-50.00%
101-173.000-862.000	LODGING AND MEALS	0	0	0	0	0	1,000	0	-100.00%
TOTAL HUMAN RESOURCES APPROPRIATIONS		0	0	0	47,388	94,252	145,715	96,185	-33.99%



Kelly LoPresto

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517-437-6426

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.
- Development of the following sites: 23/25 North Broad Street, The Historic Dawn Theater, Keefer House Hotel and 135 East South Street.

Department Objectives

- Work with MEDC programs to attract new businesses to Hillsdale and to assist expansion of existing businesses.
- Assist building owners to rehabilitate historical and blighted properties to include rental rehabilitation on the upper floors.
- Partner with local economic development entities, local businesses and other community organizations to achieve economic development.
- Seek out and administer grants, investment financing and other funding opportunities that support economic development activities.
- Pursue funding opportunities for site assessment and remediation of contamination at industrial facilities.
- Encourage downtown development and seek out developers for 23/25 North Broad Street and 135 East South Street.

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.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ECONOMIC DEVELOPMENT - 174		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	CHANGE
101-174.000-702.000	WAGES	70	810	16,998	14,160	24,126	38,230	40,895	6.97%
101-174.000-703.000	OVERTIME PAY	0	0	60	229	127	500	0	-100.00%
101-174.000-704.000	SICK TIME PAY	0	0	438	718	1,442	1,355	1,410	4.06%
101-174.000-705.000	VACATION TIME PAY	0	0	665	792	1,018	2,205	2,120	-3.85%
101-174.000-706.000	PERSONAL TIME PAY	0	0	210	163	509	510	530	3.92%
101-174.000-707.000	LONGEVITY PAY	0	0	240	480	480	480	480	0.00%
101-174.000-710.000	HOLIDAY AND OTHER PAY	0	0	1,277	835	2,513	2,760	2,855	3.44%
101-174.000-715.000	HEALTH AND LIFE INSURANCE	0	0	121	55	73	170	170	0.00%
101-174.000-716.000	RETIREMENT	0	0	2,432	1,712	2,528	1,615	6,900	327.24%
101-174.000-717.000	WORKERS' COMPENSATION	0	0	0	45	125	120	125	4.17%
101-174.000-718.000	UNEMPLOYMENT INSURANCE	0	0	13	0	100	100	0	-100.00%
101-174.000-720.000	EMPLOYER'S FICA	5	62	1,501	1,314	2,245	3,485	3,695	6.03%
101-174.000-721.000	DISABILITY INSURANCE	0	0	131	51	76	185	270	45.95%
101-174.000-726.000	SUPPLIES	0	0	933	258	651	1,000	1,000	0.00%
101-174.000-726.525	SUPPLIES - RENTAL REHAB	0	0	0	0	0	0	0	0.00%
101-174.000-801.000	CONTRACTUAL SERVICES	65,124	55,796	20,801	927	0	500	500	0.00%
101-174.000-801.525	CONTRACT. SERV. - RENTAL REHA	228,700	0	0	0	0	0	0	0.00%
101-174.000-810.000	DUES AND SUBSCRIPTIONS	0	0	565	620	605	650	300	-53.85%
101-174.000-860.000	TRANSPORTATION AND MILEAGE	0	0	334	0	86	600	300	-50.00%
101-174.000-861.000	TRAINING & SEMINARS	0	0	1,371	609	485	2,000	1,500	-25.00%
101-174.000-862.000	LODGING AND MEALS	0	0	408	30	571	400	700	75.00%
101-174.000-905.000	PUBLISHING / NOTICES	324	80	80	80	80	100	100	0.00%
101-174.000-967.001	PROJECT COSTS - CDBG ACQUISITION	80,150	2,766	0	0	0	0	0	0.00%
101-174.000-967.002	PROJECT COSTS - CDBG BLIGHT ELIMINATION	457,754	197,191	37,394	0	0	0	0	0.00%
TOTAL ECONOMIC DEVELOPMENT APPROPRIATIONS		832,127	256,705	85,972	23,078	37,840	56,965	63,850	12.09%



Katy Price

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517-437-6441

Department Summary

The City Clerk's office duties include maintaining the official City records, administering elections, administering the City's account receivables and creating the daily bank deposits. Updating and monitoring the City Clerk webpage, as well as adding City notices and City news items to the City website. The office also monitors the City's social media pages and provides general information to the public. The City Clerk is the official custodian of the City seal and other papers, documents or records pertaining to the City.

Department Goals

- Verification that all records maintained match all retention requirements, the records are stored in an appropriate fashion and can be retrieved in an efficient manner.
- Maintain electronic files and work towards getting previous hard files switched over to become electronic files, as appropriate.
- Continue to improve the audio/visual delivery of Council meeting via the Livestream broadcast.
- Administer all municipal elections and maintain an accurate voter file database utilizing the Qualified Voter File (QVF).
- Hire a part time clerical/customer service assistant/deputy clerk to assist the City Clerk in the office with elections, customers, records management, cash receipting, mailing, permits, etc.

Department Objectives

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

Budget Summary

1. Personnel consist of one (1) full-time Clerk and requesting one (1) part time clerical assistant/deputy clerk.
2. Operating expenses are supplies, training, publishing and general maintenance.
3. Contractual services are for copier expenses, banking fees, website assistance, code book maintenance, election coding and supplies and monthly on-site record shredding services.
4. Purchase of four Electronic Poll books as required by State is planned for this budget year.
5. No capital outlay expenditures are planned for this budget year.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
CITY CLERK - 215		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	CHANGE
101-215.000-702.000	WAGES	65,410	74,733	60,702	50,162	25,278	40,520	54,120	33.56%
101-215.000-703.000	OVERTIME PAY	12	297	51	691	0	750	0	-100.00%
101-215.000-704.000	SICK TIME PAY	1,665	5,059	2,031	1,221	538	1,435	1,480	3.14%
101-215.000-705.000	VACATION TIME PAY	1,963	2,208	4,488	5,149	2,331	2,330	2,400	3.00%
101-215.000-706.000	PERSONAL TIME PAY	990	800	896	217	538	540	555	2.78%
101-215.000-707.000	LONGEVITY PAY	360	480	420	300	600	600	600	0.00%
101-215.000-710.000	HOLIDAY AND OTHER PAY	2,302	3,824	3,110	2,012	1,940	1,880	1,940	3.19%
101-215.000-715.000	HEALTH AND LIFE INSURANCE	15,650	24,437	14,923	11,700	13,669	19,100	19,670	2.98%
101-215.000-716.000	RETIREMENT	1,780	4,446	5,922	5,007	2,606	2,450	6,655	171.63%
101-215.000-717.000	WORKERS' COMPENSATION	152	136	76	190	58	225	125	-44.44%
101-215.000-718.000	UNEMPLOYMENT INSURANCE	100	100	38	0	100	100	0	-100.00%
101-215.000-720.000	EMPLOYER'S FICA	5,017	6,179	5,075	4,172	2,077	3,610	4,675	29.50%
101-215.000-721.000	DISABILITY INSURANCE	285	474	378	253	143	200	280	40.00%
101-215.000-726.000	SUPPLIES	2,986	2,820	4,526	3,146	1,255	3,000	3,000	0.00%
101-215.000-734.000	POSTAGE	4,795	2,938	2,846	3,884	1,666	5,500	3,000	-45.45%
101-215.000-801.000	CONTRACTUAL SERVICES	2,525	4,911	6,801	10,663	8,473	8,000	8,450	5.63%
101-215.000-810.000	DUES AND SUBSCRIPTIONS	215	465	240	0	20	500	500	0.00%
101-215.000-860.000	TRANSPORTATION AND MILEAGE	82	342	161	126	0	500	250	-50.00%
101-215.000-861.000	TRAINING & SEMINARS	75	(300)	935	7	0	1,400	1,400	0.00%
101-215.000-862.000	LODGING AND MEALS	9	1,228	1,909	8	0	1,000	1,000	0.00%
101-215.000-900.000	PRINTING	3,596	2,685	0	0	0	3,500	0	-100.00%
101-215.000-905.000	PUBLISHING / NOTICES	7,962	553	2,058	2,590	394	3,000	2,500	-16.67%
TOTAL CITY CLERK APPROPRIATIONS		117,931	138,815	117,586	101,498	61,686	100,140	112,600	12.44%



ELECTIONS - 191		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
101-191.000-702.000	WAGES	6,022	5,367	1,951	7,028	1,742	5,500	6,500	18.18%
101-191.000-710.000	HOLIDAY AND OTHER PAY	2	6	2	3	2	0	0	0.00%
101-191.000-716.000	RETIREMENT	0	0	0	15	10	0	0	0.00%
101-191.000-720.000	EMPLOYER'S FICA	138	125	32	103	22	150	150	0.00%
101-191.000-726.000	SUPPLIES	2,307	(1,167)	2,680	913	314	2,500	3,000	20.00%
101-191.000-801.000	CONTRACTUAL SERVICES	1,997	3,192	1,838	11,653	1,031	4,000	5,000	25.00%
101-191.000-860.000	TRANSPORTATION AND MILEAGE	147	0	0	0	0	0	0	0.00%
101-191.000-862.000	LODGING AND MEALS	603	590	318	486	276	600	650	8.33%
101-191.000-905.000	PUBLISHING / NOTICES	468	80	0	0	0	100	100	0.00%
TOTAL ELECTIONS APPROPRIATIONS		11,684	8,193	6,821	20,201	3,397	12,850	15,400	19.84%



Peter Merritt

treasurer@cityofhillsdale.org

517-437-6454

Department Summary

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

Department Goals

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

Department Objectives

Budget Summary

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



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
CITY TREASURER - 253		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	CHANGE
101-253.000-702.000	WAGES	15,887	17,764	15,910	18,510	12,419	19,010	19,100	0.47%
101-253.000-715.000	HEALTH AND LIFE INSURANCE	(7)	0	0	0	0	0	0	0.00%
101-253.000-716.000	RETIREMENT	0	0	12	276	336	600	1,310	118.33%
101-253.000-717.000	WORKERS' COMPENSATION	40	65	55	54	24	25	50	100.00%
101-253.000-720.000	EMPLOYER'S FICA	1,215	1,359	1,217	1,416	950	1,455	1,460	0.34%
101-253.000-721.000	DISABILITY INSURANCE	(7)	0	0	0	0	0	0	0.00%
101-253.000-726.000	SUPPLIES	768	478	753	343	511	500	625	25.00%
101-253.000-734.000	POSTAGE	2,544	1,193	2,329	1,083	3,142	3,200	3,500	9.38%
101-253.000-801.000	CONTRACTUAL SERVICES	3,477	3,460	3,069	2,968	1,320	4,000	4,000	0.00%
101-253.000-810.000	DUES AND SUBSCRIPTIONS	50	202	140	0	0	150	150	0.00%
101-253.000-860.000	TRANSPORTATION AND MILEAGE	125	274	81	170	106	500	200	-60.00%
101-253.000-861.000	TRAINING & SEMINARS	560	695	205	205	0	700	300	-57.14%
101-253.000-862.000	LODGING AND MEALS	423	384	32	1,910	0	500	500	0.00%
101-253.000-900.000	PRINTING	508	1,467	477	520	0	1,200	1,500	25.00%
101-253.000-964.000	REFUNDS AND REBATES	119,936	102,740	97,197	118,013	40,441	120,000	120,000	0.00%
TOTAL CITY TREASURER APPROPRIATIONS		145,519	130,081	121,477	145,468	59,249	151,840	152,695	0.56%



Bonnie Tew - Director

finance@cityofhillsdale.org

517-437-6446

Department Summary

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

Department Goals

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

Department Objectives

- Review and update cash handling policies and procedures.
- Optimize use of online banking services.
- Optimize use of BS&A Software for budgets and reporting.
- Develop procedures for each staff member's daily tasks.
- Facilitate training and leadership transition upon Director Tew's retirement.

Budget Summary

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



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
FINANCE - 219		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	CHANGE
101-219.000-702.000	WAGES	55,202	46,302	39,065	54,755	72,331	115,445	124,550	7.89%
101-219.000-703.000	OVERTIME PAY	0	0	541	2,735	1,946	2,000	0	-100.00%
101-219.000-704.000	SICK TIME PAY	1,488	831	918	1,333	2,922	3,815	13,480	253.34%
101-219.000-705.000	VACATION TIME PAY	6,450	4,794	4,188	5,000	5,226	4,630	6,865	48.27%
101-219.000-706.000	PERSONAL TIME PAY	744	415	424	906	1,118	1,430	2,470	72.73%
101-219.000-707.000	LONGEVITY PAY	1,100	1,100	1,100	550	1,100	1,100	1,100	0.00%
101-219.000-710.000	HOLIDAY AND OTHER PAY	4,364	2,635	1,660	2,528	4,330	4,640	5,195	11.96%
101-219.000-715.000	HEALTH AND LIFE INSURANCE	13,709	14,264	15,613	14,685	24,706	34,440	40,950	18.90%
101-219.000-716.000	RETIREMENT	2,123	3,738	7,200	3,360	6,993	11,240	17,590	56.49%
101-219.000-717.000	WORKERS' COMPENSATION	259	284	225	109	220	400	350	-12.50%
101-219.000-718.000	UNEMPLOYMENT INSURANCE	100	50	25	0	200	200	0	-100.00%
101-219.000-720.000	EMPLOYER'S FICA	4,877	3,904	3,419	4,814	6,020	9,975	12,245	22.76%
101-219.000-721.000	DISABILITY INSURANCE	358	358	404	301	440	610	830	36.07%
101-219.000-726.000	SUPPLIES	149	156	254	985	672	500	500	0.00%
101-219.000-801.000	CONTRACTUAL SERVICES	3,080	1,365	4,808	1,953	1,343	1,000	1,500	50.00%
101-219.000-810.000	DUES AND SUBSCRIPTIONS	335	170	545	340	0	500	500	0.00%
101-219.000-860.000	TRANSPORTATION AND MILEAGE	307	241	120	222	606	400	1,000	150.00%
101-219.000-861.000	TRAINING & SEMINARS	300	0	592	123	815	500	1,000	100.00%
101-219.000-862.000	LODGING AND MEALS	0	478	0	0	483	500	500	0.00%
TOTAL FINANCE APPROPRIATIONS		94,945	81,085	81,101	94,699	131,471	193,325	230,625	19.29%

Department Summary

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

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

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

Department Goals

- Physically inspect 20% of properties annually for assessment review and data verification.
- Complete the 5-year review and update of the City Master Plan for adoption by 12/31/2020.
- Work with property owners to identify specific properties for development or blight elimination projects and research available resources for assistance with same.

Department Objectives

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

Budget Summary

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

Assessing, Code Enforcement & Planning



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ASSESSING - 209		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	CHANGE
101-209.000-702.000	WAGES	59,411	59,335	77,978	77,595	60,066	97,000	100,300	3.40%
101-209.000-703.000	OVERTIME PAY	0	0	181	120	51	0	100	100.00%
101-209.000-704.000	SICK TIME PAY	1,000	1,530	1,403	2,353	961	3,300	4,200	27.27%
101-209.000-705.000	VACATION TIME PAY	2,500	3,316	2,012	4,130	3,818	4,200	4,400	4.76%
101-209.000-706.000	PERSONAL TIME PAY	1,000	0	986	1,809	350	1,200	1,300	8.33%
101-209.000-707.000	LONGEVITY PAY	240	360	780	780	480	480	500	4.17%
101-209.000-710.000	HOLIDAY AND OTHER PAY	4,143	4,046	5,196	5,301	5,220	4,300	4,500	4.65%
101-209.000-715.000	HEALTH AND LIFE INSURANCE	149	170	7,974	8,959	1,741	6,640	26,400	297.59%
101-209.000-716.000	RETIREMENT	2,185	3,530	7,440	7,902	5,656	9,840	13,000	32.11%
101-209.000-717.000	WORKERS' COMPENSATION	609	469	378	584	386	465	350	-24.73%
101-209.000-718.000	UNEMPLOYMENT INSURANCE	100	50	38	0	200	200	0	-100.00%
101-209.000-720.000	EMPLOYER'S FICA	5,179	5,192	6,645	6,952	5,317	8,450	8,800	4.14%
101-209.000-721.000	DISABILITY INSURANCE	361	361	456	448	409	585	700	19.66%
101-209.000-726.000	SUPPLIES	1,308	1,216	2,205	1,058	603	500	1,000	100.00%
101-209.000-734.000	POSTAGE	1,761	2,341	1,933	1,129	1,421	2,500	5,000	100.00%
101-209.000-801.000	CONTRACTUAL SERVICES	12,665	7,295	7,187	7,119	4,631	50,000	15,000	-70.00%
101-209.000-810.000	DUES AND SUBSCRIPTIONS	420	960	565	490	515	415	650	56.63%
101-209.000-860.000	TRANSPORTATION AND MILEAGE	214	636	364	333	132	500	775	55.00%
101-209.000-861.000	TRAINING & SEMINARS	225	729	430	713	1,510	600	1,750	191.67%
101-209.000-862.000	LODGING AND MEALS	84	397	486	1,129	40	1,000	1,500	50.00%
101-209.000-900.000	PRINTING	0	0	0	450	0	0	0	0.00%
101-209.000-905.000	PUBLISHING / NOTICES	1,763	839	469	119	0	500	500	0.00%
101-209.000-930.000	REPAIRS & MAINTENANCE	0	0	0	6	0	0	0	0.00%
TOTAL ASSESSING APPROPRIATIONS		95,317	92,772	125,106	129,479	93,507	192,675	190,725	-1.01%

Assessing, Code Enforcement & Planning



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
CODE ENFORCEMENT - 372		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	CHANGE
101-372.000-702.000	WAGES	30,870	31,383	0	0	0	0	0	0.00%
101-372.000-704.000	SICK TIME PAY	336	261	0	0	0	0	0	0.00%
101-372.000-705.000	VACATION TIME PAY	1,664	914	0	0	0	0	0	0.00%
101-372.000-706.000	PERSONAL TIME PAY	128	392	0	0	0	0	0	0.00%
101-372.000-707.000	LONGEVITY PAY	240	360	0	0	0	0	0	0.00%
101-372.000-710.000	HOLIDAY AND OTHER PAY	2,728	2,805	0	0	0	0	0	0.00%
101-372.000-715.000	HEALTH AND LIFE INSURANCE	149	170	0	0	0	0	0	0.00%
101-372.000-716.000	RETIREMENT	1,127	1,817	0	0	0	0	0	0.00%
101-372.000-717.000	WORKERS' COMPENSATION	77	144	0	0	0	0	0	0.00%
101-372.000-718.000	UNEMPLOYMENT INSURANCE	100	50	0	0	0	0	0	0.00%
101-372.000-720.000	EMPLOYER'S FICA	2,682	2,635	0	0	0	0	0	0.00%
101-372.000-721.000	DISABILITY INSURANCE	191	185	0	0	0	0	0	0.00%
101-372.000-726.000	SUPPLIES	137	201	0	0	0	0	0	0.00%
101-372.000-742.000	CLOTHING / UNIFORMS	0	0	0	0	0	0	0	0.00%
101-372.000-801.000	CONTRACTUAL SERVICES	1,143	2,336	105	1,201	1,224	0	0	0.00%
	CONTRACTUAL SERVICES - CODE								
101-372.000-801.372	ENFORCEMENT	0	0	2,037	14,651	17,355	30,000	30,000	0.00%
101-372.000-810.000	DUES AND SUBSCRIPTIONS	0	126	0	0	0	0	0	0.00%
101-372.000-860.000	TRANSPORTATION AND MILEAGE	0	0	0	0	0	0	0	0.00%
101-372.000-861.000	TRAINING & SEMINARS	0	150	0	0	0	0	0	0.00%
101-372.000-862.000	LODGING AND MEALS	0	10	0	0	0	0	0	0.00%
TOTAL CODE ENFORCEMENT APPROPRIATIONS		41,572	43,939	2,142	15,852	18,579	30,000	30,000	0.00%

Assessing, Code Enforcement & Planning



PLANNING - 400		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
101-400.000-702.000	WAGES	37,515	37,069	58,073	52,076	29,195	45,000	46,100	2.44%
101-400.000-703.000	OVERTIME PAY	0	0	248	15	0	0	0	0.00%
101-400.000-704.000	SICK TIME PAY	385	1,727	1,247	1,276	191	1,500	1,600	6.67%
101-400.000-705.000	VACATION TIME PAY	1,231	628	2,857	2,955	574	2,500	2,600	4.00%
101-400.000-706.000	PERSONAL TIME PAY	308	314	758	910	383	575	600	4.35%
101-400.000-707.000	LONGEVITY PAY	240	360	720	480	480	480	480	0.00%
101-400.000-710.000	HOLIDAY AND OTHER PAY	2,134	2,069	4,074	4,019	1,858	2,000	2,100	5.00%
101-400.000-715.000	HEALTH AND LIFE INSURANCE	17,099	18,032	17,046	17,606	13,727	19,270	20,000	3.79%
101-400.000-716.000	RETIREMENT	1,317	2,126	4,936	5,203	2,746	6,745	6,000	-11.05%
101-400.000-717.000	WORKERS' COMPENSATION	609	400	468	265	262	450	275	-38.89%
101-400.000-718.000	UNEMPLOYMENT INSURANCE	100	50	38	0	100	100	0	-100.00%
101-400.000-720.000	EMPLOYER'S FICA	2,902	2,894	4,853	4,390	2,290	3,970	4,100	3.27%
101-400.000-721.000	DISABILITY INSURANCE	216	222	276	304	228	275	300	9.09%
101-400.000-726.000	SUPPLIES	316	21	399	342	342	500	500	0.00%
101-400.000-801.000	CONTRACTUAL SERVICES	1,988	1,463	663	855	1,042	2,500	2,500	0.00%
101-400.000-810.000	DUES AND SUBSCRIPTIONS	2,427	2,624	2,422	2,487	2,242	2,600	2,600	0.00%
101-400.000-860.000	TRANSPORTATION AND MILEAGE	340	226	566	461	124	1,000	1,000	0.00%
101-400.000-861.000	TRAINING & SEMINARS	275	290	675	703	790	1,000	1,600	60.00%
101-400.000-862.000	LODGING AND MEALS	14	203	757	950	940	1,000	1,200	20.00%
101-400.000-905.000	PUBLISHING / NOTICES	1,258	534	1,301	1	156	1,500	1,500	0.00%
TOTAL PLANNING APPROPRIATIONS		70,674	71,252	102,377	95,298	57,670	92,965	95,055	2.25%



Ginger Moore - Manager

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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

- Create development opportunities with direct access to the airfield for parties interested in growing with the Airport.
- Prepare for new fuel facility and expansion scheduled for Spring 2020.
- Prepare for Phase 2 of parallel taxiway as stated in AIP. Design phase in 2020 and construction scheduled for 2021.
- Maintain efficiency on grounds maintenance, and building maintenance.
- Continue to improve local and community participation at the airport through education, flying events, keeping the public informed on current events.

Department Objectives

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

Budget Summary

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

Airport



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
AIRPORT - 295		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	CHANGE
101-295.000-702.000	WAGES	2,454	220	42,213	57,697	38,386	55,590	62,440	12.32%
101-295.000-703.000	OVERTIME PAY	260	0	3,524	5,034	2,866	5,000	5,000	0.00%
101-295.000-704.000	SICK TIME PAY	0	0	298	411	0	1,085	1,115	2.76%
101-295.000-705.000	VACATION TIME PAY	0	0	0	263	676	1,350	1,395	3.33%
101-295.000-706.000	PERSONAL TIME PAY	0	0	242	132	406	400	420	5.00%
101-295.000-710.000	HOLIDAY AND OTHER PAY	0	0	967	1,708	1,418	1,420	1,465	3.17%
101-295.000-715.000	HEALTH AND LIFE INSURANCE	0	0	8,751	13,559	10,760	15,170	15,250	0.53%
101-295.000-716.000	RETIREMENT	0	0	1,951	3,005	1,805	2,460	2,535	3.05%
101-295.000-717.000	WORKERS' COMPENSATION	6	72	64	1,790	469	750	800	6.67%
101-295.000-720.000	EMPLOYER'S FICA	203	16	3,524	4,857	3,203	4,470	5,160	15.44%
101-295.000-721.000	DISABILITY INSURANCE	0	0	0	48	143	295	215	-27.12%
101-295.000-725.000	FRINGE BENEFITS - ALLOCATED	608	122	0	128	30	0	100	0.00%
101-295.000-726.000	SUPPLIES	6,703	1,990	1,310	2,280	1,835	2,500	2,500	0.00%
101-295.000-740.000	FUEL AND LUBRICANTS	36	3,113	12,984	7,215	1,901	6,500	6,500	0.00%
101-295.000-801.000	CONTRACTUAL SERVICES	74,455	132,362	44,378	10,562	11,418	8,700	15,500	78.16%
101-295.000-810.000	DUES AND SUBSCRIPTIONS	70	200	305	584	105	250	405	62.00%
101-295.000-850.000	INSURANCE	5,564	5,626	6,271	4,416	3,964	6,500	5,000	-23.08%
101-295.000-860.000	TRANSPORTATION AND MILEAGE	0	0	121	87	82	0	0	0.00%
101-295.000-861.000	TRAINING & SEMINARS	150	0	0	422	100	500	400	-20.00%
101-295.000-862.000	LODGING AND MEALS	0	0	276	31	0	0	0	0.00%
101-295.000-920.000	UTILITIES	13,944	12,735	13,154	10,663	7,429	12,500	12,000	-4.00%
101-295.000-925.000	TELEPHONE	1,831	1,811	2,021	1,819	1,269	1,600	2,100	31.25%
101-295.000-930.000	REPAIRS & MAINTENANCE	23,747	7,844	8,048	5,285	3,966	7,000	7,000	0.00%
101-295.000-940.000	EQUIPMENT RENTAL	446	171	0	918	743	1,000	1,000	0.00%
TOTAL AIRPORT APPROPRIATIONS		130,477	166,282	150,402	132,914	92,974	135,040	148,300	9.82%



Scott Hephner - Chief

shephner@cityofhillsdale.org

517-437-6460

Department Summary

The Hillsdale City Police Department consists of a Chief, one (1) Lieutenant, three (3) Sergeants, one (1) Detective, seven (7) Patrol Officers, 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.

The Hillsdale Police Department handled 6,181 complaints in 2019 with 726 of them being criminal complaints resulting in 381 Arrest Charges. 43 of the criminal cases were Narcotics complaints.

Department Goals

- Maintain Narcotics enforcement as a priority.
- Maintain a presence inside our local schools and foster positive contacts with the students.
- Engage in mutual training with the Fire Department.
- Provide additional training to staff in areas of specialized response.

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 provide the best response to protect our community.

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 three (3) 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, Online Investigation System, Michigan Criminal Justice Information Network (MICJIN) access forensic advantage and Redaction software maintenance.
4. Capital outlay request: Purchase fifteen (15) handguns w/night sights to issue to full and part time officers. Purchase five (5) shotguns to replace aged/malfunctioning ones.



POLICE - 301		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
101-301.000-702.000	WAGES	624,062	632,655	646,407	641,243	415,431	662,000	685,215	3.51%
101-301.000-703.000	OVERTIME PAY	40,957	41,911	50,726	52,536	31,321	50,000	50,000	0.00%
101-301.000-704.000	SICK TIME PAY	17,375	19,833	27,248	29,854	23,333	21,000	22,835	8.74%
101-301.000-705.000	VACATION TIME PAY	42,569	49,562	51,428	50,359	32,942	50,000	52,830	5.66%
101-301.000-706.000	PERSONAL TIME PAY	7,820	7,829	8,250	10,478	7,543	8,600	8,955	4.13%
101-301.000-707.000	LONGEVITY PAY	10,500	11,200	11,400	12,765	11,380	10,830	10,650	-1.66%
101-301.000-710.000	HOLIDAY AND OTHER PAY	50,020	48,816	49,451	47,424	39,898	50,800	51,940	2.24%
101-301.000-715.000	HEALTH AND LIFE INSURANCE	172,597	174,273	186,804	194,314	148,333	215,770	207,745	-3.72%
101-301.000-716.000	RETIREMENT	142,016	155,720	192,920	214,374	140,841	212,915	362,110	70.07%
101-301.000-717.000	WORKERS' COMPENSATION	19,569	15,475	13,597	12,956	9,540	15,050	10,580	-29.70%
101-301.000-718.000	UNEMPLOYMENT INSURANCE	1,400	700	375	0	1,450	1,450	0	-100.00%
101-301.000-720.000	EMPLOYER'S FICA	12,132	12,620	13,844	14,451	9,972	15,900	16,350	2.83%
101-301.000-721.000	DISABILITY INSURANCE	3,526	3,437	3,639	3,539	2,746	4,100	4,565	11.34%
101-301.000-726.000	SUPPLIES	8,981	6,901	8,345	40,427	2,113	9,000	9,000	0.00%
101-301.000-742.000	CLOTHING / UNIFORMS	6,558	9,351	6,697	8,968	3,066	15,000	12,000	-20.00%
101-301.000-801.000	CONTRACTUAL SERVICES	5,421	12,157	19,552	13,488	12,606	14,735	17,200	16.73%
101-301.000-810.000	DUES AND SUBSCRIPTIONS	348	348	348	404	385	600	600	0.00%
101-301.000-850.301	INSURANCE - POLICE	16,765	15,204	13,213	12,944	14,230	15,500	15,000	-3.23%
101-301.000-860.000	TRANSPORTATION AND MILEAGE	57	78	235	578	181	500	500	0.00%
101-301.000-861.000	TRAINING & SEMINARS	1,958	3,170	1,524	1,683	450	4,200	4,200	0.00%
101-301.000-861.005	STATE TRAINING FUNDS	940	3,690	1,624	2,735	1,845	3,000	3,000	0.00%
101-301.000-862.000	LODGING AND MEALS	896	539	1,144	523	295	1,200	1,200	0.00%
101-301.000-900.000	PRINTING	3,228	515	821	393	561	1,000	1,000	0.00%
101-301.000-905.000	PUBLISHING / NOTICES	0	0	0	0	0	300	300	0.00%
101-301.000-930.000	REPAIRS & MAINTENANCE	251	2,121	848	2,890	602	3,000	3,000	0.00%
101-301.000-940.000	EQUIPMENT RENTAL	80,552	76,130	72,477	65,302	42,427	80,000	60,000	-25.00%
101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS	0	88	0	671	0	2,000	2,000	0.00%
101-301.000-955.222	MISC - SHOTS & TRAINING	0	148	148	0	0	200	200	0.00%
101-301.000-955.301	LOCAL GRANT PURCHASES	0	0	700	430	169	0	0	0.00%
101-301.000-970.000	CAPITAL OUTLAY	0	35,032	10,475	0	0	0	9,030	100.00%
TOTAL POLICE APPROPRIATIONS		1,270,498	1,339,503	1,394,240	1,435,729	953,660	1,468,650	1,622,005	10.44%



Scott Hephner - Chief

shephner@cityofhillsdale.org

517-437-6460

Department Summary

The City Fire Department consists of a Chief, one (1) Deputy Chief, two (1) Captain, one (2) Engineer and seventeen (17) part time (on-call) firefighters. The department is licensed as a medical first responder agency and staff is trained in ice rescue, hazardous materials operations, confined space rescue, vehicle extrications as well as up to date firefighting tactics.

The Fire Department responded to 1,555 calls for service in 2019. There were 1,059 Fire, Rescue/Medical, Hazardous Condition, and Alarm related calls and 496 service calls which include Inspections, Investigations, and other duty.

Department Goals

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

Department Objectives

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

Budget Summary

1. Personnel service reflects four (4) full time employees, one (1) shared Chief with Police Department and seventeen (17) part time on-call firefighters.
2. Operating expenses include supplies, vehicle repairs and maintenance, utilities, fuel, training, uniform replacement and medical exams including immunizations.
3. Contractual services consist of; software licensing, compressed breathing air testing and annual maintenance of the air purification system, Hurst rescue tools, annual pump testing, aerial and ground ladder testing, Department of Transportation Inspection/Preventative Maintenance, SCBA Harness Systems test and inspection, and bottles hydro tested. All of which are required by OSHA and NFPA.
4. Capital outlay request: None

Fire



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		
FIRE - 336		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	% OF CHANGE
101-336.000-702.000	WAGES	175,808	162,962	133,369	165,036	104,304	166,875	172,755	3.52%
101-336.000-702.336	WAGES - PART-TIME FIREFIGHTER	64,121	34,687	33,193	36,087	31,521	40,000	40,000	0.00%
101-336.000-703.000	OVERTIME PAY	24,073	21,218	40,191	52,754	35,203	35,000	22,500	-35.71%
101-336.000-704.000	SICK TIME PAY	2,685	7,663	2,069	4,387	913	3,720	3,720	0.00%
101-336.000-705.000	VACATION TIME PAY	16,172	22,452	9,649	13,099	11,843	14,890	16,920	13.63%
101-336.000-706.000	PERSONAL TIME PAY	6,621	4,494	2,445	5,044	3,089	4,405	5,630	27.81%
101-336.000-707.000	LONGEVITY PAY	4,200	4,300	2,200	2,200	2,200	2,750	2,750	0.00%
101-336.000-710.000	HOLIDAY AND OTHER PAY	15,931	11,674	7,642	8,753	4,202	8,560	10,820	26.40%
101-336.000-715.000	HEALTH AND LIFE INSURANCE	53,838	38,142	28,615	29,595	22,708	39,795	60,495	52.02%
101-336.000-716.000	RETIREMENT	18,467	20,464	20,352	27,181	23,823	33,010	64,815	96.35%
101-336.000-717.000	WORKERS' COMPENSATION	11,642	9,724	8,748	5,951	4,397	7,975	5,650	-29.15%
101-336.000-718.000	UNEMPLOYMENT INSURANCE	400	200	100	0	350	350	0	-100.00%
101-336.000-720.000	EMPLOYER'S FICA	7,317	5,724	5,734	6,502	4,598	6,230	7,035	12.92%
101-336.000-721.000	DISABILITY INSURANCE	1,128	1,228	497	737	533	1,065	1,430	34.27%
101-336.000-726.000	SUPPLIES	6,984	8,874	5,796	7,225	4,152	8,000	8,000	0.00%
101-336.000-730.000	VEH/EQUIP. MAINT. SUPPLIES	1,420	1,041	630	511	619	1,000	1,000	0.00%
101-336.000-740.000	FUEL AND LUBRICANTS	2,868	3,290	4,708	5,353	2,948	5,000	5,000	0.00%
101-336.000-742.000	CLOTHING / UNIFORMS	2,472	4,562	2,707	454	469	3,800	3,800	0.00%
101-336.000-801.000	CONTRACTUAL SERVICES	5,632	5,918	4,936	3,691	1,570	6,200	6,200	0.00%
101-336.000-810.000	DUES AND SUBSCRIPTIONS	200	285	200	0	0	300	300	0.00%
101-336.000-850.000	INSURANCE	10,535	9,953	8,616	10,295	12,478	13,000	13,000	0.00%
101-336.000-860.000	TRANSPORTATION AND MILEAGE	124	114	0	0	0	200	200	0.00%
101-336.000-861.000	TRAINING & SEMINARS	2,300	488	1,220	956	554	3,800	3,500	-7.89%
101-336.000-862.000	LODGING AND MEALS	70	0	0	0	0	300	300	0.00%
101-336.000-865.000	INTEREST EXPENSE	0	0	12,244	11,135	5,142	10,000	8,850	-11.50%
101-336.000-905.000	PUBLISHING / NOTICES	0	119	0	0	0	100	100	0.00%
101-336.000-920.000	UTILITIES	8,864	9,373	17,439	10,431	6,319	10,000	10,000	0.00%
101-336.000-930.000	REPAIRS & MAINTENANCE	5,791	20,549	6,596	7,907	1,248	15,000	10,000	-33.33%
101-336.000-955.221	MISC - PHYSICAL EXAMINATIONS	204	264	176	53	0	750	750	0.00%
101-336.000-955.222	MISC - SHOTS & TRAINING	0	0	691	395	0	500	500	0.00%
101-336.000-955.336	LOCAL GRANT PURCHASES	0	9,568	19,930	1,750	1,912	0	0	0.00%
101-336.000-970.000	CAPITAL OUTLAY	35,813	0	447,048	0	0	0	0	0.00%
TOTAL FIRE APPROPRIATIONS		485,680	419,330	827,741	417,482	287,095	442,575	486,020	9.82%



Kirsitn Bauer - Engineer

kbauer@cityofhillsdale.org

517-437-6479

Department Summary

This Engineering Department was established in 2020 with one employee who is a Licensed Professional Engineer. This position was established to assist multiple departments with a varied number of construction projects and long term asset management planning efforts. Prior to the addition of this department the operations handled by the City Engineer were carried out by various different Consulting Engineering firms. The City Engineer will take an active role with the Public Services, Water, Wastewater and Electric Departments as well as utilizing their knowledge for assistance with Facilities Maintenance, Site Plan Reviews and any other applicable projects.

Department Goals

- Support to the City's various departments with an eye to long term infrastructure needs, planning and increased coordination citywide.

Department Objectives

- To develop long term asset management plans for city wide infrastructure projects.
- Develop long term funding models to support the infrastructure needs, per the developed plans.
- Provide construction project management and oversight.
- Assist in grant research and applications.
- Develop systems and ordinances that support good engineering practices and sustainability of the infrastructure and support the long term plans and asset maintenance.

Budget Summary

1. Personnel consist of one (1) full-time Engineer.
2. Operating expenses are for office supplies and training.
3. No contractual services has been budgeted.
4. No capital expenditures are planned for this budget year.



CITY ENGINEER - 447	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
101-447.000-702.000 WAGES	0	0	0	0	0	0	78,325	100.00%
101-447.000-704.000 SICK TIME PAY	0	0	0	0	0	0	2,615	100.00%
101-447.000-705.000 VACATION TIME PAY	0	0	0	0	0	0	3,270	100.00%
101-447.000-706.000 PERSONAL TIME PAY	0	0	0	0	0	0	980	100.00%
101-447.000-710.000 HOLIDAY AND OTHER PAY	0	0	0	0	0	0	3,435	100.00%
101-447.000-715.000 HEALTH AND LIFE INSURANCE	0	0	0	0	0	0	19,200	100.00%
101-447.000-716.000 RETIREMENT	0	0	0	0	0	0	5,950	100.00%
101-447.000-717.000 WORKERS' COMPENSATION	0	0	0	0	0	0	370	100.00%
101-447.000-720.000 EMPLOYER'S FICA	0	0	0	0	0	0	6,780	100.00%
101-447.000-721.000 DISABILITY INSURANCE	0	0	0	0	0	0	500	100.00%
101-447.000-726.000 SUPPLIES	0	0	0	0	0	0	500	100.00%
101-447.000-801.000 CONTRACTUAL SERVICES	0	0	0	0	0	0	1,000	100.00%
101-447.000-810.000 DUES AND SUBSCRIPTIONS	0	0	0	0	0	0	350	100.00%
101-447.000-860.000 TRANSPORTATION AND MILEAGE	0	0	0	0	0	0	500	100.00%
101-447.000-861.000 TRAINING & SEMINARS	0	0	0	0	0	0	1,000	100.00%
101-447.000-862.000 LODGING AND MEALS	0	0	0	0	0	0	1,000	100.00%
TOTAL CITY ENGINEER APPROPRIATIONS	0	0	0	0	0	0	125,775	100.00%



Jake Hammel - Director

jhammel@cityofhillsdale.org

517-437-6491

Department Summary

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

Department Goals

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

Department Objectives

- Complete reconstruction of W. Fayette St from RR crossing to N. West St.
- Complete repaving of BPU water and sewer projects.
- Chip seal and fog up to 4 miles of city streets.
- Continue to maintain and elevate the condition of all city streets.

Budget Summary

1. Personnel consist of a Director, Secretary, full time and seasonal employees totaling 10,580 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 (brush grinding), city hall cleaning, maintenance, and library maintenance.
4. Capital outlay requests for Public Services are appropriated through the Capital Improvement Fund (401).



