



**Adopted Budget
2024 - 2025**



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May 20, 2024

Mayor Stockford and City Council Members
City of Hillsdale
97 N. Broad Street
Hillsdale, MI 49242

Dear Mayor, City Council and Hillsdale Residents,

Attached is the City of Hillsdale 2024-25 Annual Budget. This year's General Fund budget seeks to address the top priorities discussed by the Mayor and City Council for the upcoming year.

The City's 2024-25 fiscal year appropriations are \$35,129,131 which is down \$11,210,427 from the 2023-24 amended budget, which is due to decreased capital projects budgeted in 2024-25. The use of \$2,659,004 in Fund Balance across all funds is proposed.

Major Priorities for fiscal year 2024-25:

1. Street / Infrastructure Repair and Reconstruction/Maintenance
 - This budget includes \$5.5M for Westwood neighborhood area
 - \$2.7M for CDBG grant Water/Sewer reconstruction projects
 - \$1.2M W. St. Joe and Griswold Streets
2. Backup Power Generators
 - Complete Installation of Power Secure 15MW generators
3. New Airport Terminal
 - City received up to a \$2.5M grant from the FAA to construct a new airport terminal
4. Economic Development
 - See Meijer Store and Keefer House Hotel completed and progress on the build out of the Three Meadows Subdivision

General Fund Revenues

This budget shows General Fund revenues increasing by 4.5 percent (4.5%) from the prior year's budget. Property taxes, state revenue sharing, payments in lieu of taxes, grants and donations, and a variety of miscellaneous revenues are the major sources of income for this fund. Approximately forty-three percent (43%) of all General Fund's revenue comes from property taxes. The budget reflects a five percent (5.00%) increase in projected property tax revenue.

Payments in lieu of taxes (PILOT) are payments made to the City instead of paying property taxes. The City receives these payments from five housing developments located in the City. The City's utility department (Hillsdale Board of Public Utilities – HBPU) pays six percent (6%) of its gross receipts to the General Fund. This makes up twenty-two percent (22%) of total General Fund Revenues. State shared revenues make up twenty-one percent (21%) of the General Fund funding. The remaining fourteen percent (14%) of General Fund's revenue comes from miscellaneous other revenue sources and transfers in from other funds.

General Fund Expenditures

The General Fund expenditures are up 4.9 percent (4.9%) from the prior year with the increase primarily attributed to increased personnel expenditures. The City and the Hillsdale Board of Public Utilities (BPU) share staff costs. The City Manager/BPU Director, Human Resources, Engineering, Finance and Technical Services are split between the City and the BPU. The combined City Manager/BPU Director position is saving the General Fund about \$159,000 per year.

The City's pension program is managed by the Municipal Employees Retirement System (MERS) of Michigan. The City's pension is currently funded at around 69%. As of July 1, 2023 the defined benefit program was closed to all new hires. All new employees are placed in a defined contribution plan administered by MERS, with the City contributing seven percent (7%) and the employee contributing five percent (5%) of wages.

Utility Funds

The City has three utility funds governed by the BPU and City Council: Electric, Sewer and Water. For the fiscal year 2025 budget, utility rates are increasing 2% for Electric, 5% for Sewer, and 10% for Water. Capital budgets include both infrastructure and facility improvements. Capital improvements include Electric fund-\$2,035,375, Sewer Fund-\$997,750, and Water Fund-\$499,251.

Other Funds

This document contains budgets for the City's twenty-three (23) funds, plus three (3) utility funds. The General Fund is the City's largest governmental fund but there are several other funds that are noteworthy.

There are three funds that contain appropriations for the streets: Major Street Fund (202), Local Street Fund (203) and Municipal Streets (204). The 202 and 203 funds receive their revenue, in part from gasoline taxes collected by the State and can only be used for road maintenance. The 204 Fund was added in fiscal year 2022 to account for the Road Reconstruction and Leaf Collection millage. Charter allows Street Maintenance funds and other road related funding.

There are two large capital expenditure funds: Fund 401 and Fund 481. The Capital Improvement Fund (401) is used for capital outlay throughout the City. Included in Capital Improvement Fund for this year is \$61,500 for projects. The Airport Capital Improvement Fund (481) is dedicated solely for Airport related improvements. The Airport's next project is the construction of a new terminal accomplished with Federal Aviation Administration grant funding in 2023-24.

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

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

Continued Challenges

As in the last few years, our most difficult issues tend to be funding large projects and equipment purchases, addressing and improving uncertain revenue streams, keeping our facilities in good repair, recruiting and retaining staff, order lead times for equipment and supplies and paying down our unfunded pension liabilities. Solutions to these issues are a work in progress but we continue to make positive strides on a daily basis.

Additional projects we are targeting over the next several years include: Construction of a new DPS/joint use building, reconstruction of Arch Avenue, Monroe, and N. Wolcott Streets and others infrastructure projects as funding is available.

Conclusion

The Finance Director and I are very pleased with the proposed budget. We've done our best to address the City goals by looking at ways to be more efficient, improve services and create revenue streams. The revenue streams and savings that we've put in place over the last several years are starting to pay off. This budget continues to make measurable improvements in the City based on these principles.

CITY OF HILLSDALE

David E. Mackie

City Manager

**CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. 3600**

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, 2024 and ending June 30, 2025.

Revenues:

Property Taxes.....	\$ 4,150,802
Payment in Lieu of Taxes.....	1,220,000
State Revenue Sharing	2,417,127
Interest and Rents.....	571,381
Grants & Donations.....	242,991
Internal Transfers	2,101,023
Miscellaneous Other Revenues.....	1,161,175

Total Revenues City at Large

\$11,864,499

General Fund Expenditures:

City Council.....	\$23,865
City Manager	110,276
Administrative Services	410,867
Finance	97,591
City Clerk	115,728
City Treasurer	176,518
Assessing Department.....	214,311
Elections	29,680
Building & Grounds	132,923
Human Resources.....	55,605
Police Department	1,958,724
Fire Department	624,621
Public Services	543,688
Engineering Services.....	37,606
Street Lighting	56,750
Cemeteries	138,004
Parking Lots	49,521
Airport	153,077
Planning Department	109,332
Economic Development	66,838
Parks.....	241,293
Transfers to Other Funds.....	188,520

Total General Fund

\$5,535,338

Cemetery Perpetual Care Fund	\$20,350
Stock's Park Perpetual Maintenance Fund	100
R.L. Owens Memorial Fund.....	100
Major Streets Fund	1,782,857
Local Streets Fund	1,269,625
Municipal Street Fund	1,476,362
Recreation Fund	169,365
Economic Development Corp. Fund	49,350
Tax Increment Finance Authority Fund	16,250
Contributions & Donations Fund	0
Drug Forfeiture Fund	3,000
Library Fund.....	266,558

Police OWI Enforcement Fund	1,600
Capital Improvement Fund	61,500
Field of Dreams.....	2,500
Mrs. Stock's Park Fund	0
Airport Improvement Fund.....	804,200
Dial-a-Ride Transportation Fund	399,646
DPS Inventory Fund	0
Revolving Mobile Equipment Fund.....	548,720
Fire Vehicle & Equipment Fund	144,000
DPS Leave & Fringe Benefits Fund.....	158,878

Total Expenditures City at Large

\$12,710,299

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	\$14,945,209
Sewer Fund	3,138,146
Water Fund.....	2,535,273

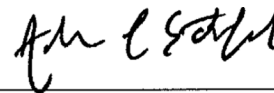
Expenditures:

Electric Fund	\$16,982,430
Sewer Fund	3,026,073
Water Fund.....	2,410,329

Capital Projects

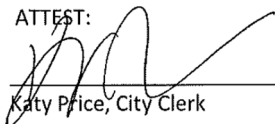
Electric.....	2,035,375
Sewer.....	997,750
Water.....	499,251

BE IT FURTHER RESOLVED, that pursuant to Section 13.6 of the City Charter, those projects which are to begin in fiscal year 2024-2025 as indicated on the report the Board of Utilities presented to Council are hereby approved for the fiscal year 2024-2025.



Adam L. Stockford, Mayor

ATTEST:



Katy Price, City Clerk

**CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. 3604**

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 **\$2,074,189** shall be raised by a general tax of **eleven and 9887 hundredths** mills (**11.9887** 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 **\$414,831** shall be raised by a general tax of **two and 3977 hundredths** mills (**2.3977** 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 **\$165,919** shall be raised by a general tax of **9590 hundredths** of a mill (**0.9590** per \$1,000 of taxable valuation) upon the ad valorem real and personal property in the City; and

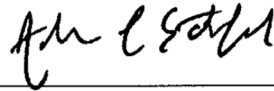
BE IT FURTHER RESOLVED, that pursuant to Hillsdale City Charter Section 8.4 for the purposes of Fire Department and Public Safety acquisition and replacement of equipment, vehicle and capital improvement (building and facilities) only, the sum of **\$166,818** shall be raised by a general tax of **9642 hundredths** of a mill (**0.9642** 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 additional sum of **\$588,466** shall be raised by a general tax of **three and 4013 hundredths** mills (**\$3.4013** 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 leaf collection of the City**, the additional sum of **\$84,066** shall be raised by a general tax of **4859 hundredths** mills (**\$0.4859** per \$1,000 of taxable valuation) upon the ad valorem real and personal property in the City; and

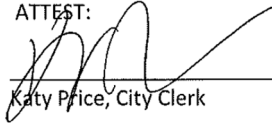
BE IT FURTHER RESOLVED, that pursuant to Public Act 88 of 1983, as amended, the City Treasurer is hereby authorized and directed to impose and collect such property tax administration fees, collection fees, and late payment charges as are authorized by law and charter.

PASSED IN OPEN COUNCIL MEETING THIS 20TH DAY OF MAY, 2024.



Adam L. Stockford, Mayor

ATTEST:

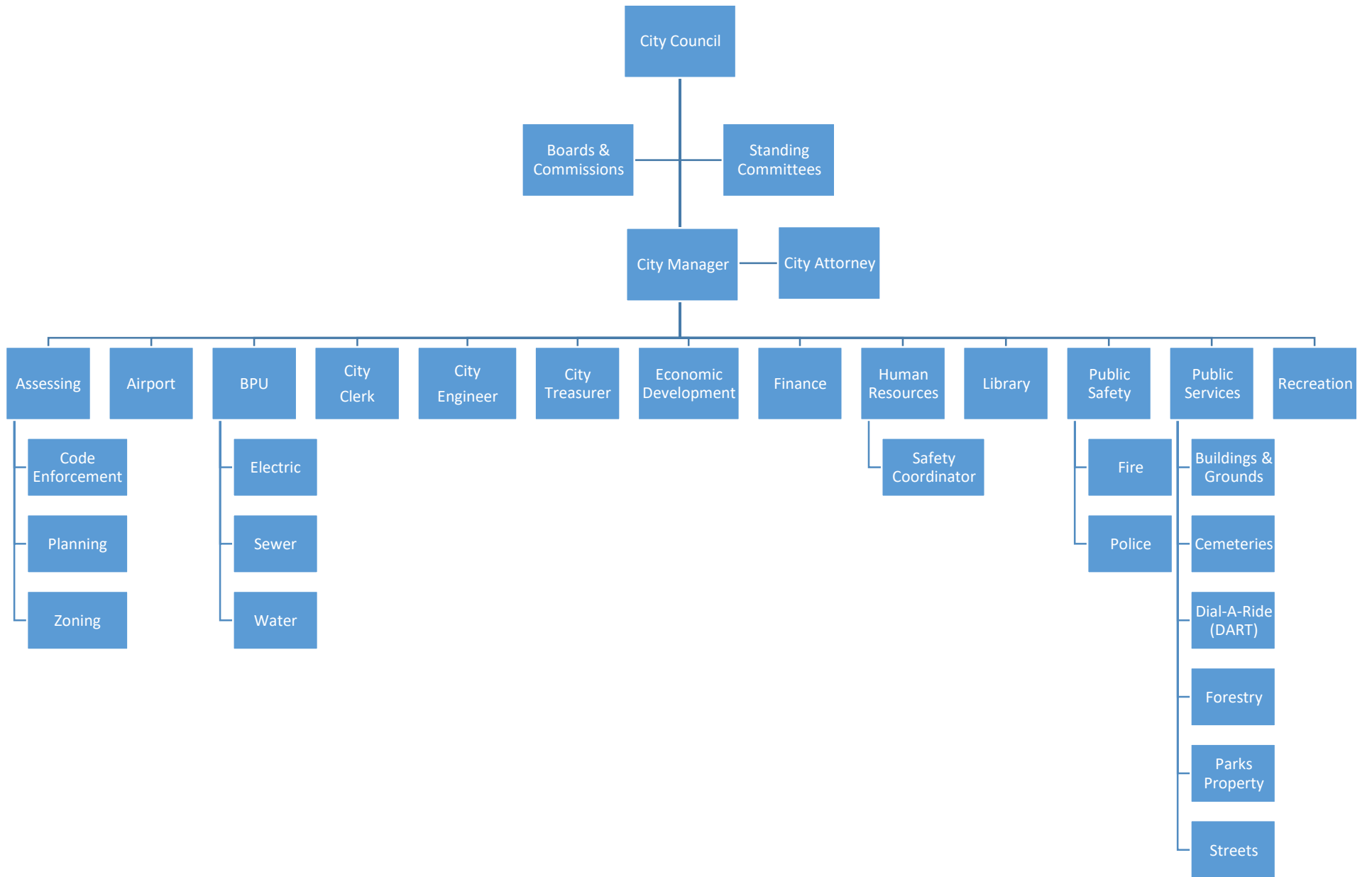


Katy Price, City Clerk



2024 – 2025 BUDGETING SCHEDULE

January 11	Budget Kickoff
February 8	All Department's budget numbers entered into BS&A software; Capital projects, expense sheets and supporting documentation attached in BS&A.
February 22 – February 29	Department Heads meetings begin with City Manager and Finance Director after departmental budgets are ready for review. (See Sec. 8.2 Charter of the City of Hillsdale, MI)
March 1 - March 8	City Manager and Finance Department prepare Manager's recommended budget. (See Sec. 8.2 Charter of the City of Hillsdale, MI)
March 9- March 21	Finance Department updates/edits final budget documents.
March 22 – March 25	Final budget prepared for distribution to Council.
April 1	Council receives the budget document and sets the public hearing for May 20 (See Sec. 8.3 Charter of the City of Hillsdale, MI)
April 1 – May 1	Set Council work sessions to review budgets with staff, if desired.
May 6	Notice of public hearing published in the newspaper and the Proposed Budget placed on file for public inspection. (See Section 8.3 Charter of the City of Hillsdale, MI)
May 20	Council holds Budget Hearing. (See Sec. 8.3 Charter of the City of Hillsdale, MI)
May 20	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)





Full-Time Employees by Department

Department	20-21	21-22	22-23	23-24	24-25
General Government	11	11	9	9	9
Dial-A-Ride	4	4	4	4	4
Police	16	16	16	17	17
Fire	3	4	4	4	4
Public Services	12	12	12	14	15
Library	2	1	1	1	1
Recreation	1	1	1	1	1
Technical Services	2	2	3	3	2
BPU Management	3	3	3	3	3
BPU Administration/Office	3	3	4	4	4
Electric	7	9	9	9	9
Water/Sewer	9	9	9	9	9
Totals	74	76	75	78	78

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.



Fund Structure

The accounts of the City are organized by funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of each fund's assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriated. Government resources are allocated to and accounted for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds in this report are grouped into four (4) categories: Governmental funds, Proprietary funds, Fiduciary funds and Component Units.

Governmental Funds

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

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

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

- The **Major Street Fund** derives its revenue from the State Gas & Weight taxes and is used for the maintenance and repair of the major streets and the state highway (M-99) that runs through the City.
- The **Local Street Fund** also gets its revenue from the State Gas & Weight taxes and is used to maintain the neighborhood streets in the City.
- The **Municipal Street Fund** accounts for the tax millage funds for the construction of roads.
- 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.
- The **Tree Restitution Fund** accounts for donations and expenditures for tree planting.
- The **Drug Forfeiture Fund** accounts for confiscated property and money related to drug law enforcement activity and provide funds for future enforcement activity.
- Revenue for the **Library Fund** comes from a dedicated millage, court fines, state aid, and charges for services.



Fund Structure

- 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 ***American Rescue Plan Act Fund*** accounts for the Federal grant funds and related expenditures.
- The ***Contributions and Donations Fund*** accounts for donations for public spaces such as parks. Expenditures are for items such as park benches.

The ***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. The City does not currently have a debt service fund.

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:

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



Fund Structure

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

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

Custodial Funds

The Custodial Funds are used to account for assets held by the city in a trustee capacity. The City utilizes three such Funds at this time:

- ***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.

Component Units

The City has two component units as follows:

- ***Economic Development Fund*** is responsible for granting loans to business operating within the City. The members of the governing Board are appointed by City Council and their budgets must be approved by the Council.
- ***Tax Increment Finance Authority Fund*** is responsible for directing improvements to a district in the City using funds derived from the capturing of real and personal property taxes within the district. The members of the governing Board are appointed by City Council and their budgets must be approved by the Council.



Budget Summary by Fund

REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
	2020-21	2021-22	2022-23	THRU 02/29/2024	CURRENT 2023-2024	PROPOSED 2024-2025	
Governmental Funds:							
General Fund (101)	5,491,950	5,786,583	6,074,783	3,813,624	5,304,828	5,541,581	4.46%
Major St. Fund (202)	910,777	953,854	1,392,867	561,696	987,759	1,414,930	43.25%
Local St. Fund (203)	337,291	350,146	1,001,997	164,574	3,428,993	1,043,651	-69.56%
Municipal Street Fund (204)		1,079,921	3,784,191	1,205,444	1,130,994	1,430,240	26.46%
Recreation Fund (208)	91,093	162,499	210,383	52,256	160,991	169,365	5.20%
Tree Restitution Fund (211)				2,381	2,500	50	-98.00%
E.D.C. Fund (244)	214	30,879	88,534	34,134	121,150	5,000	-95.87%
T.I.F.A. Fund (247)	1,293,221	214,974	144,104	128,620	129,000	197,694	53.25%
Contributions & Donations Fund (252)			553	25,485	25,469	200	-99.21%
Drug Forfeiture Fund (265)	7,241	71	221	781		100	-
Library Fund (271)	262,681	298,655	298,541	633,708	238,591	292,270	22.50%
Police OWI Enforcement Fund (274)	1,193	210	105	531		30	-
American Rescue Plan Act Fund (287)		401,522	353,127	91,932	95,500		-100.00%
Capital Improvement (401)	216,245	1,121,859	55,389	20,696	8,000	12,000	50.00%
Fields of Dreams (408)	10	5,773	7,109	2,290	5,000	5,120	2.40%
Stock's Park (409)	25,545	32,259	13,776	19,235	11,000	1,000	-90.91%
Airport Improvement (481)	898,201	263,859	595,248	241,200	2,899,200	307,711	-89.39%
Proprietary Funds:							
Electric (582)	13,747,910	12,964,384	14,204,926	9,745,741	14,709,727	14,945,209	1.60%
Dial-A-Ride (588)	487,243	348,551	323,646	352,386	412,595	399,646	-3.14%
Sewer (590)	2,427,351	2,523,505	2,999,091	2,145,522	4,189,563	3,138,146	-25.10%
Water (591)	1,753,496	1,948,052	2,344,493	1,793,863	3,013,684	2,535,273	-15.87%
Public Services Inventory (633)	6,139	(2,205)	36,093	10,976	9,000	300	-96.67%
Revolving Mobile Equipment Fund (640)	351,125	275,961	313,439	369,309	632,592	618,503	-2.23%
Fire Equipment & Vehicle Fund (663)	138,998	291,871	150,978	146,363	160,322	168,485	100.00%
DPS Leave & Benefits (699)	147,074	161,201	82,087	51,340	167,381	213,923	27.81%
Fiduciary Funds:							
Cemetery Perpetual Care (151)	31,592	8,441	28,858	31,838	29,500	20,000	-32.20%
Stock's Park Perpetual Maint. Fund (152)	15,225	(411)	3,898	4,575	4,500	1,700	-62.22%
R.L.Owens Memorial Park (153)	4,986	2,954	4,388	4,931	8,000	8,000	0.00%
TOTAL REVENUES	\$ 28,646,801	\$ 29,225,368	\$ 34,512,825	\$ 21,655,431	\$ 37,885,839	\$ 32,470,127	-14.29%