PUBLIC SERVICES - 441	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS	% OF CHANGE
	2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020 PROPOSED 2020-2021	
101-441.000-702.000 WAGES	118,008	105,582	107,302	119,715	79,892	122,375 133,060	8.73%
101-441.000-703.000 OVERTIME PAY	2,890	1,870	1,430	1,591	497	2,500 2,000	-20.00%
101-441.000-704.000 SICK TIME PAY	8,309	1,359	1,704	1,491	4,021	2,280 2,365	3.73%
101-441.000-705.000 VACATION TIME PAY	14,244	7,332	10,639	7,643	3,434	8,460 8,760	3.55%
101-441.000-706.000 PERSONAL TIME PAY	1,272	1,281	1,283	1,120	1,281	1,315 1,365	3.80%
101-441.000-707.000 LONGEVITY PAY	2,200	2,000	2,100	1,100	2,100	2,200 2,200	0.00%
101-441.000-710.000 HOLIDAY AND OTHER PAY	4,407	4,808	5,238	5,379	4,598	4,605 4,775	3.69%
101-441.000-715.000 HEALTH AND LIFE INSURANCE	34,938	32,296	30,383	31,320	23,001	34,440 16,590	-51.83%
101-441.000-716.000 RETIREMENT	3,399	5,423	9,184	10,120	6,608	11,895 17,750	49.22%
101-441.000-717.000 WORKERS' COMPENSATION	755	563	469	148	337	535 375	-29.91%
101-441.000-718.000 UNEMPLOYMENT INSURANCE	200	100	50	0	200	200 0	-100.00%
101-441.000-720.000 EMPLOYER'S FICA	10,482	8,534	8,986	9,617	6,741	9,360 10,330	10.36%
101-441.000-721.000 DISABILITY INSURANCE	399	531	531	531	398	625 695	11.20%
101-441.000-725.000 FRINGE BENEFITS - ALLOCATED	8,803	16,458	14,138	12,082	11,194	14,410 35,285	144.86%
101-441.000-726.000 SUPPLIES	9,297	12,657	13,296	9,415	2,992	10,000 10,000	0.00%
101-441.000-742.000 CLOTHING / UNIFORMS	1,567	1,358	1,828	1,939	868	2,000 2,000	0.00%
101-441.000-801.000 CONTRACTUAL SERVICES	32,732	33,883	21,899	22,880	20,790	23,040 41,285	79.19%
101-441.000-810.000 DUES AND SUBSCRIPTIONS	979	1,217	2,211	1,000	1,030	1,585 1,870	17.98%
101-441.000-860.000 TRANSPORTATION AND MILEAGE	0	0	505	136	506	500 750	50.00%
101-441.000-861.000 TRAINING & SEMINARS	2,305	2,025	1,298	2,025	2,768	3,975 4,035	1.51%
101-441.000-862.000 LODGING AND MEALS	760	619	1,718	304	1,444	1,500 1,750	16.67%
101-441.000-905.000 PUBLISHING / NOTICES	833	343	547	244	0	600 500	-16.67%
101-441.000-920.000 UTILITIES	5,890	6,012	5,786	5,566	3,356	5,500 5,500	0.00%
101-441.000-930.000 REPAIRS & MAINTENANCE	0	270	284	1,812	0	750 1,000	33.33%
101-441.000-940.000 EQUIPMENT RENTAL	6,987	957	3,008	1,051	323	4,000 3,500	-12.50%
101-441.000-955.441 MISCELLANEOUS - SHOE ALLOWANCE	750	432	615	2,000	716	3,000 3,000	0.00%
101-441.000-955.588 MISC. - CDL LICENSING/TESTING	1,367	985	1,073	970	510	1,000 1,000	0.00%
TOTAL PUBLIC SERVICES APPROPRIATIONS	273,773	248,895	247,505	251,199	179,605	272,650 311,740	14.34%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
BUILDINGS AND GROUNDS - 265		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	CHANGE
101-265.000-702.000	WAGES	12,182	15,201	14,114	41,246	32,125	25,000	20,205	-19.18%
101-265.000-703.000	OVERTIME PAY	360	199	63	1,601	400	250	500	100.00%
101-265.000-716.000	RETIREMENT	0	0	0	144	65	0	0	0.00%
101-265.000-717.000	WORKERS' COMPENSATION	1,236	474	430	978	874	440	350	-20.45%
101-265.000-720.000	EMPLOYER'S FICA	914	1,129	1,047	3,097	2,385	1,930	1,585	-17.88%
101-265.000-725.000	FRINGE BENEFITS - ALLOCATED	6,751	8,219	7,993	11,592	8,005	16,895	16,925	0.18%
101-265.000-726.000	SUPPLIES	8,005	4,562	3,086	4,051	3,900	7,000	6,000	-14.29%
101-265.000-801.000	CONTRACTUAL SERVICES	25,347	18,618	26,124	22,830	9,125	35,345	34,540	-2.28%
101-265.000-801.790	CONTRACTUAL SRV-MITCHELL BLDG	2,273	0	938	25	2,751	0	0	0.00%
101-265.000-850.000	INSURANCE	0	0	100	0	0	0	0	0.00%
101-265.000-860.000	TRANSPORTATION AND MILEAGE	0	0	0	162	20	0	0	0.00%
101-265.000-920.000	UTILITIES	25,827	29,450	30,152	28,040	15,341	28,000	28,000	0.00%
101-265.000-925.000	TELEPHONE	16,968	16,585	10,910	13,420	7,551	10,000	10,500	5.00%
101-265.000-930.000	REPAIRS & MAINTENANCE	5,829	17,335	6,061	11,839	6,481	12,000	12,000	0.00%
101-265.000-940.000	EQUIPMENT RENTAL	7,078	4,551	4,769	4,328	2,447	5,000	5,000	0.00%
101-265.000-957.000	PROPERTY TAXES	219	135	1,067	3,861	219	1,000	1,000	0.00%
TOTAL BUILDINGS AND GROUNDS APPROPRIATIONS		112,989	116,458	106,854	147,214	91,689	142,860	136,605	-4.38%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2015-16	2016-17	2017-18	2018-19	THRU	CURRENT	PROPOSED	CHANGE
						02/29/2020	2019-2020	2020-2021	
PARKING LOTS - 266									
101-266.000-702.000	WAGES	2,399	3,226	4,365	4,844	1,842	10,085	8,820	-12.54%
101-266.000-703.000	OVERTIME PAY	1,104	696	1,630	757	561	1,000	1,000	0.00%
101-266.000-716.000	RETIREMENT	0	0	0	80	39	0	0	0.00%
101-266.000-720.000	EMPLOYER'S FICA	251	276	431	389	173	850	750	-11.76%
101-266.000-725.000	FRINGE BENEFITS - ALLOCATED	1,899	2,162	3,358	3,484	1,757	6,750	8,005	18.59%
101-266.000-726.000	SUPPLIES	1,855	1,403	1,612	1,425	1,345	2,000	2,000	0.00%
101-266.000-801.000	CONTRACTUAL SERVICES	3,482	2,442	6,360	28,983	6,287	33,500	5,250	-84.33%
101-266.000-920.000	UTILITIES	3,627	2,820	2,654	2,404	1,514	3,000	3,000	0.00%
101-266.000-940.000	EQUIPMENT RENTAL	3,565	2,738	4,583	4,207	1,922	3,800	4,000	5.26%
101-266.000-970.000	CAPITAL OUTLAY	0	0	0	828	0	0	0	0.00%
TOTAL PARKING LOTS APPROPRIATIONS		18,182	15,763	24,993	47,401	15,440	60,985	32,825	-46.18%
CEMETERIES - 276									
101-276.000-702.000	WAGES	31,434	33,224	24,601	30,363	15,149	31,290	29,880	-4.51%
101-276.000-703.000	OVERTIME PAY	1,009	711	1,195	907	485	1,500	1,200	-20.00%
101-276.000-716.000	RETIREMENT	0	0	0	118	161	0	0	0.00%
101-276.000-717.000	WORKERS' COMPENSATION	0	0	698	(82)	1,233	0	450	100.00%
101-276.000-720.000	EMPLOYER'S FICA	2,335	2,472	1,875	2,221	1,126	2,510	2,375	-5.38%
101-276.000-725.000	FRINGE BENEFITS - ALLOCATED	15,550	16,889	15,178	19,376	11,552	21,945	25,405	15.77%
101-276.000-726.000	SUPPLIES	6,020	5,752	2,904	3,244	1,473	3,500	3,250	-7.14%
101-276.000-801.000	CONTRACTUAL SERVICES	16,127	20,245	12,153	36,568	14,210	24,705	21,505	-12.95%
101-276.000-920.000	UTILITIES	746	620	550	902	474	900	900	0.00%
101-276.000-930.000	REPAIRS & MAINTENANCE	506	0	1	52	236	500	500	0.00%
101-276.000-940.000	EQUIPMENT RENTAL	45,924	36,209	20,026	24,197	8,970	38,000	25,000	-34.21%
TOTAL CEMETERIES APPROPRIATIONS		119,651	116,122	79,181	117,866	55,069	124,850	110,465	-11.52%



	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
	2015-16	2016-17	2017-18	2018-19	THRU	CURRENT	PROPOSED	CHANGE
					02/29/2020	2019-2020	2020-2021	
STREET LIGHTING - 448								
101-448.000-920.202 UTILITIES - MAJOR STREETS	57,055	57,724	47,948	51,917	30,810	65,000	60,000	-7.69%
101-448.000-920.203 UTILITIES - LOCAL STREETS	3,598	3,332	3,748	3,560	2,256	3,500	3,750	7.14%
TOTAL STREET LIGHTING APPROPRIATIONS	60,653	61,056	51,696	55,477	33,066	68,500	63,750	-6.93%
PARKS - 756								
101-756.000-702.000 WAGES	33,407	41,326	37,277	44,080	15,244	43,335	37,000	-14.62%
101-756.000-703.000 OVERTIME PAY	489	496	1,350	375	317	1,000	1,000	0.00%
101-756.000-716.000 RETIREMENT	0	0	0	354	52	0	0	0.00%
101-756.000-720.000 EMPLOYER'S FICA	2,416	2,972	2,794	3,118	1,097	3,390	2,905	-14.31%
101-756.000-725.000 FRINGE BENEFITS - ALLOCATED	16,787	22,350	22,000	27,229	11,600	29,670	31,065	4.70%
101-756.000-726.000 SUPPLIES	9,035	10,091	15,037	5,905	4,281	7,500	7,500	0.00%
101-756.000-726.470 SUPPLIES - REPLACEMENT TREES	0	0	413	0	0	0	0	0.00%
101-756.000-801.000 CONTRACTUAL SERVICES	56,433	73,112	83,697	75,585	59,998	76,915	74,790	-2.76%
101-756.000-920.000 UTILITIES	8,092	8,240	7,662	7,490	4,811	8,000	8,000	0.00%
101-756.000-930.000 REPAIRS & MAINTENANCE	3,422	162	1,731	2,787	68	1,500	2,500	66.67%
101-756.000-940.000 EQUIPMENT RENTAL	22,591	21,547	24,029	19,109	9,475	20,000	20,000	0.00%
TOTAL PARKS APPROPRIATIONS	152,672	180,296	195,990	186,032	106,943	191,310	184,760	-3.42%

Fund Transfers



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2015-16	2016-17	2017-18	2018-19	THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	CHANGE
TRANSFERS TO OTHER FUNDS - 965									
101-965.000-999.203	TRANSFER - LOCAL ST.	100,000	100,000	0	45,440	0	252,705	83,280	-67.04%
101-965.000-999.208	TRANSFER - RECREATION	42,070	59,650	49,500	62,100	55,000	65,405	65,815	0.63%
101-965.000-999.401	TRANSFER - CAPITAL IMPROVEMENT	180,000	500,000	170,000	615,000	400,000	400,000	250,000	-37.50%
101-965.000-999.408	TRANSFER - FIELDS OF DREAMS	0	0	0	10,000	0	0	0	0.00%
101-965.000-999.481	TRANSFER - AIRPORT IMPROVMENT	0	0	160,000	0	0	0	0	0.00%
101-965.000-999.588	TRANSFER - DIAL-A-RIDE	95,000	104,755	50,000	89,665	0	98,245	94,615	-3.69%
101-965.000-999.633	TRANSFER - PUBLIC SERVICES INV.	0	0	0	30,000	0	0	0	0.00%
101-965.000-999.663	TRANSFER - FIRE VEHICLE & EQP	0	0	270,000	0	0	0	0	0.00%
TOTAL TRANSFERS TO OTHER FUNDS		417,070	764,405	699,500	852,205	455,000	816,355	493,710	-39.52%
TOTAL APPROPRIATIONS - FUND 101		4,869,650	4,657,798	4,850,478	4,702,867	3,091,872	5,082,530	5,114,805	0.64%
NET OF REVENUES / APPROPRIATIONS - FUND 101		(28,406)	184,288	(178,839)	16,150	588,944	0	0	0.00%



Chris McArthur

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Council Members

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

Department Summary

Since 1893, the Board of Public Utilities has provided electric power to our community. Over the last 126 years the landscape has changed dramatically. Over the years, the utility has expanded to also include a wastewater system and a municipal water system. The sewer system has 42.4 miles of intertwining pipes that feed into our waste water treatment plant. Once treated, the clean water is then discharged into the St. Joe River. All the solid waste are captured, digested, and disposed of as fertilizer on farm land. Water is pumped from our local wells, to our water treatment plant, through our 54.33 miles of water mains with two water towers, then to our customers. The Hillsdale BPU has seen a number of changes and improvements over the past couple of years. The BPU has continued collaborating with the City through shared staff and capital projects. A newly created position of Safety and Compliance coordinator has been added, as well as a City Engineer to help plan for future infrastructure replacement. The Waste Water Treatment Plant renovation that started in 2015 is now complete. The replacement of the HVAC System at the WWTP is underway and nearly completed. The Water Treatment plant has completed the Media and Valve Replacement for #2 filter. The Electric department continues to make great strides in moving forward with critical structure upgrades at the high rise substation, underground installations, capacitor bank controller upgrades that will help support voltage on the system, upgrades to the SCADA system, replacement of the back-up battery system at the power plant and the repainting of the fuel oil storage tank. The purchase of new Right of Way mowing equipment to manage the brush under the powerlines has been completed. Plans to replace the sidewalk and customer parking lot at the administration building.

Department Goals

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

Budget Summary

1. Staffing levels were held to 2018-19 levels, while wages increased 3% for all employees.
2. The electric rates remained the same; sewer increased 11% and water rates increased 14%.
3. Purchase power costs went down .23%; Health insurance increased 10%; retirement costs increased 18% to 42% as part of a 10 year pension liability reduction/elimination plan.
4. A new interdepartmental loan from Electric Fund to Water Fund was added in the amount of \$503,500.



ELECTRIC - 582 REVENUES		ACTUAL 2017-18	ACTUAL 2018-19	ACTIVITY THRU 12/31/19	PROJECTED ACTIVITY 2019-20	BUDGETS		% OF CHANGE
						CURRENT 2019-20	PROPOSED 2020-21	
582-000.000-426.000	INTERDEPARTMENTAL REVENUE	144,273	93,005	107,608	222,610	40,000	231,000	477.50%
582-000.000-660.000	RESIDENTIAL SALES	4,728,353	4,604,839	2,411,544	4,824,486	4,850,000	4,675,680	-3.59%
582-000.000-661.000	BUSINESS SALES	1,403,960	1,338,477	698,665	1,393,441	1,400,000	1,346,910	-3.79%
582-000.000-662.000	COMMERCIAL SALES	3,425,593	3,217,263	1,718,155	3,356,519	3,500,000	3,267,060	-6.66%
582-000.000-663.000	INDUSTRY SALES	3,314,577	3,062,876	1,654,229	3,308,458	3,325,000	3,112,275	-6.40%
582-000.000-664.000	STREET LIGHT SALES	54,726	52,026	26,560	53,120	56,000	52,900	-5.54%
582-000.000-665.000	INTEREST	8,626	270	68,628	113,062	5,000	130,000	2500.00%
582-000.000-665.100	CHANGE IN INVESTMENTS	8,045	67,674	21,843	41,212	20,000	42,500	112.50%
582-000.000-666.000	READINESS TO SERVE	0	0	0	0	0	0	0.00%
582-000.000-669.000	LATE CHARGES	33,755	36,833	16,203	31,616	30,000	31,650	5.50%
582-000.000-670.000	GAIN (LOSS) ON INVESTMENT	701,902	0	0	0	0	0	0.00%
582-000.000-670.001	GAIN (LOSS) ON MSCPA INVESTMENT	0	2,869,918	0	0	0	0	0.00%
582-000.000-673.001	GAIN ON SALE OF PROPERTY	0	(1)	4,415	4,415	0	0	0.00%
582-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE	86,972	121,546	73,047	146,094	80,000	130,500	63.13%
582-000.000-693.000	MISC NON-OPERATING INCOME	40,568	23,316	17,243	35,857	45,000	35,500	-21.11%
582-000.000-694.000	CASH OVER & (SHORT)	0	(165)	101	0	0	0	0.00%
TOTAL ESTIMATED ELECTRIC FUND REVENUES		13,951,350	15,487,877	6,818,241	13,530,890	13,351,000	13,055,975	-2.21%



ELECTRIC - 582		ACTUAL	ACTUAL	ACTIVITY	PROJECTED	BUDGETS		%
APPROPRIATIONS		2017-18	2018-19	THRU	ACTIVITY	CURRENT	PROPOSED	OF
				12/31/19	2019-20	2019-20	2020-21	CHANGE
ADMINISTRATIVE SERVICES - 175								
582-175.000-702.000	WAGES	240,281	276,996	127,282	254,564	252,000	334,600	32.78%
582-175.000-703.000	OVERTIME PAY	2,629	4,967	1,402	2,875	4,500	3,000	-33.33%
582-175.000-704.000	SICK TIME PAY	21,581	22,348	11,296	22,220	20,000	34,475	72.38%
582-175.000-705.000	VACATION TIME PAY	60,508	57,408	30,882	51,200	55,800	66,980	20.04%
582-175.000-706.000	PERSONAL TIME PAY	8,098	8,899	1,527	9,000	9,000	12,925	43.61%
582-175.000-707.000	LONGEVITY PAY	9,690	12,870	8,780	8,780	11,230	9,060	-19.32%
582-175.000-710.000	HOLIDAY AND OTHER PAY	35,483	34,012	16,819	33,638	35,520	42,215	18.85%
582-175.000-714.000	COMPENSATED ABSENCES	0	0	0	0	0	0	0.00%
582-175.000-715.000	HEALTH AND LIFE INSURANCE	143,164	162,362	69,523	155,500	191,075	167,000	-12.60%
582-175.000-716.000	RETIREMENT	209,138	305,661	79,586	137,800	139,980	189,300	35.23%
582-175.000-717.000	WORKERS' COMPENSATION	39,476	8,513	3,233	6,466	16,515	14,880	-9.90%
582-175.000-718.000	UNEMPLOYMENT INSURANCE	0	0	0	0	2,500	0	-100.00%
582-175.000-720.000	EMPLOYER'S FICA	28,015	29,424	13,996	27,640	27,840	38,500	38.29%
582-175.000-721.000	DISABILITY INSURANCE	3,013	3,222	2,017	4,110	6,340	5,425	-14.43%
582-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(262,290)	(269,985)	(137,688)	(275,376)	(175,000)	(319,420)	82.53%
582-175.000-725.200	EDUCATION (TRAINING & SEMINARS)	1,087	29	0	0	0	0	0.00%
582-175.000-726.000	SUPPLIES	7	16,821	7,943	14,610	13,500	13,500	0.00%
582-175.000-726.200	OFFICE SUPPLIES	11,315	1,582	0	0	0	0	0.00%
582-175.000-726.201	OFFICE EQUIPMENT	0	0	0	0	0	0	0.00%
582-175.000-726.202	SUPPLIES - COMPUTER	4,175	74	26	52	500	9,800	1860.00%
582-175.000-801.000	CONTRACTUAL SERVICES	79,143	35,693	27,754	51,425	40,000	70,000	75.00%
582-175.000-801.200	COMPUTER	43,713	41,238	14,531	26,290	47,500	56,455	18.85%
582-175.000-805.000	ACCOUNTING SERVICES	9,359	416	0	0	0	0	0.00%
582-175.000-806.000	LEGAL SERVICES	6,903	2,285	319	638	5,000	5,000	0.00%
582-175.000-808.000	AUDITING SERVICES	7,106	5,788	6,038	6,038	7,000	7,500	7.14%
582-175.000-810.000	DUES AND SUBSCRIPTIONS	44,189	27,419	14,261	28,522	30,000	30,000	0.00%
582-175.000-820.000	PILOT	775,633	740,075	393,461	786,922	769,800	750,000	-2.57%



ELECTRIC - 582 APPROPRIATIONS		ACTUAL 2017-18	ACTUAL 2018-19	ACTIVITY THRU 12/31/19	PROJECTED ACTIVITY 2019-20	BUDGETS		% OF CHANGE
						CURRENT 2019-20	PROPOSED 2020-21	
ADMINISTRATIVE SERVICES - 175								
582-175.000-852.000	COMPUTER	649	0	0	0	0	0	0.00%
582-175.000-861.000	TRAINING & SEMINARS	2,974	4,681	3,920	7,840	11,500	11,500	0.00%
582-175.000-861.100	TRAINING & SEMINARS - TEC SERVICES	0	0	0	4,000	4,000	3,000	-25.00%
582-175.000-880.000	COMMUNITY PROMOTION	0	5,487	2,778	5,000	5,000	5,000	0.00%
582-175.000-905.000	PUBLISHING / NOTICES	4,420	0	0	0	0	0	0.00%
582-175.000-906.000	SPONSORSHIPS	50	0	0	0	0	0	0.00%
582-175.000-920.100	UTILITIES - SEWER	0	0	0	0	0	0	0.00%
582-175.000-920.200	UTILITIES - WATER	0	0	0	0	0	0	0.00%
582-175.000-920.300	UTILITIES - ELECTRIC	0	1,905	0	0	0	0	0.00%
582-175.000-920.400	UTILITIES - GAS	3,715	2,579	208	1,750	1,000	1,000	0.00%
582-175.000-921.000	INTERDEPARTMENTAL EXPENSE	34,924	4,451	3,666	7,000	7,000	8,000	14.29%
582-175.000-925.000	TELEPHONE	10,457	14,537	6,988	10,000	8,000	4,000	-50.00%
582-175.000-930.000	REPAIRS & MAINTENANCE	22,114	8,555	1,565	9,000	15,500	15,000	-3.23%
582-175.000-955.000	MISCELLANEOUS	0	0	0	0	0	0	0.00%
582-175.000-955.100	CASH OVER/SHORT	0	0	0	0	0	0	0.00%
582-175.000-957.000	PROPERTY TAXES	0	22	0	0	0	0	0.00%
582-175.000-963.000	WRITE OFF BAD DEBT(S)	0	47,743	0	0	0	0	0.00%
582-175.000-968.000	DEPRECIATION	121,780	100,628	49,102	100,000	110,000	110,000	0.00%
582-175.000-970.000	CAPITAL OUTLAY	0	0	0	0	16,500	0	-100.00%
582-175.000-995.000	DEBT SERVICE - INTEREST	24,862	17,509	3,914	3,914	9,900	0	-100.00%
582-175.000-995.101	TRANSFER OUT TO CITY	0	10,000	0	75,200	82,500	104,515	26.68%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		1,759,966	1,766,270	775,383	1,597,118	1,802,500	1,825,310	1.27%



ELECTRIC - 582		ACTUAL	ACTUAL	ACTIVITY	PROJECTED	BUDGETS		%
APPROPRIATIONS		2017-18	2018-19	THRU	ACTIVITY	CURRENT	PROPOSED	OF
				12/31/19	2019-20	2019-20	2020-21	CHANGE
PRODUCTION - 543								
582-543.000-702.000	WAGES	44,669	41,758	26,736	52,000	50,000	41,100	-17.80%
582-543.000-703.000	OVERTIME PAY	3,899	2,013	1,195	3,000	3,000	3,000	0.00%
582-543.000-704.000	SICK TIME PAY	184	176	181	362	0	0	0.00%
582-543.000-705.000	VACATION TIME PAY	0	880	181	362	0	0	0.00%
582-543.000-706.000	PERSONAL TIME PAY	408	616	0	780	0	0	0.00%
582-543.000-710.000	HOLIDAY AND OTHER PAY	1,710	1,848	1,426	3,400	0	0	0.00%
582-543.000-715.000	HEALTH AND LIFE INSURANCE	6,845	0	0	0	0	0	0.00%
582-543.000-716.000	RETIREMENT	4,270	0	0	0	0	0	0.00%
582-543.000-720.000	EMPLOYER'S FICA	3,711	3,421	2,092	4,766	4,050	3,370	-16.79%
582-543.000-721.000	DISABILITY INSURANCE	19	0	0	0	0	0	0.00%
582-543.000-725.100	MISCELLANEOUS FRINGE EXPENSE	8,714	22,027	14,859	26,478	36,570	25,555	-30.12%
582-543.000-726.000	SUPPLIES	8,403	847	1,401	3,018	2,500	3,000	20.00%
582-543.000-739.000	PURCHASED POWER	8,456,203	8,607,248	4,419,555	8,839,200	8,750,000	8,769,720	0.23%
582-543.000-740.000	FUEL AND LUBRICANTS	2,276	1,285	904	1,808	2,000	2,000	0.00%
582-543.000-740.100	FUEL OIL - ENGINE #5	10,401	5,637	1,425	2,850	10,000	7,000	-30.00%
582-543.000-740.200	FUEL OIL - ENGINE #6	15,776	9,366	1,806	3,612	13,000	10,000	-23.08%
582-543.000-740.300	NATURAL GAS - ENGINE #5	19,744	5,205	2,597	5,194	10,000	7,000	-30.00%
582-543.000-740.400	NATURAL GAS - ENGINE #6	21,660	5,529	3,392	6,784	10,000	10,000	0.00%
582-543.000-742.000	CLOTHING / UNIFORMS	670	924	130	1,544	1,150	1,150	0.00%
582-543.000-771.000	INVENTORY ADJUSTMENT	3,710	0	18	0	0	0	0.00%
582-543.000-801.000	CONTRACTUAL SERVICES	14,691	21,011	19,015	40,000	35,000	25,000	-28.57%
582-543.000-801.050	CONTRACTUAL SERV. - ENGINE #5	48,558	0	0	0	0	0	0.00%
582-543.000-801.060	CONTRACTUAL SERV. - ENGINE #6	11,787	0	0	0	0	0	0.00%
582-543.000-850.000	INSURANCE	43,188	62,732	30,721	64,500	65,000	68,250	5.00%
582-543.000-861.000	TRAINING & SEMINARS	133	133	146	292	1,000	1,000	0.00%
582-543.000-920.200	UTILITIES - WATER	0	0	0	0	0	0	0.00%
582-543.000-920.300	UTILITIES - ELECTRIC	0	0	0	0	0	0	0.00%



		ACTUAL	ACTUAL	ACTIVITY	PROJECTED	BUDGETS		%
ELECTRIC - 582		2017-18	2018-19	THRU	ACTIVITY	CURRENT	PROPOSED	OF
APPROPRIATIONS				12/31/19	2019-20	2019-20	2020-21	CHANGE
PRODUCTION - 543								
582-543.000-920.400	UTILITIES - GAS	10,562	11,316	915	7,500	10,000	10,000	0.00%
582-543.000-921.000	INTERDEPARTMENTAL EXPENSE	21,426	17,801	18,887	42,000	30,000	40,000	33.33%
582-543.000-925.000	TELEPHONE	4,986	330	0	0	4,500	0	-100.00%
582-543.000-930.000	REPAIRS & MAINTENANCE	9,326	3,626	2,463	5,008	10,000	10,000	0.00%
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5	15,037	4,833	243	486	15,000	15,000	0.00%
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6	14,223	19,947	243	486	15,000	15,000	0.00%
582-543.000-968.000	DEPRECIATION	166,532	185,656	89,289	178,600	185,000	180,000	-2.70%
TOTAL PRODUCTION APPROPRIATIONS		8,973,721	9,036,165	4,639,820	9,294,030	9,262,770	9,247,145	-0.17%
DISTRIBUTION - 544								
582-544.000-702.000	WAGES	336,006	302,803	120,529	227,600	347,000	372,300	7.29%
582-544.000-703.000	OVERTIME PAY	29,821	33,879	27,142	45,000	35,000	35,000	0.00%
582-544.000-710.000	HOLIDAY AND OTHER PAY	250	0	0	0	0	0	0.00%
582-544.000-715.000	HEALTH AND LIFE INSURANCE	4,957	2,088	0	0	0	0	0.00%
582-544.000-720.000	EMPLOYER'S FICA	26,254	23,917	10,635	23,146	29,225	31,160	6.62%
582-544.000-721.000	DISABILITY INSURANCE	1,042	927	0	0	0	0	0.00%
582-544.000-725.100	MISCELLANEOUS FRINGE EXPENSE	247,228	209,745	82,121	165,000	239,430	293,865	22.74%
582-544.000-726.800	SUPPLIES - OPERATIONS	29,731	32,355	15,399	30,798	30,000	32,000	6.67%
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	27,097	42,180	11,323	22,646	36,000	36,000	0.00%
582-544.000-740.000	FUEL AND LUBRICANTS	13,693	16,714	6,976	14,200	14,000	16,000	14.29%



ELECTRIC - 582 APPROPRIATIONS	ACTUAL 2017-18	ACTUAL 2018-19	ACTIVITY THRU 12/31/19	PROJECTED ACTIVITY 2019-20	BUDGETS		% OF CHANGE	
					CURRENT 2019-20	PROPOSED 2020-21		
DISTRIBUTION - 544								
582-544.000-742.000	CLOTHING / UNIFORMS	7,924	8,442	642	9,000	9,000	12,500	38.89%
582-544.000-771.000	INVENTORY ADJUSTMENT	(1,954)	(12,273)	0	(7,900)	0	0	0.00%
582-544.000-801.000	CONTRACTUAL SERVICES	33,668	17,688	9,646	19,900	15,575	20,000	28.41%
582-544.000-801.200	COMPUTER	5,461	11,697	4,875	9,750	12,000	0	-100.00%
582-544.000-801.300	TREE TRIMMING	175,813	209,457	82,379	210,000	210,000	200,000	-4.76%
582-544.000-807.100	MAPPING & ENGINEERING	785	0	0	0	0	0	0.00%
582-544.000-850.000	INSURANCE	35,036	31,997	16,341	33,500	35,000	36,750	5.00%
582-544.000-861.000	TRAINING & SEMINARS	859	4,867	5,878	7,500	12,000	20,000	66.67%
582-544.000-861.100	TRAINING & SEMINARS - EXTERNAL	755	0	0	0	0	0	0.00%
582-544.000-920.000	UTILITIES	0	0	0	0	0	0	0.00%
582-544.000-920.100	UTILITIES - SEWER	0	0	0	0	0	0	0.00%
582-544.000-920.300	UTILITIES - ELECTRIC	0	0	0	0	0	0	0.00%
582-544.000-920.400	UTILITIES - GAS	0	0	0	0	0	0	0.00%
582-544.000-920.500	UTILITIES - REFUSE	828	682	0	1,000	1,000	0	-100.00%
582-544.000-920.600	UTILITIES - OTHER	0	0	0	0	0	0	0.00%
582-544.000-921.000	INTERDEPARTMENTAL EXPENSE	5,354	8,721	4,100	8,700	9,500	8,500	-10.53%
582-544.000-925.000	TELEPHONE	88	1,967	1,330	0	1,500	0	-100.00%
582-544.000-930.000	REPAIRS & MAINTENANCE	72,463	54,723	20,289	45,000	75,000	70,000	-6.67%
582-544.000-930.546	REPAIRS & MAINANCE - SUBSTATIONS	10,705	19,347	1,208	20,000	35,000	35,000	0.00%
582-544.000-968.000	DEPRECIATION	440,098	440,239	229,767	460,000	500,000	470,000	-6.00%
582-544.000-970.000	CAPITAL OUTLAY	0	0	38,123	0	0	0	0.00%
TOTAL DISTRIBUTION APPROPRIATIONS		1,503,962	1,462,162	688,703	1,344,840	1,646,230	1,689,075	2.60%
TOTAL APPROPRIATIONS - FUND 582		12,237,649	12,264,597	6,103,906	12,235,988	12,711,500	12,761,530	0.39%
NET OF REVENUE / APPROPRIATIONS - FUND 582		1,713,701	3,223,280	714,335	1,294,902	639,500	294,445	-53.96%



SEWER - 590 REVENUES		ACTUAL 2017-18	ACTUAL 2018-19	ACTIVITY THRU 12/31/19	PROJECTED ACTIVITY 2019-20	BUDGETS		% OF CHANGE
						CURRENT 2019-20	PROPOSED 2020-21	
590-000.000-426.000	INTERDEPARTMENTAL REVENUE	31,198	52,246	3,221	6,442	70,000	4,500	-93.57%
590-000.000-529.000	FEDERAL GRANT	0	156,145	0	0	0	0	0.00%
590-000.000-660.000	RESIDENTIAL SALES	695,062	852,934	454,925	909,850	950,000	1,010,500	6.37%
590-000.000-661.000	BUSINESS SALES	146,829	159,234	87,707	175,414	170,200	198,100	16.39%
590-000.000-662.000	COMMERCIAL SALES	354,592	378,705	199,789	399,578	400,000	438,830	9.71%
590-000.000-663.000	INDUSTRY SALES	346,925	261,348	154,439	308,878	280,000	323,225	15.44%
590-000.000-665.000	INTEREST	468	1,660	845	1,324	1,000	1,700	70.00%
590-000.000-665.100	CHANGE IN INVESTMENTS	0	0	0	0	0	0	0.00%
590-000.000-666.000	READINESS TO SERVE	0	0	0	0	0	0	0.00%
590-000.000-667.100	INTERDEPARTMENT RENTS	0	0	0	0	0	0	0.00%
590-000.000-668.000	APARTMENT SALES	309,437	323,657	173,055	346,110	330,000	385,900	16.94%
590-000.000-669.000	LATE CHARGES	5,872	6,985	2,949	5,898	5,500	5,850	6.36%
590-000.000-673.002	LOSS ON SALE OF PROPERTY	(120,193)	0	0	0	0	0	0.00%
590-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE	89,211	76,254	31,069	62,138	80,000	68,000	-15.00%
590-000.000-693.000	MISC NON-OPERATING INCOME	14,524	11,461	3,992	7,984	9,000	7,200	-20.00%
TOTAL ESTIMATED SEWER FUND REVENUES		1,873,925	2,280,629	1,111,991	2,223,616	2,295,700	2,443,805	6.45%



SEWER - 590 APPROPRIATIONS		ACTUAL 2017-18	ACTUAL 2018-19	ACTIVITY THRU 12/31/19	PROJECTED ACTIVITY 2019-20	BUDGETS CURRENT 2019-20	PROPOSED 2020-21	% OF CHANGE
ADMINISTRATIVE SERVICES - 175								
590-175.000-702.000	WAGES	124,989	131,240	57,088	111,000	130,215	167,630	28.73%
590-175.000-703.000	OVERTIME PAY	1,500	2,228	558	1,000	1,000	1,500	50.00%
590-175.000-704.000	SICK TIME PAY	5,113	10,983	3,941	7,882	10,725	14,560	35.76%
590-175.000-705.000	VACATION TIME PAY	21,165	21,476	9,587	17,900	18,880	28,020	48.41%
590-175.000-706.000	PERSONAL TIME PAY	3,535	4,120	1,311	4,350	4,020	5,460	35.82%
590-175.000-707.000	LONGEVITY PAY	4,155	875	2,620	2,620	3,940	3,520	-10.66%
590-175.000-710.000	HOLIDAY AND OTHER PAY	16,642	16,288	7,374	17,500	12,480	24,605	97.16%
590-175.000-715.000	HEALTH AND LIFE INSURANCE	69,709	81,068	33,380	75,300	87,840	79,275	-9.75%
590-175.000-716.000	RETIREMENT	113,009	156,690	28,058	50,334	60,820	71,945	18.29%
590-175.000-717.000	WORKERS' COMPENSATION	11,572	3,015	1,027	2,175	6,205	5,060	-18.45%
590-175.000-718.000	UNEMPLOYMENT INSURANCE	0	0	0	650	0	0	0.00%
590-175.000-720.000	EMPLOYER'S FICA	12,846	12,824	5,660	11,320	10,040	18,765	86.90%
590-175.000-721.000	DISABILITY INSURANCE	1,310	1,263	710	1,700	2,820	3,593	27.41%
590-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(121,003)	(130,368)	(54,232)	(108,500)	(129,405)	(107,020)	-17.30%
590-175.000-726.000	SUPPLIES	0	8,186	3,920	7,000	7,000	7,000	0.00%
590-175.000-726.200	OFFICE SUPPLIES	7,936	1,108	0	0	0	0	0.00%
590-175.000-726.202	SUPPLIES - COMPUTER	0	0	0	0	0	4,000	0.00%
590-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	2,890	937	568	1,136	2,000	2,000	0.00%
590-175.000-801.000	CONTRACTUAL SERVICES	59,458	10,171	12,479	24,922	25,000	37,500	50.00%
590-175.000-801.200	COMPUTER	20,212	14,315	7,446	16,000	20,000	24,230	21.15%
590-175.000-805.000	ACCOUNTING SERVICES	4,679	208	0	0	0	0	0.00%
590-175.000-806.000	LEGAL SERVICES	1,406	490	272	550	2,000	2,000	0.00%
590-175.000-808.000	AUDITING SERVICES	3,553	2,894	3,019	3,019	3,500	3,500	0.00%
590-175.000-810.000	DUES AND SUBSCRIPTIONS	13,592	7,126	9,124	10,750	10,000	10,000	0.00%
590-175.000-820.000	PILOT	109,613	118,570	64,234	128,468	133,660	141,000	5.49%
590-175.000-850.000	INSURANCE	7,023	10,130	5,127	10,400	10,500	11,050	5.24%
590-175.000-861.000	TRAINING & SEMINARS	637	636	1,408	2,000	2,000	3,000	50.00%



SEWER - 590 APPROPRIATIONS	ACTUAL 2017-18	ACTUAL 2018-19	ACTIVITY THRU 12/31/19	PROJECTED ACTIVITY 2019-20	BUDGETS		% OF CHANGE
					CURRENT 2019-20	PROPOSED 2020-21	
ADMINISTRATIVE SERVICES - 175							
590-175.000-861.100	0	0	0	163	2,000	1,500	-25.00%
590-175.000-862.000	0	0	0	0	0	200	0.00%
590-175.000-880.000	0	2,006	1,271	7,500	2,000	2,000	0.00%
590-175.000-905.000	2,457	134	45	90	2,000	250	-87.50%
590-175.000-906.000	25	0	0	0	0	0	0.00%
590-175.000-920.100	0	953	0	0	0	0	0.00%
590-175.000-920.200	0	0	0	0	0	0	0.00%
590-175.000-920.300	0	0	0	0	0	0	0.00%
590-175.000-920.400	1,858	1,290	104	1,000	1,200	500	-58.33%
590-175.000-921.000	3,763	1,998	1,725	3,450	3,000	3,500	16.67%
590-175.000-925.000	5,366	7,047	3,171	5,000	4,000	2,000	-50.00%
590-175.000-930.000	8,356	5,028	516	5,000	10,000	7,500	-25.00%
590-175.000-955.000	0	0	0	0	0	0	0.00%
590-175.000-957.000	0	83	0	0	0	0	0.00%
590-175.000-963.000	0	1,855	0	0	0	0	0.00%
590-175.000-968.000	16,529	14,849	7,935	15,870	16,800	17,000	1.19%
590-175.000-970.000	0	0	0	0	8,200	0	-100.00%
590-175.000-995.000	124,842	183,290	91,404	182,808	182,525	180,975	-0.85%
590-175.000-995.101	0	5,000	0	37,750	41,250	52,260	26.69%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS	658,737	710,006	310,850	658,107	708,215	829,878	17.18%



SEWER - 590 APPROPRIATIONS		ACTUAL 2017-18	ACTUAL 2018-19	ACTIVITY THRU 12/31/19	PROJECTED ACTIVITY 2019-20	BUDGETS		% OF CHANGE
						CURRENT 2019-20	PROPOSED 2020-21	
OPERATIONS - 546								
590-546.000-702.000	WAGES	84,310	46,008	26,754	54,000	50,000	79,600	59.20%
590-546.000-703.000	OVERTIME PAY	9,629	7,695	3,527	7,054	8,500	10,000	17.65%
590-546.000-704.000	SICK TIME PAY	0	0	0	0	0	0	0.00%
590-546.000-705.000	VACATION TIME PAY	0	0	0	0	0	0	0.00%
590-546.000-706.000	PERSONAL TIME PAY	0	0	0	0	0	0	0.00%
590-546.000-714.000	COMPENSATED ABSENCES	0	0	0	0	0	0	0.00%
590-546.000-715.000	HEALTH AND LIFE INSURANCE	148	148	0	0	0	0	0.00%
590-546.000-716.000	RETIREMENT	0	0	0	0	0	0	0.00%
590-546.000-717.000	WORKERS' COMPENSATION	0	0	0	0	0	0	0.00%
590-546.000-718.000	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0.00%
590-546.000-720.000	EMPLOYER'S FICA	6,599	3,875	2,225	4,450	4,475	6,854	53.16%
590-546.000-721.000	DISABILITY INSURANCE	215	215	0	0	0	0	0.00%
590-546.000-725.100	MISCELLANEOUS FRINGE EXPENSE	55,468	46,797	16,267	32,534	36,270	37,600	3.67%
590-546.000-726.800	SUPPLIES - OPERATIONS	2,357	1,421	779	1,588	2,300	2,300	0.00%
590-546.000-730.039	BPU VEHICLE MAINT/SUPPLIES	1,509	1,375	3,171	6,342	2,000	4,000	100.00%
590-546.000-742.000	CLOTHING / UNIFORMS	1,987	1,814	651	1,750	3,000	3,000	0.00%
590-546.000-771.000	INVENTORY ADJUSTMENT	215	1,225	0	0	0	0	0.00%
590-546.000-801.000	CONTRACTUAL SERVICES	11,832	3,063	1,391	2,782	3,000	5,000	66.67%
590-546.000-801.200	COMPUTER	375	601	0	0	0	0	0.00%
590-546.000-850.000	INSURANCE	11,994	13,073	6,815	15,800	14,500	15,250	5.17%
590-546.000-861.000	TRAINING & SEMINARS	365	737	305	610	1,000	1,500	50.00%
590-546.000-920.100	UTILITIES - SEWER	0	0	0	0	0	0	0.00%
590-546.000-920.200	UTILITIES - WATER	0	0	0	0	0	0	0.00%
590-546.000-920.300	UTILITIES - ELECTRIC	0	0	0	0	0	0	0.00%
590-546.000-920.400	UTILITIES - GAS	0	0	0	0	0	0	0.00%
590-546.000-920.500	UTILITIES - REFUSE	414	596	0	1,000	1,000	3,000	200.00%
590-546.000-921.000	INTERDEPARTMENTAL EXPENSE	34,828	7,034	3,255	7,000	7,500	8,000	6.67%



SEWER - 590 APPROPRIATIONS	ACTUAL 2017-18	ACTUAL 2018-19	ACTIVITY THRU 12/31/19	PROJECTED ACTIVITY 2019-20	BUDGETS		% OF CHANGE
					CURRENT 2019-20	PROPOSED 2020-21	
OPERATIONS - 546							
590-546.000-925.000 TELEPHONE	598	75	0	0	1,000	0	-100.00%
590-546.000-930.000 REPAIRS & MAINTENANCE	8,912	11,901	2,558	9,000	15,000	15,000	0.00%
590-546.000-930.950 REPAIRS & MAINT. - LIFT STATIONS	8,032	5,126	925	1,850	10,000	8,000	-20.00%
590-546.000-930.960 REPAIRS & MAINT. - SEWER MAINS	3,462	3,193	5,747	7,000	5,000	330,000	6500.00%
590-546.000-930.970 REPIARS & MINAT. - MANHOLES	777	343	1,407	2,814	5,000	5,000	0.00%
590-546.000-930.980 REPIARS & MAINT. - SERVICE LINES	238	200	0	0	2,000	0	-100.00%
590-546.000-955.000 MISCELLANEOUS	0	0	0	0	0	0	0.00%
590-546.000-968.000 DEPRECIATION	73,891	81,550	36,703	65,000	90,000	71,000	-21.11%
TOTAL OPERATIONS APPROPRIATIONS	318,155	238,065	112,480	220,574	261,545	605,104	131.36%
TREATMENT - 547							
590-547.000-702.000 WAGES	95,894	136,072	56,815	110,000	130,215	124,550	-4.35%
590-547.000-703.000 OVERTIME PAY	17,463	20,880	10,955	20,000	20,000	25,000	25.00%
590-547.000-715.000 HEALTH AND LIFE INSURANCE	80	80	0	0	0	0	0.00%
590-547.000-720.000 EMPLOYER'S FICA	7,921	10,857	4,727	9,454	11,490	11,440	-0.44%
590-547.000-721.000 DISABILITY INSURANCE	116	116	0	0	0	0	0.00%
590-547.000-725.100 MISCELLANEOUS FRINGE EXPENSE	65,983	83,571	37,966	67,128	93,135	69,420	-25.46%
590-547.000-726.900 SUPPLIES - LABORATORY	15,832	15,585	16,054	20,000	20,000	25,000	25.00%
590-547.000-727.500 SUPPLIES - CHLORINE	7,342	3,185	1,810	3,620	6,000	5,000	-16.67%
590-547.000-727.600 SUPPLIES - FERROUS CHLORIDE	9,365	16,969	4,211	8,422	15,000	10,000	-33.33%
590-547.000-727.700 SUPPLIES - DIOXIDE	3,761	2,460	1,020	2,040	3,000	3,000	0.00%
590-547.000-727.800 SUPPLIES - MISC. CHEMICALS	0	6	315	630	1,000	1,500	50.00%
590-547.000-730.039 BPU VEHICLE MAINT/SUPPLIES	969	1,031	0	0	2,500	1,000	-60.00%
590-547.000-740.000 FUEL AND LUBRICANTS	3,767	2,236	1,361	2,722	3,000	3,000	0.00%



SEWER - 590 APPROPRIATIONS	ACTUAL 2017-18	ACTUAL 2018-19	ACTIVITY THRU 12/31/19	PROJECTED ACTIVITY 2019-20	BUDGETS CURRENT 2019-20	PROPOSED 2020-21	% OF CHANGE
TREATMENT - 547							
590-547.000-742.000 CLOTHING / UNIFORMS	0	345	270	270	0	500	0.00%
590-547.000-801.000 CONTRACTUAL SERVICES	113,333	125,616	21,283	100,000	125,000	110,000	-12.00%
590-547.000-801.200 COMPUTER	1,288	3,816	171	342	0	0	0.00%
590-547.000-850.000 INSURANCE	12,357	13,194	6,815	13,900	13,700	14,400	5.11%
590-547.000-861.000 TRAINING & SEMINARS	189	624	355	710	1,500	1,500	0.00%
590-547.000-920.000 UTILITIES	0	509	0	0	0	0	0.00%
590-547.000-920.100 UTILITIES - SEWER	0	0	0	0	0	0	0.00%
590-547.000-920.300 UTILITIES - ELECTRIC	0	0	0	0	0	0	0.00%
590-547.000-920.400 UTILITIES - GAS	4,779	11,969	1,979	9,000	12,000	12,000	0.00%
590-547.000-920.500 UTILITIES - REFUSE	0	0	0	0	0	2,000	0.00%
590-547.000-921.000 INTERDEPARTMENTAL EXPENSE	73,568	44,735	0	0	67,000	0	-100.00%
590-547.000-925.000 TELEPHONE	738	0	0	500	1,000	0	-100.00%
590-547.000-930.000 REPAIRS & MAINTENANCE	38,268	25,444	9,106	20,000	50,000	35,000	-30.00%
590-547.000-930.900 REPAIRS & MAINT - LABORATORY	4,628	3,388	319	638	6,000	2,000	-66.67%
590-547.000-955.000 MISCELLANEOUS	0	0	0	0	0	0	0.00%
590-547.000-968.000 DEPRECIATION	99,314	96,675	48,426	250,000	320,000	280,000	-12.50%
TOTAL TREATMENT APPROPRIATIONS	576,955	619,363	223,958	639,376	901,540	736,310	-18.33%
TOTAL APPROPRIATIONS - FUND 590	1,553,847	1,567,434	647,288	1,518,057	1,871,300	2,171,292	16.03%
NET OF REVENUE / APPROPRIATIONS - FUND 590	320,078	713,195	464,703	705,559	424,400	272,513	-35.79%



WATER - 591 REVENUES		ACTUAL 2017-18	ACTUAL 2018-19	ACTIVITY THRU 12/31/19	PROJECTED ACTIVITY 2019-20	BUDGETS		% OF CHANGE
						CURRENT 2019-20	PROPOSED 2020-21	
591-000.000-426.000	INTERDEPARTMENTAL REVENUE	35,233	73,469	5,775	11,550	110,000	12,000	-89.09%
591-000.000-529.000	FEDERAL GRANT	0	234,660	0	0	0	0	0.00%
591-000.000-660.000	RESIDENTIAL SALES	490,510	616,695	330,217	658,981	655,000	747,100	14.06%
591-000.000-661.000	BUSINESS SALES	124,725	133,747	80,823	156,988	150,000	173,700	15.80%
591-000.000-662.000	COMMERCIAL SALES	241,947	275,581	157,440	303,569	317,000	339,300	7.03%
591-000.000-663.000	INDUSTRY SALES	230,170	150,065	89,288	174,129	150,000	192,000	28.00%
591-000.000-665.000	INTEREST	3,785	2,039	7,652	10,814	5,000	15,000	200.00%
591-000.000-665.100	CHANGE IN INVESTMENTS	1,872	15,645	785	2,524	15,000	1,570	-89.53%
591-000.000-666.000	READINESS TO SERVE	0	0	0	0	0	0	0.00%
591-000.000-667.100	INTERDEPARTMENT RENTS	0	0	0	0	0	0	0.00%
591-000.000-668.000	APARTMENT SALES	221,220	230,595	123,174	246,348	255,000	279,200	9.49%
591-000.000-669.000	LATE CHARGES	4,077	4,886	2,073	4,146	4,000	4,100	2.50%
591-000.000-673.001	GAIN ON SALE OF PROPERTY	(3,437)	0	0	0	0	0	0.00%
591-000.000-692.001	OTHER REVENUE - MISC OPERATING REVENUE	18,090	19,816	14,686	29,372	17,500	18,500	5.71%
591-000.000-693.000	MISC NON-OPERATING INCOME	11,062	5,531	2,112	4,224	5,000	4,000	-20.00%
591-000.000-693.001	MISC NON-OPERATING INCOME-WELLHEAD PRTC	4,517	2,054	3,073	6,146	5,000	4,000	-20.00%
TOTAL ESTIMATED WATER FUND REVENUES		1,383,771	1,764,783	817,098	1,608,791	1,688,500	1,790,470	6.04%