Budget Summary by Fund

<u>EXPENDITURES</u>	ACTUAL			ACTUAL	BUDGETS		% OF CHANGE
	2020-21	2021-22	2022-23	THRU 02/29/2024	CURRENT 2023-2024	PROPOSED 2024-2025	
GOVERNMENTAL FUNDS:							
General Fund (101)							
City Council	21,485	21,939	20,433	17,540	23,600	23,865	1.12%
City Manager	180,790	119,723	110,528	81,895	106,126	110,276	3.91%
Administrative Services	202,067	246,110	263,166	134,371	260,539	410,867	57.70%
Finance Department	270,491	107,507	106,456	84,941	98,478	97,591	-0.90%
City Clerk	95,641	89,510	110,374	74,517	110,811	115,728	4.44%
City Treasurer	171,059	178,783	169,566	62,402	176,856	176,518	-0.19%
Assessing Department	159,061	163,936	190,066	139,291	224,501	214,311	-4.54%
Elections	21,050	8,013	25,610	9,714	13,650	29,680	117.44%
Building & Grounds	105,858	101,758	190,256	117,167	198,027	132,923	-32.88%
Human Resources	96,725	65,023	51,597	35,889	48,114	55,605	15.57%
Police Department	1,535,151	1,637,169	1,754,197	1,234,609	1,832,754	1,958,724	6.87%
Fire Department	517,174	521,617	576,225	419,742	591,477	624,621	5.60%
Code Enforcement	1,515						-
Public Services	311,354	313,845	437,307	366,623	475,960	543,688	14.23%
City Engineer	38,848	42,080	28,426	41,100	37,041	37,606	1.53%
Street Lighting	56,419	57,450	54,835	37,075	53,750	56,750	5.58%
Cemeteries	106,535	144,903	139,708	80,653	133,181	138,004	3.62%
Parking Lots	19,850	19,765	18,491	14,854	61,248	49,521	-19.15%
Airport	142,119	164,339	149,944	110,816	131,238	153,077	16.64%
Planning	86,603	158,721	154,898	115,322	217,958	109,332	100.00%
Economic Development	58,176	63,801	74,661	50,800	79,863	66,838	-16.31%
Parks	175,882	218,144	197,024	101,919	203,748	241,293	18.43%
Transfers Out	161,445	64,054	118,593		197,923	188,520	-4.75%
Total General Fund (101)	\$ 4,535,298	\$ 4,508,190	\$ 4,942,361	\$ 3,331,240	\$ 5,276,843	\$ 5,535,338	4.90%



Budget Summary by Fund

EXPENDITURES	ACTUAL			ACTUAL	BUDGETS			% OF CHANGE
	2020-21	2021-22	2022-23	THRU 02/29/2024	CURRENT 2023-2024	PROPOSED 2024-2025		
GOVERNMENTAL FUNDS:								
Major Street Fund (202)								
Administrative Services	263,015	141,143	393,777	50,281	317,000	193,000	-39.12%	
Sidewalks			2,580	47,068	49,587	27,651	100.00%	
Street Surface	90,057	92,301	152,597	173,370	218,505	287,705	31.67%	
Trunkline Surface	3,821	17,145	12,682	9,719	10,302	16,178	57.04%	
R.O.W Maintenance	52,222	47,012	59,656	21,627	79,476	72,315	-9.01%	
Trunkline R.O.W.	7,719	4,923	4,511	1,459	6,372	6,385	0.20%	
Trees	31,783	67,455	62,056	29,295	54,102	67,426	24.63%	
Trunkline Trees	853	6,247	1,554	542	2,482	3,174	27.88%	
R.O.W. Drainage	28,941	41,867	26,247	17,952	45,937	53,560	16.59%	
Trunkline Drainage	18,432	2,764	3,100	974	3,508	4,710	34.26%	
Traffic	66,312	83,815	157,268	35,832	72,722	79,469	9.28%	
Trunkline Traffic	5,800	8,705	3,291	1,336	5,525	5,912	7.00%	
Winter Maintenance	67,228	67,406	50,932	36,244	63,455	63,629	0.27%	
Trunkline Winter Maint.	18,431	13,415	15,671	9,488	16,380	16,743	2.22%	
Capital Outlay			504,590	985	70,000	885,000	1164.29%	
Total Major Street Fund (202)	\$ 654,614	\$ 594,198	\$ 1,450,512	\$ 436,172	\$ 1,015,353	\$ 1,782,857	75.59%	
Local Street Fund (203)								
Administrative Services	26,044	27,205	28,042	14,822	46,214	29,100	-37.03%	
Sidewalks			4,820		20,114	22,557	100.00%	
Street Surface	109,304	85,941	126,729	132,269	210,453	326,645	55.21%	
R.O.W. Maintenance	32,253	60,658	62,021	19,404	55,813	59,811	7.16%	
Trees	47,530	78,951	103,635	38,631	65,177	81,996	25.81%	
R.O.W. Drainage	25,965	44,188	37,616	22,043	54,396	57,722	6.11%	
Traffic	29,678	11,486	11,652	8,025	15,253	20,585	34.96%	
Winter Maintenance	39,124	36,844	39,370	40,849	39,829	46,209	16.02%	
Capital Outlay			616,470	110,193	3,000,000	625,000	-79.17%	
Total Local Street Fund (203)	\$ 309,898	\$ 345,273	\$ 1,030,355	\$ 386,236	\$ 3,507,249	\$ 1,269,625	-63.80%	



Budget Summary by Fund

<u>EXPENDITURES</u>	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL THRU 02/29/2024	BUDGETS		% OF CHANGE
					CURRENT 2023-2024	PROPOSED 2024-2025	
GOVERNMENTAL FUNDS:							
Municipal Street Fund (204)		751,337	872,916	131,903	3,351,770	1,476,362	-55.95%
Recreation Fund (208)	91,130	164,908	215,238	106,762	160,991	169,365	5.20%
Tree Restitution Fund (211)					2,500		
E.D.C. Fund (244)	31,958	25,066	8,524	29,912	51,700	49,350	-4.55%
T.I.F.A. Fund (247)	54,315	293,345	57,204	12,729	101,410	16,250	-83.98%
Contributions & Donations Fund (252)			553	23,412	25,000		-100.00%
Drug Forfeiture Fund (265)	6,504	1,356	4,068		3,000	3,000	0.00%
Library Fund (271)	207,677	199,243	220,434	139,881	238,591	266,558	11.72%
Police OWI Enforcement Fund (274)	11,346	425			500	1,600	220.00%
American Rescue Plan Act Fund (287)		400,664	349,665	96,252	95,000		-100.00%
Capital Improvement Fund (401)	946,336	458,266	550	42,763	107,500	61,500	-42.79%
Fields of Dreams (408)	513	2,713	6,633	351	2,500	2,500	0.00%
Stock's Park (409)	23,944	7,912	30,110	4,058	7,500		-100.00%
Airport Improvement Fund (481)	821,956	156,305	521,612	112,135	2,808,013	804,200	-71.36%



Budget Summary by Fund

<u>EXPENDITURES</u>	ACTUAL			ACTUAL	BUDGETS		% OF CHANGE
	2020-21	2021-22	2022-23	THRU 02/29/2024	CURRENT 2023-2024	PROPOSED 2024-2025	
PROPRIETARY FUNDS:							
Electric Fund (582)	12,766,571	13,737,382	13,975,127	9,094,071	17,025,642	16,982,430	-0.25%
Dial-A-Ride Fund (588)	420,542	411,157	389,130	367,760	412,595	399,646	-3.14%
Sewer Fund (590)	1,818,596	2,027,407	2,060,986	1,357,927	5,979,051	3,026,073	-49.39%
Water Fund (591)	1,566,338	1,639,451	2,047,479	1,303,099	5,266,327	2,410,329	-54.23%
DPS Inventory Fund (633)	10,480	33,908	4,593		9,000		-100.00%
Revolving Mobile Equipment Fund (640)	342,544	306,892	278,521	94,887	582,092	548,720	-5.73%
Fire Vehicle & Equipment Fund (663)	1,333	200,350	387,221	59,647	120,500	144,000	100.00%
DPS Leave & Benefits (699)	169,653	161,026	48,816	47,643	167,381	158,878	-5.08%
FIDUCIARY FUNDS:							
Cemetery Perpetual Care (151)	20,000	20,302	20,359	246	20,350	20,350	0.00%
Stock's Park Perpetual Maint. Fund (152)		55	65	45	100	100	0.00%
R.L. Owens Memorial Fund (153)		45	26,434	29	100	100	0.00%
TOTAL EXPENDITURES	\$ 24,811,546	\$ 26,447,176	\$ 28,949,466	\$ 17,179,160	\$ 46,338,558	\$ 35,129,131	-24.19%



Fund Balances

Fund	Fund Name	2023-2024				2024-2025			Percent Changed	Change in Fund Balance
		Begin. Fund Bal.	Est. Revenues	Est. Expend.	Est. Ending Bal.	Revenues	Expend.	Ending Fund Bal.		
101	General Fund	\$ 4,626,821	\$ 5,304,828	\$ 5,276,843	\$ 4,654,806	\$ 5,541,581	\$ 5,535,338	4,661,049	0.13%	6,243
151	Cemetery Perpetual Care Fund	742,755	29,500	20,350	751,905	20,000	20,350	751,555	-0.05%	(350)
152	Stock's Park Perpetual Maintenance	87,826	4,500	100	92,226	1,700	100	93,826	1.73%	1,600
153	R.L. Owen Memorial Fund	36,719	8,000	100	44,619	8,000	100	52,519	17.71%	7,900
202	Major St./Trunkline Fund	1,054,695	987,759	1,015,353	1,027,101	1,414,930	1,782,857	659,174	-35.82%	(367,927)
203	Local St. Fund	382,346	3,428,993	3,507,249	304,090	1,043,651	1,269,625	78,116	-74.31% *	(225,974)
204	Municipal Street Fund	3,239,859	1,130,994	3,351,770	1,019,083	1,430,240	1,476,362	972,961	-4.53% *	(46,122)
208	Recreation Fund	2,451	160,991	160,991	2,451	169,365	169,365	2,451	0.00%	-
211	Tree Restitution Fund	-	2,500	2,500	-	50	-	50	-	50
244	Economic Development Corp. Fund	329,580	121,150	51,700	399,030	5,000	49,350	354,680	-11.11% *	(44,350)
247	Tax Increment Finance Authority Fund	2,112,656	129,000	101,410	2,140,246	197,694	16,250	2,321,690	8.48%	181,444
252	Contributions & Donations	-	25,469	25,000	469	200	-	669	42.64%	200
265	Drug Forfeiture/Grant Fund	5,048	-	2,000	3,048	100	3,000	148	-95.14%	(2,900)
271	Library Fund	341,735	238,591	238,591	341,735	292,270	266,558	367,447	7.52%	25,712
274	Police OWI Enforcement	1,661	-	50	1,611	30	1,600	41	-97.45%	(1,570)
287	American Rescue Plan Act Fund	4,320	91,932	96,252	-	-	-	0	-	-
401	Capital Improvement Fund	718,979	8,000	107,500	619,479	12,000	61,500	569,979	-7.99% *	(49,500)
408	Fields of Dreams Fund	5,604	5,000	2,500	8,104	5,120	2,500	10,724	32.33%	2,620
409	Mrs. Stock's Park Fund	64,263	11,000	7,500	67,763	1,000	-	68,763	1.48%	1,000
481	Airport Improvement Fund	610,866	2,899,200	2,808,013	702,053	307,711	804,200	205,564	-70.72% *	(496,489)
582	Electric	26,681,390	14,709,727	17,025,642	24,365,475	14,945,209	16,982,430	22,328,254	-8.36%	(2,037,221)
588	Dial-A-Ride Fund	705,317	412,595	412,595	705,317	399,646	399,646	705,317	0.00%	-
590	Sewer Fund	9,704,314	4,189,563	5,979,051	7,914,826	3,138,146	3,026,073	8,026,899	1.42%	112,073
591	Water Fund	7,091,545	3,013,684	5,266,327	4,838,902	2,535,273	2,410,329	4,963,846	2.58%	124,944
633	Public Services Inv. Fund	161,421	9,000	9,000	161,421	300	-	161,721	0.19%	300
640	Revolving Mobile Equipment Fund	671,956	632,592	582,092	722,456	618,503	548,720	792,239	9.66%	69,783
663	Fire Vehicle & Equipment Fund	92,567	160,322	120,500	132,389	168,485	144,000	156,874	18.49%	24,485
699	DPS Leave and Benefits Fund	33,446	167,381	167,381	33,446	213,923	158,878	88,491	164.58%	55,045
		\$ 59,510,140	\$ 37,882,271	\$ 46,338,360	\$ 51,054,051	\$ 32,470,127	\$ 35,129,131	\$ 48,395,047	-5.21%	(2,659,004)



Significant changes in Fund Balance

Notes for fluctuations of 10% and \$10,000 or greater:

Major Street Fund (202)-Fund Balance Reduction of \$367,927

The anticipated decrease in fund balance is intentional due to increased capital projects related to major streets.

Local Street Fund (203)-Fund Balance Reduction of \$225,974

The anticipated decrease in fund balance is intentional due to increased capital projects related to local streets.

Municipal Street Fund (204)-Fund Balance Reduction of \$46,122

The anticipated decrease in fund balance is due to the timing of projects for the municipal street fund.

Economic Development Fund (244)-Fund Balance Reduction of \$44,350

The anticipated decrease in fund balance is due primarily to the planned capital purchases and planned events.

TIFA Fund (247)-Fund Balance Addition of \$181,444

The anticipated increase in fund balance is intentional to save for future projects.

Library Fund (271)-Fund Balance Addition of \$25,712

The anticipated increase in fund balance is due to increased interest income.

Capital Improvements Fund (401)-Fund Balance Reduction of \$49,500

The anticipated decrease in fund balance is intentional. The nature of this fund is to use available fund balance on capital improvements until the fund is spent.

Airport Improvements Fund (481)-Fund Balance Reduction of \$496,489

The anticipated decrease in fund balance is intentional due to the terminal project. The operating expenditures for airport are paid for in the General Fund.

Electric Fund (582)-Use of Net Assets of \$2,037,221

The Electric Fund has several capital projects planned for fiscal year 2025.

Sewer Fund (590)-Addition to Net Assets of \$112,073

The Sewer Fund is saving for future capital projects.



Significant changes in Fund Balance

Water Fund (591)-Addition to Net Assets of \$124,944

The Water Fund is saving for future capital projects.

Revolving Mobile Equipment Fund (640)-Fund Balance Addition of \$69,783

The Revolving Mobile Equipment Fund is saving for future capital needs.

Fire Vehicle and Equipment Fund (663)-Fund Balance Addition of \$24,485

The Fire Vehicle and Equipment Fund is saving for future capital needs.



General Fund Revenues

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2023-24	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
101-000.000-402.000	CURRENT TAXES	1,599,976	1,620,853	1,657,596	1,711,759	1,780,369	1,826,000	2,016,120	10.41%
101-000.000-402.050	CURRENT TAXES - STREET MAINT.	300,634	324,169	10,520	0	0	0	0	-
101-000.000-404.000	SPECIAL ACTS	20,369	37,852	39,893	45,352	0	37,720	29,262	-22.42%
101-000.000-411.000	DELINQUENT TAXES	2,567	9,662	7,535	8,374	978	2,000	8,000	300.00%
101-000.000-434.000	TRAILER FEES	2,496	2,400	0	1,747	668	2,400	1,500	-37.50%
101-000.000-437.000	INDUSTRIAL FACILITIES TAX - CLAWBACKS	0	0	9	0	0	0	0	-
101-000.000-445.000	DELQ TAXES - PENALTIES & INTEREST	27,924	32,768	24,018	21,942	10,386	25,000	22,000	-12.00%
101-000.000-447.000	PROPERTY TAX ADMIN. FEE	66,625	69,185	72,049	75,221	46,775	74,000	90,231	21.93%
101-000.000-451.000	SPECIAL ASSESSMENTS	20,743	11,478	7,343	2,665	0	5,000	2,500	-50.00%
101-000.000-476.000	PERMITS	18,726	15,119	20,445	27,745	32,955	18,000	35,000	94.44%
101-000.000-477.000	C.A.T.V. FRANCHISE FEES	78,273	75,622	73,201	69,956	31,005	73,000	70,000	-4.11%
101-000.000-480.000	DOG LICENSES	12	5	16	0	0	0	0	-
101-000.000-490.000	LICENSE FEES	6,438	6,723	6,925	7,070	6,728	7,000	7,000	0.00%
101-000.000-505.000	FEDERAL GRANT - PUBLIC SAFETY	0	2,861	0	0	1,819	0	0	-
101-000.000-528.000	FEDERAL GRANT - CARES ACT	0	248,051	0	0	0	0	0	-
101-000.000-529.000	FEDERAL GRANT	0	0	0	31,435	0	0	0	-
101-000.000-558.000	ACT 302 POLICE TRAINING FUNDS	2,025	1,338	1,570	2,739	2,280	0	0	-
101-000.000-569.000	STATE GRANT	4,427	951	0	4,180	29,357	0	0	-
101-000.000-569.372	STATE GRANT - MSHDA GRANT - CODE ENFORCEMENT	0	0	14,825	0	0	0	0	-
101-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	0	34,718	0	0	0	0	-
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARING	166,964	209,335	210,908	216,859	91,425	200,000	217,000	8.50%
101-000.000-574.000	STATE REVENUE SHARING	941,982	943,695	1,090,037	1,097,517	584,555	1,149,572	1,150,546	0.08%
101-000.000-602.000	INTERMENT FEES	13,577	20,480	20,464	18,409	9,187	20,000	20,000	0.00%
101-000.000-602.001	INTERMENT FEES - ST ANTHONY'S	1,400	4,050	4,975	1,750	0	4,000	1,500	-62.50%
101-000.000-629.000	COPIES / DUPLICATING	150	566	700	500	500	300	500	66.67%
101-000.000-633.000	ABATEMENT FEES	600	300	900	900	0	600	900	50.00%
101-000.000-658.000	ORDINANCE FINES	826	847	706	859	769	700	700	0.00%
101-000.000-658.001	PARKING FINES	240	470	1,020	160	331	0	0	-
101-000.000-665.000	INTEREST	27,921	13,945	16,703	114,940	147,473	108,000	214,000	98.15%
101-000.000-665.100	INTEREST INCOME-LEASES (GASB 87)	0	0	4,790	8,403	0	0	0	-
101-000.000-667.000	RENT	15,632	22,632	23,028	0	0	23,000	0	-100.00%
101-000.000-667.200	LEASE AGREEMENT - AT&T	15,600	14,300	10,992	7,295	9,783	15,600	16,770	7.50%
101-000.000-667.517	RENT - TRANSFER FACILITY	48,000	48,000	26,676	16,000	0	0	0	-



General Fund Revenues

		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2023-24	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
101-000.000-668.528	ROYALTIES - TRANSFER FACILITY	16,833	20,969	19,061	2,883	0	0	0	-
101-000.000-669.000	CHANGE IN INVESTMENTS	2,981	(841)	(22,887)	(11,992)	24,214	0	0	-
101-000.000-673.000	SALE OF CITY PROPERTY	32	1,536	856,221	866,407	0	0	0	-
101-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	1,078,649	1,141,170	1,149,607	1,218,445	772,330	1,213,828	1,220,000	0.51%
101-000.000-675.247	CONTRIBUTIONS & DONATIONS- TIFA	10,000	0	0	0	0	0	0	-
101-000.000-675.595	CONTRIBUTIONS & DONATIONS - AIRPORT	0	0	0	100	0	0	0	-
101-000.000-675.756	CONTRIBUTIONS & DONATIONS - PARKS	0	0	6,649	0	0	0	0	-
101-000.000-687.262	OTHER REFUNDS - ELECTIONS	0	0	3,506	3,522	0	0	0	-
101-000.000-687.300	OTHER REFUNDS	168,094	199,547	170,496	188,238	100,817	175,000	108,000	-38.29%
101-000.000-691.000	OTHER FINANCING SOURCES-LEASE FINANCING	0	0	0	16,039	0	0	0	-
101-000.000-692.000	OTHER REVENUE	10,659	20,878	17,972	29,199	34,539	17,500	30,000	71.43%
101-000.000-692.010	OTHER REVENUE - MITCHELL BLDG RENT	0	0	0	3,500	4,000	0	6,000	-
101-000.000-692.050	OTHER REVENUE - FOIA	0	0	210	814	485	0	0	-
101-000.000-692.106	OTHER REVENUE - NEW YEAR'S EVE EVENT	18,977	1,500	10,400	11,900	0	12,000	0	-100.00%
101-000.000-692.174	OTHER REVENUE - ECONOMIC DEVELOPMENT	0	0	0	11,500	0	13,000	0	-100.00%
101-000.000-692.247	OTHER REVENUE - TIFA FUND	0	0	0	0	0	3,000	0	-100.00%
101-000.000-692.301	OTHER REVENUE - POLICE DEPT	1,529	550	1,749	2,609	23,031	75,608	92,052	21.75%
101-000.000-692.336	OTHER REVENUE - LOCAL FIRE GRANT	3,412	2,000	0	0	0	0	0	-
101-000.000-692.441	OTHER REVENUE - DPS	0	0	0	855	1,627	0	0	-
101-000.000-692.470	OTHER REVENUE - TREES	100	0	2,500	0	0	0	0	-
101-000.000-692.595	OTHER REVENUE - AIRPORT T-SHIRTS	0	0	57	189	94	0	0	-
101-000.000-692.701	OTHER REVENUE - CODE ENFORCEMENT	0	0	0	53,614	0	0	0	-
101-000.000-699.151	TRANSFER IN - CEMETERY CARE	0	20,000	20,000	20,000	0	20,000	20,000	0.00%
101-000.000-699.174	TRANSFER IN - BPU	123,309	141,538	0	0	0	0	0	-
101-000.000-699.202	TRANSFER IN - MAJOR STREETS	79,081	88,015	91,006	93,614	50,169	92,000	93,000	1.09%
101-000.000-699.203	TRANSFER IN - LOCAL STREETS	24,192	26,044	27,159	27,988	14,785	26,000	29,000	11.54%
101-000.000-699.271	TRANSFER IN - LIBRARY	2,000	2,000	2,000	2,000	0	0	0	-
101-000.000-699.588	TRANSFER IN - DIAL-A-RIDE	59,573	68,781	48,315	39,582	0	65,000	40,000	-38.46%
101-000.000-699.699	TRANSFER IN - DPS LEAVE & BENEFITS	0	20,606	0	0	0	0	0	-
TOTAL GENERAL FUND REVENUE		4,983,548	5,491,950	5,786,583	6,074,783	3,813,434	5,304,828	5,541,581	4.46%



City Council

Adam Stockford - Mayor

adamstockford@gmail.com

517-320-0543

Council Members

Greg Stuchell – Council Member Ward 1

Cindy Pratt – Council Member Ward 2

Bruce Sharp – Council Member Ward 3

Robert Socha – Council Member Ward 4

Tony Vear – Council Member Ward 1

Will Morrissey – Council Member Ward 2

Gary Wolfram – Council Member Ward 3

Joshua Paladino – Council Member Ward 4

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 (2024, 2026 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 general election will be held November 5, 2024 when there will be four (4) Councilpersons' terms expiring, one from each ward.