WATER - 591		ACTUAL	ACTUAL	ACTIVITY	PROJECTED	BUDGETS		%
APPROPRIATIONS		2017-18	2018-19	THRU	ACTIVITY	CURRENT	PROPOSED	OF
				12/31/19	2019-20	2019-20	2020-21	CHANGE
ADMINISTRATIVE SERVICES - 175								
591-175.000-702.000	WAGES	125,366	130,549	56,239	105,300	130,215	167,630	28.73%
591-175.000-703.000	OVERTIME PAY	1,853	2,226	558	1,116	1,000	2,000	100.00%
591-175.000-704.000	SICK TIME PAY	6,304	8,977	2,263	4,526	8,515	10,460	22.84%
591-175.000-705.000	VACATION TIME PAY	14,539	16,114	6,311	12,500	5,890	15,540	163.84%
591-175.000-706.000	PERSONAL TIME PAY	2,941	4,352	773	2,500	3,190	3,935	23.35%
591-175.000-707.000	LONGEVITY PAY	1,855	1,975	1,880	1,880	2,500	1,300	-48.00%
591-175.000-710.000	HOLIDAY AND OTHER PAY	13,233	14,310	7,293	15,000	15,000	15,000	0.00%
591-175.000-714.000	COMPENSATED ABSENCES	0	0	0	0	0	0	0.00%
591-175.000-715.000	HEALTH AND LIFE INSURANCE	73,630	76,862	26,846	70,000	78,890	77,825	-1.35%
591-175.000-716.000	RETIREMENT	92,349	137,909	25,622	44,600	37,405	53,160	42.12%
591-175.000-717.000	WORKERS' COMPENSATION	16,106	3,280	624	6,000	6,460	16,410	154.02%
591-175.000-718.000	UNEMPLOYMENT INSURANCE	0	0	0	1,050	1,050	0	-100.00%
591-175.000-720.000	EMPLOYER'S FICA	12,298	12,510	5,092	10,184	10,040	16,515	64.49%
591-175.000-721.000	DISABILITY INSURANCE	1,059	1,317	727	1,454	2,290	2,660	16.16%
591-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(101,000)	(94,411)	(39,521)	(65,038)	(80,050)	(116,400)	45.41%
591-175.000-726.000	SUPPLIES	0	7,823	3,819	7,000	7,000	7,000	0.00%
591-175.000-726.200	OFFICE SUPPLIES	7,322	728	0	0	0	0	0.00%
591-175.000-726.202	SUPPLIES - COMPUTER	0	0	0	0	0	4,000	0.00%
591-175.000-726.591	SUPPLIES-WELLHEAD PROTECTION	2,665	2,377	1,647	3,294	4,000	0	-100.00%
591-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	4,529	3,731	2,199	3,000	2,000	3,000	50.00%
591-175.000-801.000	CONTRACTUAL SERVICES	60,482	9,986	15,147	30,246	25,000	44,500	78.00%
591-175.000-801.200	COMPUTER	25,053	14,032	6,908	13,816	20,000	24,475	22.38%
591-175.000-805.000	ACCOUNTING SERVICES	4,679	208	0	0	0	0	0.00%
591-175.000-806.000	LEGAL SERVICES	3,841	1,480	122	244	2,000	2,000	0.00%
591-175.000-808.000	AUDITING SERVICES	3,553	2,894	3,019	3,020	3,500	3,500	0.00%
591-175.000-810.000	DUES AND SUBSCRIPTIONS	8,932	6,486	3,697	7,000	7,000	7,500	7.14%
591-175.000-820.000	PILOT	77,590	85,299	47,055	94,110	94,140	103,000	9.41%



		ACTUAL	ACTUAL	ACTIVITY	PROJECTED	BUDGETS		%
WATER - 591		2017-18	2018-19	THRU	ACTIVITY	CURRENT	PROPOSED	OF
APPROPRIATIONS				12/31/19	2019-20	2019-20	2020-21	CHANGE
ADMINISTRATIVE SERVICES - 175								
591-175.000-820.000	PILOT	77,590	85,299	47,055	94,110	94,140	103,000	9.41%
591-175.000-850.000	INSURANCE	6,410	7,684	5,031	10,315	7,500	7,875	5.00%
591-175.000-861.000	TRAINING & SEMINARS	1,006	1,365	1,462	2,000	1,500	2,500	66.67%
591-175.000-861.100	TRAINING & SEMINARS - TEC SERVICES	0	0	0	163	2,000	1,500	-25.00%
591-175.000-862.000	LODGING AND MEALS	0	0	0	0	0	200	0.00%
591-175.000-865.000	INTEREST EXPENSE	0	0	0	0	0	0	0.00%
591-175.000-880.000	COMMUNITY PROMOTION	0	2,006	1,271	7,500	2,000	2,000	0.00%
591-175.000-905.000	PUBLISHING / NOTICES	2,419	724	420	840	500	750	50.00%
591-175.000-906.000	SPONSORSHIPS	25	0	0	0	0	0	0.00%
591-175.000-920.100	UTILITIES - SEWER	0	0	0	0	0	0	0.00%
591-175.000-920.200	UTILITIES - WATER	0	953	0	0	0	0	0.00%
591-175.000-920.300	UTILITIES - ELECTRIC	0	0	0	0	0	0	0.00%
591-175.000-920.400	UTILITIES - GAS	1,858	1,289	104	1,000	1,200	500	-58.33%
591-175.000-921.000	INTERDEPARTMENTAL EXPENSE	4,143	2,002	1,725	3,400	3,000	3,500	16.67%
591-175.000-925.000	TELEPHONE	4,986	6,992	3,171	5,000	4,000	2,000	-50.00%
591-175.000-930.000	REPAIRS & MAINTENANCE	5,197	3,716	976	5,000	10,000	7,500	-25.00%
591-175.000-955.000	MISCELLANEOUS	0	0	0	0	0	0	0.00%
591-175.000-963.000	WRITE OFF BAD DEBT(S)	0	3,617	0	0	0	0	0.00%
591-175.000-968.000	DEPRECIATION	16,731	15,334	8,301	16,700	20,000	16,600	-17.00%
591-175.000-970.000	CAPITAL OUTLAY	0	0	0	0	8,700	0	-100.00%
591-175.000-995.000	DEBT SERVICE - INTEREST	3,563	2,553	976	1,515	1,525	1,100	-27.87%
591-175.000-995.101	TRANSFER OUT TO CITY	0	5,000	0	37,558	41,250	52,260	26.69%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		505,517	504,249	201,757	463,793	490,210	563,295	14.91%



WATER - 591		ACTUAL	ACTUAL	ACTIVITY	PROJECTED	BUDGETS		%
APPROPRIATIONS		2017-18	2018-19	THRU	ACTIVITY	CURRENT	PROPOSED	OF
				12/31/19	2019-20	2019-20	2020-21	CHANGE
PRODUCTION - 543								
591-543.000-702.000	WAGES	5,569	4,208	1,953	3,900	5,000	7,000	40.00%
591-543.000-703.000	OVERTIME PAY	2,967	2,658	1,122	2,244	3,000	3,000	0.00%
591-543.000-715.000	HEALTH AND LIFE INSURANCE	26	26	0	0	0	0	0.00%
591-543.000-720.000	EMPLOYER'S FICA	607	476	220	440	615	765	24.39%
591-543.000-721.000	DISABILITY INSURANCE	31	31	0	0	0	0	0.00%
591-543.000-725.100	MISCELLANEOUS FRINGE EXPENSE	5,811	4,046	1,655	2,660	4,890	6,985	42.84%
591-543.000-726.000	SUPPLIES	175	0	0	0	0	0	0.00%
591-543.000-727.100	SUPPLIES - POTASSIUM PERMANGANATE	0	0	0	0	0	0	0.00%
591-543.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	0	0	0	0	0	0	0.00%
591-543.000-727.300	SUPPLIES - FLOURIDE	0	0	0	0	0	0	0.00%
591-543.000-727.400	SUPPLIES - PHOSPHATE	7,869	0	0	0	0	0	0.00%
591-543.000-801.000	CONTRACTUAL SERVICES	793	1,800	2,285	4,000	4,000	4,000	0.00%
591-543.000-850.000	INSURANCE	8,330	6,863	3,503	8,000	7,200	7,560	5.00%
591-543.000-861.000	TRAINING & SEMINARS	1,000	896	0	0	1,000	1,000	0.00%
591-543.000-920.310	UTILITIES - ELECTRIC - WELL #1	0	0	0	0	0	0	0.00%
591-543.000-920.320	UTILITIES - ELECTRIC - WELL #2	14	0	0	0	0	0	0.00%
591-543.000-920.330	UTILITIES - ELECTRIC - WELL #3	0	0	0	0	0	0	0.00%
591-543.000-920.340	UTILITIES - ELECTRIC - WELL #4	0	0	0	0	0	0	0.00%
591-543.000-920.350	UTILITIES - ELECTRIC - WELL #5	0	0	0	0	0	0	0.00%
591-543.000-921.000	INTERDEPARTMENTAL EXPENSE	29,964	40,753	13,784	28,500	48,000	30,000	-37.50%
591-543.000-930.000	REPAIRS & MAINTENANCE	2,931	1,671	9,920	12,000	12,000	5,000	-58.33%
591-543.000-930.100	MAINTENANCE - WELL #1	200	0	0	0	0	0	0.00%
591-543.000-930.200	MAINTENANCE - WELL #2	360	0	0	0	0	0	0.00%
591-543.000-930.300	MAINTENANCE - WELL #3	200	0	0	0	0	0	0.00%
591-543.000-930.400	MAINTENANCE - WELL #4	722	144	0	0	0	0	0.00%
591-543.000-930.500	MAINTENANCE - WELL #5	200	0	0	0	0	0	0.00%



WATER - 591		ACTUAL	ACTUAL	ACTIVITY	PROJECTED	BUDGETS		%
APPROPRIATIONS		2017-18	2018-19	THRU	ACTIVITY	CURRENT	PROPOSED	OF
				12/31/19	2019-20	2019-20	2020-21	CHANGE
PRODUCTION - 543								
591-543.000-930.800	MAINTENANCE - WELL #8	200	0	0	0	0	0	0.00%
591-543.000-968.000	DEPRECIATION	40,204	30,733	13,172	26,500	40,000	27,000	-32.50%
TOTAL PRODUCTION APPROPRIATIONS		108,173	94,305	47,614	88,244	125,705	92,310	-26.57%
DISTRIBUTION - 544								
591-544.000-702.000	WAGES	93,674	103,292	42,754	83,000	90,000	90,350	0.39%
591-544.000-703.000	OVERTIME PAY	20,035	24,597	7,995	15,990	15,000	20,000	33.33%
591-544.000-710.000	HOLIDAY AND OTHER PAY	0	500	500	750	0	0	0.00%
591-544.000-715.000	HEALTH AND LIFE INSURANCE	102	102	0	0	0	0	0.00%
591-544.000-720.000	EMPLOYER'S FICA	8,155	9,275	3,747	8,000	8,035	8,440	5.04%
591-544.000-721.000	DISABILITY INSURANCE	123	92	0	0	0	0	0.00%
591-544.000-725.100	MISCELLANEOUS FRINGE EXPENSE	81,556	70,770	26,532	50,000	64,050	74,500	16.32%
591-544.000-726.800	SUPPLIES - OPERATIONS	13,152	6,258	3,625	7,250	15,000	10,000	-33.33%
591-544.000-730.039	BPU VEHICLE MAINT/SUPPLIES	0	0	480	960	2,000	2,000	0.00%
591-544.000-740.000	FUEL AND LUBRICANTS	6,021	6,830	2,535	5,070	8,000	6,500	-18.75%
591-544.000-742.000	CLOTHING / UNIFORMS	2,605	2,555	433	866	2,000	2,200	10.00%
591-544.000-771.000	INVENTORY ADJUSTMENT	(16,607)	5,039	0	0	0	0	0.00%
591-544.000-801.000	CONTRACTUAL SERVICES	30,898	16,872	10,236	20,000	20,000	30,000	50.00%
591-544.000-801.200	COMPUTER	1,821	4,362	708	16,000	2,000	0	-100.00%
591-544.000-807.100	MAPPING & ENGINEERING	0	0	0	0	0	0	0.00%
591-544.000-850.000	INSURANCE	11,554	13,725	7,190	15,000	15,000	15,750	5.00%
591-544.000-861.000	TRAINING & SEMINARS	1,032	1,668	100	1,000	1,500	2,000	33.33%
591-544.000-920.100	UTILITIES - SEWER	0	0	0	0	0	0	0.00%
591-544.000-920.200	UTILITIES - WATER	0	0	0	0	0	0	0.00%



WATER - 591		ACTUAL	ACTUAL	ACTIVITY	PROJECTED	BUDGETS		%
APPROPRIATIONS		2017-18	2018-19	THRU	ACTIVITY	CURRENT	PROPOSED	OF
				12/31/19	2019-20	2019-20	2020-21	CHANGE
DISTRIBUTION - 544								
591-544.000-920.300	UTILITIES - ELECTRIC	0	0	0	0	0	0	0.00%
591-544.000-920.400	UTILITIES - GAS	0	0	0	0	0	0	0.00%
591-544.000-920.500	UTILITIES - REFUSE	414	341	0	0	500	0	-100.00%
591-544.000-921.000	INTERDEPARTMENTAL EXPENSE	1,815	2,279	963	1,980	2,500	2,500	0.00%
591-544.000-925.000	TELEPHONE	1,194	75	0	0	2,000	0	-100.00%
591-544.000-930.000	REPAIRS & MAINTENANCE	66,512	74,716	57,674	85,000	105,000	75,000	-28.57%
591-544.000-930.990	REPAIRS & MAINTENANCE - LEAD SERVICES	0	1,390	1,726	3,452	125,000	125,000	0.00%
591-544.000-955.000	MISCELLANEOUS	0	0	0	0	0	0	0.00%
591-544.000-968.000	DEPRECIATION	125,485	121,208	62,957	125,600	130,000	135,500	4.23%
TOTAL DISTRIBUTION APPROPRIATIONS		449,541	465,946	230,155	439,918	607,585	599,740	-1.29%
PURIFICATION - 545								
591-545.000-702.000	WAGES	24,245	26,220	17,682	35,500	24,000	46,400	93.33%
591-545.000-703.000	OVERTIME PAY	4,634	5,250	3,949	6,000	4,000	5,000	25.00%
591-545.000-715.000	HEALTH AND LIFE INSURANCE	44	44	0	0	0	0	0.00%
591-545.000-720.000	EMPLOYER'S FICA	2,065	2,217	1,538	3,200	2,145	3,935	83.45%
591-545.000-721.000	DISABILITY INSURANCE	51	82	0	0	0	0	0.00%
591-545.000-725.100	MISCELLANEOUS FRINGE EXPENSE	14,081	19,595	11,335	15,636	17,080	34,920	104.45%
591-545.000-726.000	SUPPLIES	562	0	8	16	3,000	0	-100.00%
591-545.000-727.100	SUPPLIES - POTASSIUM PERMANGANATE	14,984	22,476	0	0	23,000	14,000	-39.13%
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	10,141	11,865	6,092	12,184	13,000	15,000	15.38%
591-545.000-727.300	SUPPLIES - FLOURIDE	4,876	3,356	2,003	4,006	4,500	5,000	11.11%
591-545.000-727.400	SUPPLIES - PHOSPHATE	7,806	16,201	8,395	16,790	15,000	17,000	13.33%
591-545.000-801.000	CONTRACTUAL SERVICES	2,549	903	0	270	2,000	2,000	0.00%



		ACTUAL	ACTUAL	ACTIVITY	PROJECTED	BUDGETS		%
WATER - 591		2017-18	2018-19	THRU	ACTIVITY	CURRENT	PROPOSED	OF
APPROPRIATIONS				12/31/19	2019-20	2019-20	2020-21	CHANGE
PURIFICATION - 545								
591-545.000-801.200	COMPUTER	0	106	0	0	500	0	-100.00%
591-545.000-850.000	INSURANCE	8,330	6,863	3,503	7,200	8,000	8,400	5.00%
591-545.000-920.300	UTILITIES - ELECTRIC	56,824	0	0	0	0	0	0.00%
591-545.000-920.400	UTILITIES - GAS	2,444	3,414	523	2,700	1,750	0	-100.00%
591-545.000-921.000	INTERDEPARTMENTAL EXPENSE	0	85,135	70,490	142,500	56,000	143,500	156.25%
591-545.000-925.000	TELEPHONE	492	0	0	0	500	0	-100.00%
591-545.000-930.000	REPAIRS & MAINTENANCE	4,205	10,051	3,095	12,500	7,000	15,000	114.29%
591-545.000-955.000	MISCELLANEOUS	0	0	0	0	0	0	0.00%
591-545.000-968.000	DEPRECIATION	60,928	60,926	31,170	62,500	70,000	75,000	7.14%
TOTAL PURIFICATION APPROPRIATIONS		219,261	274,704	159,783	321,002	251,475	385,155	53.16%
TOTAL APPROPRIATIONS - FUND 591		1,282,492	1,339,204	639,309	1,312,957	1,474,975	1,640,500	11.22%
NET OF REVENUE / APPROPRIATIONS - FUND 591		101,279	425,579	177,789	295,834	213,525	149,970	-29.76%



FYE Proposed 2021 Electric Capital Projects

Pole Condition Survey / Testing and Replacement

\$140,000

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

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.

New Storage/Equipment Building

\$110,000

- We would like to expand the storage space for the electric distribution department. We currently have a small transformer and wire storage facility at the power plant. This space is in need of expansion in order to house the equipment and inventory needed in the distribution department moving forward.

Voltage Upgrade

\$500,000

- The Hillsdale BPU voltage upgrade plan is in motion and will continue through at least 2026. We have engineering underway and plan to spend considerable time on this section of the plan with our crews and personnel.
- This funding includes \$438,900 from the Electric system voltage upgrade plan



FYE 2021 Proposed Electric Capital Projects – continued

Distribution expansion and upgrade

\$50,000

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

Replace Digger Derrick 39-03

\$325,000

- Replacement of a 2007 model year digger/derrick will be needed. This type of truck is very important to an electric utility as it does the heavy lifting and digging/setting of poles.

Substation Equipment Updates

\$2,059,500

- Replacing aging reclosers and regulators as well as keeping their controls updated has been a major task.
- As we progress with system improvements we want to keep our substations up-to-date and controls working correctly.
- This includes \$1,974,500 for option 2B in the Hillsdale BPU voltage upgrade plan

TOTAL PROPOSED ELECTRIC CAPITAL PROJECTS

\$3,234,500



FYE 2021 Proposed Wastewater Capital Projects

MCC Panel Replacement WWTP

\$20,000

The MCC panel in the basement of the WWTP is corroded from the Ferrous Chloride previously stored in the same room. For safety and operational issues it needs to be replaced. There would be room in the new unit to move other individual motor controls on that level into this panel.

Replace Sewer Line Elm Court

\$66,763

The sewer line on Elm Court has a belly causing the line to be full of water for a distance. TVing of the line also shows a poorly made repair in a different location in the line.

Tertiary VFD Controls

\$43,000

Currently the tertiary pumps are run on a float system. This means it is either on or off. At the same time chlorine gas is fed continuously causing peaks and valleys in the disinfection treatment. These controls would allow a more constant flow of water allowing finer adjustment of the chlorine usage.

Aerator Gear Box

\$7,000

These gear boxes require replacement as they deteriorate and it is time to purchase one.

North Clarifier Sweep Replacement

\$37,000

When the gear drive was replaced, it was discovered the sweep required replacement.

Manhole Repair and Replacement

\$20,000

Monies to replace or repair manholes in the sewer collection system.

Total of Proposed Wastewater Capital Projects

\$194,763



FYE 2021 Proposed Water Capital Projects

Uran Street Water Tower Maintenance

\$700,000

An inspection was performed in 2019 and a recommendation presented to do work on the interior and exterior. This would include the proposed addition of a mixing system.

AMI Water Meter Node Replacement

\$22,000

Failure of the node/register combination required new nodes that had already been installed to be replaced, due to the analog registers originally used. Approximately 200 nodes will be needed to replace the use of these nodes.

Replace High Service Pump VFDs

\$32,100

This will allow replacement of the two remaining VFDs for the High Service pumps. Two have already failed.

Well Maintenance

\$26,000

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

Replacement of Water Main on Arbor Ct. and Elm Ct.

\$200,000

The main on Arbor Ct. has been engineered while Elm Ct. requires engineering. Both lines are undersized with Arbor Ct. in very poor condition. Elm Ct. would be replaced in conjunction with replacing the sewer.



FYE 2021 Proposed Water Capital Projects - continued

PLC Replacement at Water Treatment Plant
\$87,000

The PLC at the WTP is obsolete and should be replaced before it ceases to operate properly. This will allow uninterrupted water service to our customers. This includes the inadequate amount of \$60,000 earmarked from the previous year.

Replace Media in Two Water Filters
\$455,500

The amount needed to perform the inspection, painting, media and valve replacement for the remaining water filters.

Total of Proposed Water Capital Projects

\$1,522,600



FYE 2021 Proposed Administration Capital Projects

Administration Building Renovations

\$56,800

Administrative office renovations of the entrance area and CSR workstations to improve safety and security for the office staff.

AMI Field Tool

\$13,000

AMI Field tool replacements for meter programming.

Total Proposed Administration Capital Projects

\$69,800



Jake Hammel - Director

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517-437-6491

Department Summary

The Public Services Department is responsible for the maintenance and repair of a large portion of infrastructure found along 18.86 miles of major streets, 3.03 miles of State trunk line, and 25.58 miles of local streets within the City of Hillsdale. These areas of responsibility include surface, right-of-way, forestry, traffic, storm drains, and winter maintenance. Maintenance tasks include street sweeping, asphalt patching, crack sealing, curb & gutter replacement, catch basin repairs, storm sewer repairs, pavement markings, tree trimming, removal and replacement, brush pickup, issuance and inspection of right-of-way permits, road condition surveys, traffic counts, snow removal, and any other work done within the street right-of-way. In addition, this department maintains a state trunk line (M-99) under a state contract where, with few exceptions, the City is reimbursed dollar for dollar for any maintenance work done along this portion of highway.

Department Goals

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

Department Objectives

- Assist in the completion of the update process of identifying and maintaining a Capital Improvement Plan requested by City Council. This will first require the establishment of a long term funding stream for local streets by City Council and the citizens of Hillsdale. Staff continues to seek grant funding for major streets such as, we have successfully done in the past with the State of Michigan Small Urban Grant. In each of the following years up to \$375,000 was awarded to the City of Hillsdale, when combined with matching funds, allowed for the rehabilitation or reconstruction of various major streets: \$375,000 for W. Fayette in 20-21, \$315,300 for a small portion of State Street and storm water lift station in 2016, a large segment of State Street in 2012, and \$212,200 for two blocks of E. Fayette Street [E. of Hillsdale Street] in 2010.
- Completed grant application for Small Urban will be used for E. Fayette Street in Summer of 2020.

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 \$170,000 is being requested for 3-4 miles of chip seal and fog of previous year's street preservation.
4. Capital outlay items for street reconstruction, paving, etc. are funded through the Capital Improvement Fund (401).

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
202-000.000-546.000 STATE GRANT - GAS & WEIGHT TA	478,968	550,657	691,725	704,064	381,707	745,000	825,000	10.74%
202-000.000-546.048 STATE GRANT-METRO ROW ACT	15,846	15,470	15,587	15,621	0	15,000	15,000	0.00%
202-000.000-547.000 STATE GRANT - TRUNKLINE MAINT	25,214	31,929	55,895	45,140	38,322	50,000	50,000	0.00%
202-000.000-665.000 INTEREST	893	1,922	4,155	3,922	4,317	4,500	5,000	11.11%
202-000.000-665.100 CHANGE IN INVESTMENTS	0	0	0	715	722	0	500	0.00%
202-000.000-692.000 OTHER REVENUE	4,010	7,101	15,291	5,335	3,355	5,000	5,000	0.00%
202-000.000-692.039 OTHER REVENUE - BPU	0	0	0	1,380	3,773	0	5,000	-100.00%
202-000.000-692.470 OTHER REVENUE - TREES	1,460	4,267	5,459	2,395	836	2,000	1,500	-25.00%
TOTAL MAJOR STREETS / TRUNKLINE REVENUE	526,391	611,346	788,112	778,572	433,032	821,500	907,000	10.41%

MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS

ADMINISTRATIVE SERVICES - 175

202-175.000-999.101 TRANSFER - GENERAL FUND	47,897	55,066	69,173	70,901	42,003	74,500	82,500	10.74%
202-175.000-999.203 TRANSFER - LOCAL ST.	50,000	0	225,000	150,000	0	0	100,000	100.00%
202-175.000-999.401 TRANSFER - CAPITAL IMPROVEMENT	0	0	0	0	150,000	300,000	300,000	0.00%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS	97,897	55,066	294,173	220,901	192,003	374,500	482,500	28.84%

ADMINISTRATIVE SERVICES TRUNKLINE - 175.500

202-175.500-999.101 TRANSFER - GENERAL FUND	2,521	3,193	5,589	4,019	0	5,000	5,000	0.00%
TOTAL ADMINISTRATIVE SERVICES TRUNKLINE APPROPRIATIONS	2,521	3,193	5,589	4,019	0	5,000	5,000	0.00%

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
STREET SURFACE - 450								
202-450.000-702.000 WAGES	13,033	18,160	23,407	23,310	16,529	20,785	26,145	25.79%
202-450.000-703.000 OVERTIME PAY	1,153	1,602	1,700	2,201	3,486	2,000	4,500	125.00%
202-450.000-716.000 RETIREMENT	0	0	0	116	132	0	0	0.00%
202-450.000-720.000 EMPLOYER'S FICA	988	1,402	1,810	1,815	1,419	1,745	2,345	34.38%
202-450.000-725.000 FRINGE BENEFITS - ALLOCATED	7,150	10,998	14,104	15,745	14,120	15,250	25,050	64.26%
202-450.000-726.000 SUPPLIES	7,596	9,255	10,644	4,839	57,315	10,000	19,780	97.80%
202-450.000-801.000 CONTRACTUAL SERVICES	4,805	1,781	89,162	187,365	11,524	6,750	81,900	1113.33%
202-450.000-940.000 EQUIPMENT RENTAL	20,054	16,128	17,754	13,336	7,328	12,000	15,000	25.00%
TOTAL STREET SURFACE APPROPRIATIONS	54,779	59,326	158,581	248,727	111,853	68,530	174,720	154.95%
TRUNKLINE SURFACE - 450.500								
202-450.500-702.000 WAGES	2,108	4,368	7,576	6,927	2,294	4,420	9,955	125.23%
202-450.500-703.000 OVERTIME PAY	192	136	293	14	0	250	250	0.00%
202-450.500-716.000 RETIREMENT	0	0	0	31	23	0	0	0.00%
202-450.500-720.000 EMPLOYER'S FICA	162	317	561	488	160	360	780	116.67%
202-450.500-725.000 FRINGE BENEFITS - ALLOCATED	1,156	2,533	4,455	4,168	1,811	3,125	835	-73.28%
202-450.500-726.000 SUPPLIES	819	1,043	8,091	1,790	4,936	1,200	2,000	66.67%
202-450.500-801.000 CONTRACTUAL SERVICES	322	64	447	37	9,442	500	500	0.00%
202-450.500-940.000 EQUIPMENT RENTAL	2,327	5,318	7,607	5,557	1,260	5,000	5,000	0.00%
TOTAL TRUNKLINE SURFACE APPROPRIATIONS	7,086	13,779	29,030	19,012	19,926	14,855	19,320	30.06%

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
R.O.W. MAINTENANCE - 460								
202-460.000-702.000 WAGES	21,902	26,999	24,062	22,254	8,635	20,525	22,745	10.82%
202-460.000-703.000 OVERTIME PAY	956	1,136	598	286	400	800	800	0.00%
202-460.000-716.000 RETIREMENT	0	0	0	55	37	0	0	0.00%
202-460.000-720.000 EMPLOYER'S FICA	1,640	2,006	1,776	1,579	647	1,630	1,800	10.43%
202-460.000-725.000 FRINGE BENEFITS - ALLOCATED	11,775	14,939	13,934	14,103	6,849	14,270	19,245	34.86%
202-460.000-726.000 SUPPLIES	5,900	2,460	1,977	1,371	970	3,500	3,000	-14.29%
202-460.000-801.000 CONTRACTUAL SERVICES	24,043	12,389	21,607	23,839	12,805	24,300	24,950	2.67%
202-460.000-940.000 EQUIPMENT RENTAL	29,098	24,097	21,513	24,092	3,652	28,000	25,000	-10.71%
TOTAL R.O.W. MAINTENANCE APPROPRIATIONS	95,314	84,026	85,467	87,579	33,995	93,025	97,540	4.85%
TRUNKLINE R.O.W MAINTENANCE - 460.500								
202-460.500-702.000 WAGES	504	943	1,334	703	185	1,300	1,200	-7.69%
202-460.500-703.000 OVERTIME PAY	56	0	55	0	19	75	75	0.00%
202-460.500-716.000 RETIREMENT	0	0	0	7	0	0	0	0.00%
202-460.500-720.000 EMPLOYER'S FICA	40	67	99	48	16	105	95	-9.52%
202-460.500-725.000 FRINGE BENEFITS - ALLOCATED	274	494	788	428	112	920	1,045	13.59%
202-460.500-726.000 SUPPLIES	0	0	17	0	0	0	0	0.00%
202-460.500-801.000 CONTRACTUAL SERVICES	1,742	2,700	2,926	1,725	827	4,250	3,550	-16.47%
202-460.500-940.000 EQUIPMENT RENTAL	1,143	1,084	1,751	1,204	104	1,500	1,500	0.00%
TOTAL TRUNKLINE R.O.W. MAINTENANCE APPROPRIATIONS	3,759	5,288	6,970	4,115	1,263	8,150	7,465	-8.40%

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
TREES - 470								
202-470.000-702.000 WAGES	13,722	12,127	13,498	13,568	6,895	11,555	12,505	8.22%
202-470.000-703.000 OVERTIME PAY	178	447	178	112	121	350	350	0.00%
202-470.000-716.000 RETIREMENT	0	0	0	36	5	0	0	0.00%
202-470.000-720.000 EMPLOYER'S FICA	965	874	956	947	489	910	985	8.24%
202-470.000-725.000 FRINGE BENEFITS - ALLOCATED	7,132	6,452	7,708	8,616	5,767	7,965	10,510	31.95%
202-470.000-726.000 SUPPLIES	1,884	1,507	819	356	219	985	750	-23.86%
202-470.000-726.470 SUPPLIES - REPLACEMENT TREES	770	0	3,004	3,490	0	0	0	0.00%
202-470.000-801.000 CONTRACTUAL SERVICES	10,013	13,375	8,543	10,546	5,550	14,700	14,700	0.00%
202-470.000-940.000 EQUIPMENT RENTAL	3,901	2,432	3,322	4,183	1,435	3,500	3,500	0.00%
TOTAL TREES APPROPRIATIONS	38,565	37,214	38,028	41,854	20,481	39,965	43,300	8.34%
TRUNKLINE TREES - 470.500								
202-470.500-702.000 WAGES	104	601	442	283	670	440	620	40.91%
202-470.500-703.000 OVERTIME PAY	0	86	0	0	105	25	150	500.00%
202-470.500-716.000 RETIREMENT	0	0	0	1	7	0	0	0.00%
202-470.500-720.000 EMPLOYER'S FICA	7	48	32	19	54	35	60	71.43%
202-470.500-725.000 FRINGE BENEFITS - ALLOCATED	80	303	271	177	650	310	630	103.23%
202-470.500-726.000 SUPPLIES	25	185	535	0	11	0	0	0.00%
202-470.500-801.000 CONTRACTUAL SERVICES	0	3,435	56	425	100	500	300	-40.00%
202-470.500-940.000 EQUIPMENT RENTAL	132	401	160	132	387	200	350	75.00%
TOTAL TRUNKLINE TREES APPROPRIATIONS	348	5,059	1,496	1,037	1,984	1,510	2,110	39.74%

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
DRAINAGE - 480								
202-480.000-702.000 WAGES	13,163	10,818	14,208	11,456	11,526	14,330	16,925	18.11%
202-480.000-703.000 OVERTIME PAY	419	240	573	489	285	500	500	0.00%
202-480.000-716.000 RETIREMENT	0	0	0	36	40	0	0	0.00%
202-480.000-720.000 EMPLOYER'S FICA	971	790	1,063	838	843	1,135	1,295	14.10%
202-480.000-725.000 FRINGE BENEFITS - ALLOCATED	7,572	5,847	8,474	7,134	9,407	9,925	14,245	43.53%
202-480.000-726.000 SUPPLIES	3,753	404	4,087	10,406	1,672	4,500	4,500	0.00%
202-480.000-801.000 CONTRACTUAL SERVICES	3,333	1,911	5,259	12,802	3,633	6,500	14,500	123.08%
202-480.000-940.000 EQUIPMENT RENTAL	12,188	6,978	11,746	14,236	6,400	9,000	9,000	0.00%
TOTAL DRAINAGE APPROPRIATIONS	41,399	26,988	45,410	57,397	33,806	45,890	60,965	32.85%
TRUNKLINE R.O.W. DRAINAGE - 480.500								
202-480.500-702.000 WAGES	857	892	829	669	1,066	495	5,990	1110.10%
202-480.500-703.000 OVERTIME PAY	50	61	12	0	0	100	100	0.00%
202-480.500-716.000 RETIREMENT	0	0	0	7	0	0	0	0.00%
202-480.500-720.000 EMPLOYER'S FICA	66	68	61	47	77	45	465	933.33%
202-480.500-725.000 FRINGE BENEFITS - ALLOCATED	464	518	478	357	896	400	4,980	1145.00%
202-480.500-726.000 SUPPLIES	656	72	50	0	147	200	200	0.00%
202-480.500-801.000 CONTRACTUAL SERVICES	39	30	50	141	2,749	500	500	0.00%
202-480.500-940.000 EQUIPMENT RENTAL	455	535	522	317	490	500	500	0.00%
TOTAL TRUNKLINE R.O.W. DRAINAGE APPROPRIATIONS	2,587	2,176	2,002	1,538	5,425	2,240	12,735	468.53%

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
TRAFFIC - 490								
202-490.000-702.000 WAGES	12,458	12,657	12,687	13,515	13,443	17,010	19,940	17.23%
202-490.000-703.000 OVERTIME PAY	913	627	2,157	687	1,577	1,000	2,000	100.00%
202-490.000-716.000 RETIREMENT	0	0	0	67	55	0	0	0.00%
202-490.000-720.000 EMPLOYER'S FICA	972	961	1,071	1,002	1,073	1,380	1,680	21.74%
202-490.000-725.000 FRINGE BENEFITS - ALLOCATED	6,841	7,486	8,464	8,874	12,863	12,050	17,935	48.84%
202-490.000-726.000 SUPPLIES	5,787	6,534	5,026	20,305	6,568	24,055	22,000	-8.54%
202-490.000-801.000 CONTRACTUAL SERVICES	8,476	14,590	9,451	19,042	9,189	12,500	27,750	122.00%
202-490.000-920.000 UTILITIES	4,793	4,983	5,348	4,500	2,721	4,500	4,500	0.00%
202-490.000-940.000 EQUIPMENT RENTAL	4,636	4,418	4,449	5,770	5,088	6,000	7,000	16.67%
TOTAL TRAFFIC APPROPRIATIONS	44,876	52,256	48,653	73,762	52,577	78,495	102,805	30.97%
TRUNKLINE TRAFFIC - 490.500								
202-490.500-702.000 WAGES	180	398	572	478	35	1,620	7,225	345.99%
202-490.500-703.000 OVERTIME PAY	68	0	73	27	0	75	200	166.67%
202-490.500-716.000 RETIREMENT	0	0	0	10	0	0	0	0.00%
202-490.500-720.000 EMPLOYER'S FICA	18	29	46	36	2	130	570	338.46%
202-490.500-725.000 FRINGE BENEFITS - ALLOCATED	105	220	358	306	55	1,135	6,070	434.80%
202-490.500-726.000 SUPPLIES	19	212	288	99	0	300	250	-16.67%
202-490.500-801.000 CONTRACTUAL SERVICES	0	0	5,236	60	0	500	500	0.00%
202-490.500-920.000 UTILITIES	4,886	4,991	5,149	5,271	2,932	4,500	4,500	0.00%
202-490.500-940.000 EQUIPMENT RENTAL	23	146	215	157	22	300	250	-16.67%
TOTAL TRUNKLINE TRAFFIC APPROPRIATIONS	5,299	5,996	11,937	6,444	3,046	8,560	19,565	128.56%

Major Streets / Trunkline



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
WINTER MAINTENANCE - 500								
202-500.000-702.000 WAGES	7,371	7,371	10,532	9,588	4,562	12,725	10,550	-17.09%
202-500.000-703.000 OVERTIME PAY	4,557	3,002	7,618	4,751	3,487	5,500	5,500	0.00%
202-500.000-716.000 RETIREMENT	0	0	0	80	51	0	0	0.00%
202-500.000-720.000 EMPLOYER'S FICA	853	737	1,305	996	576	1,395	1,225	-12.19%
202-500.000-725.000 FRINGE BENEFITS - ALLOCATED	5,938	5,743	10,079	8,819	5,769	12,195	13,135	7.71%
202-500.000-726.000 SUPPLIES	22,766	21,975	24,730	17,981	20,566	24,000	22,000	-8.33%
202-500.000-801.000 CONTRACTUAL SERVICES	562	231	1,150	1,358	166	1,500	1,500	0.00%
202-500.000-940.000 EQUIPMENT RENTAL	17,841	13,992	26,939	19,457	11,023	25,000	22,000	-12.00%
TOTAL WINTER MAINTENANCE APPROPRIATIONS	59,888	53,051	82,353	63,030	46,200	82,315	75,910	-7.78%
TRUNKLINE WINTER MAINTENANCE - 500.500								
202-500.500-702.000 WAGES	1,558	1,125	1,628	1,392	449	2,265	1,600	-29.36%
202-500.500-703.000 OVERTIME PAY	976	735	1,919	870	779	1,000	1,000	0.00%
202-500.500-716.000 RETIREMENT	0	0	0	6	0	0	0	0.00%
202-500.500-720.000 EMPLOYER'S FICA	175	132	254	160	87	250	200	-20.00%
202-500.500-725.000 FRINGE BENEFITS - ALLOCATED	1,334	1,029	1,968	1,394	887	2,185	2,125	-2.75%
202-500.500-726.000 SUPPLIES	4,926	3,224	6,863	4,543	2,913	6,765	6,500	-3.92%
202-500.500-801.000 CONTRACTUAL SERVICES	0	0	194	17	133	500	500	0.00%
202-500.500-940.000 EQUIPMENT RENTAL	6,474	3,374	6,474	4,520	2,425	5,500	5,000	-9.09%
TOTAL TRUNKLINE WINTER MAINTENANCE APPROPRIATIONS	15,443	9,619	19,300	12,902	7,673	18,465	16,925	-8.34%
TOTAL APPROPRIATIONS - FUND 202	469,761	413,037	828,989	842,317	530,232	841,500	1,120,860	33.20%
NET OF REVENUES / APPROPRIATIONS - FUND 202	56,630	198,309	(40,877)	(63,745)	(97,200)	(20,000)	(213,860)	969.30%

Local Streets



LOCAL STREET - 203 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
203-000.000-546.000 STATE GRANT - GAS & WEIGHT TA	157,632	181,301	249,264	318,868	125,331	245,000	275,000	12.24%
203-000.000-546.048 STATE GRANT-METRO ROW ACT	15,846	15,470	15,587	38,147	0	15,000	15,000	0.00%
203-000.000-569.000 STATE GRANT	0	2,500	0	0	0	0	0	0.00%
203-000.000-665.000 INTEREST	0	0	0	(1)	764	0	1,000	0.00%
203-000.000-665.100 CHANGE IN INVESTMENTS	0	0	0	238	241	0	100	100.00%
203-000.000-692.000 OTHER REVENUE	3,350	442	6,079	39,497	1,803	2,500	2,500	0.00%
203-000.000-692.039 OTHER REVENUE - BPU	0	0	0	1,922	11,596	0	2,000	100.00%
203-000.000-692.470 OTHER REVENUE - TREES	4,204	682	5,497	0	0	2,000	2,000	0.00%
203-000.000-699.101 TRANSFERS IN - GENERAL FUND	100,000	100,000	0	45,440	0	252,705	83,280	-67.04%
203-000.000-699.202 TRANSFERS IN - MAJOR STREETS	50,000	0	225,000	150,000	0	0	100,000	100.00%
TOTAL LOCAL STREETS REVENUE	331,032	300,395	501,427	594,111	139,735	517,205	480,880	-7.02%

LOCAL STREET - 203 APPROPRIATIONS

ADMINISTRATIVE SERVICES - 175

203-175.000-999.101 TRANSFER - GENERAL FUND	15,793	18,100	24,926	28,652	12,533	24,500	27,500	12.24%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS	15,793	18,100	24,926	28,652	12,533	24,500	27,500	12.24%

Local Streets



LOCAL STREET - 203 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
STREET SURFACE - 450								
203-450.000-702.000 WAGES	20,965	15,967	21,640	19,220	15,917	24,600	24,255	-1.40%
203-450.000-703.000 OVERTIME PAY	991	241	1,789	556	387	1,000	1,000	0.00%
203-450.000-716.000 RETIREMENT	0	0	8	167	103	0	0	0.00%
203-450.000-720.000 EMPLOYER'S FICA	1,545	1,151	1,685	1,389	1,160	1,960	1,930	-1.53%
203-450.000-725.000 FRINGE BENEFITS - ALLOCATED	11,432	8,902	13,127	12,544	10,262	17,130	20,660	20.61%
203-450.000-726.000 SUPPLIES	14,253	12,596	22,154	18,353	67,705	20,000	27,000	35.00%
203-450.000-801.000 CONTRACTUAL SERVICES	9,560	5,825	144,234	76,137	5,241	20,250	101,750	402.47%
203-450.000-940.000 EQUIPMENT RENTAL	25,122	14,560	15,380	13,481	7,630	15,000	15,000	0.00%
TOTAL STREET SURFACE APPROPRIATIONS	83,868	59,242	220,017	141,847	108,405	99,940	191,595	91.71%
R.O.W. MAINTENANCE - 460								
203-460.000-702.000 WAGES	24,563	23,146	20,368	16,843	7,541	19,175	15,975	-16.69%
203-460.000-703.000 OVERTIME PAY	940	373	228	349	73	500	400	-20.00%
203-460.000-716.000 RETIREMENT	0	0	(8)	53	32	0	0	0.00%
203-460.000-720.000 EMPLOYER'S FICA	1,829	1,654	1,473	1,204	546	1,505	1,255	-16.61%
203-460.000-725.000 FRINGE BENEFITS - ALLOCATED	12,744	12,820	11,519	10,772	3,759	13,165	13,385	1.67%
203-460.000-726.000 SUPPLIES	6,550	1,405	1,093	1,042	315	4,000	2,500	-37.50%
203-460.000-801.000 CONTRACTUAL SERVICES	13,839	11,115	12,576	10,725	17,226	12,400	12,400	0.00%
203-460.000-940.000 EQUIPMENT RENTAL	32,204	23,507	24,469	21,233	3,707	30,000	25,000	-16.67%
TOTAL R.O.W. MAINTENANCE APPROPRIATIONS	92,669	74,020	71,718	62,221	33,199	80,745	70,915	-12.17%



LOCAL STREET - 203 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL THRU 02/29/2020	BUDGETS CURRENT 2019-2020	BUDGETS PROPOSED 2020-2021	% OF CHANGE
TREES - 470								
203-470.000-702.000 WAGES	16,515	17,247	17,208	18,605	10,858	18,360	18,225	-0.74%
203-470.000-703.000 OVERTIME PAY	119	393	8	80	250	200	250	25.00%
203-470.000-716.000 RETIREMENT	0	0	0	14	18	0	0	0.00%
203-470.000-720.000 EMPLOYER'S FICA	1,153	1,234	1,204	1,298	777	1,420	1,415	-0.35%
203-470.000-725.000 FRINGE BENEFITS - ALLOCATED	8,450	9,364	9,636	11,348	8,723	12,420	15,100	21.58%
203-470.000-726.000 SUPPLIES	1,692	1,573	301	1,827	375	1,500	1,500	0.00%
203-470.000-726.470 SUPPLIES - REPLACEMENT TREES	2,370	0	2,709	500	0	0	0	0.00%
203-470.000-801.000 CONTRACTUAL SERVICES	10,848	16,211	17,639	10,291	4,157	22,250	22,250	0.00%
203-470.000-940.000 EQUIPMENT RENTAL	4,831	5,397	4,400	7,744	3,336	5,500	5,500	0.00%
TOTAL TREES APPROPRIATIONS	45,978	51,419	53,105	51,707	28,494	61,650	64,240	4.20%
DRAINAGE - 480								
203-480.000-702.000 WAGES	10,430	12,688	13,064	18,464	8,061	13,925	11,125	-20.11%
203-480.000-703.000 OVERTIME PAY	144	534	621	1,690	63	2,000	1,500	-25.00%
203-480.000-716.000 RETIREMENT	0	0	0	28	42	0	0	0.00%
203-480.000-720.000 EMPLOYER'S FICA	753	939	981	1,426	579	1,220	965	-20.90%
203-480.000-725.000 FRINGE BENEFITS - ALLOCATED	5,481	7,558	7,643	12,812	5,067	10,655	10,320	-3.14%
203-480.000-726.000 SUPPLIES	2,258	5,244	2,722	5,926	586	7,500	7,500	0.00%
203-480.000-801.000 CONTRACTUAL SERVICES	1,973	364	827	2,906	2,501	123,000	4,500	-96.34%
203-480.000-920.000 UTILITIES	0	205	431	631	346	400	550	37.50%
203-480.000-940.000 EQUIPMENT RENTAL	10,207	9,742	12,938	18,544	4,080	9,000	9,000	0.00%
TOTAL DRAINAGE APPROPRIATIONS	31,246	37,274	39,227	62,427	21,325	167,700	45,460	-72.89%

Local Streets



LOCAL STREET - 203 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
TRAFFIC - 490								
203-490.000-702.000 WAGES	4,356	3,465	5,281	5,438	3,403	4,840	4,125	-14.77%
203-490.000-703.000 OVERTIME PAY	209	302	549	138	180	400	400	0.00%
203-490.000-716.000 RETIREMENT	0	0	0	19	0	0	0	0.00%
203-490.000-720.000 EMPLOYER'S FICA	332	273	421	394	258	400	350	-12.50%
203-490.000-725.000 FRINGE BENEFITS - ALLOCATED	2,349	1,913	3,283	2,227	5,610	3,505	3,700	5.56%
203-490.000-726.000 SUPPLIES	3,663	1,542	5,205	13,819	2,312	13,000	12,000	-7.69%
203-490.000-801.000 CONTRACTUAL SERVICES	1,799	3,105	3,131	8,127	4,235	5,500	8,250	50.00%
203-490.000-940.000 EQUIPMENT RENTAL	1,136	1,071	1,616	2,574	1,929	2,000	2,500	25.00%
TOTAL TRAFFIC APPROPRIATIONS	13,844	11,671	19,486	32,736	17,927	29,645	31,325	5.67%
WINTER MAINTENANCE - 500								
203-500.000-702.000 WAGES	6,165	6,130	8,778	11,420	4,393	10,330	8,875	-14.09%
203-500.000-703.000 OVERTIME PAY	861	641	1,766	1,683	843	2,000	2,000	0.00%
203-500.000-716.000 RETIREMENT	0	0	0	77	38	0	0	0.00%
203-500.000-720.000 EMPLOYER'S FICA	504	478	757	915	375	945	830	-12.17%
203-500.000-725.000 FRINGE BENEFITS - ALLOCATED	3,608	3,749	5,857	8,179	3,739	8,250	8,890	7.76%
203-500.000-726.000 SUPPLIES	13,136	11,226	10,793	11,050	12,241	17,000	15,000	-11.76%
203-500.000-801.000 CONTRACTUAL SERVICES	490	178	737	681	149	500	250	-50.00%
203-500.000-940.000 EQUIPMENT RENTAL	9,584	8,538	14,713	15,089	6,629	14,000	14,000	0.00%
TOTAL WINTER MAINTENANCE APPROPRIATIONS	34,348	30,940	43,401	49,094	28,407	53,025	49,845	-6.00%
TOTAL APPROPRIATIONS - FUND 203	317,746	282,666	471,880	428,684	250,290	517,205	480,880	-7.02%
NET OF REVENUES / APPROPRIATIONS - FUND 203	13,286	17,729	29,547	165,427	(110,555)	0	0	0.00%



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. On average 110 people ride our buses each day annually. The summer months of June to August, when school is not in session are the slowest months. Adults pay \$3.00 per ride, with children and senior/disabled passengers paying \$1.50 per ride. Dial-A-Ride is funded from federal sources (18%), state sources (36.7916%), fares (13.35%) and a local subsidy from general fund (31.8584%). Funding for capital outlay items comes 100% from federal and state grant sources.