Department Goals

- Street repair and reconstruction
- Utility repair, reconstruction and upgrades
- Public Safety
- Economic and Housing Development
- Airport Terminal Completion

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 due 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
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-101.000-702.000	WAGES	17,066	19,072	19,080	18,824	10,903	15,597	15,142	-2.92%
101-101.000-717.000	WORKERS' COMPENSATION	66	44	44	10	14	10	15	50.00%
101-101.000-720.000	EMPLOYER'S FICA	1,305	1,459	1,460	1,440	834	1,193	1,158	-2.93%
101-101.000-726.000	SUPPLIES	96	10	0	64	0	200	200	0.00%
101-101.000-801.000	CONTRACTUAL SERVICES	0	0	900	95	0	100	100	0.00%
101-101.000-810.000	DUES & SUBSCRIPTIONS	5,166	0	455	0	5,789	5,250	6,000	14.29%
101-101.000-955.200	MISC. - COMMUNICATIONS	900	900	0	0	0	1,000	1,000	0.00%
101-101.000-956.000	TRAINING & SEMINARS	0	0	0	0	0	250	250	0.00%
TOTAL CITY COUNCIL APPROPRIATIONS		24,599	21,485	21,939	20,433	17,540	23,600	23,865	1.12%



City Manager

David Mackie

dmackie@cityofhillsdale.org

517-437-6444

Department Summary

The City Manager is the Chief Administrative Office (CAO) and reports to the Hillsdale City Council and Board of Public Utilities (BPU). 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 the annual budget. The City Manager's position was combined with the BPU Director's position in October 2021 to reduce expenses in the General Fund.

Department Goals

- Provide and maintain effective and efficient City government.
- Foster transparency and effective public communication.
- Prepare the annual budget and seek out additional funding sources.
- Oversee annual capital project implementation and strategic planning.
- Maintain City staffing and review/development process.
- Improve quality of life for the City's residents.

Budget Summary

1. City Manager's budget covers 40% of the combined position expenses.
2. Savings to the General Fund is approximately \$139,000 per year.
3. The City Manager has an office on the third floor of City Hall and a shared office at the BPU.
4. Departmental expenses include supplies, training, seminars, and professional subscriptions.
5. Contractual services for the City Hall office are: copier repair.
6. No capital outlay expenditures are planned for this fiscal year.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
CITY MANAGER - 172		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-172.000-702.000	WAGES	108,552	102,100	75,592	60,723	44,803	70,069	72,078	2.87%
101-172.000-704.000	SICK TIME PAY	0	0	103	1,673	1,095	0	0	-
101-172.000-705.000	VACATION TIME PAY	0	10,483	4,711	5,108	3,333	0	0	-
101-172.000-706.000	PERSONAL TIME PAY	1,601	2,184	454	900	0	0	0	-
101-172.000-707.000	LONGEVITY PAY	240	240	0	0	0	0	0	-
101-172.000-710.000	HOLIDAY & OTHER PAY	16,938	16,176	3,632	6,260	3,733	0	0	-
101-172.000-715.000	HEALTH & LIFE INSURANCE	6,860	7,554	3,771	5,939	6,062	5,139	9,268	80.35%
101-172.000-716.000	RETIREMENT	10,656	30,957	23,443	20,823	16,103	18,906	16,350	-13.52%
101-172.000-717.000	WORKERS' COMPENSATION	164	205	170	33	210	43	45	4.65%
101-172.000-718.000	UNEMPLOYMENT INSURANCE	100	0	0	0	0	0	0	-
101-172.000-720.000	EMPLOYER'S FICA	6,618	8,658	5,657	5,198	3,389	5,199	5,345	2.81%
101-172.000-721.000	DISABILITY INSURANCE	910	462	277	185	123	270	190	-29.63%
101-172.000-726.000	SUPPLIES	858	591	107	299	352	1,000	1,000	0.00%
101-172.000-801.000	CONTRACTUAL SERVICES	0	110	10	1,109	0	500	500	0.00%
101-172.000-810.000	DUES & SUBSCRIPTIONS	140	450	770	1,205	1,140	1,000	1,500	50.00%
101-172.000-860.000	TRANSPORTATION & MILEAGE	0	0	0	26	0	0	0	-
101-172.000-956.000	TRAINING & SEMINARS	1,685	620	588	892	1,128	2,500	2,500	0.00%
101-172.000-956.200	LODGING & MEALS	556	0	438	155	424	1,500	1,500	0.00%
TOTAL CITY MANAGER APPROPRIATIONS		155,878	180,790	119,723	110,528	81,895	106,126	110,276	3.91%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ADMINISTRATIVE SERVICES - 175		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-175.000-702.000	WAGES	46,173	54,749	46,680	36,855	24,233	28,686	22,284	-22.32%
101-175.000-703.000	OVERTIME PAY	131	345	0	0	0	0	0	-
101-175.000-705.000	VACATION TIME PAY	1,308	2,189	0	0	0	0	0	-
101-175.000-710.000	HOLIDAY & OTHER PAY	1,167	310	233	153	35	50	50	0.00%
101-175.000-715.000	HEALTH & LIFE INSURANCE	0	32	0	1,347	1,057	5,054	3,475	-31.24%
101-175.000-716.000	RETIREMENT	3,729	1,827	1,271	3,047	1,621	5,596	2,923	-47.77%
101-175.000-717.000	WORKERS' COMPENSATION	0	0	159	173	230	190	250	31.58%
101-175.000-720.000	EMPLOYER'S FICA	3,508	2,464	3,293	2,641	1,782	2,168	1,694	-21.86%
101-175.000-721.000	DISABILITY INSURANCE	0	77	0	23	14	0	25	-
101-175.000-725.000	FRINGE BENEFITS-ALLOCATED	0	0	0	0	1,724	0	0	-
101-175.000-726.000	SUPPLIES	505	732	1,910	805	1,132	1,500	1,500	0.00%
101-175.000-726.007	SUPPLIES - COVID	0	1,092	127	0	0	0	0	-
101-175.000-742.000	CLOTHING/UNIFORMS	0	0	0	0	221	0	0	-
101-175.000-801.000	CONTRACTUAL SERVICES	23,340	19,765	24,165	31,995	10,417	25,000	25,000	0.00%
101-175.000-802.000	TECHNICAL SERVICES	0	0	4,515	31,311	22,409	56,045	50,429	-10.02%
101-175.000-806.000	LEGAL SERVICES	17,559	24,676	50,132	33,970	14,863	35,000	35,000	0.00%
101-175.000-806.002	LEGAL SERVICES - TAX CASES	24,407	6,250	0	0	0	0	0	-
101-175.000-807.000	ENGINEERING SERVICES - CONTRACT	894	0	0	0	0	0	0	-
101-175.000-808.000	AUDITING SERVICES	16,510	16,700	28,160	0	0	0	0	-
101-175.000-810.000	DUES & SUBSCRIPTIONS	210	663	435	90	90	750	100	-86.67%
101-175.000-818.000	INSURANCE	59,436	64,196	70,270	77,678	44,729	78,500	95,850	22.10%
101-175.000-880.000	COMMUNITY PROMOTION	0	0	0	326	0	0	10,000	-
101-175.000-955.000	MISCELLANEOUS	0	0	1,314	5,506	961	0	152,287	-
101-175.000-955.025	MISC. - HOLIDAY RECEPTION	422	0	499	489	433	500	500	0.00%
101-175.000-955.101	MISC. - DOMESTIC HARMONY	6,000	6,000	0	6,000	6,000	6,000	6,000	0.00%
101-175.000-955.106	MISC. - NEW YEAR'S EVE EVENT	17,582	0	12,188	12,796	0	13,000	0	-100.00%
101-175.000-956.000	TRAINING & SEMINARS	1,377	0	250	1,000	1,108	1,000	1,250	25.00%
101-175.000-956.200	LODGING & MEALS	0	0	0	0	22	500	750	50.00%
101-175.000-960.000	BANK FEES	0	0	509	1,335	990	1,000	1,500	50.00%
101-175.000-963.000	WRITE OFF BAD DEBTS	0	0	0	0	300	0	0	-
101-175.000-970.000	CAPITAL OUTLAY	0	0	0	15,626	0	0	0	-
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		224,258	202,067	246,110	263,166	134,371	260,539	410,867	57.70%



Finance

Karen Lancaster –Finance 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

- 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.
- Work with City Manager and department heads to ensure a balanced budget.
- Continue to review financial system software to optimize the use of the system to ensure efficient and effective use.

Budget Summary

1. Personnel consist of one (1) full-time employee and one (1) contracted Finance Director.
2. Operating expenses include general office supplies, training and dues for Michigan Government Finance Officers Association (MGFOA).
3. Contractual services consists of accounting support.
4. No capital purchases are planned for the fiscal year.



FINANCE - 191		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-191.000-702.000	WAGES	117,348	154,828	55,688	24,824	15,046	25,037	25,035	-0.01%
101-191.000-703.000	OVERTIME PAY	2,567	0	78	0	0	0	0	-
101-191.000-704.000	SICK TIME PAY	3,385	10,785	2,643	1,215	250	0	0	-
101-191.000-705.000	VACATION TIME PAY	5,852	19,184	6,764	1,262	497	0	0	-
101-191.000-706.000	PERSONAL TIME PAY	1,168	1,871	1,085	150	289	0	0	-
101-191.000-707.000	LONGEVITY PAY	1,100	1,100	0	0	0	0	0	-
101-191.000-710.000	HOLIDAY & OTHER PAY	5,907	5,661	2,943	1,406	420	0	0	-
101-191.000-715.000	HEALTH & LIFE INSURANCE	32,952	43,393	19,058	8,283	6,057	7,630	9,268	21.47%
101-191.000-716.000	RETIREMENT	10,775	13,373	4,743	1,888	1,146	1,753	1,753	0.00%
101-191.000-717.000	WORKERS' COMPENSATION	220	249	209	33	41	43	45	4.65%
101-191.000-718.000	UNEMPLOYMENT INSURANCE	200	782	0	0	0	0	0	-
101-191.000-720.000	EMPLOYER'S FICA	9,386	13,683	4,637	1,808	1,095	1,915	1,915	0.00%
101-191.000-721.000	DISABILITY INSURANCE	582	791	337	104	69	150	125	-16.67%
101-191.000-724.000	PAYROLL ALLOCATION	0	0	(36,097)	0	0	0	0	-
101-191.000-726.000	SUPPLIES	702	415	181	107	316	500	500	0.00%
101-191.000-801.000	CONTRACTUAL SERVICES	2,367	3,353	43,950	62,770	58,444	60,000	56,000	-6.67%
101-191.000-810.000	DUES & SUBSCRIPTIONS	0	432	120	120	0	200	200	100.00%
101-191.000-860.000	TRANSPORTATION & MILEAGE	606	0	0	150	104	250	250	100.00%
101-191.000-956.000	TRAINING & SEMINARS	840	591	0	305	104	500	500	100.00%
101-191.000-956.200	LODGING & MEALS	483	0	0	517	0	500	500	100.00%
101-191.000-960.000	BANK FEES	0	0	1,168	1,514	1,063	0	1,500	-
TOTAL FINANCE APPROPRIATIONS		196,440	270,491	107,507	106,456	84,941	98,478	97,591	-0.90%



City Clerk

Katy Price – City Clerk

clerk@cityofhillsdale.org

517-437-6441

Department Summary

The City Clerk's office duties include maintaining the official City records and administering elections. Updating and monitoring the City Clerk webpage, as well as adding City notices and City news items to the City website. Administers the bidding process for the City of Hillsdale. The office also 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.
- Administer all municipal elections and maintain an accurate voter file database utilizing the Qualified Voter File (QVF).
- Complete the three (3) year MAMC Institute program and receive certification.
- Work with the County clerk's office in an Election Outreach program for High School Civics' classes.
- Implement and collaborate with the County Clerk's office on the State of Michigan's nine day early voting.

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.
- Continue to improve delivery of the election process. Maintain on-going training to the City's poll workers.

Budget Summary

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



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
CITY CLERK - 215		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-215.000-702.000	WAGES	39,843	39,916	42,004	51,208	34,489	51,945	51,938	-0.01%
101-215.000-703.000	OVERTIME PAY	90	0	0	0	0	0	0	-
101-215.000-704.000	SICK TIME PAY	1,434	1,978	1,201	0	0	0	0	-
101-215.000-705.000	VACATION TIME PAY	3,765	3,139	989	0	0	0	0	-
101-215.000-706.000	PERSONAL TIME PAY	538	1,108	0	0	0	0	0	-
101-215.000-707.000	LONGEVITY PAY	600	600	600	600	600	600	600	0.00%
101-215.000-710.000	HOLIDAY & OTHER PAY	2,517	2,407	2,177	290	0	500	500	0.00%
101-215.000-715.000	HEALTH & LIFE INSURANCE	18,270	20,056	17,484	20,707	15,156	19,075	23,171	21.47%
101-215.000-716.000	RETIREMENT	4,082	6,213	6,761	11,746	9,415	12,327	11,270	-8.57%
101-215.000-717.000	WORKERS' COMPENSATION	58	91	75	94	125	100	150	50.00%
101-215.000-718.000	UNEMPLOYMENT INSURANCE	100	0	0	0	0	0	0	-
101-215.000-720.000	EMPLOYER'S FICA	3,252	3,266	3,220	3,646	2,457	3,974	3,974	0.00%
101-215.000-721.000	DISABILITY INSURANCE	193	198	198	198	132	290	225	-22.41%
101-215.000-726.000	SUPPLIES	1,465	2,425	2,366	1,602	977	3,000	3,000	0.00%
101-215.000-734.000	POSTAGE	2,828	2,797	1,045	2,018	908	3,500	3,500	0.00%
101-215.000-801.000	CONTRACTUAL SERVICES	10,945	9,785	10,414	8,424	8,444	10,000	11,000	10.00%
101-215.000-810.000	DUES & SUBSCRIPTIONS	20	0	0	81	75	500	500	0.00%
101-215.000-860.000	TRANSPORTATION & MILEAGE	0	0	0	174	0	300	500	66.67%
101-215.000-905.000	PUBLISHING / NOTICES	1,670	1,220	976	1,998	1,039	2,500	3,000	20.00%
101-215.000-956.000	TRAINING & SEMINARS	0	0	0	650	700	1,200	1,200	0.00%
101-215.000-956.200	LODGING & MEALS	0	442	0	667	0	1,000	1,200	20.00%
101-215.000-980.000	CAPITAL OUTLAY - OFFICE EQUIP	0	0	0	5,321	0	0	0	-
101-215.000-991.100	LEASE PRINCIPAL PAID	0	0	0	837	0	0	0	-
101-215.000-993.100	LEASE INTEREST PAID	0	0	0	113	0	0	0	-
TOTAL CITY CLERK APPROPRIATIONS		91,670	95,641	89,510	110,374	74,517	110,811	115,728	4.44%



ELECTIONS - 262		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF Change
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
101-262.000-702.000	WAGES	5,224	9,423	2,876	241	0	0	0	-
101-262.000-703.000	OVERTIME PAY	0	0	184	0	0	0	0	-
101-262.000-710.000	HOLIDAY & OTHER PAY	7	6	0	0	0	0	0	-
101-262.000-716.000	RETIREMENT	42	38	0	19	0	0	0	-
101-262.000-720.000	EMPLOYER'S FICA	83	89	30	18	0	0	0	-
101-262.000-726.000	SUPPLIES	661	5,696	2,312	3,628	3,376	3,000	7,000	133.33%
101-262.000-801.000	CONTRACTUAL SERVICES	1,223	5,496	2,314	20,476	5,947	10,000	21,480	114.80%
101-262.000-905.000	PUBLISHING / NOTICES	79	0	0	0	0	0	0	-
101-262.000-956.200	LODGING & MEALS	618	302	297	1,228	391	650	1,200	84.62%
TOTAL ELECTIONS APPROPRIATIONS		7,937	21,050	8,013	25,610	9,714	13,650	29,680	117.44%



Treasurer

Peter Merritt – City Treasurer

treasurer@cityofhilldale.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 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 the Delinquent Personal Property System cleaned up by the end of the fiscal year.
- Document all Treasury processes in the Treasurer's Journal by the end of the fiscal year.
- Set up a Treasury Annual Time Line.
- Provide an annual report for Delinquent Personal Property and identify the entities that need to be written off by the end of the fiscal year.
- Set up an annual series of charts that reflect Taxes Collected by each Taxing Entity, the breakdown of the Taxes Collected for the City of Hillsdale by Millage and a chart reflecting Taxes Billed and Taxes Paid.
- Get delinquent personal property taxes up-to-date.
- Develop written policies and procedures for tax collections.
- Develop written policies and procedures for cash handling.

Budget Summary

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



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF Change
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
CITY TREASURER - 253									
101-253.000-702.000	WAGES	19,434	20,244	17,477	17,834	13,369	21,000	21,196	0.93%
101-253.000-716.000	RETIREMENT	504	924	1,512	1,932	1,104	2,100	1,470	-30.00%
101-253.000-717.000	WORKERS' COMPENSATION	24	35	29	23	26	24	30	25.00%
101-253.000-720.000	EMPLOYER'S FICA	1,487	1,549	1,337	1,364	1,023	1,607	1,622	0.93%
101-253.000-726.000	SUPPLIES	582	527	630	681	444	625	700	12.00%
101-253.000-734.000	POSTAGE	3,147	2,511	1,254	0	0	2,500	0	-100.00%
101-253.000-801.000	CONTRACTUAL SERVICES	2,925	3,740	9,988	8,194	10,465	4,000	6,500	62.50%
101-253.000-810.000	DUES & SUBSCRIPTIONS	150	538	150	198	0	0	0	-
101-253.000-860.000	TRANSPORTATION & MILEAGE	106	0	0	0	0	0	0	-
101-253.000-964.000	REFUNDS & REBATES	124,590	140,991	146,406	139,340	35,971	145,000	145,000	0.00%
TOTAL CITY TREASURER APPROPRIATIONS		152,949	171,059	178,783	169,566	62,402	176,856	176,518	-0.19%



Assessing, Code Enforcement & Planning

Kimberly Thomas, Michigan Advanced Assessing Officer (MAAO) – City Assessor

Assessor@cityofhillsdale.org

codeenforcement@cityofhillsdale.org

517 437-6456

Department Summary

The Assessing Department's primary responsibility is to review and update the annual assessment roll for changes or corrections to property classification (determined by current use), description (land divisions and combinations), physical characteristics of the land and improvements, true cash value, transfers of ownership, and exemption status. Assisted by staff Appraiser Olivia Smith, Michigan Certified Assessing Officer (MCAO), the Assessor is required to certify the assessment roll by the first Monday in March, at which time it is turned over to the Board of Review to hear taxpayer appeals. The assessor also represents the City in appeals filed with the Michigan Tax Tribunal.

Planning, Zoning and Code Enforcement Administrator Alan Beeker, MSU Certified Zoning Administrator, Michigan Certified Assessing Technician (MCAT) is primarily charged with enforcement and administration of the City's property maintenance and zoning codes. Alan works with the Fire Department, Police Department, County Building Inspection Department, IPMC Board of Appeals, Planning Commission and Zoning Board of Appeals to ensure that these codes are developed and enforced fairly and in keeping with the objectives for which the codes were adopted. Our office is also responsible for issuance of Use and Occupancy, Sign, Fence, and Zoning Compliance Permits. Alan also provides assistance to the City's Tax Increment Finance Authority (TIFA).

Department Goals

- Verify and clean up tax (legal) descriptions for all properties assessed in the City of Hillsdale.
- Physically inspect 20% of properties annually for assessment review and data verification.
- Continue to implement CAMA data standards and take other steps as needed to meet or exceed compliance with standards set by the State Tax Commission Audit under Michigan's Property Assessing Reform Act, P.A. 660 of 2018.
- Complete steps to renew RRC Certification.
- Work with the Planning Commission to review and update current zoning ordinances and the City Master Plan. Develop City-wide Form-based Zoning code, intended to create uniform streetscapes and improve walkability.

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 stated City objectives.
- Better the quality of life for residents and visitors through effective code enforcement.