Department Goals

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

Department Objectives

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

Budget Summary

1. Personnel costs cover wages and benefits for three 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 and Mobility Management Services provided in partnership with Key Opportunities which is funded by federal and state grants
4. No capital outlay purchases are planned.

Dial-A-Ride



DIAL-A-RIDE - 588 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
588-000.000-529.000 FEDERAL GRANT	59,532	66,118	177,306	71,083	70,274	59,920	97,125	62.09%
588-000.000-569.000 STATE GRANT	134,338	145,382	134,348	123,132	65,708	126,715	148,290	17.03%
588-000.000-569.588 STATE GRANT - CAPITAL	0	0	19,411	(58)	0	189,000	0	-100.00%
588-000.000-651.000 USE AND ADMISSION FEES	49,336	47,712	47,536	47,216	29,693	45,000	47,000	4.44%
588-000.000-673.000 SALE OF CITY PROPERTY	3,528	0	0	11,400	0	2,935	0	-100.00%
588-000.000-699.101 TRANSFERS IN - GENERAL FUND	95,000	104,755	50,000	89,665	0	98,245	94,615	-3.69%
TOTAL DIAL-A-RIDE REVENUE	341,734	363,967	428,601	342,438	165,675	521,815	387,030	-25.83%

DIAL-A-RIDE - 588 APPROPRIATIONS

ADMINISTRATIVE SERVICES - 175

588-175.000-999.101 TRANSFER - GENERAL FUND	54,748	52,826	54,036	61,660	0	55,000	65,000	18.18%
TOTAL ADMINISTRATIVE SERVICES EXPENDITURES	54,748	52,826	54,036	61,660	0	55,000	65,000	18.18%

Dial-A-Ride



DIAL-A-RIDE - 588 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
DIAL-A-RIDE - 588								
588-588.000-702.000 WAGES	122,414	128,358	119,956	130,146	85,907	132,000	135,300	2.50%
588-588.000-703.000 OVERTIME PAY	183	99	404	856	1,730	1,000	1,000	0.00%
588-588.000-704.000 SICK TIME PAY	3,139	2,205	10,147	4,376	2,316	4,455	3,000	-32.66%
588-588.000-705.000 VACATION TIME PAY	11,540	7,851	7,860	8,553	5,522	9,150	9,000	-1.64%
588-588.000-706.000 PERSONAL TIME PAY	2,051	905	2,260	1,638	1,668	1,675	1,720	2.69%
588-588.000-707.000 LONGEVITY PAY	3,300	2,440	2,560	2,560	2,560	2,560	2,560	0.00%
588-588.000-710.000 HOLIDAY AND OTHER PAY	7,130	10,671	7,008	9,718	5,998	6,845	7,000	2.26%
588-588.000-715.000 HEALTH AND LIFE INSURANCE	45,298	42,825	36,397	30,359	25,444	49,100	40,000	-18.53%
588-588.000-716.000 RETIREMENT	1,372	1,994	3,391	3,636	2,411	4,340	6,365	46.66%
588-588.000-717.000 WORKERS' COMPENSATION	4,684	4,056	3,503	3,235	2,198	3,800	2,600	-31.58%
588-588.000-718.000 UNEMPLOYMENT INSURANCE	400	200	100	0	400	400	0	-100.00%
588-588.000-720.000 EMPLOYER'S FICA	10,559	10,409	10,898	11,209	7,087	12,500	12,210	-2.32%
588-588.000-721.000 DISABILITY INSURANCE	678	728	731	692	553	775	835	7.74%
588-588.000-725.000 FRINGE BENEFITS - ALLOCATED	2,902	2,302	2,359	2,906	1,604	2,790	2,790	0.00%
588-588.000-726.000 SUPPLIES	1,968	977	2,046	1,320	1,191	1,000	1,250	25.00%
588-588.000-730.000 VEH./EQUIP. MAINT. SUPPLIES	4,502	2,611	3,450	6,807	5,025	4,000	4,000	0.00%
588-588.000-740.000 FUEL AND LUBRICANTS	13,308	14,209	16,251	20,250	10,851	15,500	16,000	3.23%

Dial-A-Ride



DIAL-A-RIDE - 588 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
DIAL-A-RIDE - 588								
588-588.000-742.000 CLOTHING / UNIFORMS	0	0	0	243	0	0	0	0.00%
588-588.000-801.000 CONTRACTUAL SERVICES	8,523	39,227	44,893	47,661	35,533	49,000	48,500	-1.02%
588-588.000-850.000 INSURANCE	12,501	2,587	7,514	5,931	19,774	8,000	20,000	150.00%
588-588.000-861.000 TRAINING & SEMINARS	30	0	0	0	67	0	0	0.00%
588-588.000-900.000 PRINTING	352	352	26	0	0	325	0	-100.00%
588-588.000-905.000 PUBLISHING / NOTICES	806	80	80	80	78	0	100	100.00%
588-588.000-920.000 UTILITIES	5,544	5,175	4,606	4,755	2,558	5,500	5,500	0.00%
588-588.000-925.000 TELEPHONE	1,093	1,715	2,772	1,644	161	1,000	300	-70.00%
588-588.000-930.000 REPAIRS & MAINTENANCE	455	402	348	315	0	500	500	0.00%
588-588.000-940.000 EQUIPMENT RENTAL	1,141	860	1,084	761	391	1,100	1,000	-9.09%
588-588.000-955.588 MISC. - CDL LICENSING/TESTING	921	479	528	779	401	500	500	0.00%
588-588.000-968.000 DEPRECIATION	65,596	63,731	54,697	57,531	0	0	0	0.00%
588-588.000-970.000 CAPITAL OUTLAY	0	0	0	0	94,680	149,000	0	-100.00%
TOTAL DIAL-A-RIDE EXPENDITURES	332,390	347,448	345,869	357,961	316,108	466,815	322,030	-31.02%
TOTAL EXPENDITURES - FUND 588	387,138	400,274	399,905	419,621	316,108	521,815	387,030	-25.83%
NET OF REVENUE / EXPENDITURES - FUND 588	(45,404)	(36,307)	28,696	(77,183)	(150,433)	0	0	0.00%



Mary Hill - Director

mhill@hillsdalelibrary.org

517-437-6472

Department Summary

The Hillsdale Community Library serves the Hillsdale City, Hillsdale Township and half of Jefferson Township (11,870) total population served, with a building of 17,060 square feet and 2,496 service hours per year.

In 2018-2019 the library had 49,213 visits and 11,221 virtual visits. The library owns 78,970 physical and virtual items and circulated 104,573 physical items and 13,269 items electronically. We loaned 1,100 items to other libraries and borrowed 495 items from other libraries for our patrons.

Our public computers were used 11,302 times and our wireless use was 15,695. Our active registered borrowers are 15,695.

Department Goals

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

Department Objectives

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

Budget Summary

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



LIBRARY - 271 REVENUE		ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
						THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
271-000.000-402.000	CURRENT TAXES	126,127	117,998	121,747	126,079	123,070	130,000	133,000	2.31%
271-000.000-412.000	DELINQUENT TAXES	395	414	168	107	125	500	105	-79.00%
271-000.000-437.000	SPECIAL ACTS	1,882	3,087	2,545	3,113	1,290	2,200	2,000	-9.09%
271-000.000-569.000	STATE GRANT	7,386	7,773	8,229	9,095	4,803	8,000	9,095	13.69%
271-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0	0	0	9,518	6,441	6,200	6,400	3.23%
271-000.000-574.000	STATE REVENUE SHARING	8,105	8,105	8,105	8,105	0	8,105	8,105	0.00%
271-000.000-587.000	CONT./LOCAL UNITS-CULTURE/REC	13,800	13,800	13,800	0	27,600	13,800	13,800	0.00%
271-000.000-588.000	SUBSCRIPTION CARD SALES	3,927	3,324	3,001	2,709	2,021	3,500	2,710	-22.57%
271-000.000-629.000	COPIES / DUPLICATING	5,874	6,191	4,532	4,813	3,287	4,500	4,900	8.89%
271-000.000-656.000	PENAL FINES	55,904	39,578	38,982	32,203	0	39,000	28,000	-28.21%
271-000.000-657.000	BOOK FINES	2,375	1,956	2,595	2,803	1,667	2,500	2,805	12.20%
271-000.000-658.000	ORDINANCE FINES	4,913	5,013	3,479	1,481	704	4,000	1,480	-63.00%
271-000.000-665.000	INTEREST	536	1,874	3,528	4,816	1,779	2,500	4,815	92.60%
271-000.000-667.000	RENTS	236	185	279	206	260	200	205	2.50%
271-000.000-667.271	RENTS - MEETING ROOMS	680	590	1,200	6,450	3,901	5,000	6,450	29.00%
271-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	0	0	1,443	1,761	0	0	1,760	100.00%
271-000.000-675.000	CONTRIBUTIONS AND DONATIONS	9,662	47,447	7,367	888	336	8,000	890	-88.88%
271-000.000-675.002	CONTR. & DONAT. - TECHNOLOGY	6,260	4,778	0	401	400	0	400	0.00%
271-000.000-675.471	CONTR. & DONAT. - LIBRARY EXPAN	1,478	0	0	0	0	0	0	0.00%
271-000.000-675.790	CONTR. & DONT. - BOOKS	3,289	24,791	1,697	564	296	1,500	565	-62.33%
271-000.000-675.792	CONTR. & DONT.- CHILD. LIBRAR	4,179	1,724	1,662	6,503	62	4,500	6,505	44.56%
271-000.000-692.000	OTHER REVENUE	0	2,250	31,039	33,629	182	30,000	33,630	12.10%
271-000.000-692.003	OTHER REVENUE - E-RATE	0	0	0	8,869	6,404	5,200	140	-97.31%
271-000.000-692.006	OTHER REVENUE - COFFEE	0	0	0	123	373	0	400	0.00%
271-000.000-692.007	OTHER REVENUE - TRUSTS	0	0	0	0	22,408	0	27,580	100.00%
271-000.000-692.008	OTHER REVENUES - WOODLAND	0	0	0	0	0	0	3,400	100.00%
TOTAL LIBRARY REVENUE		257,008	290,878	255,398	264,236	207,409	279,205	299,140	7.14%



LIBRARY - 271 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
LIBRARY - 790								
271-790.000-702.000 WAGES	105,627	102,466	124,616	125,245	80,770	130,615	132,860	1.72%
271-790.000-703.000 OVERTIME PAY	0	347	64	0	0	0	0	0.00%
271-790.000-704.000 SICK TIME PAY	0	1,241	0	3,142	3,437	2,396	2,460	2.67%
271-790.000-705.000 VACATION TIME PAY	2,920	4,304	4,183	5,768	3,896	5,568	4,095	-26.45%
271-790.000-706.000 PERSONAL TIME PAY	487	993	324	770	1,187	898	925	3.01%
271-790.000-707.000 LONGEVITY PAY	360	480	0	0	0	0	0	0.00%
271-790.000-710.000 HOLIDAY AND OTHER PAY	3,222	2,542	2,694	3,146	2,689	5,145	4,285	-16.72%
271-790.000-715.000 HEALTH AND LIFE INSURANCE	149	1,607	17,466	23,434	18,272	25,400	26,390	3.90%
271-790.000-716.000 RETIREMENT	1,420	2,255	5,435	5,920	3,498	5,451	5,600	2.73%
271-790.000-717.000 WORKERS' COMPENSATION	288	308	271	194	203	280	225	-19.64%
271-790.000-718.000 UNEMPLOYMENT INSURANCE	100	50	50	0	0	0	395	100.00%
271-790.000-720.000 EMPLOYER'S FICA	8,488	8,481	10,086	10,428	6,899	11,072	11,135	0.57%
271-790.000-721.000 DISABILITY INSURANCE	234	264	268	390	292	395	470	18.99%
271-790.000-726.000 SUPPLIES	4,688	4,971	5,812	7,068	2,317	5,500	5,500	0.00%
271-790.000-726.003 SUPPLIES - TECHNOLOGY GRANT	6,148	3,911	5,729	0	0	0	0	0.00%
271-790.000-734.000 POSTAGE	223	173	67	88	68	100	0	-100.00%
271-790.000-750.000 PERIODICALS / MAGAZINES	1,417	1,456	1,848	428	210	400	400	0.00%
271-790.000-801.000 CONTRACTUAL SERVICES	13,326	18,556	32,792	28,469	23,055	24,500	27,000	10.20%
271-790.000-810.000 DUES AND SUBSCRIPTIONS	635	617	868	661	850	800	500	-37.50%
271-790.000-815.000 LIBRARY GRANT EXPENDITURES	0	29	1,649	465	1,563	0	0	0.00%
271-790.000-860.000 TRANSPORTATION AND MILEAGE	216	755	269	598	187	500	750	50.00%
271-790.000-861.000 TRAINING & SEMINARS	0	175	1,021	430	755	500	500	0.00%
271-790.000-862.000 LODGING AND MEALS	0	296	345	37	0	0	0	0.00%
271-790.000-865.000 INTEREST EXPENSE	10	0	0	0	0	0	0	0.00%
271-790.000-905.000 PUBLISHING / NOTICES	597	583	0	0	0	0	0	0.00%
271-790.000-920.000 UTILITIES	17,008	18,820	19,663	19,981	10,735	18,775	18,775	0.00%



LIBRARY - 271 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL THRU 02/29/2020	BUDGETS CURRENT 2019-2020	BUDGETS PROPOSED 2020-2021	% OF CHANGE
LIBRARY - 790								
271-790.000-925.000 TELEPHONE	3,030	2,995	2,068	2,388	1,681	3,000	3,000	0.00%
271-790.000-930.000 REPAIRS & MAINTENANCE	7,291	25,365	5,787	959	5,111	6,500	13,875	113.46%
271-790.000-964.000 REFUNDS AND REBATES	0	0	28	0	0	0	0	0.00%
271-790.000-970.000 CAPITAL OUTLAY	0	320	28,849	43,663	85,262	90,000	14,500	-83.89%
271-790.000-982.000 BOOKS	14,659	12,113	9,358	10,049	6,627	15,000	15,000	0.00%
271-790.000-982.001 BOOKS - FROM DONATION MONIES	3,718	891	430	1,173	0	1,500	0	-100.00%
271-790.000-999.101 TRANSFER - GENERAL FUND	2,000	2,000	0	2,000	0	2,000	2,000	0.00%
TOTAL LIBRARY EXPENDITURES	198,261	219,364	282,040	296,894	259,564	356,295	290,640	-18.43%
LIBRARY CHILDREN'S AREA - 792								
271-792.000-726.000 SUPPLIES	1,136	904	1,760	572	268	1,000	1,000	0.00%
271-792.000-726.001 SUPPLIES - GRANTS	0	0	2,387	3,065	0	0	0	0.00%
271-792.000-726.010 SUPPLIES-SUMMER READING	521	922	3,554	578	393	1,000	1,000	0.00%
271-792.000-726.792 SUPPLIES-FROM DONATIONS	3,511	1,217	23	0	0	0	0	0.00%
271-792.000-982.000 BOOKS	5,790	6,676	8,384	6,012	3,623	6,500	6,500	0.00%
TOTAL LIBRARY CHILDREN'S AREA EXPENDITURES	10,958	9,719	16,108	10,227	4,284	8,500	8,500	0.00%
TOTAL EXPENDITURES - FUND 271	209,219	229,083	298,148	307,121	263,848	364,795	299,140	-18.00%
NET OF REVENUE / EXPENDITURES - FUND 271	47,789	61,795	(42,750)	(42,885)	(56,439)	(85,590)	0	-100.00%



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, Waterworks Park, Owen Memorial Park, 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-sustainability 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 organizations on community park renovations.
- Continue working collaboratively with community and charter schools and Hillsdale College in order to maximize recreational programming for area youth.
- Organize events in parks in order to generate funds for future capital outlay and to assist in offsetting park maintenance expense.

Budget Summary

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

Recreation



RECREATION - 208 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
208-000.000-644.000 CONCESSION SALES	10,755	6,592	6,830	7,715	4,591	8,000	8,500	6.25%
208-000.000-651.000 USE AND ADMISSION FEES	22,671	14,103	13,371	17,825	9,269	15,000	18,000	20.00%
208-000.000-653.000 TEAM AND EVENT FEES	4,960	4,410	5,920	5,800	3,345	6,000	6,000	0.00%
208-000.000-653.001 YOUTH PROGRAM FEES	20,410	23,790	22,532	28,794	13,288	24,000	24,000	0.00%
208-000.000-667.000 RENTS	16,100	16,278	17,875	16,776	7,870	18,000	17,500	-2.78%
208-000.000-675.000 CONTRIBUTIONS AND DONATIONS	1,726	(1,455)	0	1,855	406	0	0	0.00%
208-000.000-692.000 OTHER REVENUE	6,750	5,725	5,907	5,545	2,481	5,000	5,000	0.00%
208-000.000-699.101 TRANSFERS IN - GENERAL FUND	42,070	59,650	49,500	62,100	55,000	60,905	65,815	8.06%
TOTAL RECREATION REVENUE	125,442	129,093	121,935	146,410	96,250	136,905	144,815	5.78%

Recreation



RECREATION - 208 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
RECREATION - 751								
208-751.000-702.000 WAGES	64,559	68,792	71,134	77,214	48,737	71,000	72,000	1.41%
208-751.000-704.000 SICK TIME PAY	1,599	1,185	1,209	1,245	1,120	1,705	1,755	2.93%
208-751.000-705.000 VACATION TIME PAY	2,899	5,319	3,408	4,980	3,839	4,690	5,490	17.06%
208-751.000-706.000 PERSONAL TIME PAY	349	592	604	623	640	640	660	3.13%
208-751.000-707.000 LONGEVITY PAY	1,100	1,100	1,158	1,100	1,100	1,100	1,100	0.00%
208-751.000-710.000 HOLIDAY AND OTHER PAY	1,709	2,369	2,610	2,574	2,246	2,240	2,310	3.13%
208-751.000-715.000 HEALTH AND LIFE INSURANCE	13,709	14,264	13,387	13,798	10,760	15,170	15,420	1.65%
208-751.000-716.000 RETIREMENT	1,781	2,702	4,630	4,974	3,199	5,705	7,925	38.91%
208-751.000-717.000 WORKERS' COMPENSATION	2,782	2,888	2,553	1,867	1,707	2,505	1,875	-25.15%
208-751.000-718.000 UNEMPLOYMENT INSURANCE	100	50	25	0	100	100	0	-100.00%
208-751.000-720.000 EMPLOYER'S FICA	5,270	5,718	5,815	6,354	4,191	4,505	6,375	41.51%
208-751.000-721.000 DISABILITY INSURANCE	271	271	271	271	203	275	335	21.82%
208-751.000-726.000 SUPPLIES	14,474	8,929	15,914	20,364	16,653	16,100	20,000	24.22%
208-751.000-726.006 CONCESSION SUPPLIES	7,732	7,773	4,716	6,125	2,855	6,000	6,000	0.00%
208-751.000-801.000 CONTRACTUAL SERVICES	2,433	2,523	1,609	2,819	1,832	3,000	1,700	-43.33%
208-751.000-810.000 DUES AND SUBSCRIPTIONS	310	320	430	550	350	550	550	0.00%
208-751.000-812.000 OUTSIDE PROGRAM FEES	1,060	325	180	570	0	900	900	0.00%
208-751.000-861.000 TRAINING & SEMINARS	0	0	320	0	0	320	220	-31.25%
208-751.000-862.000 LODGING AND MEALS	0	80	87	40	0	0	0	0.00%
208-751.000-925.000 TELEPHONE	515	466	507	227	80	400	200	-50.00%
TOTAL RECREATION APPROPRIATIONS	122,652	125,666	130,567	145,695	99,612	136,905	144,815	5.78%
TOTAL APPROPRIATIONS - FUND 208	122,652	125,666	130,567	145,695	99,612	136,905	144,815	5.78%
NET OF REVENUE / APPROPRIATIONS - FUND 208	2,790	3,427	(8,632)	715	(3,362)	0	0	0.00%



Department Summary

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

The 2020-21 presentation includes the following projects which are funded through available cash, grants and contributions and/or donations.

Capital Projects

Capital Improvement Fund (401)

Sidewalk Replacement - \$51,625

The city is looking to once again institute the sidewalk replacement program begun back in 2003. The repairs/reconstruction of the sidewalks is done on a 10-year special assessment to the property owners. The property owner 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. The City Engineer will assist DPS with rating and program planning.

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

Major Street Reconstruction - \$125,880

In the spring of 2020 Reconstruction will begin on Fayette Street from Hillsdale Street west to M-99. The City has received a \$375,000 grant to help offset the \$975,000 cost of the project, which is expected to be completed by early fall.

Local Street Reconstruction - \$118,380

The Board of Public Utilities plans to replace the undersized water mains on Arbor and Elm Courts. Elm Court will also require the replacement of the sanitary sewer. The City will repave and replace curbing on these courts after the underground infrastructure is completed by BPU.

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



Capital Projects

Mill Pond Dam Repair - \$30,000

This expenditure will be used to notch the top of the spill way 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.

City Hall - \$80,000

The ceiling and wall paint has been peeling and cracking for several years in most of the building. Last year we resealed all the windows and mortar joints on the exterior of the building to prevent further damage. With that done, we can move forward with the interior renovations. This budget sets aside \$30,000 to scrape, skim, prime and repaint the entire third floor. An additional \$10,000 has been appropriated to retile the bathrooms on the third floor. Work will continue from the third floor to the second floor with more wall repairs, painting, and flooring with the remaining \$40,000.

Computers - \$10,000

This budget sets aside funding for replacing 5 employee workstations.

Facilities Improvements - \$335,000

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

Transfer to Revolving Mobile Equipment Fund - \$280,000

This transfer will provide \$80,000 for the purchase of a 4x4 500 series dump/plow truck for the Department of Public Service. It will also provide \$200,000 for the purchase of a Trackless leaf loader machine to pick up leaves.



Capital Projects

Mrs. Stocks Park Fund (409) - \$7,500

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 2020 Summer "Concerts in the Park." These concerts are provided free of charge weekly during the Summer months.

Airport Improvement Fund (481)

This budget includes \$30,500 appropriation for the local share for construction of the new fuel farm funded. The first item on the Airport Capital Improvement Plan outlined below. The balance of the appropriations are related to fuel purchases/sales. The city's purchase of the two private hangers generate additional revenues for future projects at the airport

Airport Future Plans

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

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

Capital Improvements



CAPITAL IMPROVEMENT - 401 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL THRU 02/29/2020	BUDGETS		% OF CHANGE
						CURRENT 2019-2020	PROPOSED 2020-2021	
401-000.000-529.000 FEDERAL GRANT	0	0	340,558	532,970	686,374	450,000	0	-100.00%
401-000.000-569.000 STATE GRANT	95,319	0	0	0	250,000	40,000	0	-100.00%
401-000.000-675.000 CONTRIBUTIONS AND DONATIONS	0	31,218	0	0	0	0	0	0.00%
401-000.000-692.000 OTHER REVENUE	7,557	117,632	15,237	143	32	0	0	0.00%
401-000.000-699.101 TRANSFERS IN - GENERAL FUND	180,000	500,000	170,000	615,000	400,000	400,000	250,000	-37.50%
401-000.000-699.202 TRANSFERS IN - MAJOR STREETS	0	0	0	0	150,000	300,000	300,000	0.00%
401-000.000-699.471 TRANSFER IN - LIBRARY IMPRVMT	0	0	8,527	0	0	0	0	0.00%
401-000.000-699.590 TRANSFER IN - SEWER	0	0	0	0	0	0	50,000	100.00%
401-000.000-699.591 TRANSFER IN- WATER FUND	0	0	0	0	0	0	50,000	100.00%
TOTAL CAPITAL IMPROVEMENT REVENUE	282,876	648,850	534,322	1,148,113	1,486,406	1,190,000	650,000	-45.38%

CAPITAL IMPROVEMENT - 401 APPROPRIATIONS

SIDEWALKS - 433

401-443.000-702.000 WAGES	0	0	0	0	0	1,320	580	-56.06%
401-443.000-720.000 EMPLOYER'S FICA	0	0	0	0	0	100	45	-55.00%
401-443.000-725.000 FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	885	0	-100.00%
401-443.000-801.000 CONTRACTUAL SERVICES	0	0	0	0	0	50,000	51,000	2.00%
TOTAL SIDEWALKS EXPENDITURES	0	0	0	0	0	52,305	51,625	-1.30%

Capital Improvements



CAPITAL IMPROVEMENT - 401 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
MAJOR STREET RECONSTRUCTION - 452								
401-452.000-702.000 WAGES	0	0	0	0	0	1,905	815	-57.22%
401-452.000-703.000 OVERTIME PAY	0	0	0	0	0	0	0	0.00%
401-452.000-720.000 EMPLOYER'S FICA	0	0	0	0	0	145	65	-55.17%
401-452.000-725.000 FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	1,275	0	-100.00%
401-452.000-801.000 CONTRACTUAL SERVICES	91,529	259,858	31,037	60,740	59,738	425,000	425,000	0.00%
TOTAL MAJOR STREET RECONSTRUCTION EXPENDITURES	91,529	259,858	31,037	60,740	59,738	428,325	425,880	-0.57%
LOCAL STREET RECONSTRUCTION - 453								
401-453.000-702.000 WAGES	0	0	0	0	0	695	350	-49.64%
401-453.000-720.000 EMPLOYER'S FICA	0	0	0	0	0	55	30	-45.45%
401-453.000-725.000 FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	465	0	-100.00%
401-453.000-801.000 CONTRACTUAL SERVICES	9,989	92,495	266,746	1,075,018	1,184,828	625,000	118,000	-81.12%
TOTAL LOCAL STREETS RECONSTRUCTION EXPENDITURES	9,989	92,495	266,746	1,075,018	1,184,828	626,215	118,380	-81.10%
STREET SEALING CURRENT YEAR - 454								
401-454.000-801.000 CONTRACTUAL SERVICES	2,400	98,566	7,008	3,343	491,735	0	0	0.00%
TOTAL STREET SEALING CURRENT YEAR EXPENDITURES	2,400	98,566	7,008	3,343	491,735	0	0	0.00%
PARKS - 756								
401-756.000-726.000 SUPPLIES	0	5,813	8,384	0	0	0	0	1.00%
401-756.000-801.000 CONTRACTUAL SERVICES	0	0	0	0	0	40,000	0	-100.00%
TOTAL PARKS EXPENDITURES	0	5,813	8,384	0	0	40,000	0	-100.00%

Capital Improvements



CAPITAL IMPROVEMENT - 401 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
CAPITAL OUTLAY - 900								
401-900.000-975.009 TELEPHONE EQUIPMENT	0	0	1,878	15,725	0	0	0	0.00%
401-900.000-975.018 MILLPOND DAM REPAIRS	0	0	2,863	0	0	45,000	30,000	-33.33%
401-900.000-975.023 SANDY BEACH RENOVATIONS	0	31,218	9,068	0	0	0	0	0.00%
401-900.000-975.038 CITY HALL RENOVATION	266	15,640	0	47,648	0	97,500	80,000	-17.95%
401-900.000-975.040 COMPREHENSIVE COMPUTER UPDATE	13,425	0	28,912	32,007	16,623	25,000	10,000	-60.00%
401-900.000-975.044 FACILITIES IMPROVEMENT	0	0	7,033	9,832	2,852	80,000	335,000	318.75%
401-900.000-975.056 WEBSITE REDESIGN	0	0	7,750	0	0	0	0	0.00%
401-900.000-975.057 23 & 25 N. BROAD ST BUILDING	0	0	0	168,835	11,375	0	0	0.00%
TOTAL CAPITAL OUTLAY EXPENDITURES	13,691	46,858	57,504	274,047	30,850	247,500	455,000	83.84%
TRANSFERS TO OTHERS - 965								
401-965.000-999.640 TRANSFER - R.M.E.F.	0	0	0	362,500	0	0	280,000	100.00%
TOTAL TRANSFERS TO OTHERS EXPENDITURES	0	0	0	362,500	0	0	280,000	100.00%
TOTAL EXPENDITURES - FUND 401	117,609	503,590	370,679	1,775,648	1,767,151	1,394,345	1,330,885	-4.55%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 401	165,267	145,260	163,643	(627,535)	(280,745)	(204,345)	(680,885)	233.20%

Capital Improvements Fields of Dreams



FIELDS OF DREAMS - 408 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
408-000.000-523.000 FEDERAL GRANTS - REC & CULTURE	0	0	0	0	0	0	0	0.00%
408-000.000-644.000 CONCESSION SALES	0	0	0	0	0	0	0	0.00%
408-000.000-665.000 INTEREST	36	137	154	380	0	500	0	-100.00%
408-000.000-675.000 CONTRIBUTIONS AND DONATIONS	0	2,275	14,134	0	0	25,000	0	-100.00%
408-000.000-692.408 OTHER REVENUES - TOURNAMENTS	15,301	1,596	4,401	8,422	1,031	4,000	4,500	12.50%
408-000.000-699.101 TRANSFERS IN - GENERAL FUND	0	0	0	10,000	0	0	0	0.00%
TOTAL FIELDS OF DREAMS REVENUE	15,337	4,008	18,689	18,802	1,031	29,500	4,500	-84.75%
FIELDS OF DREAMS - 408 APPROPRIATIONS								
RECREATION DEPARTMENT - 751								
408-751.000-702.000 WAGES	0	1,250	0	0	0	0	0	0.00%
408-751.000-720.000 EMPLOYER'S FICA	0	96	0	0	0	0	0	0.00%
408-751.000-726.000 SUPPLIES	3,471	4,417	(539)	0	0	500	0	-100.00%
408-751.000-726.006 CONCESSION SUPPLIES	0	88	68	0	0	0	0	0.00%
408-751.000-801.000 CONTRACTUAL SERVICES	4,159	2,210	4,118	4,050	0	0	0	0.00%
408-751.000-975.408 CAPITAL OUTLAY - FOD STORAGE BLDG	0	0	4,454	33,391	0	29,000	0	-100.00%
TOTAL RECREATION DEPARTMENT EXPENDITURES	7,630	8,061	8,101	37,441	0	29,500	0	-100.00%
TOTAL EXPENDITURES - FUND 408	7,630	8,061	8,101	37,441	0	29,500	0	-100.00%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 408	7,707	(4,053)	10,588	(18,639)	1,031	0	4,500	100.00%

Capital Improvements Mrs. Stock's Park



STOCKS PARK - 409 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
409-000.000-665.000 INTEREST	88	267	511	887	693	1,000	1,000	0.00%
409-000.000-665.100 CHANGE IN INVESTMENTS	0	0	0	167	169	0	100	100.00%
409-000.000-675.000 CONTRIBUTIONS AND DONATIONS	12,733	16,665	13,834	10,100	8,677	12,500	10,000	-20.00%
409-000.000-675.409 CONTR. & DONT. - PAVILION	0	100	0	0	0	0	0	0.00%
TOTAL STOCKS PARK REVENUE	12,821	17,032	14,345	11,154	9,539	13,500	11,100	-17.78%

STOCKS PARK - 409 APPROPRIATIONS

PARKS - 756

409-756.000-726.000 SUPPLIES	1,270	2,391	1,373	1,092	250	2,000	1,500	-25.00%
409-756.000-801.000 CONTRACTUAL SERVICES	3,265	11,719	4,530	5,821	3,660	6,000	6,000	0.00%
TOTAL PARKS EXPENDITURES	4,535	14,110	5,903	6,913	3,910	8,000	7,500	-6.25%
TOTAL EXPENDITURES - FUND 409	4,535	14,110	5,903	6,913	3,910	8,000	7,500	-6.25%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 409	8,286	2,922	8,442	4,241	5,629	5,500	3,600	-34.55%

Capital Improvements Airport



AIRPORT IMPROVEMENT - 481 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
481-000.000-515.000 FEDERAL GRANT - AIRPORT	1,120,925	0	0	0	0	360,000	0	-100.00%
481-000.000-569.000 STATE GRANT	119,277	69,406	0	0	0	20,000	0	-100.00%
481-000.000-665.000 INTEREST	63	8	0	(2)	1,146	0	1,500	100.00%
481-000.000-665.100 CHANGE IN INVESTMENTS	0	0	0	358	361	0	250	0.00%
481-000.000-667.000 RENTS	21,782	22,052	21,332	21,332	21,332	21,330	0	-100.00%
481-000.000-667.481 RENTS - AIRPORT HANGARS	8,981	5,528	11,844	16,150	15,960	23,700	13,500	-43.04%
481-000.000-667.482 RENTS - GROUND LEASE	1,140	600	0	0	0	0	0	0.00%
481-000.000-690.481 OTHER REFUNDS-LANDING FEES	0	0	0	1,165	1,685	1,200	2,000	66.67%
481-000.000-692.000 OTHER REVENUE	89	526	0	115	550	0	0	0.00%
481-000.000-692.295 OTHER REVENUES - FUEL SALES	37,952	15,632	96,220	133,839	45,389	165,000	115,000	-30.30%
481-000.000-692.296 OTHER REVENUE-TAX EXEMPT SALES	0	0	0	49,481	52,057	0	50,000	100.00%
481-000.000-699.101 TRANSFERS IN - GENERAL FUND	0	0	160,000	0	0	0	0	0.00%
TOTAL AIRPORT IMPROVEMENT REVENUE	1,310,209	113,752	289,396	222,438	138,480	591,230	182,250	-69.17%

Capital Improvements Airport



AIRPORT IMPROVEMENT - 481 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
CAPITAL OUTLAY - 900								
481-900.000-740.295 FUEL AND LUBRICANTS - AVIATIO	36,239	0	82,340	140,532	61,060	125,000	130,000	4.00%
481-900.000-801.000 CONTRACTUAL SERVICES	3,140	514	9,797	6,731	10,216	9,500	4,500	-52.63%
481-900.000-801.481 CONTRACTUAL SERV- AIRPORT AWO	2,095	3,595	2,437	0	0	0	0	0.00%
481-900.000-865.000 INTEREST EXPENSE	0	3,630	4,961	0	0	0	0	0.00%
481-900.000-957.000 PROPERTY TAXES	0	0	0	2,705	0	3,000	0	-100.00%
481-900.000-970.000 CAPITAL OUTLAY	0	7,000	127,000	0	2,150	400,000	30,500	-92.38%
481-900.000-975.481 AIRPORT RUNWAY PROJECT	1,481,845	74,582	43,337	0	(89,627)	0	0	0.00%
481-900.000-991.000 DEBT SERVICE - PRINCIPAL	0	8,035	91,965	0	0	0	0	0.00%
TOTAL CAPITAL OUTLAY EXPENDITURES	1,523,319	97,356	361,837	149,968	(16,201)	537,500	165,000	-69.30%
TOTAL EXPENDITURES - FUND 481	1,523,319	97,356	361,837	149,968	(16,201)	537,500	165,000	-69.30%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 481	(213,110)	16,396	(72,441)	72,470	154,681	53,730	17,250	-67.90%

Capital Improvements



DEPARTMENTAL CAPITAL OUTLAY

Department	Capital Item (s)	Approved
Library (271)	Furnace \$14,500	Approved
	Adults/Children Books \$25,375	Approved
Revolving Mobile Equipment Fund (640)	One 4x4 500 Series Dump Truck \$80,000	Approved
	Police Patrol Vehicle \$45,000	Approved
	Police Vehicle for Detective \$30,000	Not Approved
	Trackless Leaf Loader w/Attachments \$263,405	Approved \$200,000
	Misc. Small Equipment (TBD) \$4,000	Approved

Revolving Mobile Equipment Fund



Jake Hammel - Director

jhammel@cityofhillsdale.org

517-437-6491

Department Summary

The Revolving Mobile Equipment Fund (RMEF) consists of (2) full-time mechanics that are responsible for the maintenance and repair of more than 130 City-owned vehicles and pieces of equipment from Public Services, Police, and Dial-A-Ride. In addition, this fund allocates money used for purchase of vehicles/equipment used by the Public Services and Police departments, tools and equipment needed to maintain these vehicles, purchase of fuel used by these vehicles, maintenance of the repair facility, as well as funds for the labor costs of our mechanics. This department is self-supporting in that it generates its revenues from rent charged through the use of any equipment, interest and the sale of used vehicles/ equipment.

Department Goals

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

Department Objectives

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

Budget Summary

1. Personnel consist of two (2) full-time mechanics totaling **2260** man-hours.
2. Operating expenses are supplies, equipment rental, and general maintenance activities.
3. Contractual Services includes various types of repairs, recycling of waste oil, antifreeze and tires, parts cleaner service, uniforms, and computer software (Fleet Controller) maintenance and upgrades.
4. The Capital Equipment requests for RMEF are as follows: Purchase one 4x4 500 series dump truck utilized year round and heavily relied upon for winter maintenance of parking lots, dead ends, cul-de-sacs, and Three Meadows sub-division and one trackless leaf loader with attachments.

Revolving Mobile Equipment Fund



REVOLVING MOBILE EQUIPMENT FUND - 640 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
640-000.000-529.000 FEDERAL GRANT	0	0	0	107,006	0	0	0	0.00%
640-000.000-665.000 INTEREST	699	1,110	1,130	1,869	5,458	1,250	4,000	220.00%
640-000.000-667.000 RENTS	273,158	210,181	240,970	228,688	90,830	250,000	242,830	-2.87%
640-000.000-667.301 RENTS - POLICE VEHICLES	80,552	76,130	67,247	65,302	42,427	95,800	60,000	-37.37%
640-000.000-673.000 SALE OF CITY PROPERTY	5,740	34,608	2,000	11,153	0	15,000	6,000	-60.00%
640-000.000-692.000 OTHER REVENUE	23,829	8,604	11,466	16,595	6,066	10,000	10,000	0.00%
640-000.000-692.039 OTHER REVENUE - BPU	520	0	0	3,234	4,251	0	7,500	100.00%
640-000.000-699.101 TRANSFERS IN - GENERAL FUND	0	0	0	0	0	0	280,000	100.00%
640-000.000-699.401 TRANSFERS IN - CAPITAL IMPROVE	0	0	0	362,500	0	0	0	0.00%
TOTAL REVOLVING MOBILE EQUIPMENT FUND REVENUE	384,498	330,633	322,813	796,347	149,032	372,050	610,330	64.05%

Revolving Mobile Equipment Fund



REVOLVING MOBILE EQUIPMENT FUND - 640 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
MOBILE EQUIPMENT MAINTENANCE - 444								
640-444.000-702.000 WAGES	46,504	46,025	58,465	51,141	36,043	43,780	44,940	2.65%
640-444.000-703.000 OVERTIME PAY	321	118	326	0	174	750	500	-33.33%
640-444.000-704.000 SICK TIME PAY	2,229	4,994	1,421	1,923	1,671	2,605	2,685	3.07%
640-444.000-705.000 VACATION TIME PAY	5,054	5,292	5,585	4,421	3,728	5,805	6,140	5.77%
640-444.000-706.000 PERSONAL TIME PAY	918	918	994	926	820	980	1,005	2.55%
640-444.000-707.000 LONGEVITY PAY	1,460	1,580	1,700	1,700	1,700	1,700	1,700	0.00%
640-444.000-710.000 HOLIDAY AND OTHER PAY	3,172	3,903	3,349	3,405	2,931	3,500	3,605	3.00%
640-444.000-715.000 HEALTH AND LIFE INSURANCE	30,707	28,404	22,616	23,499	18,370	25,740	26,390	2.53%
640-444.000-716.000 RETIREMENT	1,301	2,002	3,656	3,837	2,455	4,505	6,750	49.83%
640-444.000-717.000 WORKERS' COMPENSATION	2,480	1,433	1,266	1,866	1,730	2,070	1,525	-26.33%
640-444.000-718.000 UNEMPLOYMENT INSURANCE	200	100	50	0	200	200	0	-100.00%
640-444.000-720.000 EMPLOYER'S FICA	4,077	4,188	4,921	4,477	3,238	3,405	3,440	1.03%
640-444.000-721.000 DISABILITY INSURANCE	426	434	435	437	319	465	505	8.60%
640-444.000-725.000 FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	0	17,315	100.00%
640-444.000-726.000 SUPPLIES	2,783	3,653	6,446	6,030	1,260	8,500	7,000	-17.65%
640-444.000-726.005 SUPPLIES - POLICE	209	0	0	0	0	0	0	0.00%
640-444.000-730.000 VEH/EQUIP. MAINT. SUPPLIES	33,447	28,142	48,202	41,936	33,582	40,000	40,000	0.00%
640-444.000-730.039 BPU VEHICLE MAINT/SUPPLIES	129	255	0	0	0	0	0	0.00%
640-444.000-730.301 POLICE VEH/EQUIP MAINT SUPPLIES	35	1,298	117	29	0	1,000	1,000	0.00%
640-444.000-730.336 FIRE VEH/EQUIP MAINT SUPPLIES	279	427	0	0	0	0	0	0.00%
640-444.000-740.000 FUEL AND LUBRICANTS	29,078	24,788	35,118	35,382	15,852	40,000	37,500	-6.25%
640-444.000-740.301 FUEL AND LUBRICANTS-POLICE	18,516	17,825	21,666	21,509	12,149	20,000	20,000	0.00%
640-444.000-742.000 CLOTHING / UNIFORMS	650	535	650	681	458	750	750	0.00%

Revolving Mobile Equipment Fund



REVOLVING MOBILE EQUIPMENT FUND - 640 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
MOBILE EQUIPMENT MAINTENANCE - 444								
640-444.000-801.000 CONTRACTUAL SERVICES	17,196	14,481	11,418	11,319	33,932	20,450	19,780	-3.28%
640-444.000-801.301 POLICE VEHICLE REPAIR	12,756	9,780	13,970	25,426	5,947	20,000	20,000	0.00%
640-444.000-850.000 INSURANCE	31,013	30,127	36,707	33,855	35,557	35,000	0	-100.00%
640-444.000-850.301 INSURANCE - POLICE	7,653	7,164	6,175	9,856	7,697	10,000	10,000	0.00%
640-444.000-861.000 TRAINING & SEMINARS	0	0	0	0	0	750	750	0.00%
640-444.000-920.000 UTILITIES	5,598	5,750	6,269	6,035	2,893	7,500	7,000	-6.67%
640-444.000-925.000 TELEPHONE	0	0	0	0	80	0	0	0.00%
640-444.000-940.000 EQUIPMENT RENTAL	185	601	240	301	59	350	300	-14.29%
640-444.000-955.441 MISCELLANEOUS - SHOE ALLOWANCE	0	0	0	368	0	500	500	0.00%
640-444.000-955.588 MISC. - CDL LICENSING/TESTING	135	0	135	235	100	250	250	0.00%
640-444.000-968.000 DEPRECIATION	95,595	65,140	69,107	57,694	0	0	0	0.00%
640-444.000-981.000 CAPITAL OUTLAY - VEHICLES	0	0	0	0	0	0	280,000	100.00%
640-444.000-981.301 CAPITAL OUTLAY - POLICE VEH.	0	0	0	0	34,226	45,000	45,000	0.00%
640-444.000-983.000 CAPITAL OUTLAY-SMALL EQUIP	4,990	3,765	3,995	4,478	1,827	4,000	4,000	0.00%
TOTAL MOBILE EQUIPMENT MAINTENANCE APPROPRIATIONS	359,096	313,122	364,999	352,766	258,998	349,555	610,330	74.60%
TOTAL APPROPRIATIONS - FUND 640	359,096	313,122	364,999	352,766	258,998	349,555	610,330	74.60%
NET OF REVENUE / APPROPRIATIONS - FUND 640	25,402	17,511	(42,186)	443,581	(109,966)	22,495	0	-100.00%

Fire Vehicle & Equipment Fund



FIRE VEHICLE & EQUIPMENT - 663 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
663-000.000-402.150 CURRENT TAXES - FIRE CAPITAL	0	0	0	0	120,602	126,500	130,000	2.77%
663-000.000-437.000 SPECIAL ACTS	0	0	0	0	1,297	0	2,000	-100.00%
663-000.000-632.000 FIRE CALLS - STRUCTURE FIRES	0	0	0	3,000	0	1,500	0	-100.00%
663-000.000-665.000 INTEREST	173	315	564	0	0	300	0	-100.00%
663-000.000-673.000 SALE OF CITY PROPERTY	5,000	400	3,152	8,300	0	0	0	0.00%
663-000.000-690.000 OTHER REFUNDS	0	0	0	0	1,800	0	0	0.00%
663-000.000-699.101 TRANSFERS IN - GENERAL FUND	0	0	270,000	0	0	0	0	0.00%
TOTAL FIRE VEHICLE & EQUIPMENT REVENUE	5,173	715	273,716	11,300	123,699	128,300	132,000	2.88%
FIRE VEHICLE & EQUIPMENT - 663 APPROPRIATIONS								
FIRE DEPARTMENT - 336								
663-336.000-970.000 CAPITAL OUTLAY	59,157	0	308,746	0	45,362	26,880	0	-100.00%
TOTAL FIRE DEPARTMENT EXPENDITURES	59,157	0	308,746	0	45,362	26,880	0	-100.00%
TOTAL EXPENDITURES - FUND 663	59,157	0	308,746	0	45,362	26,880	0	-100.00%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 663	(53,984)	715	(35,030)	11,300	78,337	101,420	132,000	30.15%

Public Service 10 Year Equipment Replacement Schedule



Equipment Number - Description	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2029-30	2030-31
	[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]		\$80,000								
Vehicle 9 - 2001 1 Ton HD 4x4 Dump [w/frnt plow & sprdr]	\$80,000									
Vehicle 10 - 1992 1 Ton Stake Rack trk [w/lift gate]		\$65,000								
Vehicle 11 - 2018 4x4 Pickup										
Vehicle 13 - 2008 1 Ton HD Dump [w/arrow board]										\$65,000
Vehicle 14 - 2000 1 Ton HD 4x4 Dump [w/frnt plow & sprdr]					\$80,000					
Vehicle 15 - 2008 1 Ton HD 4x4 Dump [w/frnt plow & sprdr]					\$80,000					
Vehicle 17 - 1991 5 yd Dump [w/und. plow]										
Vehicle 39 - 2009 6 yd Dump [w/sprdr. & und. plow]						\$160,000				
Vehicle 40 - 2019 6 yd Dump [w/sprdr. & und. plow]										
Vehicle 41 - 2014 6 yd Dump [w/spreader & underbody plow]										\$160,000
Vehicle 42 - 2019 6 yd Dump [w/sprdr & und. plow]										
Vehicle 43 - 2019 6 yd Dump [w/frnt and und. plows & sprdr.]										
Vehicle 18 - 2000 Backhoe										\$150,000
Vehicle 19 - 1989 Backhoe				\$120,000						
Vehicle 20 - 1996 Wheel End Loader					\$150,000					
Attach 20.4 - 2001 Claw Bucket					\$25,000					
Vehicle 21 - 2017 Wheel End Loader										
Attach 21.4 - 1998 Claw Bucket										
Vehicle 22 - 1999 1 T Utility [w/ Aerial Lift]				\$100,000						

Public Service 10 Year Equipment Replacement Schedule



Equipment Number - Description	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2029-30	2030-31
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Vehicle 24 - 1954 Road Grader										
Vehicle 25 - 2003 Fork Lift										
Unit 27 - 1995 Leroi Air Compressor							\$20,000			
Unit 28 - 2006 Ingersall Air Compressor										
Unit 32 - 2006 Vermeer Brush Chipper							\$50,000			
Unit 33- Utility Vehicle/ Loader/ Sweeper										
Vehicle 34 - 2004 Sterling Vactor/Sweeper			\$350,000							
Unit 37 - 2004 Line Lazer IV Paint Striper					\$9,000					
Unit 46 - 2019 Mower Trailer Aluminum										
Unit 47 - 1999 Water Trailer										
Unit 48 - 2000 Sidewalk Forms Trailer										
Unit 50 - 1986 Tractor										
Unit 51 - 1995 Tractor [w/broom] FOD Ball Field Grooming										
Unit 52 - 1999 Z-Trak Mower										
Unit 53 - 2005 Off-Road Utility Vehicle - J.D. Gator or equal										
Unit 54 - 2001 4x4 Tractor [w/broom]				\$30,000						
Attach 54.4 - 2008 Broom Attachment		\$8,000								
Unit 58 - 1997 Sidewalk Grinder								\$5,000		
Unit 70 - 2019 Crackfilling Machine										
Unit 71 - 2019 Pre-Mix Asphalt Heater (hotbox)										
Unit 142- 2017 Gravely										
Unit 109 - 2007 Z-Track Mower		\$9,000								
Unit 78 - 1998 4 ton Asphalt Roller										
Unit 140 - 2016 Zero Turn Mower									\$11,000	
Skid Steer w/Cold Planer		\$75,000								
Chipper Box- 1 ton HD Dump Truck Mounted on #14										
PUBLIC SERVICES EQUIPMENT REPLACEMENT TOTALS	\$80,000	\$259,000	\$350,000	\$250,000	\$344,000	\$185,000	\$70,000	\$5,000	\$47,000	\$414,000

Public Service 10 Year Equipment Replacement Schedule



Equipment Number - Description	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2029-30
Small Equipment	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
Unit 30 - 1997 Wacker Compactor	\$2,200			\$2,700						
Unit 31 - 2008 Vibrator Plate			\$1,800					\$1,800		
Unit 140.1 - [2014] Zero Turn Mower Turbine Leaf/Material Blower Attachment										
Unit 59 Thru 63 - Snow Blower(s)		\$1,600			\$1,600					
Unit - Concrete Cutting Saw - Hand-Held					\$1,200					
Unit 65 - Concrete Cutting Saw - Walk Behind						\$2,500			\$3,500	\$3,500
Unit 68 - Power Generator		\$1,325			\$1,450		\$1,500			
Unit 35 - 2017 Trailer Mounted Arrow Board										
Unit 82 Thru 91- Leaf Blowers	\$1,550				\$1,600		\$1,600			
Unit 92 Thru 102 - String Trimmers		\$750		\$1,000			\$1,000		\$1,000	
Unit 103 Thru 107 - Push Lawn Mowers					\$500					
Unit 110 Thru 123 - Chain Saws/ Equip		\$850		\$500		\$500		\$500		
OSHA Compliant Flammable storage Cabinets		\$2,000			\$1,000					
Maintenance Computer Terminal										
P. S. SMALL EQUIPMENT REPLACEMENT TOTALS	\$3,750	\$4,525	\$1,800	\$4,200	\$6,350	\$3,000	\$4,100	\$2,300	\$4,500	\$3,500

Police Vehicle Replacement Schedule



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2030-2031
Car 2-1 - 2019 Patrol Vehicle Ford Explorer			\$45,000				\$45,000			
Car 2-2 - 2017 Patrol Vehicle Ford Explorer		\$45,000				\$45,000				\$45,000
Car 2-3 - 2020 Patrol Vehicle Ford Explorer				\$45,000				\$45,000		
Car 2-5 - 2016 Chief's Vehicle Ford Explorer	\$45,000				\$45,000				\$45,000	
Car 2-6 - 2010 Detective's Vehicle Chevy Impala	\$30,000									
Car 2-7 - 2017 Patrol Vehicle Ford Explorer		\$45,000				\$45,000				\$45,000
TOTAL	\$75,000	\$90,000	\$45,000	\$45,000	\$45,000	\$90,000	\$45,000	\$45,000	\$45,000	\$90,000

Fire Equipment & Vehicle Replacement Schedule



	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	FUTURE
Unit 332									\$600,000
Unit 333						\$600,000			
Unit 342									\$400,000
Unit 371									\$45,000
TOTALS	\$0	\$0	\$0	\$0	\$0	\$600,000	\$0	\$0	\$1,045,000

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



Special Revenue Funds

Police OVI Enforcement Fund

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

Drug Forfeiture/Grant Fund

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

Internal Service Funds

Public Services Inventory

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

DPS Leave & Benefits

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

Unemployment Insurance

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

Fiduciary Funds

Cemetery Care

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

R.L. Owen Park Memorial

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

Stock's Park Perpetual Maintenance

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

Miscellaneous Funds



DRUG FORFEITURE - 265 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
265-000.000-659.000 DRUG FORFEITURES	2,412	552	3,078	2,986	1,151	3,000	2,500	-16.67%
TOTAL DRUG FORFEITURE REVENUE	2,412	552	3,078	2,986	1,151	3,000	2,500	-16.67%
DRUG FORFEITURE - 265 APPROPRIATIONS								
POLICE DEPARTMENT - 301								
265-301.000-726.000 SUPPLIES	2,054	55	1,224	228	215	2,500	2,500	0.00%
TOTAL POLICE DEPARTMENT APPROPRIATIONS	2,054	55	1,224	228	215	2,500	2,500	0.00%
TOTAL APPROPRIATIONS - FUND 265	2,054	55	1,224	228	215	2,500	2,500	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 265	358	497	1,854	2,758	936	500	0	-100.00%

Miscellaneous Funds



POLICE OWM ENFORCEMENT - 274 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
274-000.000-692.301 OTHER REVENUES - POLICE DEPT	16,087	2,205	1,616	359	968	1,500	3,600	140.00%
TOTAL POLICE OWM ENFORCEMENT REVENUE	16,087	2,205	1,616	359	968	1,500	3,600	140.00%
POLICE OWM ENFORCEMENT - 274 APPROPRIATIONS								
POLICE DEPARTMENT - 301								
274-301.000-726.000 SUPPLIES	5,821	750	0	1,920	0	3,600	3,600	0.00%
274-301.000-970.000 CAPITAL OUTLAY	0	1,477	0	0	0	0	0	0.00%
TOTAL POLICE DEPARTMENT EXPENDITURES	5,821	2,227	0	1,920	0	3,600	3,600	0.00%
TOTAL APPROPRIATIONS - FUND 274	5,821	2,227	0	1,920	0	3,600	3,600	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 274	10,266	(22)	1,616	(1,561)	968	(2,100)	0	-100.00%

Miscellaneous Funds



PUBLIC SERVICE INVENTORY - 633 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
633-000.000-650.000 SALE OF MATERIALS	79,796	3,182	5,915	7,195	2,620	10,000	18,500	85.00%
633-000.000-691.000 INVENTORY ADJUSTMENT	0	0	0	0	(1,674)	0	0	0.00%
633-000.000-699.101 TRANSFERS IN - GENERAL FUND	0	0	0	30,000	0	0	0	0.00%
TOTAL PUBLIC SERVICE INVENTORY REVENUE	79,796	3,182	5,915	37,195	946	10,000	18,500	85.00%
PUBLIC SERVICE INVENTORY - 633 APPROPRIATIONS								
PUBLIC SERVICES INVENTORY - 233								
633-233.000-702.000 WAGES	2,169	2,673	3,572	4,145	474	2,920	0	-100.00%
633-233.000-703.000 OVERTIME PAY	0	0	0	38	0	0	0	0.00%
633-233.000-716.000 RETIREMENT	0	0	0	41	7	0	0	0.00%
633-233.000-720.000 EMPLOYER'S FICA	153	192	258	295	35	225	0	-100.00%
633-233.000-725.000 FRINGE BENEFITS - ALLOCATED	1,413	1,279	2,197	2,849	186	1,955	0	-100.00%
633-233.000-726.000 SUPPLIES	64,955	18,103	6,717	9,383	86,250	8,000	10,000	25.00%
633-233.000-771.000 INVENTORY ADJUSTMENT	0	0	22,119	5,731	0	0	0	0.00%
633-233.000-801.000 CONTRACTUAL SERVICES	516	6,307	6,404	2,120	13	2,650	5,000	88.68%
633-233.000-940.000 EQUIPMENT RENTAL	3,344	1,246	2,033	2,964	114	5,000	3,500	-30.00%
TOTAL PUBLIC SERVICE INVENTORY APPROPRIATIONS	72,550	29,800	43,300	27,566	87,079	20,750	18,500	-10.84%
TOTAL EXPENDITURES - FUND 633	72,550	29,800	43,300	27,566	87,079	20,750	18,500	-10.84%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 633	7,246	(26,618)	(37,385)	9,629	(86,133)	(10,750)	0	-100.00%

Miscellaneous Funds



UNEMPLOYMENT INSURANCE - 677 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
677-000.000-665.000 INTEREST	219	602	1,096	1,607	1,079	2,050	1,600	-21.95%
677-000.000-665.100 CHANGE IN INVESTMENTS	0	0	0	238	241	0	200	0.00%
677-000.000-692.000 OTHER REVENUE	4,400	2,200	1,125		8,600	7,950		-100.00%
TOTAL UNEMPLOYMENT INSURANCE REVENUE	4,619	2,802	2,221	1,845	9,920	10,000	1,800	-82.00%
UNEMPLOYMENT INSURANCE - 677 APPROPRIATIONS								
ADMINISTRATIVE SERVICES - 175								
677-175.000-964.000 REFUNDS AND REBATES	777	422	3,358	93	1,448	10,000	10,000	0.00%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS	777	422	3,358	93	1,448	10,000	10,000	0.00%
TOTAL EXPENDITURES - FUND 677	777	422	3,358	93	1,448	10,000	10,000	0.00%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 677	3,842	2,380	(1,137)	1,752	8,472	0	(8,200)	100.00%

Miscellaneous Funds



DPS LEAVE AND BENEFITS - 699 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
699-000.000-690.000 OTHER REFUNDS	135,258	163,058	180,289	194,818	136,402	190,290	187,560	-1.43%
TOTAL DPS LEAVE AND BENEFITS REVENUE	135,258	163,058	180,289	194,818	136,402	190,290	187,560	-1.43%
DPS LEAVE AND BENEFITS - 699 APPROPRIATIONS								
PUBLIC SERVICES DEPARTMENT - 441								
699-441.000-704.000 SICK TIME PAY	3,287	7,497	10,375	17,423	3,148	9,755	9,540	-2.20%
699-441.000-705.000 VACATION TIME PAY	13,263	12,375	12,495	18,485	13,021	16,350	14,655	-10.37%
699-441.000-706.000 PERSONAL TIME PAY	2,735	4,638	3,686	4,079	2,559	3,720	3,805	2.28%
699-441.000-707.000 LONGEVITY PAY	4,080	3,660	4,240	4,240	4,240	4,240	4,240	0.00%
699-441.000-710.000 HOLIDAY AND OTHER PAY	11,507	23,286	13,512	13,949	10,762	13,555	13,875	2.36%
699-441.000-715.000 HEALTH AND LIFE INSURANCE	76,317	88,736	105,608	110,943	88,108	115,065	103,165	-10.34%
699-441.000-716.000 RETIREMENT	1,260	2,024	13,010	4,710	2,611	6,800	19,400	185.29%
699-441.000-717.000 WORKERS' COMPENSATION	17,829	15,439	12,933	15,825	7,609	18,330	13,300	-27.44%
699-441.000-718.000 UNEMPLOYMENT INSURANCE	900	400	175	0	800	800	0	-100.00%
699-441.000-720.000 EMPLOYER'S FICA	2,719	3,576	2,860	3,716	2,432	0	3,530	100.00%
699-441.000-721.000 DISABILITY INSURANCE	1,362	1,426	1,395	1,446	1,111	1,675	2,050	22.39%
TOTAL PUBLIC SERVICES DEPARTMENT EXPENDITURES	135,259	163,057	180,289	194,816	136,401	190,290	187,560	-1.43%
TOTAL EXPENDITURES - FUND 699	135,259	163,057	180,289	194,816	136,401	190,290	187,560	-1.43%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 699	(1)	1	0	2	1	0	0	0.00%

Miscellaneous Funds



CEMETERY PERPETUAL CARE - 711 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
711-000.000-642.100 SALE OF CEMETERY LOTS-LAKEVIEW	12,579	7,200	10,620	2,135	4,975	2,500	4,000	60.00%
711-000.000-642.200 SALE OF CEMETERY LOTS-OAKGROVE	14,425	11,351	3,520	5,050	7,026	5,000	7,000	40.00%
711-000.000-665.000 INTEREST	14,232	9,552	15,600	14,242	10,113	20,000	20,000	0.00%
711-000.000-665.100 CHANGE IN INVESTMENTS	0	0	0	1,479	1,493	0	0	0.00%
711-000.000-670.000 GAIN (LOSS) ON INVESTMENT	2,639	(8,196)	0	0	0	0	0	0.00%
TOTAL CEMETERY PERPETUAL CARE REVENUE	43,875	19,907	29,740	22,906	23,607	27,500	31,000	12.73%
CEMETERY PERPETUAL CARE - 711 APPROPRIATIONS								
TRANSFERS TO OTHERS - 965								
711-965.000-999.101 TRANSFER - GENERAL FUND	14,232	850	15,600	15,500	0	20,000	20,000	0.00%
TOTAL TRANSFERS TO OTHERS EXPENDITURES	14,232	850	15,600	15,500	0	20,000	20,000	0.00%
TOTAL EXPENDITURES - FUND 711	14,232	850	15,600	15,500	0	20,000	20,000	0.00%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 711	29,643	19,057	14,140	7,406	23,607	7,500	11,000	46.67%

Miscellaneous Funds



STOCKS PARK PERPETUAL MAINTENANCE - 712 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
712-000.000-665.000 INTEREST	154	285	734	836	989	1,000	1,000	0.00%
712-000.000-665.100 CHANGE IN INVESTMENTS	0	0	0	286	289	0	200	100.00%
712-000.000-675.000 CONTRIBUTIONS AND DONATIONS	8,356	6,708	5,067	6,013	2,707	7,000	6,000	-14.29%
712-000.000-699.409 TRANSFER IN - STOCKS PARK FUN	25	0	0	0	0	0	0	0.00%
TOTAL STOCKS PARK PERPETUAL MAINTENANCE REVENUE	8,535	6,993	5,801	7,135	3,985	8,000	7,200	-10.00%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 712	8,535	6,993	5,801	7,135	3,985	8,000	7,200	-10.00%

Miscellaneous Funds



R.L OWEN MEMORIAL - 715 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
715-000.000-665.000 INTEREST	5,883	5,173	5,300	4,069	4,067	5,000	3,500	-30.00%
715-000.000-665.100 CHANGE IN INVESTMENTS	0	0	0	215	217	0	200	100.00%
TOTAL R.L OWEN MEMORIAL REVENUE	5,883	5,173	5,300	4,284	4,284	5,000	3,700	-26.00%
R.L OWEN MEMORIAL - 715 APPROPRIATIONS								
BUILDINGS AND GROUNDS - 265								
715-265.000-970.000 CAPITAL OUTLAY	0	0	15,323	0	0	0	0	0.00%
TOTAL BUILDINGS AND GROUNDS EXPENDITURES	0	0	15,323	0	0	0	0	0.00%
TOTAL EXPENDITURES - FUND 715	0	0	15,323	0	0	0	0	0.00%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 715	5,883	5,173	(10,023)	4,284	4,284	5,000	3,700	-26.00%



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

Budget Summary

1. There is no personnel budget within this fund.
2. Operating expenses include fees for permits, applications and real estate transactions along with marketing expenses and materials.
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 CORP - 244 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
244-000.000-665.000 INTEREST	459	1,257	2,143	2,957	1,844	1,500	1,500	0.00%
244-000.000-665.100 CHANGE IN INVESTMENTS	0	0	0	286	289	0	300	100.00%
244-000.000-673.000 SALE OF CITY PROPERTY	27,817	7,000	0	14,416	1	10,000	20,000	100.00%
TOTAL ECONOMIC DEVELOPMENT CORP REVENUE	28,276	8,257	2,143	17,659	2,134	11,500	21,800	89.57%
ECONOMIC DEVELOPMENT CORP - 244 APPROPRIATIONS								
ECONOMIC DEVELOPMENT - 174								
244-174.000-726.000 SUPPLIES	422	0	0	0	0	11,000	500	-95.45%
244-174.000-801.000 CONTRACTUAL SERVICES	358	15,114	12,706	6,694	5,467	15,000	10,000	-33.33%
244-174.000-806.000 LEGAL SERVICES	1,088	778	188	150	591	2,000	1,000	-50.00%
244-174.000-810.000 DUES AND SUBSCRIPTIONS	0	500	700	0	0	1,000	1,000	0.00%
244-174.000-955.000 MISCELLANEOUS	0	0	0	80	0	0	0	0.00%
244-174.000-957.000 PROPERTY TAXES	224	0	167	0	9,679	9,000	10,000	11.11%
244-174.000-970.000 CAPITAL OUTLAY	0	1,625	0	0	0	0	0	0.00%
244-174.000-999.401 TRANSFER - CAPITAL IMPROVEMENT	0	0	0	0	0	0	10,000	100.00%
TOTAL ECONOMIC DEVELOPMENT APPROPRIATIONS	2,092	18,017	13,761	6,924	15,737	38,000	32,500	-14.47%
TOTAL APPROPRIATIONS - FUND 244	2,092	18,017	13,761	6,924	15,737	38,000	32,500	-14.47%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 244	26,184	(9,760)	(11,618)	10,735	(13,603)	(26,500)	(10,700)	-59.62%

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.

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, marketing expenses, business startup and expansion through forgivable loan programs and building improvements through the façade grant and historic building programs.



TAX INCREMENT FINANCE AUTHORITY - 247 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
247-000.000-402.000 CURRENT TAXES	101,426	65,389	97,878	73,116	0	86,500	92,000	6.36%
247-000.000-406.000 TAXES - PA 86 SEC. 17 PPT REPLACEMENT	26,367	0	0	31,810	26,741	32,000	36,000	12.50%
247-000.000-529.000 FEDERAL GRANT - CDBG	0	0	0	83,800	53,900	1,300,000	1,000,000	-23.08%
247-000.000-665.000 INTEREST	2,086	2,991	2,789	3,231	1,563	3,000	0	-100.00%
247-000.000-673.001 GAIN ON SALE OF PROPERTY	0	0	0	13,002	0	0	0	0.00%
247-000.000-675.005 CONTR. & DONAT. - DAWN THEATER	0	0	0	12	0	0	0	0.00%
247-000.000-690.247 OTHER REFUNDS - TIFA GRANTS	0	0	0	900	400	0	0	0.00%
247-000.000-692.000 OTHER REVENUE	0	22,503	705	0	0	0	0	0.00%
247-000.000-692.005 OTHER REVENUES - DAWN THEATER	0	0	0	2,434	0	0	0	0.00%
TOTAL TAX INCREMENT FINANCE AUTHORITY REVENUE	129,879	90,883	101,372	208,305	82,604	1,421,500	1,128,000	-20.65%



TAX INCREMENT FINANCE AUTHORITY - 247 APPROPRIATIONS	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
CAPITAL OUTLAY - 900								
247-900.000-726.000 SUPPLIES	4,698	3,175	5,028	4,033	359	5,000	5,000	0.00%
247-900.000-801.000 CONTRACTUAL SERVICES	20,081	126,666	34,966	24,013	1,930	15,000	2,000	-86.67%
247-900.000-801.006 CONTRACTUAL SERVICES - MEDC GRANT	0	0	11,985	4,800	86,581	1,300,000	1,000,000	-23.08%
247-900.000-801.007 CONTRACTUAL SERVICES - TIFA GRANT	0	0	0	0	0	0	30,000	100.00%
247-900.000-801.247 CONTRACTUAL SERV-FACADE GRANT	40,255	55,593	20,298	28,169	25,687	6,000	0	-100.00%
247-900.000-801.248 CONTRACTUAL SERVICES - BUS ATTRACTION	0	0	10,000	0	10,000	6,000	0	-100.00%
247-900.000-801.249 CONTRACTUAL SERVICES - BUS EXPANSION	0	0	0	10,000	0	6,000	0	-100.00%
247-900.000-801.250 CONTRACTUAL SERVICES - REST. ATTRACT	0	0	0	0	0	6,000	0	-100.00%
247-900.000-801.251 CONTRACTUAL SERVICES - HISTORIC PROJ.	0	0	0	10,000	0	6,000	0	-100.00%
247-900.000-806.000 LEGAL SERVICES	1,013	2,038	3,435	2,070	713	2,000	2,000	0.00%
247-900.000-817.000 ECONOMIC DEVELOPMENT GRANT EX	10,000		14,600	14,511	0	0	0	0.00%
247-900.000-850.000 INSURANCE	0	0	0	(184)	7,424	0	0	0.00%
247-900.000-862.000 LODGING AND MEALS	0	510	592	0	0	0	0	0.00%
247-900.000-920.000 UTILITIES	0	859	1,084	1,539	807	1,000	1,000	0.00%
247-900.000-930.000 REPAIRS & MAINTENANCE	0	0	2,020	1,580	0	0	0	0.00%
247-900.000-957.000 PROPERTY TAXES	0	1,291	0	0	0	0	0	0.00%
247-900.000-964.000 REFUNDS AND REBATES	0	4,615	0	0	0	0	0	0.00%
247-900.000-968.000 DEPRECIATION	0	6,007	0	14,226	0	0	0	0.00%
247-900.000-970.000 CAPITAL OUTLAY	0	0	10,000	0	0	20,000	264,000	1220.00%
247-900.000-999.101 TRANSFER - GENERAL FUND	0	0	0	0	0	0	0	0.00%
247-900.000-999.401 TRANSFER - CAPITAL IMPROVEMENT	0	0	0	0	0	0	0	0.00%
247-900.000-999.640 TRANSFER - R.M.E.F.	0	0	0	0	0	0	0	0.00%
TOTAL CAPITAL OUTLAY APPROPRIATIONS	76,047	200,754	114,008	114,757	133,501	1,373,000	1,304,000	-5.03%
TOTAL APPROPRIATIONS - FUND 247	76,047	200,754	114,008	114,757	133,501	1,373,000	1,304,000	-5.03%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 247	53,832	(109,871)	(12,636)	93,548	(50,897)	48,500	(176,000)	-462.89%

“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, operating equipment and infrastructure improvements. State law does not allow the City to issue general obligation debt in excess of 10% of the State Equalized Value (SEV), or \$ 17,125,480 for 2021. There is no limit on other types of debt. These other debts are financed through specific revenues such as water and sewer rates or a special millage such as the 3 mills leveled for the sinking fund and a special millage for Police and Fire capital equipment. Debts with dedicated financing sources are not counted against the 10% of State Equalized Value (SEV) limit. Debt service payments for all types of debts in Fiscal Year 2020-21 equal \$1,326,478.

Purpose	Principal	Interest	Fiscal Year Total
Installment Purchase Agreement - Vacto Truck (BPU)	\$ 78,699.00	\$ 2,156.00	\$ 80,855.00
Wastewater Treatment Plant Improvements - SRF Phase I (BPU) *	\$270,000.00	\$ 141,500.00	\$ 411,500.00
Wastewater Treatment Plant Improvements - SRF Phase II (BPU) *	\$ 80,000.00	\$ 41,750.00	\$ 121,750.00
Cemetery Perpetual Care Fund to Fire Department	\$ 42,742.00	\$ 8,823.00	\$ 51,565.00
BPU Electric Fund to BPU Sewer Fund	\$ 90,000.00	\$225,000.00	\$ 315,000.00
BPU Electric Fund to City Capital Improvement Fund	\$300,000.00	\$ 25,000.00	\$ 325,000.00
BPU Electric Fund to Tax Increment Finance Authority	\$ 40,000.00	\$ 3,500.00	\$ 43,500.00
BPU Electric Fund to BPU Water Fund	\$ 97,209.00	\$ 8,034.00	\$ 105,243.00
TOTALS	\$998,650.00	\$455,763.00	\$ 1,454,413.00

Outstanding Debt Summary



EXTERNAL DEBT SUMMARY

Purpose	Original Issue	Date Issue	Date Due	Interest Rate	Principal Remaining	Total Remaining To Maturity
Installment Purchase Agreement - Vacto Truck (BPU)	\$ 302,426	2016	2020	2.74%	\$ 78,699	\$ 80,856
Wastewater Treatment Plant Improvements - SRF Phase I (BPU) *	\$ 6,435,000	2015	2037	2.50%	\$ 5,660,000	\$ 7,018,500
Wastewater Treatment Plant Improvements - SRF Phase II (BPU) *	\$ 1,900,000	2016	2037	2.50%	\$ 1,670,000	\$ 2,071,000
EXTERNAL DEBT SUBTOTAL						\$ 9,170,356

INTERNAL DEBT SUMMARY

Purpose	Original Issue	Date Issue	Date Due	Interest Rate	Principal Remaining	Total Remaining To Maturity
Cemetery Perpetual Care Fund to Fire Department	\$ 447,048	2017	2027	2.80%	\$ 325,727	\$ 360,957
BPU Electric Fund to BPU Sewer Fund	\$ 900,000	2019	2030	2.50%	\$ 810,000	\$ 931,500
BPU Electric Fund to City Capital Improvement Fund	\$ 1,300,000	2019	2024	2.50%	\$ 1,000,000	\$ 1,055,000
BPU Electric Fund to Tax Increment Finance Authority	\$ 200,000	2019	2024	2.50%	\$ 200,000	\$ 210,500
BPU Electric Fund to BPU Water Fund	\$ 503,500	2020	2025	1.75%	\$ 503,500	\$ 526,229
INTERNAL DEBT SUBTOTAL						\$ 3,084,186

TOTALS

\$ 12,254,542



BOND & INTEREST REDEMPTION - 362 REVENUE	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL	BUDGETS		% OF CHANGE
					THRU 02/29/2020	CURRENT 2019-2020	PROPOSED 2020-2021	
362-000.000-402.100 SINKING FUND	0	0	373,172	369,411	359,527	379,700	389,000	2.45%
362-000.000-412.000 DELINQUENT TAXES	0	0	0	0	354	0	0	0.00%
362-000.000-437.000 SPECIAL ACTS	0	0	0	0	3,890	0	6,000	100.00%
362-000.000-573.000 LOCAL COMMUNITY STABILIZATION SHARE	0	0	0	19,815	16,312	0	16,000	100.00%
362-000.000-665.000 INTEREST	0	0	0	(19)	10,693	0	15,400	100.00%
362-000.000-665.100 CHANGE IN INVESTMENTS	0	0	0	3,339	3,371	0	2,500	100.00%
TOTAL BOND & INTEREST REDEMPTION REVENUE	0	0	373,172	392,546	394,147	379,700	428,900	12.96%

**BOND & INTEREST REDEMPTION - 362
APPROPRIATIONS**

DEBT SERVICE - 905

362-905.000-991.000 DEBT SERVICE - PRINCIPAL						300,000	500,000	66.67%
362-905.000-995.000 DEBT SERVICE - INTEREST						32,500	12,500	-61.54%
TOTAL DEBT SERVICE EXPENDITURES	0	0	0	0	0	332,500	512,500	54.14%
TOTAL EXPENDITURES - FUND 362	0	0	0	0	0	332,500	512,500	54.14%
TOTAL NET OF REVENUE / EXPENDITURES - FUND 362	0	0	373,172	392,546	394,147	47,200	(83,600)	-277.12%

Statement of Indebtedness



Installment Purchase Agreement

Key Government Finance, Inc.

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

	Total Payment	Principal	Interest
11/15/2020	80,855.63	78,699.27	2,156.36
Totals	\$80,855.63	\$78,699.27	\$2,156.36

Purpose: Vactor Sewer Vacuum Truck

Statement of Indebtedness



City of Hillsdale
Hillsdale Board of Public Utilities
Statement of Revenue Bond Indebtedness

Statement of Revenue Bond Indebtedness
SRF1

Debt of September 9, 2015

Original Issue of:
Interest Rate:

\$6,435,000.00
2.50%

Date	Total Payment	Principal	Interest	Fiscal Year Total
10/1/2020			70,750.00	
4/1/2021	411,500.00	270,000.00	70,750.00	5,390,000.00
10/1/2021			67,375.00	
4/1/2022	414,750.00	280,000.00	67,375.00	5,110,000.00
10/1/2022			63,875.00	
4/1/2023	412,750.00	285,000.00	63,875.00	4,825,000.00
10/1/2023			60,312.50	
4/1/2024	410,625.00	290,000.00	60,312.50	4,535,000.00
10/1/2024			56,687.50	
4/1/2025	413,375.00	300,000.00	56,687.50	4,235,000.00
10/1/2025			52,937.50	
4/1/2026	410,875.00	305,000.00	52,937.50	3,930,000.00
10/1/2026			49,125.00	
4/1/2027	413,250.00	315,000.00	49,125.00	3,615,000.00
10/1/2027			45,187.50	
4/1/2028	410,375.00	320,000.00	45,187.50	3,295,000.00

Statement of Indebtedness



City of Hillsdale
Hillsdale Board of Public Utilities
Statement of Revenue Bond Indebtedness

Statement of Revenue Bond Indebtedness
SRF 1 - continued

Date	Total Payment	Principal	Interest	Fiscal Year Total
10/1/2028			41,187.50	
4/1/2029	412,375.00	330,000.00	41,187.50	2,965,000.00
10/1/2029			37,062.50	
4/1/1930	414,125.00	340,000.00	37,062.50	2,625,000.00
10/1/2030			32,812.50	
4/1/2031	410,625.00	345,000.00	32,812.50	2,280,000.00
10/1/2031			28,500.00	
4/1/2032	412,000.00	355,000.00	28,500.00	1,925,000.00
10/1/2032			24,062.50	
4/1/2033	413,125.00	365,000.00	24,062.50	1,560,000.00
10/1/2033			19,500.00	
4/1/2034	414,000.00	375,000.00	19,500.00	1,185,000.00
10/1/2034			14,812.50	
4/1/2035	414,625.00	385,000.00	14,812.50	800,000.00
10/1/2035			10,000.00	
4/1/2036	415,000.00	395,000.00	10,000.00	405,000.00
10/1/2036			5,062.50	
4/1/2037	415,125.00	405,000.00	5,062.50	0.00
Totals	\$ 7,018,500.00	\$ 5,660,000.00	\$ 1,358,500.00	

Statement of Indebtedness



City of Hillsdale
Hillsdale Board of Public Utilities
Statement of Revenue Bond Indebtedness

Statement of Revenue Bond Indebtedness
SRF 2

Debt of December 12, 2016

Original Issue of:

\$1,900,000.00

Interest Rate:

2.50%

Date	Total Payment	Principal	Interest	Fiscal Year Total
10/1/2020			20,875.00	
4/1/2021	121,750.00	80,000.00	20,875.00	1,590,000.00
10/1/2021			19,875.00	
4/1/2022	119,750.00	80,000.00	19,875.00	1,510,000.00
10/1/2022			18,875.00	
4/1/2023	122,750.00	85,000.00	18,875.00	1,425,000.00
10/1/2023			17,812.50	
4/1/2024	120,625.00	85,000.00	17,812.50	1,340,000.00
10/1/2024			16,750.00	
4/1/2025	123,500.00	90,000.00	16,750.00	1,250,000.00
10/1/2025			15,625.00	
4/1/2026	121,250.00	90,000.00	15,625.00	1,160,000.00
10/1/2026			14,500.00	
4/1/2027	124,000.00	95,000.00	14,500.00	1,065,000.00
10/1/2027			13,312.50	
4/1/2028	121,625.00	95,000.00	13,312.50	970,000.00

Statement of Indebtedness



City of Hillsdale
Hillsdale Board of Public Utilities
Statement of Revenue Bond Indebtedness

Statement of Revenue Bond Indebtedness
SRF 2 - continued

Date	Total Payment	Principal	Interest	Fiscal Year Total
10/1/2028			12,125.00	
4/1/2029	119,250.00	95,000.00	12,125.00	875,000.00
10/1/2029			10,937.50	
4/1/1930	121,875.00	100,000.00	10,937.50	775,000.00
10/1/2030			9,687.50	
4/1/2031	119,375.00	100,000.00	9,687.50	675,000.00
10/1/2031			8,437.50	
4/1/2032	121,875.00	105,000.00	8,437.50	570,000.00
10/1/2032			7,125.00	
4/1/2033	124,250.00	110,000.00	7,125.00	460,000.00
10/1/2033			5,750.00	
4/1/2034	121,500.00	110,000.00	5,750.00	350,000.00
10/1/2034			4,375.00	
4/1/2035	123,750.00	115,000.00	4,375.00	235,000.00
10/1/2035			2,937.50	
4/1/2036	120,875.00	115,000.00	2,937.50	120,000.00
10/1/2036			1,500.00	
4/1/2037	123,000.00	120,000.00	1,500.00	0.00
Totals	\$ 2,071,000.00	\$ 1,670,000.00	\$ 401,000.00	

Statement of Indebtedness



Interdepartmental Loan				
BPU Electric Department to BPU Sewer Department				
Debt of June 1, 2019			Original Issue Interest Rate	\$900,000.00 2.50%
	Total Payment	Principal	Interest	Fiscal Year Total
6/1/2021	112,500.00	90,000.00	22,500.00	810,000.00
6/1/2022	110,250.00	90,000.00	20,250.00	720,000.00
6/1/2023	108,000.00	90,000.00	18,000.00	630,000.00
6/1/2024	105,750.00	90,000.00	15,750.00	540,000.00
6/1/2025	103,500.00	90,000.00	13,500.00	450,000.00
6/1/2026	101,250.00	90,000.00	11,250.00	360,000.00
6/1/2027	99,000.00	90,000.00	9,000.00	270,000.00
6/1/2028	96,750.00	90,000.00	6,750.00	180,000.00
6/1/2029	94,500.00	90,000.00	4,500.00	90,000.00
6/1/2030	92,250.00	90,000.00	2,250.00	0.00
Totals	\$931,500.00	\$810,000.00	\$123,750.00	

Purpose: Sewer Upgrades

Statement of Indebtedness



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

Debt of July 1, 2017

Original Issue of:
Interest Rate:

\$447,048
2.80%

Date	Interest	Principal	Total Payment	Principal Balance
12/31/2020	4,560.17	21,222.50	25,782.67	304,504.09
6/30/2020	4,263.06	21,519.62	25,782.68	282,984.47
12/31/21	3,961.78	21,820.89	25,782.67	261,163.58
06/30/22	3,656.29	22,126.39	25,782.68	239,037.19
12/31/22	3,346.52	22,436.16	25,782.68	216,601.03
06/30/23	3,032.41	22,750.26	25,782.67	193,850.77
12/31/23	2,713.91	23,068.77	25,782.68	170,782.00
06/30/24	2,390.95	23,391.73	25,782.68	147,390.27
12/31/24	2,063.46	23,719.21	25,782.67	123,671.06
06/30/25	1,731.39	24,051.28	25,782.67	99,619.78
12/31/25	1,394.68	24,388.00	25,782.68	75,231.78
06/30/26	1,053.24	24,729.43	25,782.67	50,502.35
12/31/26	707.03	25,075.65	25,782.68	25,426.70
06/30/27	355.97	25,426.70	25,782.67	(0.00)
Total	\$ 35,230.86	\$ 325,726.59	\$ 360,957.45	

Statement of Indebtedness



Interdepartmental Loan				
BPU Electric Department to Capital Improvement Fund				
Debt of June 20 ,2019			Original Issue	\$1,300,000.00
			Interest Rate	2.50%
	Total Payment	Principal	Interest	Fiscal Year Total
6/20/2021	325,000.00	300,000.00	25,000.00	700,000.00
6/20/2022	317,500.00	300,000.00	17,500.00	400,000.00
6/20/2023	310,000.00	300,000.00	10,000.00	100,000.00
6/20/2024	302,500.00	300,000.00	2,500.00	0.00
Totals	\$1,255,000.00	\$1,200,000.00	\$55,000.00	
Purpose: Street Reconstruction				

Statement of Indebtedness



Interdepartmental Loan

BPU Electric Department to Tax Increment Finance Authority

Debt of April 1, 2020			Original Issue	\$200,000.00
			Interest Rate	1.75%
	Total	Principal	Interest	Fiscal Year Total
	Payment			
4/1/2021	43,500.00	40,000.00	3,500.00	160,000.00
4/1/2022	42,800.00	40,000.00	2,800.00	120,000.00
4/1/2023	42,100.00	40,000.00	2,100.00	80,000.00
4/1/2024	41,400.00	40,000.00	1,400.00	40,000.00
4/1/2025	40,700.00	40,000.00	700.00	0.00
Totals	\$210,500.00	\$160,000.00	\$10,500.00	

Purpose: Dawn Theater Renovation

Statement of Indebtedness



Interdepartmental Loan

BPU Electric Department to BPU Water Department

Debt of August 1, 2020			Original Issue	\$503,500.00
			Interest Rate	1.75%
	Total Payment	Principal	Interest	Fiscal Year Total
8/1/2020				503,500.00
8/1/2021	105,243.24	97,209.23	8,034.01	406,290.77
8/1/2022	105,243.24	98,912.00	6,331.24	307,378.77
8/1/2023	105,243.24	100,669.01	4,574.23	206,709.76
8/1/2024	105,243.24	102,444.92	2,798.32	104,264.84
8/1/2025	105,255.93	104,264.84	991.09	0.00
Totals	\$526,228.89	\$503,500.00	\$22,728.89	

Purpose: Media Filter



Balanced Budget Policy

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

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

Budget Document Policy

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

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

Budget Control and Accountability Policy

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

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

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

Fund Balance Reserve Policy

In October 1992 City Council passed a motion that set the desired fund balance in its General Fund at 15% of revenues. The purpose of this motion is to insure that the City has adequate reserves on hand should unexpected circumstances require expenditures of an emergency nature.