Assessing, Code Enforcement & Planning

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 - 257		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-257.000-702.000	WAGES	88,182	101,591	107,578	124,635	82,731	125,635	126,112	0.38%
101-257.000-703.000	OVERTIME PAY	319	313	138	0	0	0	0	-
101-257.000-704.000	SICK TIME PAY	2,699	2,960	1,839	0	0	0	0	-
101-257.000-705.000	VACATION TIME PAY	3,818	4,868	3,179	0	0	0	0	-
101-257.000-706.000	PERSONAL TIME PAY	350	1,782	1,308	0	0	0	0	-
101-257.000-707.000	LONGEVITY PAY	480	480	480	480	960	0	0	-
101-257.000-710.000	HOLIDAY & OTHER PAY	9,238	6,613	6,231	1,471	910	0	500	-
101-257.000-715.000	HEALTH & LIFE INSURANCE	3,351	7,122	6,105	14,626	15,309	7,732	24,171	212.61%
101-257.000-716.000	RETIREMENT	8,387	10,534	15,022	21,726	17,776	22,643	23,417	3.42%
101-257.000-717.000	WORKERS' COMPENSATION	386	237	219	279	257	300	300	0.00%
101-257.000-718.000	UNEMPLOYMENT INSURANCE	200	0	0	0	0	0	0	-
101-257.000-720.000	EMPLOYER'S FICA	7,915	8,811	9,043	9,321	6,134	9,611	9,611	0.00%
101-257.000-721.000	DISABILITY INSURANCE	532	378	567	567	378	830	600	-27.71%
101-257.000-726.000	SUPPLIES	626	922	623	1,041	701	2,000	1,000	-50.00%
101-257.000-734.000	POSTAGE	1,506	1,150	2,070	2,060	1,807	2,000	2,000	0.00%
101-257.000-801.000	CONTRACTUAL SERVICES	10,236	8,341	7,705	6,422	8,416	19,000	10,000	-47.37%
101-257.000-806.002	LEGAL SERVICES - TAX CASES	0	864	0	0	0	15,000	7,500	-50.00%
101-257.000-810.000	DUES & SUBSCRIPTIONS	515	475	654	665	845	750	1,000	33.33%
101-257.000-850.000	TELEPHONE	0	0	0	0	215	0	600	
101-257.000-860.000	TRANSPORTATION & MILEAGE	446	12	21	42	752	500	2,000	300.00%
101-257.000-905.000	PUBLISHING / NOTICES	585	460	450	521	646	500	500	0.00%
101-257.000-930.000	REPAIRS & MAINTENANCE	0	61	0	0	0	0	0	-
101-257.000-956.000	TRAINING & SEMINARS	1,510	669	552	284	988	1,500	3,500	133.33%
101-257.000-956.200	LODGING & MEALS	98	418	152	376	466	1,500	1,500	0.00%
101-257.000-970.000	CAPITAL OUTLAY	0	0	0	5,451	0	15,000	0	100.00%
101-257.000-991.100	LEASE PRINCIPAL PAID	0	0	0	99	0	0	0	200.00%
TOTAL ASSESSING APPROPRIATIONS		141,379	159,061	163,936	190,066	139,291	224,501	214,311	-4.54%



Planning - 701		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-701.000-702.000	WAGES	43,492	46,391	46,657	54,709	36,658	55,498	55,974	0.86%
101-701.000-704.000	SICK TIME PAY	191	246	949	0	0	0	0	-
101-701.000-705.000	VACATION TIME PAY	1,340	2,666	3,546	0	0	0	0	-
101-701.000-706.000	PERSONAL TIME PAY	503	838	226	0	0	0	0	-
101-701.000-707.000	LONGEVITY PAY	480	480	480	480	480	0	0	-
101-701.000-710.000	HOLIDAY & OTHER PAY	2,394	2,634	2,614	463	326	500	500	0.00%
101-701.000-715.000	HEALTH & LIFE INSURANCE	18,350	20,100	17,484	20,707	15,156	19,075	23,171	21.47%
101-701.000-716.000	RETIREMENT	4,091	5,154	8,000	12,294	9,635	13,170	12,042	-8.56%
101-701.000-717.000	WORKERS' COMPENSATION	262	173	167	98	135	105	150	42.86%
101-701.000-718.000	UNEMPLOYMENT INSURANCE	100	0	0	0	0	0	0	-
101-701.000-720.000	EMPLOYER'S FICA	3,399	3,734	3,837	3,917	2,639	4,246	4,245	-0.02%
101-701.000-721.000	DISABILITY INSURANCE	310	279	231	231	154	264	250	-5.30%
101-701.000-726.000	SUPPLIES	540	111	328	594	552	500	1,000	100.00%
101-701.000-801.000	CONTRACTUAL SERVICES	1,499	698	1,252	1,108	5,183	3,200	3,500	9.38%
101-701.000-801.372	CONTRACTUAL SERVICES - CODE ENFORCEMENT	0	0	69,930	57,183	39,965	100,000	0	-100.00%
101-701.000-810.000	DUES & SUBSCRIPTIONS	2,242	2,487	2,400	2,235	2,170	2,400	2,500	4.17%
101-701.000-860.000	TRANSPORTATION & MILEAGE	139	0	184	223	798	500	2,000	300.00%
101-701.000-905.000	PUBLISHING / NOTICES	211	612	436	267	157	1,000	1,000	0.00%
101-701.000-956.000	TRAINING & SEMINARS	790	0	0	389	620	1,500	2,000	33.33%
101-701.000-956.200	LODGING & MEALS	962	0	0	0	694	1,000	1,000	0.00%
101-701.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	15,000	0	100.00%
TOTAL PLANNING APPROPRIATIONS		81,295	86,603	158,721	154,898	115,322	217,958	109,332	-49.84%



Human Resources

Laura Sergent – Director

lsergent@cityofhillsdale.org

517-437-6443

Department Summary

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

Department Goals

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

Department Objectives

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

Budget Summary

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



HUMAN RESOURCES - 270		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-270.000-702.000	WAGES	71,524	58,277	55,997	35,224	22,625	30,666	33,792	10.19%
101-270.000-704.000	SICK TIME PAY	10,053	1,000	580	0	0	0	0	-
101-270.000-705.000	VACATION TIME PAY	15,036	1,817	4,194	(199)	0	0	0	-
101-270.000-706.000	PERSONAL TIME PAY	173	727	773	0	0	0	0	-
101-270.000-707.000	LONGEVITY PAY	1,100	0	0	0	0	0	0	-
101-270.000-710.000	HOLIDAY & OTHER PAY	4,860	2,998	3,727	(198)	80	0	0	-
101-270.000-715.000	HEALTH & LIFE INSURANCE	8,404	19,966	17,484	8,283	6,062	8,622	9,268	7.49%
101-270.000-716.000	RETIREMENT	7,440	4,909	4,672	2,483	2,263	2,277	3,560	56.35%
101-270.000-717.000	WORKERS' COMPENSATION	133	135	112	97	51	103	55	-46.60%
101-270.000-718.000	UNEMPLOYMENT INSURANCE	100	0	0	0	0	0	0	-
101-270.000-720.000	EMPLOYER'S FICA	7,643	4,396	4,233	2,315	1,571	2,270	2,570	13.22%
101-270.000-721.000	DISABILITY INSURANCE	0	346	356	155	103	226	160	-29.20%
101-270.000-724.000	PAYROLL ALLOCATION	0	0	(30,131)	0	0	0	0	-
101-270.000-726.000	SUPPLIES	355	654	567	1,381	587	1,000	0	-100.00%
101-270.000-801.000	CONTRACTUAL SERVICES	1,468	1,500	1,125	398	1,091	1,200	0	-100.00%
101-270.000-810.000	DUES & SUBSCRIPTIONS	0	0	0	229	244	0	300	-
101-270.000-860.000	TRANSPORTATION & MILEAGE	0	0	0	188	178	500	400	-20.00%
101-270.000-956.000	TRAINING & SEMINARS	0	0	590	590	0	500	3,800	660.00%
101-270.000-956.200	LODGING & MEALS	0	0	744	651	1,034	750	1,700	100.00%
TOTAL HUMAN RESOURCES APPROPRIATIONS		128,289	96,725	65,023	51,597	35,889	48,114	55,605	15.57%



Police

Scott A. 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, nine (9) Patrol Officers (one assigned as a School Resource Officer), one (1) Administrative Assistant, one (1) Records Manager/Dispatcher, one (1) part time Police Officer and five (5) Reserve Officers

Department Accomplishment

The Hillsdale City Police Department initiated a School Resource Officer program with the Hillsdale Community School District which has resulted in a decrease of criminal activity within the schools.

Department Goals

- Maintain a presence inside our local schools and foster positive contacts with the students through utilization of a trained School Resource Officer.
- Provide additional training to staff in areas of specialized response.
- Achieve a level of policy accreditation.

Department Objectives

- To have a method of sustained contact with our communities youth to further our Community Oriented Policing strategy.
- To provide the best response to protect our community.