Accounting, Auditing, and Financial Reporting Policy

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



Cash Management Policy

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

Investment Policy

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

Debt Management Policy

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

Capitalization Policy

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

Internal Loan Policy

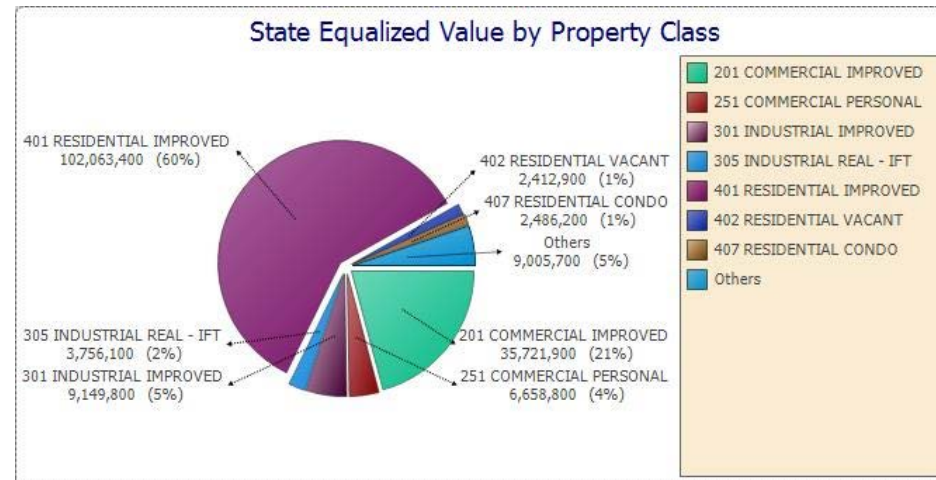
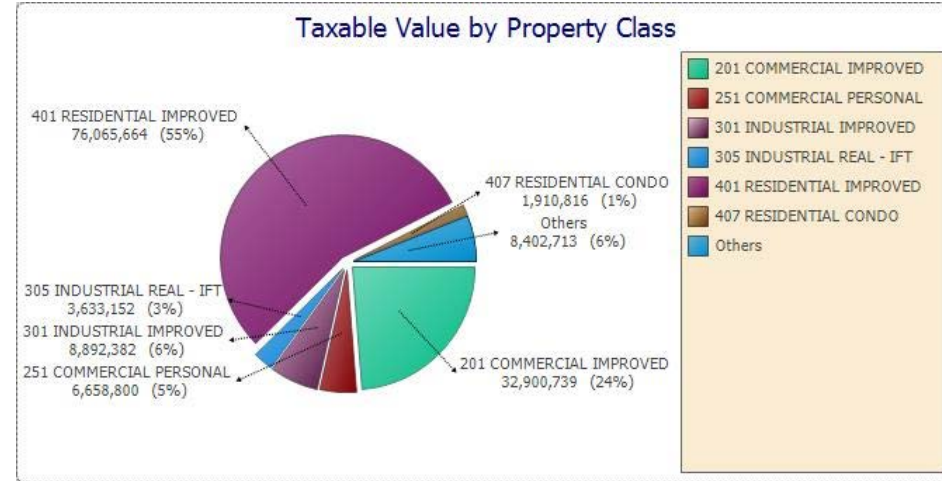
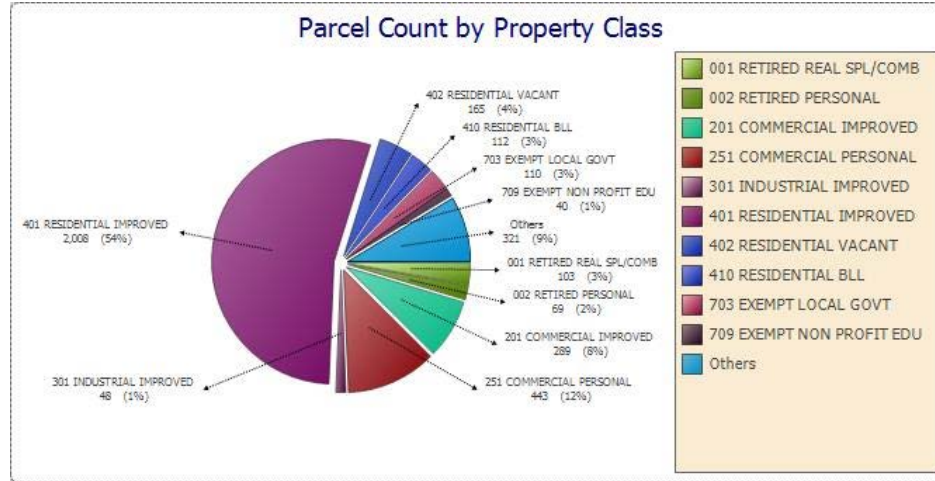
In March 2019 the City Council adopted an internal loan policy to establish guidelines for interdepartmental borrowing (funds being transferred [loaned] from one fund to another for a specific public purpose). The interest rate is to be based on the Federal Funds rate as established by the Federal Reserve.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

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

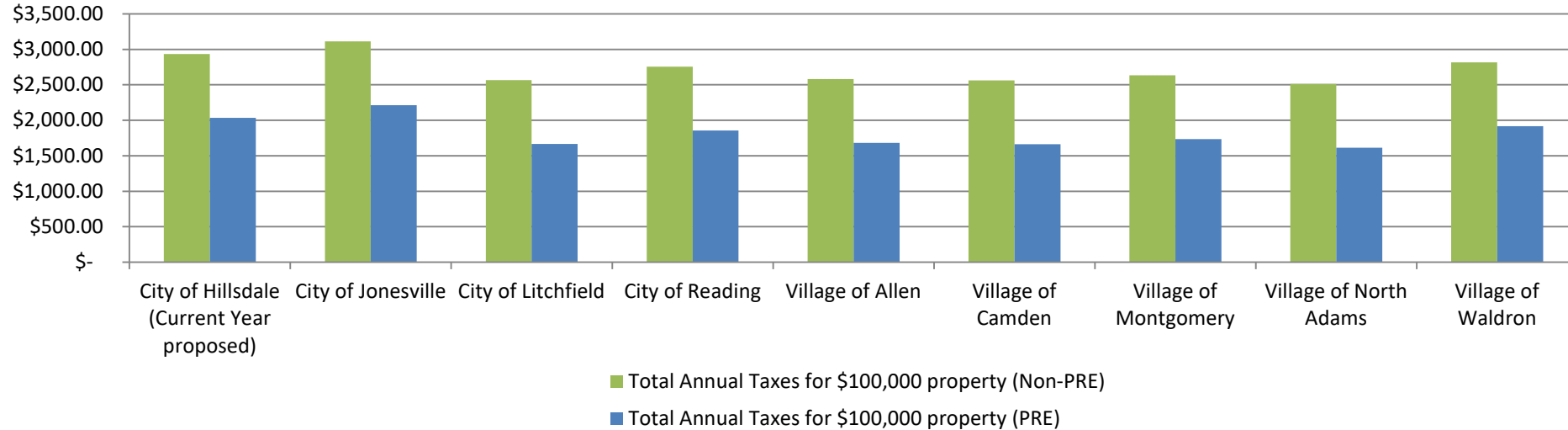
Assessment Data



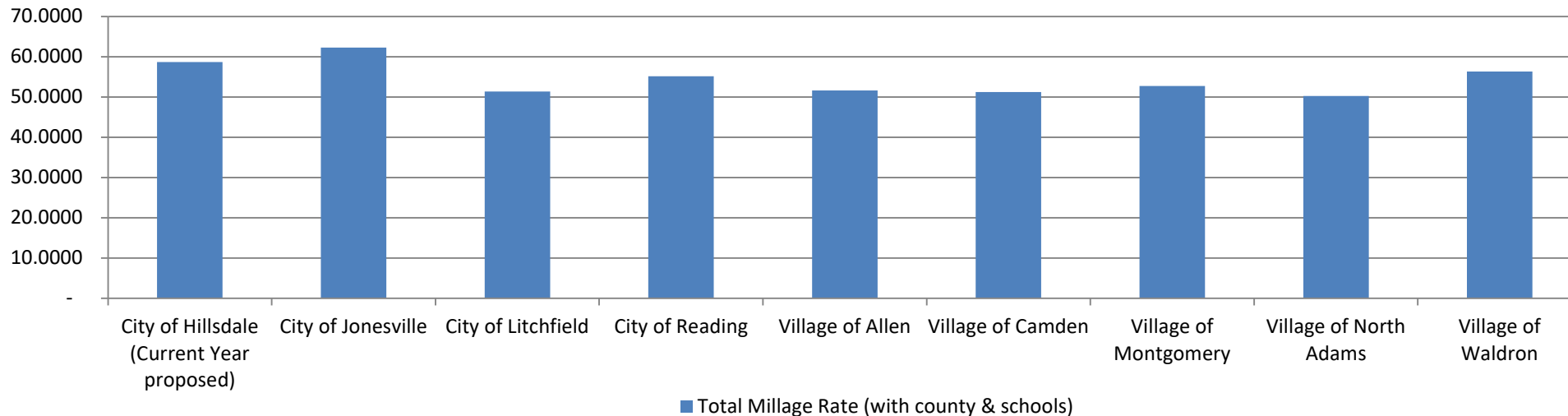
Real Property Taxable Values	2018 Board of Review	% of Total	2019 Board of Review	% of Total	2020 Board of Review	% of Total
Agricultural	0	0.00%	0	0.00%	0	0.00%
Commercial	31,376,784	24.60%	33,278,305	25.45%	34,047,254	25.09%
Industrial	12,977,532	10.17%	11,958,677	9.15%	12,018,510	8.86%
Residential	69,916,732	54.81%	74,794,386	57.21%	79,072,489	58.27%
Developmental	0	0.00%	144,900	0.11%	0	0.00%
Personal Property						
Commercial	8,390,900	6.58%	7,582,300	5.80%	7,582,300	5.59%
Industrial	3,712,500	2.91%	1,837,700	1.41%	1,837,700	1.35%
Utility	1,197,000	0.94%	1,147,100	0.88%	1,147,100	0.85%
TOTALS	127,571,448	100.00%	130,743,368	100.00%	135,705,353	100.00%
Real Property	2018 Parcel Count	% of Total	2019 Parcel Count	% of Total	2020 Parcel Count	% of Total
Agricultural	0	0.00%	0	0.00%	0	0.00%
Commercial	337	12.86%	334	11.13%	334	11.26%
Industrial	87	3.32%	81	2.70%	74	2.49%
Residential	2,197	83.82%	2,316	77.20%	2,313	77.96%
Exempt	0	0.00%	266	8.87%	246	8.29%
Developmental	0	0.00%	3	0.10%	0	0.00%
TOTALS	2621	100.00%	3000	100.00%	2967	100.00%



Assessment Data



Total Millage Rate (with county & schools)



Fee Schedule



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

* Additional cost may be added dependent upon construction factors.



A

Accounting System: the total set of records that are used to record, classify, and report information on the financial status and operation of an entity.

Accrual Basis of Accounting: basis of accounting that records the financial effects of transactions and other events that have cash consequences in the periods in which those transactions or events occur rather than only in the periods in which cash is received or paid by the enterprise.

Adopted Budget: a budget that has been approved by the City Council.

Adoption: the formal action taken by the City Council to authorize or approve the budget.

Allocation: the distribution of available monies, personnel and equipment among various City functions.

American Recovery & Reinvestment Act 2009 (ARRA): On February 17, 2009 President Barack Obama signed the ARRA of 2009. This act is an unprecedented effort to jumpstart our economy, create or save millions of jobs, and put a down payment on addressing long-neglected challenges so our country can thrive in the 21st century. ARRA is an extraordinary response to a crisis unlike any since the Great Depression. With much at stake, the Act provides for unprecedented levels of transparency and accountability so that you will be able to know how, when, and where your tax dollars are being spent. Spearheaded by a new Recovery Board, this Act contains built-in measures to root out waste, inefficiency, and unnecessary spending. This website, Recovery.gov, will be the main vehicle to provide each and every citizen with the ability to monitor the progress of the recovery.

Annual Budget: an estimate of expenditures for specific purposes during the fiscal year and the proposed means (estimated revenues) for financing those activities.

Appropriation: an authorization made by the legislative body of a government that permits officials to incur obligations and to make expenditures of governmental resources.

Assessed Value: a valuation set upon real or personal property by the City Assessor as a basis for levying taxes.

Audit: a study of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for the handling of public funds, including State law and the City Charter.

B

Bond: a written promise to pay a specified sum of money (principal or face value) at a specified future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are used typically for long term debt.

Budget (Operating): a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them.

Budget Calendar: the schedule of key dates or milestones that a government follows in the preparation and adoption of the budget.

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

C

Capital Budget: a plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the annual budget, which includes both capital operating and capital outlays. The capital budget is based on the Capital Improvement Program (CIP).

Capital Improvement Program (CIP): a plan for capital expenditures to be incurred each year over a fixed period of years setting forth each capital project, the duration of the project and the amount to be expended each year in financing those projects.

Capital Outlay: the purchase of items that cost over \$1,000 and have a useful life of more than one year.

Cash Basis of Accounting: records all revenues and expenditures when cash is either received or disbursed.

Cash Flow Budget: a projection of the cash receipts and disbursements anticipated during a given period.



D

Department: an organizational and/or budgetary unit established by City Council to carry out specified public services and implement policy directives.

Depreciation: the portion of the cost of a fixed asset (i.e. a car or treatment plant) charged as an expense during the fiscal year. Eventually the entire cost of the fixed asset will be charged off as an expense.

Direct Expenses: expenses specifically incurred as the result of providing a product or service (e.g., labor and material used).

Disbursements: funds actually expended.

E

Economic Development Corporation (EDC): is a component unit of the City chartered by the Council to enhance commercial and industrial development.

Encumbrance: an obligation in the form of a purchase order, contract or salary commitment that is chargeable to an appropriation, and for which part of an appropriation is reserved. These obligations become disbursements upon payment.

Enterprise Funds: a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full costs of providing the goods or services be financed primarily through charges and fees, thus removing the expenses from the tax rate.

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

F

Fiscal Year: a twelve month period for which an organization plans the use of its funds. In Hillsdale, the fiscal year is July 1 to June 30.

Fixed Charges: expenses that are generally recurring and constant.

Full-Time Equivalent (FTE): the amount of funding budgeted for a particular position; expressed in fractions of one year.

Fund: a set of interrelated accounts which record assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

Fund Balance: the excess of an entity's assets over its liabilities.

G

General Fund: the major municipally owned fund which is created with city receipts and which is charged with expenditures from such revenues.

General Obligation (G.O.) Bond: a type of bond that is backed by the full-faith, credit, and taxing power of the city.

Goal: a broad statement of direction or purpose. A goal is general and often timeless in nature.

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

I

Infrastructure: Vital facilities such as roads, sewers, bridges, waterlines, public buildings, parks, airports, that are fixed in location.

Intergovernmental: revenue from another governmental agency such as the State of Michigan or the Federal government. Some revenues from local units are treated as charges for service.

Internal Transfers: payments from one administrative budget fund to another which result in the recording of a receipt and an expenditure.

Internal Service Fund: centralized services that serve all or many funds are established in separate funds. The other funds are charged a fee for the services provided by the internal service fund.



L

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

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

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

M

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

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

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

O

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

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

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

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

P

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

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

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

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

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

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

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

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

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

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

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

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

R

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

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



Reserves: an account used to indicate that portion of fund equity which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Revenue: additions to the City's financial assets (such as taxes and grants) which do not, in themselves, increase the City's liabilities or cancel out a previous expenditure.

Revenue Bond: a bond that is backed by a particular revenue source such as water user fees.

Revenue Sharing: State distribution of monies raised through State Sales, Income and Single Business Taxes to local governments.

Right-of-Way: land dedicated for public use that is primarily for the distribution of infrastructure, i.e. water, sewer, roads, lights, cable (usually 66 feet in width).

S

Special Revenue Funds: a fund used to account for the revenue and expenditure of special earmarked or legally restricted monies.

Shared Revenue: money coming into a fund (other than a transfer) such as taxes, user fees, grants, fines and any other source of money.

Special Assessment: a compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

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

T

Tax Increment Financing Authority (T.I.F.A.): a component unit of the City that has the responsibility of improving a designated district with revenue generated by the increase value in SEV reserved to pay for certain capital projects within the district.

Tax Levy: the total amount of revenue raised from general property taxes.

Taxable Value: the value of real property used to calculate property taxes under the provisions of Proposal A which limits increases in assessments as well as increases in taxes levied upon individual properties.

Tax Rate: the amount of tax levied for each \$1,000 of assessed valuation which is often called a millage rate.

Transfer: a transfer is movement of money or assets from one fund to another that is not a payment for service. Sometimes a transfer is one fund subsidizing another fund.

Trunkline: the State Highway M-99 that goes all the way through the City.

U

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

Z

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

BUDGET REPORT FOR CITY OF HILLSDALE										
Calculations as of 05/13/2020										
		2016-17	2017-18	2018-19	2019-20	2019-20	ORIGINAL	COVID - 19		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	2020-21	2020-21		
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	REQUESTED	REQUESTED	Amount	% of
							BUDGET	BUDGET	of Change	Change
ESTIMATED REVENUES										
101-000.000-402.000	CURRENT TAXES	1,770,153	1,460,883	1,540,506	1,583,600	1,522,616	1,624,000	1,624,000		
101-000.000-402.050	CURRENT TAXES - STREET MAINT.	0	310,755	308,166	317,100	285,163	325,000	325,000		
101-000.000-412.000	DELINQUENT TAXES	6,989	2,739	1,156	1,000	1,881	2,000	2,000		
101-000.000-437.000	SPECIAL ACTS	32,867	44,919	56,078	38,400	19,345	34,000	34,000		
101-000.000-437.001	IND. FACILTS. TAX - CLAW BACKS	13,442	0	0	0	0	0	0		
101-000.000-445.000	DEL. TAXES-PENALTIES AND INT.	18,942	23,106	25,505	20,000	18,689	20,000	20,000		
101-000.000-447.000	PROPERTY TAX ADMIN. FEE	55,950	59,722	62,766	64,700	62,464	68,000	68,000		
101-000.000-448.000	TRAILER FEES	2,967	435	2,544	2,600	1,653	2,480	2,480		
101-000.000-460.000	LICENSE FEES	6,315	6,696	6,691	6,700	6,438	6,700	6,700		
101-000.000-461.000	C.A.T.V. FRANCHISE FEES	81,956	82,182	82,708	83,000	39,352	80,000	80,000		
101-000.000-477.000	PERMITS	18,480	16,450	15,065	18,000	15,261	18,000	18,000		
101-000.000-480.000	DOG LICENSES	20	18	17	0	0	0	0		
101-000.000-505.000	FEDERAL GRANT - PUBLIC SAFETY	29,944	721	0	0	0	0	0		
101-000.000-530.001	FEDERAL GRANTS OTHER - CDBG ACQUISITIO	2,535	0	0	0	0	0	0		
101-000.000-530.002	FEDERAL GRANTS OTHER - CDBG BLIGHT ELI	196,759	37,394	0	0	0	0	0		
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	203,470	172,673	80,141	119,800	82,828	82,000	82,000		
101-000.000-574.000	STATE REVENUE SHARING	857,998	881,357	914,714	915,000	654,379	975,000	775,000	(200,000)	-20.51%
101-000.000-576.000	ACT 302 POLICE TRAINING FUNDS	2,428	2,245	2,144	2,300	1,163	3,000	3,000		
101-000.000-627.000	INTERMENT FEES	17,732	16,809	15,816	16,500	10,593	15,500	15,500		
101-000.000-627.001	INTERMENT FEES- ST ANTHONYS	0	2,200	2,170	3,500	1,400	2,100	2,100		
101-000.000-628.000	ABATEMENT FEES	300	600	1,200	300	600	600	600		
101-000.000-629.000	COPIES / DUPLICATING	1,318	360	0	100	150	300	300		
101-000.000-632.000	FIRE CALLS - STRUCTURE FIRES	0	1,500	(1,500)	0	0	0	0		
101-000.000-658.000	ORDINANCE FINES	5,013	3,454	1,481	1,500	739	1,500	1,500		
101-000.000-658.001	PARKING FINES	1,080	1,070	1,160	500	220	500	500		
101-000.000-665.000	INTEREST	12,094	16,069	20,330	30,000	20,395	28,500	30,000	1,500	5.26%
101-000.000-665.100	CHANGE IN INVESTMENTS	0	0	2,218	0	3,153	2,000	1,000	(1,000)	-50.00%
101-000.000-667.000	RENTS	19,100	16,000	15,632	15,630	15,632	15,630	15,630		
101-000.000-667.200	LEASE AGREEMENT - AT&T	0	3,600	14,300	15,600	11,700	15,600	15,600		
101-000.000-667.517	RENTS - TRANSFER FACILITY	34,100	37,200	38,600	48,000	40,000	48,000	48,000		
101-000.000-668.517	ROYALTIES-TRANSFER FACILITY	18,096	19,670	20,559	30,000	11,328	19,000	19,000		
101-000.000-672.000	SPECIAL ASSESSMENTS	27,219	21,318	18,559	11,200	11,423	6,360	6,360		
101-000.000-673.000	SALE OF CITY PROPERTY	0	539	0	100,000	0	0	20,000	20,000	100.00%
101-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	1,085,110	1,069,081	1,069,882	1,120,500	715,144	1,097,500	1,000,000	(97,500)	-8.88%
101-000.000-675.247	CONTRIBUTION & DONATION - TIFA	10,000	20,000	10,000	15,000	0	10,000	10,000		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
101-000.000-690.000	OTHER REFUNDS	134,203	159,908	158,091	150,000	122,517	174,000	174,000		
101-000.000-692.000	OTHER REVENUE	5,446	7,142	10,438	6,000	5,281	7,500	7,500		
101-000.000-692.106	OTHER REVENUE - NEW YEAR'S EVE EVENT	0	0	17,475	0	18,477	18,000	18,000		
101-000.000-692.301	OTHER REVENUES - POLICE DEPT	10,000	1,150	715	0	1,529	1,000	1,000		
101-000.000-692.336	OTHER REVENUES-LOC FIRE GRANT	27,995	2,350	1,000	0	3,412	0	0		
101-000.000-694.000	CASH OVER & (SHORT)	0	0	(42)	0	0	0	0		
101-000.000-699.174	TRANSFER IN - BPU	0	0	20,000	165,000	75,114	209,035	209,035		
101-000.000-699.202	TRANSFERS IN - MAJOR STREETS	58,259	74,762	74,920	79,500	48,598	87,500	69,000	(18,500)	-21.14%
101-000.000-699.203	TRANSFERS IN - LOCAL STREETS	18,130	24,926	28,652	24,500	14,706	27,500	21,000	(6,500)	-23.64%
101-000.000-699.271	TRANSFER IN - LIBRARY	2,000	0	2,000	2,000	0	2,000	2,000		
101-000.000-699.588	TRANSFER IN - DIAL-A-RIDE	52,826	54,036	61,660	55,000	0	65,000	65,000		
101-000.000-699.711	TRANSFERS IN - CEMETERY CARE	850	15,600	15,500	20,000	0	20,000	20,000		
TOTAL ESTIMATED REVENUES		4,842,086	4,671,639	4,719,017	5,082,530	3,843,343	5,114,805	4,812,805	(302,000)	-5.91%
APPROPRIATIONS										
CITY COOUNCIL										
101-101.000-702.000	WAGES	18,566	18,895	15,849	19,000	12,740	18,500	18,500		
101-101.000-717.000	WORKERS' COMPENSATION	34	30	87	80	66	75	75		
101-101.000-720.000	EMPLOYER'S FICA	1,420	1,445	1,212	1,455	975	1,415	1,415		
101-101.000-726.000	SUPPLIES	112	132	9	150	96	200	200		
101-101.000-801.000	CONTRACTUAL SERVICES	150	80	900	100	0	100	100		
101-101.000-810.000	DUES AND SUBSCRIPTIONS	4,897	4,577	5,045	5,250	5,166	5,250	5,250		
101-101.000-861.000	TRAINING & SEMINARS	0	630	100	250	0	250	250		
101-101.000-955.200	MISC. - COMMUNICATIONS	524	2,540	0	900	900	1,000	1,000		
TOTAL CITY COUNCIL APPROPRIATIONS		25,703	28,329	23,202	27,185	19,943	26,790	26,790		
CITY MANAGER										
101-172.000-702.000	WAGES	152,674	159,597	117,985	93,030	77,700	102,430	102,430		
101-172.000-703.000	OVERTIME PAY	0	0	138	0	0	0	0		
101-172.000-704.000	SICK TIME PAY	1,470	1,500	718	3,360	0	3,495	3,495		
101-172.000-705.000	VACATION TIME PAY	6,369	5,993	792	8,400	0	6,555	6,555		
101-172.000-706.000	PERSONAL TIME PAY	1,480	1,868	1,375	1,260	1,601	1,310	1,310		
101-172.000-707.000	LONGEVITY PAY	1,220	1,340	240	240	240	240	240		
101-172.000-710.000	HOLIDAY AND OTHER PAY	18,275	14,739	18,552	24,270	12,390	24,605	24,605		
101-172.000-715.000	HEALTH AND LIFE INSURANCE	6,240	10,471	8,285	6,470	9,380	8,100	8,100		
101-172.000-716.000	RETIREMENT	16,986	25,625	17,549	12,100	7,992	24,590	24,590		
101-172.000-717.000	WORKERS' COMPENSATION	400	524	371	375	164	275	275		
101-172.000-718.000	UNEMPLOYMENT INSURANCE	100	50	0	100	100	0	0		
101-172.000-720.000	EMPLOYER'S FICA	13,743	14,005	7,470	9,940	4,707	10,605	10,605		
101-172.000-721.000	DISABILITY INSURANCE	791	791	466	450	799	670	670		
101-172.000-726.000	SUPPLIES	1,001	1,278	563	1,000	524	1,000	1,000		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
101-172.000-801.000	CONTRACTUAL SERVICES	1,303	1,702	286	500	0	500	500		
101-172.000-810.000	DUES AND SUBSCRIPTIONS	1,080	510	135	1,100	140	1,000	1,000		
101-172.000-860.000	TRANSPORTATION AND MILEAGE	1,135	1,047	0	1,000	0	500	500		
101-172.000-861.000	TRAINING & SEMINARS	1,775	3,320	2,240	3,500	1,035	2,500	2,500		
101-172.000-862.000	LODGING AND MEALS	1,149	1,122	1,635	1,500	556	1,500	1,500		
101-172.000-930.000	REPAIRS & MAINTENANCE	286	0	0	0	0	0	0		
101-172.000-970.000	CAPITAL OUTLAY	0	0	75	0	0	0	0		
TOTAL CITY MANAGER APPROPRIATIONS		227,477	245,482	178,875	168,595	117,328	189,875	189,875		
HUMAN RESOURCES										
101-173.000-702.000	WAGES	0	0	29,828	75,515	54,691	56,940	56,940		
101-173.000-704.000	SICK TIME PAY	0	0	772	9,525	10,053	700	700		
101-173.000-705.000	VACATION TIME PAY	0	0	2,832	11,345	14,748	3,565	3,565		
101-173.000-706.000	PERSONAL TIME PAY	0	0	386	1,485	173	715	715		
101-173.000-707.000	LONGEVITY PAY	0	0	550	1,100	1,100	0	0		
101-173.000-710.000	HOLIDAY AND OTHER PAY	0	0	2,923	4,540	4,206	2,495	2,495		
101-173.000-715.000	HEALTH AND LIFE INSURANCE	0	0	1,956	22,460	625	19,670	19,670		
101-173.000-716.000	RETIREMENT	0	0	3,078	7,000	6,309	4,330	4,330		
101-173.000-717.000	WORKERS' COMPENSATION	0	0	86	325	133	175	175		
101-173.000-718.000	UNEMPLOYMENT INSURANCE	0	0	0	100	100	0	0		
101-173.000-720.000	EMPLOYER'S FICA	0	0	2,656	8,000	6,414	4,930	4,930		
101-173.000-721.000	DISABILITY INSURANCE	0	0	159	520	0	365	365		
101-173.000-726.000	SUPPLIES	0	0	694	500	355	500	500		
101-173.000-801.000	CONTRACTUAL SERVICES	0	0	1,468	800	777	800	800		
101-173.000-860.000	TRANSPORTATION AND MILEAGE	0	0	0	500	0	500	500		
101-173.000-861.000	TRAINING & SEMINARS	0	0	0	1,000	0	500	500		
101-173.000-862.000	LODGING AND MEALS	0	0	0	1,000	0	0	0		
TOTAL HUMAN RESOURCES APPROPRIATIONS		0	0	47,388	145,715	99,684	96,185	96,185		
ECONOMIC DEVELOPMENT										
101-174.000-702.000	WAGES	810	16,998	14,160	38,230	27,348	40,895	40,895		
101-174.000-703.000	OVERTIME PAY	0	60	229	500	191	0	0		
101-174.000-704.000	SICK TIME PAY	0	438	718	1,355	1,442	1,410	1,410		
101-174.000-705.000	VACATION TIME PAY	0	665	792	2,205	1,187	2,120	2,120		
101-174.000-706.000	PERSONAL TIME PAY	0	210	163	510	509	530	530		
101-174.000-707.000	LONGEVITY PAY	0	240	480	480	480	480	480		
101-174.000-710.000	HOLIDAY AND OTHER PAY	0	1,277	835	2,760	2,635	2,855	2,855		
101-174.000-715.000	HEALTH AND LIFE INSURANCE	0	121	55	170	80	170	170		
101-174.000-716.000	RETIREMENT	0	2,432	1,712	1,615	2,888	6,900	6,900		
101-174.000-717.000	WORKERS' COMPENSATION	0	0	45	120	125	125	125		
101-174.000-718.000	UNEMPLOYMENT INSURANCE	0	13	0	100	100	0	0		
101-174.000-720.000	EMPLOYER'S FICA	62	1,501	1,314	3,485	2,512	3,695	3,695		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
101-174.000-721.000	DISABILITY INSURANCE	0	131	51	185	84	270	270		
101-174.000-726.000	SUPPLIES	0	933	258	1,000	651	1,000	1,000		
101-174.000-801.000	CONTRACTUAL SERVICES	55,796	20,801	927	500	0	500	500		
101-174.000-810.000	DUES AND SUBSCRIPTIONS	0	565	620	650	910	300	300		
101-174.000-860.000	TRANSPORTATION AND MILEAGE	0	334	0	600	86	300	300		
101-174.000-861.000	TRAINING & SEMINARS	0	1,371	609	2,000	485	1,500	1,500		
101-174.000-862.000	LODGING AND MEALS	0	408	30	400	571	700	700		
101-174.000-905.000	PUBLISHING / NOTICES	80	80	80	100	80	100	100		
101-174.000-967.001	PROJECT COSTS - CDBG ACQUISITION	2,766	0	0	0	0	0	0		
101-174.000-967.002	PROJECT COSTS - CDBG BLIGHT ELIMINATION	197,191	37,394	0	0	0	0	0		
TOTAL ECONOMIC DEVELOPMENT APPROPRIATIONS		256,705	85,972	23,078	56,965	42,364	63,850	63,850		
ADMINISTRATIVE SERVICES										
101-175.000-702.000	WAGES	0	0	0	17,000	18,158	0	0		
101-175.000-703.000	WAGES	0	0	0	2,000	19	0	0		
101-175.000-710.000	HOLIDAY AND OTHER PAY	0	0	(1,218)	0	211	0	0		
101-175.000-716.000	RETIREMENT	0	0	549	450	1,720	0	0		
101-175.000-720.000	EMPLOYER'S FICA	0	0	0	1,450	1,289	0	0		
101-175.000-726.000	SUPPLIES	731	19	0	500	505	500	500		
101-175.000-801.000	CONTRACTUAL SERVICES	22,808	25,091	27,066	29,500	21,462	30,450	30,450		
101-175.000-806.000	LEGAL SERVICES	49,853	43,795	62,211	45,000	12,752	40,000	40,000		
101-175.000-806.002	LEGAL SERVICES - TAX CASES	583	4,186	150	500	5,926	10,000	10,000		
101-175.000-807.000	ENGINEERING SERVICES - CONTRA	128	1,106	1,233	1,500	894	0	0		
101-175.000-808.000	AUDITING SERVICES	17,435	16,709	16,065	19,000	16,510	25,000	25,000		
101-175.000-810.000	DUES AND SUBSCRIPTIONS	370	210	585	600	210	600	600		
101-175.000-850.000	INSURANCE	55,161	58,444	55,318	61,000	59,436	62,500	62,500		
101-175.000-861.000	TRAINING & SEMINARS	1,340	1,057	1,218	1,500	1,377	1,500	1,500		
101-175.000-955.025	MISC. - HOLIDAY RECEPTION	257	366	408	500	422	500	500		
101-175.000-955.101	MISC. - DOMESTIC HARMONY	5,000	5,000	6,000	6,000	0	6,000	6,000		
101-175.000-955.106	MISC. - NEW YEAR'S EVE EVENT	0	0	14,725	0	17,582	18,000	18,000		
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		153,666	155,983	184,310	186,500	158,473	195,050	195,050		
ELECTIONS										
101-191.000-702.000	WAGES	5,367	1,951	7,028	5,500	5,128	6,500	6,500		
101-191.000-710.000	HOLIDAY AND OTHER PAY	6	2	3	0	7	0	0		
101-191.000-716.000	RETIREMENT	0	0	15	0	42	0	0		
101-191.000-720.000	EMPLOYER'S FICA	125	32	103	150	159	150	150		
101-191.000-726.000	SUPPLIES	(1,167)	2,680	913	2,500	500	3,000	3,000		
101-191.000-801.000	CONTRACTUAL SERVICES	3,192	1,838	11,653	4,000	1,031	5,000	5,000		
101-191.000-862.000	LODGING AND MEALS	590	318	486	600	276	650	650		
101-191.000-905.000	PUBLISHING / NOTICES	80	0	0	100	0	100	100		
TOTAL ELECTION APPROPRIATIONS		8,193	6,821	20,201	12,850	7,143	15,400	15,400		

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GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
ASSESSING										
101-209.000-702.000	WAGES	59,335	77,978	77,595	97,000	65,248	100,300	100,300		
101-209.000-703.000	OVERTIME PAY	0	181	120	0	319	100	100		
101-209.000-704.000	SICK TIME PAY	1,530	1,403	2,353	3,300	1,041	4,200	4,200		
101-209.000-705.000	VACATION TIME PAY	3,316	2,012	4,130	4,200	3,818	4,400	4,400		
101-209.000-706.000	PERSONAL TIME PAY	0	986	1,809	1,200	350	1,300	1,300		
101-209.000-707.000	LONGEVITY PAY	360	780	780	480	480	500	500		
101-209.000-710.000	HOLIDAY AND OTHER PAY	4,046	5,196	5,301	4,300	8,104	4,500	4,500		
101-209.000-715.000	HEALTH AND LIFE INSURANCE	170	7,974	8,959	6,640	2,272	26,400	26,400		
101-209.000-716.000	RETIREMENT	3,530	7,440	7,902	9,840	6,415	13,000	13,000		
101-209.000-717.000	WORKERS' COMPENSATION	469	378	584	465	386	350	350		
101-209.000-718.000	UNEMPLOYMENT INSURANCE	50	38	0	200	200	0	0		
101-209.000-720.000	EMPLOYER'S FICA	5,192	6,645	6,952	8,450	5,944	8,800	8,800		
101-209.000-721.000	DISABILITY INSURANCE	361	456	448	585	455	700	700		
101-209.000-726.000	SUPPLIES	1,216	2,205	1,058	500	626	1,000	1,000		
101-209.000-734.000	POSTAGE	2,341	1,933	1,129	2,500	1,427	5,000	5,000		
101-209.000-801.000	CONTRACTUAL SERVICES	7,295	7,187	7,119	50,000	4,747	15,000	15,000		
101-209.000-810.000	DUES AND SUBSCRIPTIONS	960	565	490	415	515	650	650		
101-209.000-860.000	TRANSPORTATION AND MILEAGE	636	364	333	500	213	775	775		
101-209.000-861.000	TRAINING & SEMINARS	729	430	713	600	1,510	1,750	1,750		
101-209.000-862.000	LODGING AND MEALS	397	486	1,129	1,000	40	1,500	1,500		
101-209.000-900.000	PRINTING	0	0	450	0	0	0	0		
101-209.000-905.000	PUBLISHING / NOTICES	839	469	119	500	585	500	500		
101-209.000-930.000	REPAIRS & MAINTENANCE	0	0	6	0	0	0	0		
TOTAL ASSESSING APPROPRIATIONS		92,772	125,106	129,479	192,675	104,695	190,725	190,725		
CITY CLERK										
101-215.000-702.000	WAGES	74,733	60,702	50,162	40,520	26,533	54,120	41,640	(12,480)	-23.06%
101-215.000-703.000	OVERTIME PAY	297	51	691	750	90	0	0		
101-215.000-704.000	SICK TIME PAY	5,059	2,031	1,221	1,435	1,434	1,480	1,480		
101-215.000-705.000	VACATION TIME PAY	2,208	4,488	5,149	2,330	3,765	2,400	2,400		
101-215.000-706.000	PERSONAL TIME PAY	800	896	217	540	538	555	555		
101-215.000-707.000	LONGEVITY PAY	480	420	300	600	600	600	600		
101-215.000-710.000	HOLIDAY AND OTHER PAY	3,824	3,110	2,012	1,880	1,979	1,940	1,940		
101-215.000-715.000	HEALTH AND LIFE INSURANCE	24,437	14,923	11,700	19,100	15,203	19,670	19,670		
101-215.000-716.000	RETIREMENT	4,446	5,922	5,007	2,450	2,970	6,655	6,655		
101-215.000-717.000	WORKERS' COMPENSATION	136	76	190	225	58	125	125		
101-215.000-718.000	UNEMPLOYMENT INSURANCE	100	38	0	100	100	0	0		
101-215.000-720.000	EMPLOYER'S FICA	6,179	5,075	4,172	3,610	2,323	4,675	3,720	(955)	-20.43%
101-215.000-721.000	DISABILITY INSURANCE	474	378	253	200	160	280	280		
101-215.000-726.000	SUPPLIES	2,820	4,526	3,146	3,000	1,255	3,000	3,000		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
101-215.000-734.000	POSTAGE	2,938	2,846	3,884	5,500	1,996	3,000	3,000		
101-215.000-801.000	CONTRACTUAL SERVICES	4,911	6,801	10,663	8,000	8,941	8,450	8,450		
101-215.000-810.000	DUES AND SUBSCRIPTIONS	465	240	0	500	20	500	500		
101-215.000-860.000	TRANSPORTATION AND MILEAGE	342	161	126	500	0	250	250		
101-215.000-861.000	TRAINING & SEMINARS	(300)	935	7	1,400	0	1,400	1,400		
101-215.000-862.000	LODGING AND MEALS	1,228	1,909	8	1,000	0	1,000	1,000		
101-215.000-900.000	PRINTING	2,685	0	0	3,500	0	0	0		
101-215.000-905.000	PUBLISHING / NOTICES	553	2,058	2,590	3,000	394	2,500	2,500		
101-215.000-930.000	REPAIRS & MAINTENANCE	0	120	0	0	0	0	0		
TOTAL CITY CLERK APPROPRIATIONS		138,815	117,706	101,498	100,140	68,359	112,600	99,165	(13,435)	-11.93%
FINANCE										
101-219.000-702.000	WAGES	46,302	39,065	54,755	115,445	82,339	124,550	122,195	(2,355)	-1.89%
101-219.000-703.000	OVERTIME PAY	0	541	2,735	2,000	2,446	0	0		
101-219.000-704.000	SICK TIME PAY	831	918	1,333	3,815	2,922	13,480	13,480		
101-219.000-705.000	VACATION TIME PAY	4,794	4,188	5,000	4,630	5,226	6,865	6,865		
101-219.000-706.000	PERSONAL TIME PAY	415	424	906	1,430	1,118	2,470	2,470		
101-219.000-707.000	LONGEVITY PAY	1,100	1,100	550	1,100	1,100	1,100	1,100		
101-219.000-710.000	HOLIDAY AND OTHER PAY	2,635	1,660	2,528	4,640	4,387	5,195	5,195		
101-219.000-715.000	HEALTH AND LIFE INSURANCE	14,264	15,613	14,685	34,440	27,449	40,950	39,755	(1,195)	-2.92%
101-219.000-716.000	RETIREMENT	3,738	7,200	3,360	11,240	7,921	17,590	17,590		
101-219.000-717.000	WORKERS' COMPENSATION	284	225	109	400	220	350	350		
101-219.000-718.000	UNEMPLOYMENT INSURANCE	50	25	0	200	200	0	0		
101-219.000-720.000	EMPLOYER'S FICA	3,904	3,419	4,814	9,975	6,739	12,245	12,245		
101-219.000-721.000	DISABILITY INSURANCE	358	404	301	610	493	830	830		
101-219.000-726.000	SUPPLIES	156	254	985	500	702	500	500		
101-219.000-801.000	CONTRACTUAL SERVICES	1,365	4,808	1,953	1,000	1,343	1,500	1,500		
101-219.000-810.000	DUES AND SUBSCRIPTIONS	170	545	340	500	0	500	500		
101-219.000-860.000	TRANSPORTATION AND MILEAGE	241	120	222	400	606	1,000	1,000		
101-219.000-861.000	TRAINING & SEMINARS	0	592	123	500	1,055	1,000	1,000		
101-219.000-862.000	LODGING AND MEALS	478	0	0	500	483	500	500		
TOTAL FINANCE APPROPRIATIONS		81,085	81,101	94,699	193,325	146,749	230,625	227,075	(3,550)	-1.54%
CITY TREASURER										
101-253.000-702.000	WAGES	17,764	15,910	18,510	19,010	13,945	19,100	19,100		
101-253.000-716.000	RETIREMENT	0	12	276	600	378	1,310	1,310		
101-253.000-717.000	WORKERS' COMPENSATION	65	55	54	25	24	50	50		
101-253.000-720.000	EMPLOYER'S FICA	1,359	1,217	1,416	1,455	1,067	1,460	1,460		
101-253.000-726.000	SUPPLIES	478	753	343	500	511	625	625		
101-253.000-734.000	POSTAGE	1,193	2,329	1,083	3,200	3,142	3,500	3,500		
101-253.000-801.000	CONTRACTUAL SERVICES	3,460	3,069	2,968	4,000	1,320	4,000	4,000		
101-253.000-810.000	DUES AND SUBSCRIPTIONS	202	140		150	150	150	150		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
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GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
101-253.000-860.000	TRANSPORTATION AND MILEAGE	274	81	170	500	106	200	200		
101-253.000-861.000	TRAINING & SEMINARS	695	205	205	700	0	300	300		
101-253.000-862.000	LODGING AND MEALS	384	32	1,910	500	0	500	500		
101-253.000-900.000	PRINTING	1,467	477	520	1,200	0	1,500	1,500		
101-253.000-964.000	REFUNDS AND REBATES	102,740	97,197	118,013	120,000	40,441	120,000	120,000		
TOTAL CITY TREASURER APPROPRIATIONS		130,081	121,477	145,468	151,840	61,084	152,695	152,695		
BUILDING AND GROUNDS										
101-265.000-702.000	WAGES	15,201	14,114	41,246	25,000	35,808	20,205	20,205		
101-265.000-703.000	OVERTIME PAY	199	63	1,601	250	637	500	500		
101-265.000-716.000	RETIREMENT	0	0	144	0	72	0	0		
101-265.000-717.000	WORKERS' COMPENSATION	474	430	978	440	874	350	350		
101-265.000-720.000	EMPLOYER'S FICA	1,129	1,047	3,097	1,930	2,670	1,585	1,585		
101-265.000-725.000	FRINGE BENEFITS - ALLOCATED	8,219	7,993	11,592	16,895	10,545	16,925	16,925		
101-265.000-726.000	SUPPLIES	4,562	3,086	4,051	7,000	4,216	6,000	6,000		
101-265.000-801.000	CONTRACTUAL SERVICES	18,618	26,124	22,830	35,345	9,912	34,540	34,540		
101-265.000-801.790	CONTRACTUAL SRV-MITCHELL BLDG	0	938	25	0	2,751	0	0		
101-265.000-850.000	INSURANCE	0	100	0	0	0	0	0		
101-265.000-860.000	TRANSPORTATION AND MILEAGE	0	0	162	0	20	0	0		
101-265.000-920.000	UTILITIES	29,450	30,152	28,040	28,000	17,650	28,000	28,000		
101-265.000-925.000	TELEPHONE	16,585	10,910	13,420	10,000	7,845	10,500	10,500		
101-265.000-930.000	REPAIRS & MAINTENANCE	17,335	6,061	11,839	12,000	6,481	12,000	12,000		
101-265.000-940.000	EQUIPMENT RENTAL	4,551	4,769	4,328	5,000	2,899	5,000	5,000		
101-265.000-957.000	PROPERTY TAXES	135	1,067	3,861	1,000	219	1,000	1,000		
TOTAL BUILDING AND GROUNDS APPROPRIATIONS		116,458	106,854	147,214	142,860	102,599	136,605	136,605		
PARKING LOTS										
101-266.000-702.000	WAGES	3,226	4,365	4,844	10,085	2,313	8,820	8,820		
101-266.000-703.000	OVERTIME PAY	696	1,630	757	1,000	731	1,000	1,000		
101-266.000-716.000	RETIREMENT	0	0	80	0	48	0	0		
101-266.000-720.000	EMPLOYER'S FICA	276	431	389	850	220	750	750		
101-266.000-725.000	FRINGE BENEFITS - ALLOCATED	2,162	3,358	3,484	6,750	2,782	8,005	8,005		
101-266.000-726.000	SUPPLIES	1,403	1,612	1,425	2,000	1,345	2,000	2,000		
101-266.000-801.000	CONTRACTUAL SERVICES	2,442	6,360	28,983	33,500	6,287	5,250	5,250		
101-266.000-920.000	UTILITIES	2,820	2,654	2,404	3,000	1,733	3,000	3,000		
101-266.000-940.000	EQUIPMENT RENTAL	2,738	4,583	4,207	3,800	2,413	4,000	4,000		
101-266.000-970.000	CAPITAL OUTLAY	0	0	828	0	0	0	0		
TOTAL PARKING LOTS APPROPRIATIONS		15,763	24,993	47,401	60,985	17,872	32,825	32,825		
CEMETERIES										
101-276.000-702.000	WAGES	33,224	24,601	30,363	31,290	15,847	29,880	29,880		
101-276.000-703.000	OVERTIME PAY	711	1,195	907	1,500	499	1,200	1,200		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
101-276.000-716.000	RETIREMENT	0	0	118	0	161	0	0		
101-276.000-717.000	WORKERS' COMPENSATION	0	698	(82)	0	1,233	450	450		
101-276.000-720.000	EMPLOYER'S FICA	2,472	1,875	2,221	2,510	1,177	2,375	2,375		
101-276.000-725.000	FRINGE BENEFITS - ALLOCATED	16,889	15,178	19,376	21,945	14,837	25,405	25,405		
101-276.000-726.000	SUPPLIES	5,752	2,904	3,244	3,500	1,480	3,250	3,250		
101-276.000-801.000	CONTRACTUAL SERVICES	20,245	12,153	36,568	24,705	14,750	21,505	21,505		
101-276.000-920.000	UTILITIES	620	550	902	900	539	900	900		
101-276.000-930.000	REPAIRS & MAINTENANCE	0	1	52	500	236	500	500		
101-276.000-940.000	EQUIPMENT RENTAL	36,209	20,026	24,197	38,000	9,365	25,000	25,000		
TOTAL CEMETERIES APPROPRIATIONS		116,122	79,181	117,866	124,850	60,124	110,465	110,465		
AIRPORT										
101-295.000-702.000	WAGES	220	42,213	57,697	55,590	42,772	62,440	62,440		
101-295.000-703.000	OVERTIME PAY	0	3,524	5,034	5,000	3,145	5,000	5,000		
101-295.000-704.000	SICK TIME PAY	0	298	411	1,085	1,082	1,115	1,115		
101-295.000-705.000	VACATION TIME PAY	0	0	263	1,350	676	1,395	1,395		
101-295.000-706.000	PERSONAL TIME PAY	0	242	132	400	541	420	420		
101-295.000-710.000	HOLIDAY AND OTHER PAY	0	967	1,708	1,420	1,418	1,465	1,465		
101-295.000-715.000	HEALTH AND LIFE INSURANCE	0	8,751	13,559	15,170	11,970	15,250	15,250		
101-295.000-716.000	RETIREMENT	0	1,951	3,005	2,460	2,014	2,535	2,535		
101-295.000-717.000	WORKERS' COMPENSATION	72	64	1,790	750	469	800	800		
101-295.000-720.000	EMPLOYER'S FICA	16	3,524	4,857	4,470	3,636	5,160	5,160		
101-295.000-721.000	DISABILITY INSURANCE	0	0	48	295	159	215	215		
101-295.000-725.000	FRINGE BENEFITS - ALLOCATED	122	0	128	0	36	100	100		
101-295.000-726.000	SUPPLIES	1,990	1,310	2,280	2,500	1,984	2,500	2,500		
101-295.000-740.000	FUEL AND LUBRICANTS	3,113	12,984	7,215	6,500	2,174	6,500	6,500		
101-295.000-801.000	CONTRACTUAL SERVICES	132,362	44,378	10,562	8,700	12,388	15,500	15,500		
101-295.000-810.000	DUES AND SUBSCRIPTIONS	200	305	584	250	105	405	405		
101-295.000-850.000	INSURANCE	5,626	6,271	4,416	6,500	4,849	5,000	5,000		
101-295.000-860.000	TRANSPORTATION AND MILEAGE	0	121	87	0	82	0	0		
101-295.000-861.000	TRAINING & SEMINARS	0	0	422	500	261	400	400		
101-295.000-862.000	LODGING AND MEALS	0	276	31	0	0	0	0		
101-295.000-920.000	UTILITIES	12,735	13,154	10,663	12,500	9,435	12,000	12,000		
101-295.000-925.000	TELEPHONE	1,811	2,021	1,819	1,600	1,565	2,100	2,100		
101-295.000-930.000	REPAIRS & MAINTENANCE	7,844	8,048	5,285	7,000	3,966	7,000	7,000		
101-295.000-940.000	EQUIPMENT RENTAL	171	0	918	1,000	743	1,000	1,000		
TOTAL AIRPORT APPROPRIATIONS		166,282	150,402	132,914	135,040	105,470	148,300	148,300		
POLICE										
101-301.000-702.000	WAGES	632,655	646,407	641,243	662,000	467,513	685,215	685,215		
101-301.000-703.000	OVERTIME PAY	41,911	50,726	52,536	50,000	32,503	50,000	50,000		
101-301.000-704.000	SICK TIME PAY	19,833	27,248	29,854	21,000	25,795	22,835	22,835		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
101-301.000-705.000	VACATION TIME PAY	49,562	51,428	50,359	50,000	34,436	52,830	52,830		
101-301.000-706.000	PERSONAL TIME PAY	7,829	8,250	10,478	8,600	7,752	8,955	8,955		
101-301.000-707.000	LONGEVITY PAY	11,200	11,400	12,765	10,830	11,380	10,650	10,650		
101-301.000-710.000	HOLIDAY AND OTHER PAY	48,816	49,451	47,424	50,800	41,492	51,940	51,940		
101-301.000-715.000	HEALTH AND LIFE INSURANCE	174,273	186,804	194,314	215,770	163,084	207,745	207,745		
101-301.000-716.000	RETIREMENT	155,720	192,920	214,374	212,915	155,578	362,110	362,110		
101-301.000-717.000	WORKERS' COMPENSATION	15,475	13,597	12,956	15,050	9,540	10,580	10,580		
101-301.000-718.000	UNEMPLOYMENT INSURANCE	700	375	0	1,450	1,450	0	0		
101-301.000-720.000	EMPLOYER'S FICA	12,620	13,844	14,451	15,900	11,045	16,350	16,350		
101-301.000-721.000	DISABILITY INSURANCE	3,437	3,639	3,539	4,100	3,063	4,565	4,565		
101-301.000-726.000	SUPPLIES	6,901	8,345	40,427	9,000	2,584	9,000	9,000		
101-301.000-742.000	CLOTHING / UNIFORMS	9,351	6,697	8,968	15,000	3,596	12,000	12,000		
101-301.000-801.000	CONTRACTUAL SERVICES	12,157	19,552	13,488	14,735	12,916	17,200	17,200		
101-301.000-810.000	DUES AND SUBSCRIPTIONS	348	348	404	600	385	600	600		
101-301.000-850.301	INSURANCE - POLICE	15,204	13,213	12,944	15,500	14,230	15,000	15,000		
101-301.000-860.000	TRANSPORTATION AND MILEAGE	78	235	578	500	181	500	500		
101-301.000-861.000	TRAINING & SEMINARS	3,170	1,524	1,683	4,200	450	4,200	4,200		
101-301.000-861.005	STATE TRAINING FUNDS	3,690	1,624	2,735	3,000	1,845	3,000	3,000		
101-301.000-862.000	LODGING AND MEALS	539	1,144	523	1,200	295	1,200	1,200		
101-301.000-900.000	PRINTING	515	821	393	1,000	561	1,000	1,000		
101-301.000-905.000	PUBLISHING / NOTICES	0	0	0	300	0	300	300		
101-301.000-930.000	REPAIRS & MAINTENANCE	2,121	848	2,890	3,000	602	3,000	3,000		
101-301.000-940.000	EQUIPMENT RENTAL	76,130	72,477	65,302	80,000	47,162	60,000	60,000		
101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS	88	0	671	2,000	1,246	2,000	2,000		
101-301.000-955.222	MISC - SHOTS & TRAINING	148	148	0	200	0	200	200		
101-301.000-955.301	LOCAL GRANT PURCHASES	0	700	430	0	169	0	0		
101-301.000-970.000	CAPITAL OUTLAY	35,032	10,475	0	0	0	9,030	9,030		
TOTAL POLICE APPROPRIATIONS		1,339,503	1,394,240	1,435,729	1,468,650	1,050,853	1,622,005	1,622,005		
FIRE										
101-336.000-702.000	WAGES	162,962	133,369	165,036	166,875	118,813	172,755	172,755		
101-336.000-702.336	WAGES - PART-TIME FIREFIGHTER	34,687	33,193	36,087	40,000	34,439	40,000	26,000	(14,000)	-35.00%
101-336.000-703.000	OVERTIME PAY	21,218	40,191	52,754	35,000	37,314	22,500	22,500		
101-336.000-704.000	SICK TIME PAY	7,663	2,069	4,387	3,720	913	3,720	3,720		
101-336.000-705.000	VACATION TIME PAY	22,452	9,649	13,099	14,890	12,299	16,920	16,920		
101-336.000-706.000	PERSONAL TIME PAY	4,494	2,445	5,044	4,405	3,089	5,630	5,630		
101-336.000-707.000	LONGEVITY PAY	4,300	2,200	2,200	2,750	2,200	2,750	2,750		
101-336.000-710.000	HOLIDAY AND OTHER PAY	11,674	7,642	8,753	8,560	4,222	10,820	10,820		
101-336.000-715.000	HEALTH AND LIFE INSURANCE	38,142	28,615	29,595	39,795	25,276	60,495	60,495		
101-336.000-716.000	RETIREMENT	20,464	20,352	27,181	33,010	26,286	64,815	64,815		
101-336.000-717.000	WORKERS' COMPENSATION	9,724	8,748	5,951	7,975	4,397	5,650	5,650		
101-336.000-718.000	UNEMPLOYMENT INSURANCE	200	100	0	350	350	0	0		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
101-336.000-720.000	EMPLOYER'S FICA	5,724	5,734	6,502	6,230	5,052	7,035	7,035		
101-336.000-721.000	DISABILITY INSURANCE	1,228	497	737	1,065	595	1,430	1,430		
101-336.000-726.000	SUPPLIES	8,874	5,796	7,225	8,000	5,478	8,000	8,000		
101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	1,041	630	511	1,000	667	1,000	1,000		
101-336.000-740.000	FUEL AND LUBRICANTS	3,290	4,708	5,353	5,000	3,291	5,000	5,000		
101-336.000-742.000	CLOTHING / UNIFORMS	4,562	2,707	454	3,800	578	3,800	3,800		
101-336.000-801.000	CONTRACTUAL SERVICES	5,918	4,936	3,691	6,200	1,570	6,200	6,200		
101-336.000-810.000	DUES AND SUBSCRIPTIONS	285	200	0	300	0	300	300		
101-336.000-850.000	INSURANCE	9,953	8,616	10,295	13,000	12,478	13,000	13,000		
101-336.000-860.000	TRANSPORTATION AND MILEAGE	114	0	0	200	0	200	200		
101-336.000-861.000	TRAINING & SEMINARS	488	1,220	956	3,800	554	3,500	3,500		
101-336.000-862.000	LODGING AND MEALS	0	0	0	300	0	300	300		
101-336.000-865.000	INTEREST EXPENSE	0	12,244	11,135	10,000	5,142	8,850	8,850		
101-336.000-905.000	PUBLISHING / NOTICES	119	0	0	100	0	100	100		
101-336.000-920.000	UTILITIES	9,373	17,439	10,431	10,000	7,394	10,000	10,000		
101-336.000-930.000	REPAIRS & MAINTENANCE	20,549	6,596	7,907	15,000	1,248	10,000	10,000		
101-336.000-955.221	MISC - PHYSICAL EXAMINATIONS	264	176	53	750	35	750	750		
101-336.000-955.222	MISC - SHOTS & TRAINING	0	691	395	500	0	500	500		
101-336.000-955.336	LOCAL GRANT PURCHASES	9,568	19,930	1,750	0	1,912	0	0		
101-336.000-970.000	CAPITAL OUTLAY	0	447,048	0	0	0	0	0		
TOTAL FIRE APPROPRIATIONS		419,330	827,741	417,482	442,575	315,592	486,020	472,020	(14,000)	-2.88%
CODE ENFORCEMENT										
101-372.000-702.000	WAGES	31,383	0	0	0	0	0	0		
101-372.000-704.000	SICK TIME PAY	261	0	0	0	0	0	0		
101-372.000-705.000	VACATION TIME PAY	914	0	0	0	0	0	0		
101-372.000-706.000	PERSONAL TIME PAY	392	0	0	0	0	0	0		
101-372.000-707.000	LONGEVITY PAY	360	0	0	0	0	0	0		
101-372.000-710.000	HOLIDAY AND OTHER PAY	2,805	0	0	0	0	0	0		
101-372.000-715.000	HEALTH AND LIFE INSURANCE	170	0	0	0	0	0	0		
101-372.000-716.000	RETIREMENT	1,817	0	0	0	0	0	0		
101-372.000-717.000	WORKERS' COMPENSATION	144	0	0	0	0	0	0		
101-372.000-718.000	UNEMPLOYMENT INSURANCE	50	0	0	0	0	0	0		
101-372.000-720.000	EMPLOYER'S FICA	2,635	0	0	0	0	0	0		
101-372.000-721.000	DISABILITY INSURANCE	185	0	0	0	0	0	0		
101-372.000-726.000	SUPPLIES	201	0	0	0	0	0	0		
101-372.000-801.000	CONTRACTUAL SERVICES	2,336	105	1,201	0	1,224	30,000	0		
101-372.000-801.372	CONTRACTUAL SERVICES - CODE ENFORCEM	0	2,037	14,651	30,000	17,355	0	30,000		
101-372.000-810.000	DUES AND SUBSCRIPTIONS	126	0	0	0	0	0	0		
101-372.000-861.000	TRAINING & SEMINARS	150	0	0	0	0	0	0		
101-372.000-862.000	LODGING AND MEALS	10	0	0	0	0	0	0		
TOTAL CODE ENFORCEMENT APPROPRIATIONS		43,939	2,142	15,852	30,000	18,579	30,000	30,000		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
PLANNING										
101-400.000-702.000	WAGES	37,069	58,073	52,076	45,000	33,023	46,100	46,100		
101-400.000-703.000	OVERTIME PAY	0	248	15	0	0	0	0		
101-400.000-704.000	SICK TIME PAY	1,727	1,247	1,276	1,500	191	1,600	1,600		
101-400.000-705.000	VACATION TIME PAY	628	2,857	2,955	2,500	574	2,600	2,600		
101-400.000-706.000	PERSONAL TIME PAY	314	758	910	575	383	600	600		
101-400.000-707.000	LONGEVITY PAY	360	720	480	480	480	480	480		
101-400.000-710.000	HOLIDAY AND OTHER PAY	2,069	4,074	4,019	2,000	1,896	2,100	2,100		
101-400.000-715.000	HEALTH AND LIFE INSURANCE	18,032	17,046	17,606	19,270	15,268	20,000	20,000		
101-400.000-716.000	RETIREMENT	2,126	4,936	5,203	6,745	3,136	6,000	6,000		
101-400.000-717.000	WORKERS' COMPENSATION	400	468	265	450	262	275	275		
101-400.000-718.000	UNEMPLOYMENT INSURANCE	50	38	0	100	100	0	0		
101-400.000-720.000	EMPLOYER'S FICA	2,894	4,853	4,390	3,970	2,561	4,100	4,100		
101-400.000-721.000	DISABILITY INSURANCE	222	276	304	275	255	300	300		
101-400.000-726.000	SUPPLIES	21	399	342	500	412	500	500		
101-400.000-801.000	CONTRACTUAL SERVICES	1,463	663	855	2,500	1,100	2,500	2,500		
101-400.000-810.000	DUES AND SUBSCRIPTIONS	2,624	2,422	2,487	2,600	2,242	2,600	2,600		
101-400.000-860.000	TRANSPORTATION AND MILEAGE	226	566	461	1,000	139	1,000	1,000		
101-400.000-861.000	TRAINING & SEMINARS	290	675	703	1,000	790	1,600	1,600		
101-400.000-862.000	LODGING AND MEALS	203	757	950	1,000	962	1,200	1,200		
101-400.000-905.000	PUBLISHING / NOTICES	534	1,301	1	1,500	156	1,500	1,500		
TOTAL PLANNING APPROPRIATIONS		71,252	102,377	95,298	92,965	63,930	95,055	95,055		
PUBLIC SERVICES										
101-441.000-702.000	WAGES	105,582	107,302	119,715	122,375	90,057	133,060	133,060		
101-441.000-703.000	OVERTIME PAY	1,870	1,430	1,591	2,500	497	2,000	2,000		
101-441.000-704.000	SICK TIME PAY	1,359	1,704	1,491	2,280	4,021	2,365	2,365		
101-441.000-705.000	VACATION TIME PAY	7,332	10,639	7,643	8,460	3,892	8,760	8,760		
101-441.000-706.000	PERSONAL TIME PAY	1,281	1,283	1,120	1,315	1,281	1,365	1,365		
101-441.000-707.000	LONGEVITY PAY	2,000	2,100	1,100	2,200	2,100	2,200	2,200		
101-441.000-710.000	HOLIDAY AND OTHER PAY	4,808	5,238	5,379	4,605	4,673	4,775	4,775		
101-441.000-715.000	HEALTH AND LIFE INSURANCE	32,296	30,383	31,320	34,440	24,315	16,590	16,590		
101-441.000-716.000	RETIREMENT	5,423	9,184	10,120	11,895	7,523	17,750	17,750		
101-441.000-717.000	WORKERS' COMPENSATION	563	469	148	535	337	375	375		
101-441.000-718.000	UNEMPLOYMENT INSURANCE	100	50	0	200	200	0	0		
101-441.000-720.000	EMPLOYER'S FICA	8,534	8,986	9,617	9,360	7,510	10,330	10,330		
101-441.000-721.000	DISABILITY INSURANCE	531	531	531	625	444	695	695		
101-441.000-725.000	FRINGE BENEFITS - ALLOCATED	16,458	14,138	12,082	14,410	15,300	35,285	35,285		
101-441.000-726.000	SUPPLIES	12,657	13,296	9,415	10,000	3,972	10,000	10,000		
101-441.000-742.000	CLOTHING / UNIFORMS	1,358	1,828	1,939	2,000	959	2,000	2,000		
101-441.000-801.000	CONTRACTUAL SERVICES	33,883	21,899	22,880	23,040	21,727	41,285	41,285		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
101-441.000-810.000	DUES AND SUBSCRIPTIONS	1,217	2,211	1,000	1,585	1,244	1,870	1,870		
101-441.000-860.000	TRANSPORTATION AND MILEAGE	0	505	136	500	506	750	750		
101-441.000-861.000	TRAINING & SEMINARS	2,025	1,298	2,025	3,975	2,768	4,035	4,035		
101-441.000-862.000	LODGING AND MEALS	619	1,718	304	1,500	1,730	1,750	1,750		
101-441.000-905.000	PUBLISHING / NOTICES	343	547	244	600	0	500	500		
101-441.000-920.000	UTILITIES	6,012	5,786	5,566	5,500	3,794	5,500	5,500		
101-441.000-930.000	REPAIRS & MAINTENANCE	270	284	1,812	750	0	1,000	1,000		
101-441.000-940.000	EQUIPMENT RENTAL	957	3,008	1,051	4,000	326	3,500	3,500		
101-441.000-955.441	MISCELLANEOUS - SHOE ALLOWANC	432	615	2,000	3,000	1,012	3,000	3,000		
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	985	1,073	970	1,000	597	1,000	1,000		
TOTAL PUBLIC SERVICES APPROPRIATIONS		248,895	247,505	251,199	272,650	200,785	311,740	311,740		
ENGINEERING SERVICES										
101-447.000-702.000	WAGES	0	0	0	0	0	78,325	78,325		
101-447.000-704.000	SICK TIME PAY	0	0	0	0	0	2,615	2,615		
101-447.000-705.000	VACATION TIME PAY	0	0	0	0	0	3,270	3,270		
101-447.000-706.000	PERSONAL TIME PAY	0	0	0	0	0	980	980		
101-447.000-710.000	HOLIDAY AND OTHER PAY	0	0	0	0	0	3,435	3,435		
101-447.000-715.000	HEALTH AND LIFE INSURANCE	0	0	0	0	581	19,200	19,200		
101-447.000-716.000	RETIREMENT	0	0	0	0	0	5,950	5,950		
101-447.000-717.000	WORKERS' COMPENSATION	0	0	0	0	0	370	370		
101-447.000-720.000	EMPLOYER'S FICA	0	0	0	0	0	6,780	6,780		
101-447.000-721.000	DISABILITY INSURANCE	0	0	0	0	38	500	500		
101-447.000-726.000	SUPPLIES	0	0	0	0	0	500	500		
101-447.000-801.000	CONTRACTUAL SERVICES	0	0	0	0	0	1,000	1,000		
101-447.000-810.000	DUES AND SUBSCRIPTIONS	0	0	0	0	0	350	350		
101-447.000-860.000	TRANSPORTATION AND MILEAGE	0	0	0	0	0	500	500		
101-447.000-861.000	TRAINING & SEMINARS	0	0	0	0	0	1,000	1,000		
101-447.000-862.000	LODGING AND MEALS	0	0	0	0	0	1,000	1,000		
TOTAL ENGINEERING SERVICES APPROPRIATIONS		0	0	0	0	619	125,775	125,775		
STREET LIGHTING										
101-448.000-920.202	UTILITIES - MAJOR STREETS	57,724	47,948	51,917	65,000	35,270	60,000	60,000		
101-448.000-920.203	UTILITIES - LOCAL STREETS	3,332	3,748	3,560	3,500	2,553	3,750	3,750		
TOTAL STREET LIGHTING APPROPRIATIONS		61,056	51,696	55,477	68,500	37,823	63,750	63,750		
PARKS										
101-756.000-702.000	WAGES	41,326	37,277	44,080	43,335	17,152	37,000	37,000		
101-756.000-703.000	OVERTIME PAY	496	1,350	375	1,000	317	1,000	1,000		
101-756.000-716.000	RETIREMENT	0	0	354	0	70	0	0		
101-756.000-720.000	EMPLOYER'S FICA	2,972	2,794	3,118	3,390	1,232	2,905	2,905		
101-756.000-725.000	FRINGE BENEFITS - ALLOCATED	22,350	22,000	27,229	29,670	15,983	31,065	31,065		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 03/31/20	REQUESTED BUDGET	REQUESTED BUDGET	Amount of Change	% of Change
101-756.000-726.000	SUPPLIES	10,091	15,037	5,905	7,500	4,325	7,500	7,500		
101-756.000-726.470	SUPPLIES - REPLACEMENT TREES	0	413	0	0	0	0	0		
101-756.000-801.000	CONTRACTUAL SERVICES	73,112	83,697	75,585	76,915	60,428	74,790	74,790		
101-756.000-920.000	UTILITIES	8,240	7,662	7,490	8,000	5,173	8,000	8,000		
101-756.000-930.000	REPAIRS & MAINTENANCE	162	1,731	2,787	1,500	68	2,500	2,500		
101-756.000-940.000	EQUIPMENT RENTAL	21,547	24,029	19,109	20,000	10,474	20,000	20,000		
TOTAL PARKS APPROPRIATIONS		180,296	195,990	186,032	191,310	115,222	184,760	184,760		
TRANSFERS TO OTHER FUNDS										
101-965.000-999.203	TRANSFER - LOCAL ST.	100,000	0	45,440	252,705	0	83,280	62,265	(21,015.00)	-25.23%
101-965.000-999.208	TRANSFER - RECREATION	59,650	49,500	62,100	65,405	60,000	65,815	65,815		
101-965.000-999.401	TRANSFER - CAPITAL IMPROVEMEN	500,000	170,000	615,000	400,000	400,000	250,000		(250,000.00)	-100.00%
101-965.000-999.408	TRANSFER - FIELDS OF DREAMS	0	0	10,000	0	0	0	0		
101-965.000-999.481	TRANSFER - AIRPORT IMPROVMENT	0	160,000	0	0	0	0	0		
101-965.000-999.588	TRANSFER - DIAL-A-RIDE	104,755	50,000	89,665	98,245	0	94,615	94,615		
101-965.000-999.633	TRANSFER - PUBLIC SERVICES INV.	0	0	30,000	0	0	0	0		
101-965.000-999.663	TRANSFER - FIRE VEHICLE & EQP	0	270,000	0	0	0	0	0		
TOTAL TRANSFERS TO OTHER FUNDS APPROPRIATIONS		764,405	699,500	852,205	816,355	460,000	493,710	222,695	(271,015)	-54.89%
TOTAL APPROPRIATIONS - FUND 101		4,657,798	4,850,598	4,702,867	5,082,530	3,375,290	5,114,805	4,812,805	(302,000)	-5.90%
NET OF REVENUES/APPROPRIATIONS - FUND 101		184,288	(178,959)	16,150	0	468,053	0	0	0	
ENDING FUND BALANCE		1,097,385	918,429	934,592	934,593		934,593	934,593		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 202 - MAJOR ST./TRUNKLINE FUND										
ESTIMATED REVENUES										
202-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	550,657	691,725	704,064	745,000	447,660	825,000	660,000	(165,000)	-20.00%
202-000.000-546.048	STATE GRANT-METRO ROW ACT	15,470	15,587	15,621	15,000		15,000	15,000		
202-000.000-547.000	STATE GRANT - TRUNKLINE MAINT	31,929	55,895	45,140	50,000	38,322	50,000	30,000	(20,000)	-40.00%
202-000.000-665.000	INTEREST	1,922	4,155	3,922	4,500	4,751	5,000	2,500		
202-000.000-665.100	CHANGE IN INVESTMENTS	0	0	715	0	1,017	500	250		
202-000.000-692.000	OTHER REVENUE	7,101	15,291	5,335	5,000	5,612	5,000	5,000		
202-000.000-692.039	OTHER REVENUE - BPU	0	0	1,380	0	3,848	5,000	5,000		
202-000.000-692.470	OTHER REVENUE - TREES	4,267	5,459	2,395	2,000	836	1,500	1,500		
TOTAL ESTIMATED REVENUES		611,346	788,112	778,572	821,500	502,046	907,000	719,250	(185,000)	-20.40%
APPROPRIATIONS										
ADMINISTRATIVE SERVICES										
202-175.000-999.101	TRANSFER - GENERAL FUND	55,066	69,173	70,901	74,500	48,598	82,500	69,000	(13,500)	-16.36%
202-175.000-999.203	TRANSFER - LOCAL ST.	0	225,000	150,000	0	0	100,000	50,000	(50,000)	-50.00%
202-175.000-999.401	TRANSFER - CAPITAL IMPROVEMEN	0	0	0	300,000	150,000	300,000	125,000	(175,000)	-58.33%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		55,066	294,173	220,901	374,500	198,598	482,500	244,000	(238,500)	
ADMIN. SERVICES - TRUNKLINE										
202-175.500-999.101	TRANSFER - GENERAL FUND	3,193	5,589	4,019	5,000	0	5,000	3,000	(2,000)	-40.00%
TOTAL ADMIN. SERVICE - TRUNKLINE APPROPRIATIONS		3,193	5,589	4,019	5,000	0	5,000	3,000	(2,000)	-40.00%
STREET SURFACE										
202-450.000-702.000	WAGES	18,160	23,407	23,310	20,785	20,282	26,145	26,145		
202-450.000-703.000	OVERTIME PAY	1,602	1,700	2,201	2,000	3,486	4,500	4,500		
202-450.000-716.000	RETIREMENT	0	0	116	0	169	0	0		
202-450.000-720.000	EMPLOYER'S FICA	1,402	1,810	1,815	1,745	1,688	2,345	2,345		
202-450.000-725.000	FRINGE BENEFITS - ALLOCATED	10,998	14,104	15,745	15,250	20,470	25,050	25,050		
202-450.000-726.000	SUPPLIES	9,255	10,644	4,839	10,000	57,315	19,780	19,780		
202-450.000-801.000	CONTRACTUAL SERVICES	1,781	89,162	187,365	6,750	11,524	81,900	6,400	(75,500)	-92.19%
202-450.000-940.000	EQUIPMENT RENTAL	16,128	17,754	13,336	12,000	8,639	15,000	15,000		
TOTAL STREET SURFACE APPROPRIATIONS		59,326	158,581	248,727	68,530	123,573	174,720	99,220	(75,500)	-43.21%
TRUNKLINE SURFACE										
202-450.500-702.000	WAGES	4,368	7,576	6,927	4,420	2,294	9,955	9,955		
202-450.500-703.000	OVERTIME PAY	136	293	14	250	0	250	250		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
202-450.500-716.000	RETIREMENT	0	0	31	0	23	0	0		
202-450.500-720.000	EMPLOYER'S FICA	317	561	488	360	160	780	780		
202-450.500-725.000	FRINGE BENEFITS - ALLOCATED	2,533	4,455	4,168	3,125	2,217	835	835		
202-450.500-726.000	SUPPLIES	1,043	8,091	1,790	1,200	4,936	2,000	2,000		
202-450.500-801.000	CONTRACTUAL SERVICES	64	447	37	500	9,442	500	500		
202-450.500-940.000	EQUIPMENT RENTAL	5,318	7,607	5,557	5,000	1,260	5,000	5,000		
TOTAL TRUNKLINE SURFACE APPROPRIATIONS		13,779	29,030	19,012	14,855	20,332	19,320	19,320		
R.O.W. MAINTENANCE										
202-460.000-702.000	WAGES	26,999	24,062	22,254	20,525	9,253	22,745	22,745		
202-460.000-703.000	OVERTIME PAY	1,136	598	286	800	447	800	800		
202-460.000-716.000	RETIREMENT	0	0	55	0	40	0	0		
202-460.000-720.000	EMPLOYER'S FICA	2,006	1,776	1,579	1,630	694	1,800	1,800		
202-460.000-725.000	FRINGE BENEFITS - ALLOCATED	14,939	13,934	14,103	14,270	9,055	19,245	19,245		
202-460.000-726.000	SUPPLIES	2,460	1,977	1,371	3,500	970	3,000	3,000		
202-460.000-801.000	CONTRACTUAL SERVICES	12,389	21,607	23,839	24,300	16,097	24,950	24,950		
202-460.000-940.000	EQUIPMENT RENTAL	24,097	21,513	24,092	28,000	3,732	25,000	25,000		
TOTAL R.O.W. MAINTENANCE APPROPRIATIONS		84,026	85,467	87,579	93,025	40,288	97,540	97,540		
TRUNKLINE R.O.W. MAINTENANCE										
202-460.500-702.000	WAGES	943	1,334	703	1,300	618	1,200	1,200		
202-460.500-703.000	OVERTIME PAY	0	55	0	75	19	75	75		
202-460.500-716.000	RETIREMENT	0	0	7	0	7	0	0		
202-460.500-720.000	EMPLOYER'S FICA	67	99	48	105	46	95	95		
202-460.500-725.000	FRINGE BENEFITS - ALLOCATED	494	788	428	920	551	1,045	1,045		
202-460.500-726.000	SUPPLIES	0	17	0	0	0	0	0		
202-460.500-801.000	CONTRACTUAL SERVICES	2,700	2,926	1,725	4,250	827	3,550	3,550		
202-460.500-940.000	EQUIPMENT RENTAL	1,084	1,751	1,204	1,500	248	1,500	1,500		
TOTAL TRUNKLINE R.O.W. MAINTENANCE APPROPRIATIONS		5,288	6,970	4,115	8,150	2,316	7,465	7,465		
TREES										
202-470.000-702.000	WAGES	12,127	13,498	13,568	11,555	8,058	12,505	12,505		
202-470.000-703.000	OVERTIME PAY	447	178	112	350	121	350	350		
202-470.000-716.000	RETIREMENT	0	0	36	0	5	0	0		
202-470.000-720.000	EMPLOYER'S FICA	874	956	947	910	570	985	985		
202-470.000-725.000	FRINGE BENEFITS - ALLOCATED	6,452	7,708	8,616	7,965	8,221	10,510	10,510		
202-470.000-726.000	SUPPLIES	1,507	819	356	985	280	750	750		
202-470.000-726.470	SUPPLIES - REPLACEMENT TREES	0	3,004	3,490	0	0	0	0		
202-470.000-801.000	CONTRACTUAL SERVICES	13,375	8,543	10,546	14,700	5,550	14,700	14,700		
202-470.000-940.000	EQUIPMENT RENTAL	2,432	3,322	4,183	3,500	1,631	3,500	3,500		
TOTAL TREES APPROPRIATIONS		37,214	38,028	41,854	39,965	24,436	43,300	43,300		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
TRUNKLINE TREES										
202-470.500-702.000	WAGES	601	442	283	440	737	620	620		
202-470.500-703.000	OVERTIME PAY	86	0	0	25	105	150	150		
202-470.500-716.000	RETIREMENT	0	0	1	0	7	0	0		
202-470.500-720.000	EMPLOYER'S FICA	48	32	19	35	59	60	60		
202-470.500-725.000	FRINGE BENEFITS - ALLOCATED	303	271	177	310	860	630	630		
202-470.500-726.000	SUPPLIES	185	535	0	0	11	0	0		
202-470.500-801.000	CONTRACTUAL SERVICES	3,435	56	425	500	100	300	300		
202-470.500-940.000	EQUIPMENT RENTAL	401	160	132	200	404	350	350		
TOTAL TRUNKLINE TREES APPROPRIATIONS		5,059	1,496	1,037	1,510	2,283	2,110	2,110		
DRAINAGE										
202-480.000-702.000	WAGES	10,818	14,208	11,456	14,330	12,352	16,925	16,925		
202-480.000-703.000	OVERTIME PAY	240	573	489	500	285	500	500		
202-480.000-716.000	RETIREMENT	0	0	36	0	44	0	0		
202-480.000-720.000	EMPLOYER'S FICA	790	1,063	838	1,135	901	1,295	1,295		
202-480.000-725.000	FRINGE BENEFITS - ALLOCATED	5,847	8,474	7,134	9,925	12,284	14,245	14,245		
202-480.000-726.000	SUPPLIES	404	4,087	10,406	4,500	1,672	4,500	4,500		
202-480.000-801.000	CONTRACTUAL SERVICES	1,911	5,259	12,802	6,500	3,633	14,500	14,500		
202-480.000-940.000	EQUIPMENT RENTAL	6,978	11,746	14,236	9,000	6,660	9,000	9,000		
TOTAL DRAINAGE APPROPRIATIONS		26,988	45,410	57,397	45,890	37,831	60,965	60,965		
TRUNKLINE R.O.W. DRAINAGE										
202-480.500-702.000	WAGES	892	829	669	495	1,066	5,990	5,990		
202-480.500-703.000	OVERTIME PAY	61	12		100	0	100	100		
202-480.500-716.000	RETIREMENT	0	0	7	0	0	0	0		
202-480.500-720.000	EMPLOYER'S FICA	68	61	47	45	77	465	465		
202-480.500-725.000	FRINGE BENEFITS - ALLOCATED	518	478	357	400	1,104	4,980	4,980		
202-480.500-726.000	SUPPLIES	72	50		200	147	200	200		
202-480.500-801.000	CONTRACTUAL SERVICES	30	50	141	500	2,749	500	500		
202-480.500-940.000	EQUIPMENT RENTAL	535	522	317	500	490	500	500		
TOTAL TRUNKLINE R.O.W. DRAINAGE APPROPRIATIONS		2,176	2,002	1,538	2,240	5,633	12,735	12,735		
TRAFFICE										
202-490.000-702.000	WAGES	12,657	12,687	13,515	17,010	14,190	19,940	19,940		
202-490.000-703.000	OVERTIME PAY	627	2,157	687	1,000	1,670	2,000	2,000		
202-490.000-716.000	RETIREMENT	0	0	67	0	60	0	0		
202-490.000-720.000	EMPLOYER'S FICA	961	1,071	1,002	1,380	1,133	1,680	1,680		
202-490.000-725.000	FRINGE BENEFITS - ALLOCATED	7,486	8,464	8,874	12,050	16,147	17,935	17,935		
202-490.000-726.000	SUPPLIES	6,534	5,026	20,305	24,055	7,528	22,000	22,000		
202-490.000-801.000	CONTRACTUAL SERVICES	14,590	9,451	19,042	12,500	10,404	27,750	27,750		
202-490.000-920.000	UTILITIES	4,983	5,348	4,500	4,500	3,078	4,500	4,500		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
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					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
202-490.000-940.000	EQUIPMENT RENTAL	4,418	4,449	5,770	6,000	5,156	7,000	7,000		
	TOTAL TRAFFIC APPROPRIATIONS	52,256	48,653	73,762	78,495	59,366	102,805	102,805		
TRUNKLINE TRAFFIC										
202-490.500-702.000	WAGES	398	572	478	1,620	35	7,225	7,225		
202-490.500-703.000	OVERTIME PAY	0	73	27	75	0	200	200		
202-490.500-716.000	RETIREMENT	0	0	10	0	0	0	0		
202-490.500-720.000	EMPLOYER'S FICA	29	46	36	130	2	570	570		
202-490.500-725.000	FRINGE BENEFITS - ALLOCATED	220	358	306	1,135	68	6,070	6,070		
202-490.500-726.000	SUPPLIES	212	288	99	300	0	250	250		
202-490.500-801.000	CONTRACTUAL SERVICES	0	5,236	60	500	0	500	500		
202-490.500-920.000	UTILITIES	4,991	5,149	5,271	4,500	3,376	4,500	4,500		
202-490.500-940.000	EQUIPMENT RENTAL	146	215	157	300	22	250	250		
	TOTAL TRUNKLINE TRAFFIC APPROPRIATIONS	5,996	11,937	6,444	8,560	3,503	19,565	19,565		
WINTER MAINTENANCE										
202-500.000-702.000	WAGES	7,371	10,532	9,588	12,725	5,912	10,550	10,550		
202-500.000-703.000	OVERTIME PAY	3,002	7,618	4,751	5,500	4,184	5,500	5,500		
202-500.000-716.000	RETIREMENT	0	0	80	0	62	0	0		
202-500.000-720.000	EMPLOYER'S FICA	737	1,305	996	1,395	721	1,225	1,225		
202-500.000-725.000	FRINGE BENEFITS - ALLOCATED	5,743	10,079	8,819	12,195	8,984	13,135	13,135		
202-500.000-726.000	SUPPLIES	21,975	24,730	17,981	24,000	20,566	22,000	22,000		
202-500.000-801.000	CONTRACTUAL SERVICES	231	1,150	1,358	1,500	166	1,500	1,500		
202-500.000-940.000	EQUIPMENT RENTAL	13,992	26,939	19,457	25,000	14,452	22,000	22,000		
	TOTAL WINTER MAINTENANCE APPROPRIATIONS	53,051	82,353	63,030	82,315	55,047	75,910	75,910		
TRUNKLINE WINTER MAINTENANCE										
202-500.500-702.000	WAGES	1,125	1,628	1,392	2,265	1,019	1,600	1,600		
202-500.500-703.000	OVERTIME PAY	735	1,919	870	1,000	918	1,000	1,000		
202-500.500-716.000	RETIREMENT	0	0	6	0	0	0	0		
202-500.500-720.000	EMPLOYER'S FICA	132	254	160	250	134	200	200		
202-500.500-725.000	FRINGE BENEFITS - ALLOCATED	1,029	1,968	1,394	2,185	1,219	2,125	2,125		
202-500.500-726.000	SUPPLIES	3,224	6,863	4,543	6,765	2,913	6,500	6,500		
202-500.500-801.000	CONTRACTUAL SERVICES	0	194	17	500	133	500	500		
202-500.500-940.000	EQUIPMENT RENTAL	3,374	6,474	4,520	5,500	4,721	5,000	5,000		
	TOTAL TRUNKLINE WINTER MAINTENANCE APPROPRIATIONS	9,619	19,300	12,902	18,465	11,057	16,925	16,925		
	TOTAL APPROPRIATIONS - FUND 202	413,037	828,989	842,317	841,500	584,263	1,120,860	804,860	(316,000)	-28.19%
	NET OF REVENUES/APPROPRIATIONS - FUND 202	198,309	(40,877)	(63,745)	(20,000)	(82,217)	(213,860)	(85,610)		
	ENDING FUND BALANCE	495,323	454,443	390,698	370,702	308,485	156,842	285,092		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	THRU 03/31/20	REQUESTED BUDGET	REQUESTED BUDGET	Amount of Change	% of Change
Fund 203 - LOCAL ST. FUND										
ESTIMATED REVENUES										
203-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	181,301	249,264	318,868	245,000	147,060	275,000	210,000	(65,000)	-23.64%
203-000.000-546.048	STATE GRANT-METRO ROW ACT	15,470	15,587	38,147	15,000	0	0	0		
203-000.000-569.000	STATE GRANT	2,500	0	0	0	0	15,000	15,000		
203-000.000-665.000	INTEREST	0	0	(1)	0	802	1,000	500	(500)	-50.00%
203-000.000-665.100	CHANGE IN INVESTMENTS	0	0	238	0	339	100	50	(50)	-50.00%
203-000.000-692.000	OTHER REVENUE	442	6,079	39,497	2,500	1,803	2,500	2,500		
203-000.000-692.039	OTHER REVENUE - BPU	0	0	1,922	0	12,121	2,000	2,000		
203-000.000-692.470	OTHER REVENUE - TREES	682	5,497	0	2,000	0	2,000	2,000		
203-000.000-699.101	TRANSFERS IN - GENERAL FUND	100,000	0	45,440	252,705	0	83,280	62,265	(21,015)	-25.23%
203-000.000-699.202	TRANSFERS IN - MAJOR STREETS	0	225,000	150,000	0	0	100,000	50,000		
TOTAL ESTIMATED REVENUES		300,395	501,427	594,111	517,205	162,125	480,880	344,315	(86,565)	-18.00%
APPROPRIATIONS										
ADMINISTRATIVE SERVICES										
203-175.000-999.101	TRANSFER - GENERAL FUND	18,100	24,926	28,652	24,500	14,706	27,500	21,000	(6,500)	-23.64%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		18,100	24,926	28,652	24,500	14,706	27,500	21,000	(6,500)	-23.64%
STREET SURFACE										
203-450.000-702.000	WAGES	15,967	21,640	19,220	24,600	19,528	24,255	24,255		
203-450.000-703.000	OVERTIME PAY	241	1,789	556	1,000	387	1,000	1,000		
203-450.000-716.000	RETIREMENT	0	8	167	0	144	0	0		
203-450.000-720.000	EMPLOYER'S FICA	1,151	1,685	1,389	1,960	1,420	1,930	1,930		
203-450.000-725.000	FRINGE BENEFITS - ALLOCATED	8,902	13,127	12,544	17,130	15,823	20,660	20,660		
203-450.000-726.000	SUPPLIES	12,596	22,154	18,353	20,000	67,734	27,000	27,000		
203-450.000-801.000	CONTRACTUAL SERVICES	5,825	144,234	76,137	20,250	5,241	101,750	8,250	(93,500)	-91.89%
203-450.000-940.000	EQUIPMENT RENTAL	14,560	15,380	13,481	15,000	9,022	15,000	15,000		
TOTAL STREET SURFACE APPROPRIATIONS		59,242	220,017	141,847	99,940	119,299	191,595	98,095	(93,500)	-48.80%
R.O.W. MAINTENANCE										
203-460.000-702.000	WAGES	23,146	20,368	16,843	19,175	8,481	15,975	15,975		
203-460.000-703.000	OVERTIME PAY	373	228	349	500	73	400	400		
203-460.000-716.000	RETIREMENT	0	(8)	53	0	41	0	0		
203-460.000-720.000	EMPLOYER'S FICA	1,654	1,473	1,204	1,505	613	1,255	1,255		
203-460.000-725.000	FRINGE BENEFITS - ALLOCATED	12,820	11,519	10,772	13,165	5,099	13,385	13,385		
203-460.000-726.000	SUPPLIES	1,405	1,093	1,042	4,000	315	2,500	2,500		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
203-460.000-801.000	CONTRACTUAL SERVICES	11,115	12,576	10,725	12,400	20,644	12,400	12,400		
203-460.000-940.000	EQUIPMENT RENTAL	23,507	24,469	21,233	30,000	3,995	25,000	25,000		
TOTAL R.O.W. MAINTENANCE APPROPRIATIONS		74,020	71,718	62,221	80,745	39,261	70,915	70,915		
TREES										
203-470.000-702.000	WAGES	17,247	17,208	18,605	18,360	11,934	18,225	18,225		
203-470.000-703.000	OVERTIME PAY	393	8	80	200	250	250	250		
203-470.000-716.000	RETIREMENT	0	0	14	0	18	0	0		
203-470.000-720.000	EMPLOYER'S FICA	1,234	1,204	1,298	1,420	852	1,415	1,415		
203-470.000-725.000	FRINGE BENEFITS - ALLOCATED	9,364	9,636	11,348	12,420	11,778	15,100	15,100		
203-470.000-726.000	SUPPLIES	1,573	301	1,827	1,500	401	1,500	1,500		
203-470.000-726.470	SUPPLIES - REPLACEMENT TREES	0	2,709	500	0	0	0	0		
203-470.000-801.000	CONTRACTUAL SERVICES	16,211	17,639	10,291	22,250	4,157	22,250	22,250		
203-470.000-940.000	EQUIPMENT RENTAL	5,397	4,400	7,744	5,500	3,481	5,500	5,500		
TOTAL TREES APPROPRIATIONS		51,419	53,105	51,707	61,650	32,871	64,240	64,240		
DRAINAGE										
203-480.000-702.000	WAGES	12,688	13,064	18,464	13,925	9,219	11,125	11,125		
203-480.000-703.000	OVERTIME PAY	534	621	1,690	2,000	63	1,500	1,500		
203-480.000-716.000	RETIREMENT	0	0	28	0	45	0	0		
203-480.000-720.000	EMPLOYER'S FICA	939	981	1,426	1,220	661	965	965		
203-480.000-725.000	FRINGE BENEFITS - ALLOCATED	7,558	7,643	12,812	10,655	7,317	10,320	10,320		
203-480.000-726.000	SUPPLIES	5,244	2,722	5,926	7,500	586	7,500	7,500		
203-480.000-801.000	CONTRACTUAL SERVICES	364	827	2,906	123,000	2,501	4,500	4,500		
203-480.000-920.000	UTILITIES	205	431	631	400	383	550	550		
203-480.000-940.000	EQUIPMENT RENTAL	9,742	12,938	18,544	9,000	5,150	9,000	9,000		
TOTAL DRAINAGE APPROPRIATIONS		37,274	39,227	62,427	167,700	25,925	45,460	45,460		
TRAFFIC										
203-490.000-702.000	WAGES	3,465	5,281	5,438	4,840	3,518	4,125	4,125		
203-490.000-703.000	OVERTIME PAY	302	549	138	400	180	400	400		
203-490.000-716.000	RETIREMENT	0	0	19	0	4	0	0		
203-490.000-720.000	EMPLOYER'S FICA	273	421	394	400	267	350	350		
203-490.000-725.000	FRINGE BENEFITS - ALLOCATED	1,913	3,283	2,227	3,505	7,473	3,700	3,700		
203-490.000-726.000	SUPPLIES	1,542	5,205	13,819	13,000	2,436	12,000	12,000		
203-490.000-801.000	CONTRACTUAL SERVICES	3,105	3,131	8,127	5,500	4,235	8,250	8,250		
203-490.000-940.000	EQUIPMENT RENTAL	1,071	1,616	2,574	2,000	1,962	2,500	2,500		
TOTAL TRAFFIC APPROPRIATIONS		11,671	19,486	32,736	29,645	20,075	31,325	31,325		
WINTER MAINTENANCE										
203-500.000-702.000	WAGES	6,130	8,778	11,420	10,330	6,028	8,875	8,875		
203-500.000-703.000	OVERTIME PAY	641	1,766	1,683	2,000	843	2,000	2,000		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
203-500.000-716.000	RETIREMENT	0	0	77	0	55	0	0		
203-500.000-720.000	EMPLOYER'S FICA	478	757	915	945	493	830	830		
203-500.000-725.000	FRINGE BENEFITS - ALLOCATED	3,749	5,857	8,179	8,250	6,050	8,890	8,890		
203-500.000-726.000	SUPPLIES	11,226	10,793	11,050	17,000	12,241	15,000	15,000		
203-500.000-801.000	CONTRACTUAL SERVICES	178	737	681	500	149	250	250		
203-500.000-940.000	EQUIPMENT RENTAL	8,538	14,713	15,089	14,000	8,702	14,000	14,000		
	TOTAL WINTER MAINTENANCE APPROPRIATIONS	30,940	43,401	49,094	53,025	34,561	49,845	49,845		
	TOTAL APPROPRIATIONS - FUND 203	282,666	471,880	428,684	517,205	286,698	480,880	380,880	(100,000)	-20.80%
	NET OF REVENUES/APPROPRIATIONS - FUND 203	17,729	29,547	165,427	0	(124,573)	0	(36,565)		
	ENDING FUND BALANCE	142,524	172,072	337,495	337,496		337,496	300,931		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 03/31/20	REQUESTED BUDGET	REQUESTED BUDGET	Amount of Change	% of Change
Fund 208 - RECREATION FUND										
ESTIMATED REVENUES										
208-000.000-644.000	CONCESSION SALES	6,592	6,830	7,715	8,000	4,591	8,500	8,500		
208-000.000-651.000	USE AND ADMISSION FEES	14,103	13,371	17,825	15,000	9,269	18,000	18,000		
208-000.000-653.000	TEAM AND EVENT FEES	4,410	5,920	5,800	6,000	3,345	6,000	6,000		
208-000.000-653.001	YOUTH PROGRAM FEES	23,790	22,532	28,794	24,000	16,258	24,000	24,000		
208-000.000-667.000	RENTS	16,278	17,875	16,776	18,000	9,295	17,500	17,500		
208-000.000-675.000	CONTRIBUTIONS AND DONATIONS	(1,455)	0	1,855	0	200	0	0		
208-000.000-692.000	OTHER REVENUE	5,725	5,907	5,545	5,000	2,806	5,000	5,000		
208-000.000-699.101	TRANSFERS IN - GENERAL FUND	59,650	49,500	62,100	60,905	60,000	65,815	65,815		
TOTAL ESTIMATED REVENUES		129,093	121,935	146,410	136,905	105,764	144,815	144,815		
APPROPRIATIONS										
RECREATION										
208-751.000-702.000	WAGES	68,792	71,134	77,214	71,000	54,065	72,000	72,000		
208-751.000-704.000	SICK TIME PAY	1,185	1,209	1,245	1,705	1,120	1,755	1,755		
208-751.000-705.000	VACATION TIME PAY	5,319	3,408	4,980	4,690	3,839	5,490	5,490		
208-751.000-706.000	PERSONAL TIME PAY	592	604	623	640	640	660	660		
208-751.000-707.000	LONGEVITY PAY	1,100	1,158	1,100	1,100	1,100	1,100	1,100		
208-751.000-710.000	HOLIDAY AND OTHER PAY	2,369	2,610	2,574	2,240	2,284	2,310	2,310		
208-751.000-715.000	HEALTH AND LIFE INSURANCE	14,264	13,387	13,798	15,170	11,970	15,420	15,420		
208-751.000-716.000	RETIREMENT	2,702	4,630	4,974	5,705	3,633	7,925	7,925		
208-751.000-717.000	WORKERS' COMPENSATION	2,888	2,553	1,867	2,505	1,707	1,875	1,875		
208-751.000-718.000	UNEMPLOYMENT INSURANCE	50	25	0	100	100	0	0		
208-751.000-720.000	EMPLOYER'S FICA	5,718	5,815	6,354	4,505	4,575	6,375	6,375		
208-751.000-721.000	DISABILITY INSURANCE	271	271	271	275	227	335	335		
208-751.000-726.000	SUPPLIES	8,929	15,914	20,364	16,100	17,361	20,000	20,000		
208-751.000-726.006	CONCESSION SUPPLIES	7,773	4,716	6,125	6,000	2,855	6,000	6,000		
208-751.000-801.000	CONTRACTUAL SERVICES	2,523	1,609	2,819	3,000	1,890	1,700	1,700		
208-751.000-810.000	DUES AND SUBSCRIPTIONS	320	430	550	550	350	550	550		
208-751.000-812.000	OUTSIDE PROGRAM FEES	325	180	570	900	0	900	900		
208-751.000-861.000	TRAINING & SEMINARS	0	320	0	320	0	220	220		
208-751.000-862.000	LODGING AND MEALS	80	87	40	0	0	0	0		
208-751.000-925.000	TELEPHONE	466	507	227	400	80	200	200		
TOTAL RECREATION APPROPRIATIONS		125,666	130,567	145,695	136,905	107,796	144,815	144,815		
TOTAL APPROPRIATIONS - FUND 208		125,666	130,567	145,695	136,905	107,796	144,815	144,815		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 244 - ECONOMIC DEVELOPMENT CORP FUND										
ESTIMATED REVENUES										
244-000.000-665.000	INTEREST	1,257	2,143	2,957	1,500	1,970	1,500	1,500		
244-000.000-665.100	CHANGE IN INVESTMENTS	0	0	286	0	407	300	300		
244-000.000-673.000	SALE OF CITY PROPERTY	7,000	0	14,416	10,000	1	20,000	20,000		
TOTAL ESTIMATED REVENUES		8,257	2,143	17,659	11,500	2,378	21,800	21,800		
APPROPRIATIONS										
ECONOMIC DEVELOPMENT										
244-174.000-726.000	SUPPLIES	0	0	0	11,000	0	500	500		
244-174.000-801.000	CONTRACTUAL SERVICES	15,114	12,706	6,694	15,000	5,467	10,000	10,000		
244-174.000-806.000	LEGAL SERVICES	778	188	150	2,000	591	1,000	1,000		
244-174.000-810.000	DUES AND SUBSCRIPTIONS	500	700	0	1,000	0	1,000	1,000		
244-174.000-955.000	MISCELLANEOUS	0	0	80	0	0	0	0		
244-174.000-957.000	PROPERTY TAXES	0	167	0	9,000	9,679	10,000	10,000		
244-174.000-970.000	CAPITAL OUTLAY	1,625	0	0	0	0	0	0		
244-174.000-999.401	TRANSFER - CAPITAL IMPROVEMEN	0	0	0	0	0	10,000	10,000		
TOTAL ECONOMIC DEVELOPMENT APPROPRIATIONS		18,017	13,761	6,924	38,000	15,737	32,500	32,500		
TOTAL APPROPRIATIONS - FUND 244		18,017	13,761	6,924	38,000	15,737	32,500	32,500		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 247 - TAX INCREMENT FINANCE ATH.										
ESTIMATED REVENUES										
247-000.000-402.000	CURRENT TAXES	65,389	97,878	73,116	86,500	85,427	92,000	92,000		
247-000.000-406.000	TAXES - PA 86 SEC. 17 PPT REPLACEMENT	0	0	31,810	32,000	26,741	36,000	36,000		
247-000.000-529.000	FEDERAL GRANT - CDBG	0	0	83,800	1,300,000	57,855	0	1,000,000		
247-000.000-665.000	INTEREST	2,991	2,789	3,231	3,000	1,748	1,000,000	0		
247-000.000-673.001	GAIN ON SALE OF PROPERTY	0	0	13,002	0	0	0	0		
247-000.000-675.005	CONTR. & DONAT. - DAWN THEATER	0	0	12	0	0	0	0		
247-000.000-690.247	OTHER REFUNDS - TIFA GRANTS	0	0	900	0	400	0	0		
247-000.000-692.000	OTHER REVENUE	22,503	705	0	0	0	0	0		
247-000.000-692.005	OTHER REVENUES - DAWN THEATER	0	0	2,434	0	0	0	0		
TOTAL ESTIMATED REVENUES		90,883	101,372	208,305	1,421,500	172,171	1,128,000	1,128,000		
APPROPRIATIONS										
CAPITAL OUTLAY										
247-900.000-726.000	SUPPLIES	3,175	5,028	4,033	5,000	359	5,000	5,000		
247-900.000-801.000	CONTRACTUAL SERVICES	126,666	34,966	24,013	15,000	2,505	2,000	2,000		
247-900.000-801.006	CONTRACTUAL SERVICES - MEDC GRANT	0	11,985	4,800	1,300,000	86,581	1,000,000	1,000,000		
247-900.000-801.007	CONTRACTUAL SERVICES - TIFA GRANTS	0	0	0	0	0	0	30,000		
247-900.000-801.247	CONTRACTUAL SERV-FACADE GRANT	55,593	20,298	28,169	6,000	25,687	0	0		
247-900.000-801.248	CONTRACTUAL SERVICES - BUS ATTRACTION	0	10,000	0	6,000	10,000	0	0		
247-900.000-801.249	CONTRACTUAL SERVICES BUS EXPANSION	0	0	10,000	6,000	0	0	0		
247-900.000-801.250	CONTRACTUAL SERVICES - RESTAURANT ATTR	0	0	0	6,000	0	0	0		
247-900.000-801.251	CONTRACTUAL SERVICES - HISTORIC PROJEC	0	0	10,000	6,000	0	0	0		
247-900.000-806.000	LEGAL SERVICES	2,038	3,435	2,070	2,000	713	2,000	2,000		
247-900.000-817.000	ECONOMIC DEVELOPMENT GRANT EX	0	14,600	14,511	0	0	0	0		
247-900.000-850.000	INSURANCE	0	0	(184)	0	7,424	0	0		
247-900.000-862.000	LODGING AND MEALS	510	592	0	0	0	0	0		
247-900.000-920.000	UTILITIES	859	1,084	1,539	1,000	910	1,000	1,000		
247-900.000-930.000	REPAIRS & MAINTENANCE	0	2,020	1,580	0	0	0	0		
247-900.000-957.000	PROPERTY TAXES	1,291	0	0	0	0	0	0		
247-900.000-964.000	REFUNDS AND REBATES	4,615	0	0	0	0	0	0		
247-900.000-968.000	DEPRECIATION	6,007	0	14,226	0	0	0	0		
247-900.000-970.000	CAPITAL OUTLAY	0	10,000	0	20,000	0	294,000	264,000		
TOTAL CAPITAL OUTLAY APPROPRIATIONS		200,754	114,008	114,757	1,373,000	134,179	1,304,000	1,304,000		
TOTAL APPROPRIATIONS - FUND 247		200,754	114,008	114,757	1,373,000	134,179	1,304,000	1,304,000		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 03/31/20	REQUESTED BUDGET	REQUESTED BUDGET	Amount of Change	% of Change
Fund 265 - DRUG FORFEITURE/GRANT FUND										
ESTIMATED REVENUES										
265-000.000-659.000	DRUG FORFEITURES	552	3,078	2,986	3,000	1,151	2,500	2,500		
TOTAL ESTIMATED REVENUES		552	3,078	2,986	3,000	1,151	2,500	2,500		
APPROPRIATIONS										
POLICE										
265-301.000-726.000	SUPPLIES	55	1,224	228	2,500	215	2,500	2,500		
TOTAL POLICE APPROPRIATIONS		55	1,224	228	2,500	215	2,500	2,500		
TOTAL APPROPRIATIONS - FUND 265		55	1,224	228	2,500	215	2,500	2,500		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
271-790.000-710.000	HOLIDAY AND OTHER PAY	2,542	2,694	3,146	5,145	2,689	4,285	2,145	(2,140)	-49.94%
271-790.000-715.000	HEALTH AND LIFE INSURANCE	1,607	17,466	23,434	25,400	20,323	26,390	1,175	(25,215)	-95.55%
271-790.000-716.000	RETIREMENT	2,255	5,435	5,920	5,451	3,923	5,600	3,715	(1,885)	-33.66%
271-790.000-717.000	WORKERS' COMPENSATION	308	271	194	280	203	225	225		
271-790.000-718.000	UNEMPLOYMENT INSURANCE	50	50				395	0	(395)	-100.00%
271-790.000-720.000	EMPLOYER'S FICA	8,481	10,086	10,428	11,072	7,751	11,135	10,040	(1,095)	-9.83%
271-790.000-721.000	DISABILITY INSURANCE	264	268	390	395	326	470	315	(155)	-32.98%
271-790.000-726.000	SUPPLIES	4,971	5,812	7,068	5,500	3,055	5,500	5,500		
271-790.000-726.003	SUPPLIES - TECHNOLOGY GRANT	3,911	5,729	0	0	0	0	0		
271-790.000-734.000	POSTAGE	173	67	88	100	68	0	0		
271-790.000-750.000	PERIODICALS / MAGAZINES	1,456	1,848	428	400	210	400	400		
271-790.000-801.000	CONTRACTUAL SERVICES	18,556	32,792	28,469	24,500	23,055	27,000	27,000		
271-790.000-810.000	DUES AND SUBSCRIPTIONS	617	868	661	800	850	500	500		
271-790.000-815.000	LIBRARY GRANT EXPENDITURES	29	1,649	465	0	3,131	0	0		
271-790.000-860.000	TRANSPORTATION AND MILEAGE	755	269	598	500	280	750	750		
271-790.000-861.000	TRAINING & SEMINARS	175	1,021	430	500	755	500	500		
271-790.000-862.000	LODGING AND MEALS	296	345	37	0	92	0	0		
271-790.000-905.000	PUBLISHING / NOTICES	583	0	0	0	0	0	0		
271-790.000-920.000	UTILITIES	18,820	19,663	19,981	18,775	12,407	18,775	18,775		
271-790.000-925.000	TELEPHONE	2,995	2,068	2,388	3,000	1,737	3,000	3,000		
271-790.000-930.000	REPAIRS & MAINTENANCE	25,365	5,787	959	6,500	7,659	13,875	13,875		
271-790.000-964.000	REFUNDS AND REBATES	0	28	0	0	0	0	0		
271-790.000-970.000	CAPITAL OUTLAY	320	28,849	43,663	90,000	85,262	14,500	14,500		
271-790.000-982.000	BOOKS	12,113	9,358	10,049	15,000	7,519	15,000	15,000		
271-790.000-982.001	BOOKS - FROM DONATION MONIES	891	430	1,173	1,500	0	0	0		
271-790.000-999.101	TRANSFER - GENERAL FUND	2,000	0	2,000	2,000	0	2,000	2,000		
TOTAL LIBRARY APPROPRIATIONS		219,364	282,040	296,894	356,295	281,850	290,640	247,910	(42,730)	-14.70%
LIBRARY - CHILDREN'S AREA										
271-792.000-726.000	SUPPLIES	904	1,760	572	1,000	268	1,000	1,000		
271-792.000-726.001	SUPPLIES - GRANTS	0	2,387	3,065	0	0	0	0		
271-792.000-726.010	SUPPLIES-SUMMER READING	922	3,554	578	1,000	393	1,000	1,000		
271-792.000-726.792	SUPPLIES-FROM DONATIONS	1,217	23	0	0	0	0	0		
271-792.000-982.000	BOOKS	6,676	8,384	6,012	6,500	3,633	6,500	6,500		
TOTAL LIBRARY - CHILDREN'S AREA APPROPRIATIONS		9,719	16,108	10,227	8,500	4,294	8,500	8,500		
TOTAL APPROPRIATIONS - FUND 271		229,083	298,148	307,121	364,795	286,144	299,140	256,410	(42,730)	-14.28%

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 274 - POLICE - OWI ENFORCEMENT										
ESTIMATED REVENUES										
274-000.000-692.301	OTHER REVENUES - POLICE DEPT	2,205	1,616	359	1,500	968	3,600	3,600		
TOTAL ESTIMATED REVENUES		2,205	1,616	359	1,500	968	3,600	3,600		
APPROPRIATIONS										
POLICE										
274-301.000-726.000	SUPPLIES	750	0	1,920	3,600	0	3,600	3,600		
274-301.000-970.000	CAPITAL OUTLAY	1,477	0	0	0	0	0	0		
TOTAL POLICE APPROPRIATIONS		2,227	0	1,920	3,600	0	3,600	3,600		
TOTAL APPROPRIATIONS - FUND 274		2,227	0	1,920	3,600	0	3,600	3,600		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 362 - BOND AND INTEREST REDEM. FUND										
ESTIMATED REVENUES										
362-000.000-402.100	SINKING FUND	0	373,172	369,411	379,700	361,173	389,000	389,000		
362-000.000-412.000	DELINQUENT TAXES	0	0	0	0	354	0	0		
362-000.000-437.000	SPECIAL ACTS	0	0	0	0	3,890	6,000	6,000		
362-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	0	0	19,815	0	16,312	16,000	16,000		
362-000.000-665.000	INTEREST	0	0	(19)	0	11,229	15,400	15,400		
362-000.000-665.100	CHANGE IN INVESTMENTS	0	0	3,339	0	4,746	2,500	2,500		
TOTAL ESTIMATED REVENUES		0	373,172	392,546	379,700	397,704	428,900	428,900		
APPROPRIATIONS										
DEBT SERVICE										
362-905.000-991.000	DEBT SERVICE - PRINCIPAL	0	0	0	300,000	0	500,000	500,000		
362-905.000-995.000	DEBT SERVICE - INTEREST	0	0	0	32,500	0	12,500	12,500		
TOTAL DEBT SERVICE APPROPRIATIONS		0	0	0	332,500	0	512,500	512,500		
TOTAL APPROPRIATIONS - FUND 362		0	0	0	332,500	0	512,500	512,500		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 03/31/20	REQUESTED BUDGET	REQUESTED BUDGET	Amount of Change	% of Change
Fund 401 - CAPITAL IMPROVEMENT FUND										
ESTIMATED REVENUES										
Dept 000.000										
401-000.000-529.000	FEDERAL GRANT	0	340,558	532,970	450,000	686,374	0	0		
401-000.000-569.000	STATE GRANT	0	0	0	40,000	250,000	0	375,000	375,000	New
401-000.000-675.000	CONTRIBUTIONS AND DONATIONS	31,218	0	0	0	0	0	0		
401-000.000-692.000	OTHER REVENUE	117,632	15,237	143	0	32	0	0		
401-000.000-698.000	PROCEEDS-SALE OF BONDS/NOTES	0	0	0	0	0	0	750,000	750,000	New
401-000.000-699.101	TRANSFERS IN - GENERAL FUND	500,000	170,000	615,000	400,000	400,000	250,000	0	(250,000)	-100.00%
401-000.000-699.202	TRANSFERS IN - MAJOR STREETS	0	0	0	300,000	150,000	300,000	125,000	(175,000)	-58.33%
401-000.000-699.471	TRANSFER IN - LIBRARY IMPRVMT	0	8,527	0	0	0	0	0		
401-000.000-699.590	TRANSFER IN - SEWER	0	0	0	0	0	50,000	50,000		
401-000.000-699.591	TRANSFER IN- WATER FUND	0	0	0	0	0	50,000	50,000		
TOTAL ESTIMATED REVENUES		648,850	534,322	1,148,113	1,190,000	1,486,406	650,000	1,350,000	700,000	107.69%
APPROPRIATIONS										
SIDEWALKS										
401-443.000-702.000	WAGES	0	0	0	1,320	0	580	580		
401-443.000-720.000	EMPLOYER'S FICA	0	0	0	100	0	45	45		
401-443.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	885	0	0	0		
401-443.000-801.000	CONTRACTUAL SERVICES	0	0	0	50,000	0	51,000	51,000		
TOTAL SIDEWALKS APPROPRIATIONS		0	0	0	52,305	0	51,625	51,625		
MAJOR STREET RECONSTRUCTION										
401-452.000-702.000	WAGES	0	0	0	1,905	0	815	815		
401-452.000-720.000	EMPLOYER'S FICA	0	0	0	145	0	65	65		
401-452.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	1,275	0	0	0		
401-452.000-801.000	CONTRACTUAL SERVICES	259,858	31,037	60,740	425,000	61,000	425,000	1,100,000	675,000	158.82%
TOTAL MAJOR STREET RECONSTRUCTION APPROPRIATIONS		259,858	31,037	60,740	428,325	61,000	425,880	1,100,880	675,000	158.50%
LOCAL STREET RECONSTRUCTION										
401-453.000-702.000	WAGES	0	0	0	695	0	350	350		
401-453.000-720.000	EMPLOYER'S FICA	0	0	0	55	0	30	30		
401-453.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	465	0	0	0		
401-453.000-801.000	CONTRACTUAL SERVICES	92,495	266,746	1,075,018	625,000	1,184,828	118,000	118,000		
TOTAL LOCAL STREET RECONSTRUCTION APPROPRIATIONS		92,495	266,746	1,075,018	626,215	1,184,828	118,380	118,380		
STREET SEALING - CURRENT YEAR										

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 408 - FIELDS OF DREAMS										
ESTIMATED REVENUES										
408-000.000-665.000	INTEREST	137	154	380	500	0	0	0		
408-000.000-675.000	CONTRIBUTIONS AND DONATIONS	2,275	14,134	0	25,000	0	0	0		
408-000.000-692.408	OTHER REVENUES - TOURNAMENTS	1,596	4,401	8,422	4,000	1,031	4,500	4,500		
408-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	0	10,000	0	0	0	0		
TOTAL ESTIMATED REVENUES		4,008	18,689	18,802	29,500	1,031	4,500	4,500		
APPROPRIATIONS										
RECREATION										
408-751.000-702.000	WAGES	1,250	0	0	0	0	0	0		
408-751.000-720.000	EMPLOYER'S FICA	96	0	0	0	0	0	0		
408-751.000-726.000	SUPPLIES	4,417	(539)	0	500	0	0	0		
408-751.000-726.006	CONCESSION SUPPLIES	88	68	0	0	0	0	0		
408-751.000-801.000	CONTRACTUAL SERVICES	2,210	4,118	4,050	0	0	0	0		
408-751.000-975.408	CAPITAL OUTLAY - FOD STORAAGE BLDG	0	4,454	33,391	29,000	0	0	0		
TOTAL RECREATION APPROPRIATIONS		8,061	8,101	37,441	29,500	0	0	0		
TOTAL APPROPRIATIONS - FUND 408		8,061	8,101	37,441	29,500	0	0	0		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 409 - STOCK'S PARK										
ESTIMATED REVENUES										
409-000.000-665.000	INTEREST	267	511	887	1,000	741	1,000	1,000		
409-000.000-665.100	CHANGE IN INVESTMENTS	0	0	167	0	237	100	100		
409-000.000-675.000	CONTRIBUTIONS AND DONATIONS	16,665	13,834	10,100	12,500	8,878	10,000	10,000		
409-000.000-675.409	CONTR. & DONT. - PAVILION	100	0	0	0	0	0	0		
	TOTAL ESTIMATED REVENUES	17,032	14,345	11,154	13,500	9,856	11,100	11,100		
APPROPRIATIONS										
PARKS										
409-756.000-726.000	SUPPLIES	2,391	1,373	1,092	2,000	250	1,500	1,500		
409-756.000-801.000	CONTRACTUAL SERVICES	11,719	4,530	5,821	6,000	3,660	6,000	6,000		
	TOTAL PARKS APPROPRIATIONS	14,110	5,903	6,913	8,000	3,910	7,500	7,500		
	TOTAL APPROPRIATIONS - FUND 409	14,110	5,903	6,913	8,000	3,910	7,500	7,500		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 03/31/20	REQUESTED BUDGET	REQUESTED BUDGET	Amount of Change	% of Change
Fund 481 - AIRPORT IMPROVEMENT FUND										
ESTIMATED REVENUES										
481-000.000-515.000	FEDERAL GRANT - AIRPORT	0	0	0	360,000	0	0	0		
481-000.000-569.000	STATE GRANT	69,406	0	0	20,000	0	0	0		
481-000.000-665.000	INTEREST	8	0	(2)	0	1,203	1,500	1,500		
481-000.000-665.100	CHANGE IN INVESTMENTS	0	0	358	0	508	250	250		
481-000.000-667.000	RENTS	22,052	21,332	21,332	21,330	21,332	0	0		
481-000.000-667.481	RENTS - AIRPORT HANGARS	5,528	11,844	16,150	23,700	17,710	13,500	13,500		
481-000.000-667.482	RENTS - GROUND LEASE	600	0	0	0	0	0	0		
481-000.000-690.481	OTHER REFUNDS-LANDING FEES	0	0	1,165	1,200	1,785	2,000	2,000		
481-000.000-692.000	OTHER REVENUE	526	0	115	0	550	0	0		
481-000.000-692.295	OTHER REVENUES - FUEL SALES	15,632	96,220	133,839	165,000	47,130	115,000	115,000		
481-000.000-692.296	OTHER REVENUE-TAX EXEMPT SALES	0	0	49,481	0	58,219	50,000	50,000		
481-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	160,000	0	0	0	0	0		
TOTAL ESTIMATED REVENUES		113,752	289,396	222,438	591,230	148,437	182,250	182,250		
APPROPRIATIONS										
CAPITAL OUTLAY										
481-900.000-740.295	FUEL AND LUBRICANTS - AVIATIO	0	82,340	140,532	125,000	61,060	130,000	130,000		
481-900.000-801.000	CONTRACTUAL SERVICES	514	9,797	6,731	9,500	10,310	4,500	4,500		
481-900.000-801.481	CONTRACTUAL SERV- AIRPORT AWO	3,595	2,437	0	0	0	0	0		
481-900.000-865.000	INTEREST EXPENSE	3,630	4,961	0	0	0	0	0		
481-900.000-957.000	PROPERTY TAXES	0	0	2,705	3,000	0	0	0		
481-900.000-970.000	CAPITAL OUTLAY	7,000	127,000	0	400,000	2,150	30,500	30,500		
481-900.000-975.481	AIRPORT RUNWAY PROJECT	74,582	43,337	0	0	(89,627)	0	0		
481-900.000-991.000	DEBT SERVICE - PRINCIPAL	8,035	91,965	0	0	0	0	0		
TOTAL CAPITAL OUTLAY APPROPRIATIONS		97,356	361,837	149,968	537,500	(16,107)	165,000	165,000		
TOTAL APPROPRIATIONS - FUND 481		97,356	361,837	149,968	537,500	(16,107)	165,000	165,000		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 03/31/20	REQUESTED BUDGET	REQUESTED BUDGET	Amount of Change	% of Change
Fund 588 - DIAL-A-RIDE FUND										
ESTIMATED REVENUES										
588-000.000-529.000	FEDERAL GRANT	66,118	177,306	71,083	59,920	147,098	97,125	97,125		
588-000.000-569.000	STATE GRANT	145,382	134,348	123,132	126,715	93,387	148,290	148,290		
588-000.000-569.588	STATE GRANT - CAPITAL	0	19,411	(58)	189,000	0	0	0		
588-000.000-651.000	USE AND ADMISSION FEES	47,712	47,536	47,216	45,000	33,344	47,000	47,000		
588-000.000-673.000	SALE OF CITY PROPERTY	0	0	11,400	2,935	0	0	0		
588-000.000-699.101	TRANSFERS IN - GENERAL FUND	104,755	50,000	89,665	98,245	0	94,615	94,615		
TOTAL ESTIMATED REVENUES		363,967	428,601	342,438	521,815	273,829	387,030	387,030		
APPROPRIATIONS										
ADMINISTRATIVE SERVICES										
588-175.000-999.101	TRANSFER - GENERAL FUND	52,826	54,036	61,660	55,000	0	65,000	65,000		
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		52,826	54,036	61,660	55,000	0	65,000	65,000		
DIAL-A-RIDE										
588-588.000-702.000	WAGES	128,358	119,956	130,146	132,000	97,424	135,300	135,300		
588-588.000-703.000	OVERTIME PAY	99	404	856	1,000	1,773	1,000	1,000		
588-588.000-704.000	SICK TIME PAY	2,205	10,147	4,376	4,455	2,481	3,000	3,000		
588-588.000-705.000	VACATION TIME PAY	7,851	7,860	8,553	9,150	5,522	9,000	9,000		
588-588.000-706.000	PERSONAL TIME PAY	905	2,260	1,638	1,675	1,668	1,720	1,720		
588-588.000-707.000	LONGEVITY PAY	2,440	2,560	2,560	2,560	2,560	2,560	2,560		
588-588.000-710.000	HOLIDAY AND OTHER PAY	10,671	7,008	9,718	6,845	6,120	7,000	7,000		
588-588.000-715.000	HEALTH AND LIFE INSURANCE	42,825	36,397	30,359	49,100	29,035	40,000	40,000		
588-588.000-716.000	RETIREMENT	1,994	3,391	3,636	4,340	2,738	6,365	6,365		
588-588.000-717.000	WORKERS' COMPENSATION	4,056	3,503	3,235	3,800	2,198	2,600	2,600		
588-588.000-718.000	UNEMPLOYMENT INSURANCE	200	100	0	400	400	0	0		
588-588.000-720.000	EMPLOYER'S FICA	10,409	10,898	11,209	12,500	7,859	12,210	12,210		
588-588.000-721.000	DISABILITY INSURANCE	728	731	692	775	617	835	835		
588-588.000-725.000	FRINGE BENEFITS - ALLOCATED	2,302	2,359	2,906	2,790	1,805	2,790	2,790		
588-588.000-726.000	SUPPLIES	977	2,046	1,320	1,000	1,436	1,250	1,250		
588-588.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	2,611	3,450	6,807	4,000	6,158	4,000	4,000		
588-588.000-740.000	FUEL AND LUBRICANTS	14,209	16,251	20,250	15,500	12,365	16,000	16,000		
588-588.000-742.000	CLOTHING / UNIFORMS	0	0	243	0	0	48,500	0		
588-588.000-801.000	CONTRACTUAL SERVICES	39,227	44,893	47,661	49,000	35,785	20,000	48,500		
588-588.000-850.000	INSURANCE	2,587	7,514	5,931	8,000	19,774	0	20,000		
588-588.000-861.000	TRAINING & SEMINARS	0	0	0	0	67	0	0		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
588-588.000-900.000	PRINTING	352	26	0	325	0	0	0		
588-588.000-905.000	PUBLISHING / NOTICES	80	80	80	0	78	100	100		
588-588.000-920.000	UTILITIES	5,175	4,606	4,755	5,500	3,227	5,500	5,500		
588-588.000-925.000	TELEPHONE	1,715	2,772	1,644	1,000	161	300	300		
588-588.000-930.000	REPAIRS & MAINTENANCE	402	348	315	500	1,358	500	500		
588-588.000-940.000	EQUIPMENT RENTAL	860	1,084	761	1,100	469	1,000	1,000		
588-588.000-955.588	MISC. - CDL LICENSING/TESTING	479	528	779	500	401	500	500		
588-588.000-968.000	DEPRECIATION	63,731	54,697	57,531	0	0	0	0		
588-588.000-970.000	CAPITAL OUTLAY	0	0	0	149,000	94,680	0	0		
	TOTAL DIAL-A-RIDE APPROPRIATIONS	347,448	345,869	357,961	466,815	338,159	322,030	322,030		
	TOTAL APPROPRIATIONS - FUND 588	400,274	399,905	419,621	521,815	338,159	387,030	387,030		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	THRU 03/31/20	REQUESTED BUDGET	REQUESTED BUDGET	Amount of Change	% of Change
Fund 633 - PUBLIC SERVICES INV. FUND										
ESTIMATED REVENUES										
633-000.000-650.000	SALE OF MATERIALS	3,182	5,915	7,195	10,000	3,550	18,500	18,500		
633-000.000-691.000	INVENTORY ADJUSTMENT	0	0	0	0	(78)	0	0		
633-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	0	30,000	0	0	0	0		
TOTAL ESTIMATED REVENUES		3,182	5,915	37,195	10,000	3,472	18,500	18,500		
APPROPRIATIONS										
PUBLIC SERVICES INVENTORY										
633-233.000-702.000	WAGES	2,673	3,572	4,145	2,920	474	0	0		
633-233.000-703.000	OVERTIME PAY	0	0	38	0	0	0	0		
633-233.000-716.000	RETIREMENT	0	0	41	0	7	0	0		
633-233.000-720.000	EMPLOYER'S FICA	192	258	295	225	35	0	0		
633-233.000-725.000	FRINGE BENEFITS - ALLOCATED	1,279	2,197	2,849	1,955	230	0	0		
633-233.000-726.000	SUPPLIES	18,103	6,717	9,383	8,000	86,375	10,000	10,000		
633-233.000-771.000	INVENTORY ADJUSTMENT	0	22,119	5,731	0	0	0	0		
633-233.000-801.000	CONTRACTUAL SERVICES	6,307	6,404	2,120	2,650	13	5,000	5,000		
633-233.000-940.000	EQUIPMENT RENTAL	1,246	2,033	2,964	5,000	114	3,500	3,500		
TOTAL PUBLIC SERVICES INVENTORY APPROPRIATIONS		29,800	43,300	27,566	20,750	87,248	18,500	18,500		
TOTAL APPROPRIATIONS - FUND 633		29,800	43,300	27,566	20,750	87,248	18,500	18,500		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 640 - REVOLVING MOBILE EQUIP. FUND										
ESTIMATED REVENUES										
640-000.000-529.000	FEDERAL GRANT	0	0	107,006	0	0	0	0		
640-000.000-665.000	INTEREST	1,110	1,130	1,869	1,250	6,109	4,000	4,000		
640-000.000-667.000	RENTS	210,181	240,970	228,688	250,000	106,048	242,830	242,830		
640-000.000-667.301	RENTS - POLICE VEHICLES	76,130	67,247	65,302	95,800	47,162	60,000	60,000		
640-000.000-673.000	SALE OF CITY PROPERTY	34,608	2,000	11,153	15,000	0	6,000	6,000		
640-000.000-692.000	OTHER REVENUE	8,604	11,466	16,595	10,000	6,141	10,000	10,000		
640-000.000-692.039	OTHER REVENUE - BPU	0	0	3,234	0	4,666	7,500	7,500		
640-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	0	0	0	0	280,000	0	(280,000)	-100.00%
640-000.000-699.401	TRANSFERS IN - CAPITAL IMPROVE	0	0	362,500	0	0	0	0		
TOTAL ESTIMATED REVENUES		330,633	322,813	796,347	372,050	170,126	610,330	330,330	(280,000)	-45.88%
APPROPRIATIONS										
MOBILE EQUIPMENT MAINTENANCE										
640-444.000-702.000	WAGES	46,025	58,465	51,141	43,780	40,250	44,940	44,940		
640-444.000-703.000	OVERTIME PAY	118	326	0	750	174	500	500		
640-444.000-704.000	SICK TIME PAY	4,994	1,421	1,923	2,605	1,671	2,685	2,685		
640-444.000-705.000	VACATION TIME PAY	5,292	5,585	4,421	5,805	3,728	6,140	6,140		
640-444.000-706.000	PERSONAL TIME PAY	918	994	926	980	898	1,005	1,005		
640-444.000-707.000	LONGEVITY PAY	1,580	1,700	1,700	1,700	1,700	1,700	1,700		
640-444.000-710.000	HOLIDAY AND OTHER PAY	3,903	3,349	3,405	3,500	2,931	3,605	3,605		
640-444.000-715.000	HEALTH AND LIFE INSURANCE	28,404	22,616	23,499	25,740	20,421	26,390	26,390		
640-444.000-716.000	RETIREMENT	2,002	3,656	3,837	4,505	2,798	6,750	6,750		
640-444.000-717.000	WORKERS' COMPENSATION	1,433	1,266	1,866	2,070	1,730	1,525	1,525		
640-444.000-718.000	UNEMPLOYMENT INSURANCE	100	50	0	200	200	0	0		
640-444.000-720.000	EMPLOYER'S FICA	4,188	4,921	4,477	3,405	3,539	3,440	3,440		
640-444.000-721.000	DISABILITY INSURANCE	434	435	437	465	357	505	505		
640-444.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	17,315	17,315		
640-444.000-726.000	SUPPLIES	3,653	6,446	6,030	8,500	1,478	7,000	7,000		
640-444.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	28,142	48,202	41,936	40,000	37,707	40,000	40,000		
640-444.000-730.039	BPU VEHICLE MAINT/SUPPLIES	255	0	0	0	0	0	0		
640-444.000-730.301	POLICE VEH/EQUP MAINT SUPPLIE	1,298	117	29	1,000	0	1,000	1,000		
640-444.000-730.336	FIRE VEH/EQUIP MAINT SUPPLIES	427	0	0	0	0	0	0		
640-444.000-740.000	FUEL AND LUBRICANTS	24,788	35,118	35,382	40,000	15,852	37,500	37,500		
640-444.000-740.301	FUEL AND LUBRICANTS-POLICE	17,825	21,666	21,509	20,000	13,660	20,000	20,000		
640-444.000-742.000	CLOTHING / UNIFORMS	535	650	681	750	510	750	750		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
640-444.000-801.000	CONTRACTUAL SERVICES	14,481	11,418	11,319	20,450	34,061	19,780	19,780		
640-444.000-801.301	POLICE VEHICLE REPAIR	9,780	13,970	25,426	20,000	6,403	20,000	20,000		
640-444.000-850.000	INSURANCE	30,127	36,707	33,855	35,000	35,557	0	0		
640-444.000-850.301	INSURANCE - POLICE	7,164	6,175	9,856	10,000	7,697	10,000	10,000		
640-444.000-861.000	TRAINING & SEMINARS	0	0	0	750	0	750	750		
640-444.000-920.000	UTILITIES	5,750	6,269	6,035	7,500	3,838	7,000	7,000		
640-444.000-925.000	TELEPHONE	0	0	0	0	80	300	0		
640-444.000-940.000	EQUIPMENT RENTAL	601	240	301	350	59	500	300		
640-444.000-955.441	MISCELLANEOUS - SHOE ALLOWANC	0	0	368	500	0	250	500		
640-444.000-955.588	MISC. - CDL LICENSING/TESTING	0	135	235	250	100	0	250		
640-444.000-968.000	DEPRECIATION	65,140	69,107	57,694	0	0	0	0		
640-444.000-981.000	CAPITAL OUTLAY - VEHICLES	0	0	0	0	0	280,000	0	(280,000)	-100.00%
640-444.000-981.301	CAPITAL OUTLAY - POLICE VEH.	0	0	0	45,000	43,010	45,000	0	(45,000)	-100.00%
640-444.000-983.000	CAPITAL OUTLAY-SMALL EQUIP	3,765	3,995	4,478	4,000	1,827	4,000	4,000		
TOTAL MOBILE EQUIPMENT MAINTENANCE APPROPRIATIONS		313,122	364,999	352,766	349,555	282,236	610,330	285,330	(325,000)	-53.25%
TOTAL APPROPRIATIONS - FUND 640		313,122	364,999	352,766	349,555	282,236	610,330	285,330		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 663 - FIRE VEHICLE & EQUIPMENT FUND										
ESTIMATED REVENUES										
663-000.000-402.150	CURRENT TAXES - FIRE CAPITAL	0	0	0	126,500	121,154	130,000	130,000		
663-000.000-437.000	SPECIAL ACTS	0	0	0	0	1,297	2,000	2,000		
663-000.000-632.000	FIRE CALLS - STRUCTURE FIRES	0	0	3,000	1,500	0	0	0		
663-000.000-665.000	INTEREST	315	564	0	300	0	0	0		
663-000.000-673.000	SALE OF CITY PROPERTY	400	3,152	8,300	0	0	0	0		
663-000.000-690.000	OTHER REFUNDS	0	0	0	0	1,800	0	0		
663-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	270,000	0	0	0	0	0		
TOTAL ESTIMATED REVENUES		715	273,716	11,300	128,300	124,251	132,000	132,000		
APPROPRIATIONS										
FIRE										
663-336.000-970.000	CAPITAL OUTLAY	0	308,746	0	26,880	45,362	0	0		
TOTAL FIRE APPROPRIATIONS		0	308,746	0	26,880	45,362	0	0		
TOTAL APPROPRIATIONS - FUND 663		0	308,746	0	26,880	45,362	0	0		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 677 - UNEMPLOYMENT INSURANCE FUND										
ESTIMATED REVENUES										
677-000.000-665.000	INTEREST	602	1,096	1,607	2,050	1,156	1,600	1,600		
677-000.000-665.100	CHANGE IN INVESTMENTS	0	0	238	0	339	200	200		
677-000.000-692.000	OTHER REVENUE	2,200	1,125	0	7,950	8,600	0	0		
TOTAL ESTIMATED REVENUES		2,802	2,221	1,845	10,000	10,095	1,800	1,800		
APPROPRIATIONS										
ADMINISTRATIVE SERVICES										
677-175.000-964.000	REFUNDS AND REBATES	422	3,358	93	10,000	1,448	10,000	10,000		
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		422	3,358	93	10,000	1,448	10,000	10,000		
TOTAL APPROPRIATIONS		422	3,358	93	10,000	1,448	10,000	10,000		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 03/31/20	REQUESTED BUDGET	REQUESTED BUDGET	Amount of Change	% of Change
Fund 699 - DPS LEAVE AND BENEFITS FUND										
ESTIMATED REVENUES										
699-000.000-690.000	OTHER REFUNDS	163,058	180,289	194,818	190,290	190,290	187,560	187,560		
TOTAL ESTIMATED REVENUES		163,058	180,289	194,818	190,290	190,290	187,560	187,560		
APPROPRIATIONS										
PUBLIC SERVICES										
699-441.000-704.000	SICK TIME PAY	7,497	10,375	17,423	9,755	4,112	9,540	9,540		
699-441.000-705.000	VACATION TIME PAY	12,375	12,495	18,485	16,350	13,021	14,655	14,655		
699-441.000-706.000	PERSONAL TIME PAY	4,638	3,686	4,079	3,720	2,705	3,805	3,805		
699-441.000-707.000	LONGEVITY PAY	3,660	4,240	4,240	4,240	4,240	4,240	4,240		
699-441.000-710.000	HOLIDAY AND OTHER PAY	23,286	13,512	13,949	13,555	10,929	13,875	13,875		
699-441.000-715.000	HEALTH AND LIFE INSURANCE	88,736	105,608	110,943	115,065	97,219	103,165	103,165		
699-441.000-716.000	RETIREMENT	2,024	13,010	4,710	6,800	2,942	19,400	19,400		
699-441.000-717.000	WORKERS' COMPENSATION	15,439	12,933	15,825	18,330	7,609	13,300	13,300		
699-441.000-718.000	UNEMPLOYMENT INSURANCE	400	175	0	800	800	0	0		
699-441.000-720.000	EMPLOYER'S FICA	3,576	2,860	3,716	0	2,522	3,530	3,530		
699-441.000-721.000	DISABILITY INSURANCE	1,426	1,395	1,446	1,675	1,249	2,050	2,050		
TOTAL PUBLIC SERVICES APPROPRIATIONS		163,057	180,289	194,816	190,290	147,348	187,560	187,560		
TOTAL APPROPRIATIONS - FUND 699		163,057	180,289	194,816	190,290	147,348	187,560	187,560		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 711 - CEMETERY PERPETUAL CARE FUND										
ESTIMATED REVENUES										
711-000.000-642.100	SALE OF CEMETERY LOTS-LAKEVIE	7,200	10,620	2,135	2,500	4,975	4,000	4,000		
711-000.000-642.200	SALE OF CEMETERY LOTS-OAKGROV	11,351	3,520	5,050	5,000	7,676	7,000	7,000		
711-000.000-665.000	INTEREST	9,552	15,600	14,242	20,000	10,404	20,000	20,000		
711-000.000-665.100	CHANGE IN INVESTMENTS	0	0	1,479	0	2,102	0	0		
711-000.000-670.000	GAIN (LOSS) ON INVESTMENT	(8,196)	0	0	0	0	0	0		
TOTAL ESTIMATED REVENUES		19,907	29,740	22,906	27,500	25,157	31,000	31,000		
APPROPRIATIONS										
TRANSFERS TO OTHER FUNDS										
711-965.000-999.101	TRANSFER - GENERAL FUND	850	15,600	15,500	20,000	0	20,000	20,000		
TOTAL TRANSFERS TO OTHER FUNDS APPROPRIATIONS		850	15,600	15,500	20,000	0	20,000	20,000		
TOTAL APPROPRIATIONS - FUND 711		850	15,600	15,500	20,000	0	20,000	20,000		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 712 - STOCK'S PARK PERPETUAL MAINT.										
ESTIMATED REVENUES										
712-000.000-665.000	INTEREST	285	734	836	1,000	1,044	1,000	1,000		
712-000.000-665.100	CHANGE IN INVESTMENTS	0	0	286	0	407	200	200		
712-000.000-675.000	CONTRIBUTIONS AND DONATIONS	6,708	5,067	6,013	7,000	2,727	6,000	6,000		
TOTAL ESTIMATED REVENUES		6,993	5,801	7,135	8,000	4,178	7,200	7,200		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
GL NUMBER	DESCRIPTION	ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
					BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
Fund 715 - R. L. OWEN MEMORIAL FUND										
ESTIMATED REVENUES										
715-000.000-665.000	INTEREST	5,173	5,300	4,069	5,000	4,102	3,500	3,500		
715-000.000-665.100	CHANGE IN INVESTMENTS	0	0	215	0	305	200	200		
TOTAL ESTIMATED REVENUES		5,173	5,300	4,284	5,000	4,407	3,700	3,700		
APPROPRIATIONS										
BUILDING AND GROUNDS										
715-265.000-970.000	CAPITAL OUTLAY	0	15,323	0	0	0	0	0		
TOTAL BUILDING AND GROUNDS APPROPRIATIONS		0	15,323	0	0	0	0	0		
TOTAL APPROPRIATIONS - FUND 715		0	15,323	0	0	0	0	0		

		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21		
		ACTIVITY	ACTIVITY	ACTIVITY	AMENDED	ACTIVITY	REQUESTED	REQUESTED	Amount	% of
GL NUMBER	DESCRIPTION				BUDGET	THRU 03/31/20	BUDGET	BUDGET	of Change	Change
TOTAL ESTIMATED REVENUES							10,758,410	10,519,515	(238,895)	
TOTAL APPROPRIATIONS - ALL FUNDS							11,752,405	11,201,675	(550,730)	