Budget Summary

1. Personnel services reflects fifteen (15) full time Police Officers, one (1) part time Police Officer and two (2) full time support staff.
2. Operating expenses include supplies, training/education, vehicle operation and uniforms.
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 and Michigan Criminal Justice Information Network (MICJIN) access forensic advantage.
4. Capital Outlay for the purchase and up fitting of one (1) police vehicle.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
POLICE - 301		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-301.000-702.000	WAGES	675,726	703,452	741,867	909,466	655,219	1,008,309	1,023,271	1.48%
101-301.000-702.100	WAGES-PART-TIME	0	0	0	0	0	5,000	0	100.00%
101-301.000-703.000	OVERTIME PAY	44,036	55,250	48,957	61,861	44,526	50,000	50,000	0.00%
101-301.000-704.000	SICK TIME PAY	26,756	31,904	35,166	0	0	9,957	0	-100.00%
101-301.000-705.000	VACATION TIME PAY	46,716	55,355	50,408	10,033	6,193	0	0	-
101-301.000-706.000	PERSONAL TIME PAY	9,442	9,038	8,735	0	0	0	0	-
101-301.000-707.000	LONGEVITY PAY	11,380	10,650	12,800	9,600	8,600	9,150	8,800	-3.83%
101-301.000-710.000	HOLIDAY & OTHER PAY	50,384	51,342	57,000	22,933	20,357	22,400	22,400	0.00%
101-301.000-710.001	OTHER - HAZARD PAY	0	17,000	0	29	0	0	0	-
101-301.000-715.000	HEALTH & LIFE INSURANCE	194,809	206,284	183,062	214,834	174,748	211,172	280,341	32.75%
101-301.000-716.000	RETIREMENT	211,599	247,057	295,768	344,193	218,401	334,883	381,580	13.94%
101-301.000-717.000	WORKERS' COMPENSATION	9,540	8,953	9,050	7,219	8,299	7,500	8,500	13.33%
101-301.000-718.000	UNEMPLOYMENT INSURANCE	1,450	0	0	0	0	0	0	-
101-301.000-720.000	EMPLOYER'S FICA	15,450	16,557	16,876	18,551	12,615	20,333	20,350	0.08%
101-301.000-721.000	DISABILITY INSURANCE	3,697	3,899	4,145	3,697	2,671	4,200	4,100	-2.38%
101-301.000-726.000	SUPPLIES	7,888	5,601	14,510	8,927	4,235	9,000	9,000	0.00%
101-301.000-730.000	POLICE VEH/EQUIP MAIN SUPPLIES	0	0	45	13	36	1,000	1,000	0.00%
101-301.000-740.301	FUEL & LUBRICANTS - POLICE	0	0	30,622	30,330	17,957	30,000	30,000	0.00%
101-301.000-742.000	CLOTHING / UNIFORMS	10,632	10,274	7,461	8,728	9,714	10,000	12,000	20.00%
101-301.000-801.000	CONTRACTUAL SERVICES	13,645	14,423	47,958	17,502	19,879	17,000	17,800	4.71%
101-301.000-810.000	DUES & SUBSCRIPTIONS	385	190	385	385	405	400	425	6.25%
101-301.000-818.301	INSURANCE - POLICE	14,230	14,316	19,332	21,044	9,066	25,000	31,707	26.83%
101-301.000-860.000	TRANSPORTATION & MILEAGE	181	188	0	3,399	0	750	750	0.00%
101-301.000-900.000	PRINTING	561	908	185	831	0	1,000	1,000	0.00%
101-301.000-905.000	PUBLISHING / NOTICES	78	0	0	0	0	0	0	-
101-301.000-930.000	REPAIRS & MAINTENANCE	889	1,562	1,143	29,215	14,714	35,000	35,000	0.00%
101-301.000-940.000	EQUIPMENT RENTAL	62,188	66,151	0	0	0	0	0	-
101-301.000-955.000	MISCELLANEOUS/CONTINGENCY	0	0	0	(20)	225	0	0	-
101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS	1,366	1,472	374	807	0	1,500	1,500	0.00%
101-301.000-955.222	MISC - SHOTS & TRAINING	0	0	0	0	0	200	200	0.00%
101-301.000-955.301	LOCAL GRANT PURCHASES - POLICE	169	0	0	0	0	0	0	-
101-301.000-956.000	TRAINING & SEMINARS	450	613	3,010	27,626	5,021	15,000	15,000	0.00%
101-301.000-956.005	STATE TRAINING FUNDS	1,845	2,585	500	2,692	1,700	3,000	3,000	0.00%
101-301.000-956.200	LODGING & MEALS	295	127	866	302	28	1,000	1,000	0.00%
101-301.000-970.000	CAPITAL OUTLAY	0	0	46,944	0	0	0	0	-
TOTAL POLICE APPROPRIATIONS		1,415,787	1,535,151	1,637,169	1,754,197	1,234,609	1,832,754	1,958,724	6.87%



Fire

Scott A. Hephner – Chief

shephner@cityofhillsdale.org

517-437-6460

Department Summary

The City Fire Department consists of a Chief, one (1) Deputy Chief, one (1) Lieutenant, two (2) Engineers and thirteen (13) 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.

Department Accomplishments

The Hillsdale City Fire Department added a mini pumper to the fleet for use on medical and inspection calls to help reduce maintenance and fuel costs. Received up to date training in electric vehicle fires and purchased a water nozzle specific to fighting electric vehicle fires.

Department Goals

- To acquire and maintain needed equipment to enhance our rescue readiness initiative.
- 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 thirteen (13) 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, Lexipol managed policies, compressed breathing air testing and annual maintenance of the air purification system, Hurst rescue tools, annual pump testing, aerial and ground ladder testing, Department of Transportation Inspection/Preventative Maintenance, SCBA Harness System inspection and testing and bottles hydro tested. All of which are required by OSHA and NFPA.
4. No capital outlay expenditures are planned for this fiscal year.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
FIRE - 336		2019-20	2020-21	2021-22	2022-23	THRU	CURRENT	PROPOSED	Change
						2/29/2024	2023-24	2024-25	
101-336.000-702.000	WAGES	168,781	215,078	218,535	259,606	186,070	273,971	281,164	2.63%
101-336.000-702.336	WAGES - PART-TIME FIREFIGHTER	43,265	33,180	37,794	40,639	23,128	45,000	45,000	0.00%
101-336.000-703.000	OVERTIME PAY	45,482	33,722	38,649	33,568	24,813	32,000	32,000	0.00%
101-336.000-704.000	SICK TIME PAY	2,203	4,245	3,500	0	0	0	0	-
101-336.000-705.000	VACATION TIME PAY	14,789	18,241	11,815	2,575	0	0	0	-
101-336.000-706.000	PERSONAL TIME PAY	4,406	4,943	4,779	537	0	0	0	-
101-336.000-707.000	LONGEVITY PAY	2,200	2,750	1,100	1,100	1,100	1,650	1,100	-33.33%
101-336.000-710.000	HOLIDAY & OTHER PAY	6,667	9,002	11,728	7,447	5,600	13,382	0	-100.00%
101-336.000-710.001	HAZARD PAY	0	17,000	0	0	0	0	0	-
101-336.000-715.000	HEALTH & LIFE INSURANCE	30,410	52,228	46,746	71,267	56,974	64,471	86,886	34.77%
101-336.000-716.000	RETIREMENT	35,045	49,461	62,948	80,433	58,816	72,475	84,835	17.05%
101-336.000-717.000	WORKERS' COMPENSATION	4,397	4,604	4,762	5,406	5,742	5,600	5,900	5.36%
101-336.000-718.000	UNEMPLOYMENT INSURANCE	350	0	0	0	0	0	0	-
101-336.000-720.000	EMPLOYER'S FICA	6,627	7,627	6,614	7,172	4,675	3,873	8,191	111.49%
101-336.000-721.000	DISABILITY INSURANCE	718	1,018	947	1,123	748	1,500	1,200	-20.00%
101-336.000-726.000	SUPPLIES	7,951	4,569	6,537	5,985	4,548	8,000	8,000	0.00%
101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	907	1,242	1,283	479	0	1,000	1,000	0.00%
101-336.000-740.000	FUEL & LUBRICANTS	3,907	4,296	8,050	8,216	3,299	7,500	6,000	-20.00%
101-336.000-742.000	CLOTHING / UNIFORMS	716	2,717	2,022	1,130	747	3,000	3,000	0.00%
101-336.000-801.000	CONTRACTUAL SERVICES	2,718	6,163	6,028	12,340	11,529	16,000	17,700	10.63%
101-336.000-810.000	DUES & SUBSCRIPTIONS	0	200	375	175	1,330	250	250	0.00%
101-336.000-818.000	INSURANCE	12,478	12,162	5,973	3,665	4,568	7,700	5,000	-35.06%
101-336.000-850.000	TELEPHONE	0	0	0	0	0	0	600	-
101-336.000-860.000	TRANSPORTATION & MILEAGE	0	68	234	0	92	200	200	0.00%
101-336.000-920.000	UTILITIES	10,507	10,592	11,142	12,785	6,964	12,000	12,000	0.00%
101-336.000-930.000	REPAIRS & MAINTENANCE	2,022	9,329	20,639	9,076	15,324	10,000	14,000	40.00%
101-336.000-955.000	MISCELLANEOUS/CONTINGENCY	0	0	0	0	(172)	0	0	-
101-336.000-955.221	MISC - PHYSICAL EXAMINATIONS	35	279	309	214	168	400	400	0.00%
101-336.000-955.222	MISC - SHOTS & TRAINING	0	0	0	0	255	800	800	0.00%
101-336.000-955.336	LOCAL GRANT PURCHASES - FIRE	1,912	3,340	160	0	0	0	0	-
101-336.000-956.000	TRAINING & SEMINARS	554	295	1,330	4,245	710	5,000	5,000	0.00%
101-336.000-956.200	LODGING & MEALS	0	0	0	663	0	600	600	0.00%
101-336.000-993.000	INTEREST EXPENSE	9,995	8,823	7,618	6,379	2,714	5,105	3,795	-25.66%
	TOTAL FIRE APPROPRIATIONS	419,042	517,174	521,617	576,225	419,742	591,477	624,621	5.60%



Economic Development

econdev@cityofhillsdale.org

517-437-6426

Department Summary

The Office of Economic Development is staffed by Sam Fry, 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

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

Department Objectives

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

Budget Summary

1. Personnel covers wages and benefits for one full-time employee. A small amount is reimbursed from the Economic Development Corporation Fund for the staff support that is provided.
2. Operating expenses are supplies, publishing of notices, training and seminars, and professional subscriptions.
3. Contractual services are for copier expenses and materials.
4. No capital outlay expenditures are planned for this fiscal year.



ECONOMIC DEVELOPMENT - 728		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-728.000-702.000	WAGES	39,866	42,223	43,731	48,256	27,014	43,242	47,155	9.05%
101-728.000-703.000	OVERTIME PAY	191	0	0	0	0	0	0	-
101-728.000-704.000	SICK TIME PAY	1,505	175	692	560	987	0	0	-
101-728.000-705.000	VACATION TIME PAY	1,251	1,550	1,662	0	0	0	0	-
101-728.000-706.000	PERSONAL TIME PAY	509	524	554	154	740	0	0	-
101-728.000-707.000	LONGEVITY PAY	480	480	480	480	0	0	0	-
101-728.000-710.000	HOLIDAY & OTHER PAY	3,316	3,459	3,702	1,518	2,401	0	0	-
101-728.000-715.000	HEALTH & LIFE INSURANCE	94	136	195	2,820	5,439	7,212	8,195	100.00%
101-728.000-716.000	RETIREMENT	3,962	4,317	7,460	7,573	2,155	2,993	3,267	9.15%
101-728.000-717.000	WORKERS' COMPENSATION	125	85	71	70	58	75	75	0.00%
101-728.000-718.000	UNEMPLOYMENT INSURANCE	100	0	0	0	0	0	0	-
101-728.000-720.000	EMPLOYER'S FICA	3,522	3,598	3,621	3,693	2,303	3,271	3,571	9.17%
101-728.000-721.000	DISABILITY INSURANCE	100	128	213	261	152	240	275	14.58%
101-728.000-726.000	SUPPLIES	651	510	22	115	36	1,000	1,000	0.00%
101-728.000-801.000	CONTRACTUAL SERVICES	0	230	0	8,315	8,870	18,530	0	100.00%
101-728.000-810.000	DUES & SUBSCRIPTIONS	910	490	340	675	0	400	400	0.00%
101-728.000-860.000	TRANSPORTATION & MILEAGE	86	57	36	0	0	100	100	0.00%
101-728.000-900.000	PRINTING	0	0	932	0	0	1,000	1,000	100.00%
101-728.000-905.000	PUBLISHING / NOTICES	80	0	50	0	0	0	0	-
101-728.000-956.000	TRAINING & SEMINARS	1,772	214	40	171	645	1,200	1,200	0.00%
101-728.000-956.200	LODGING & MEALS	571	0	0	0	0	600	600	0.00%
TOTAL ECONOMIC DEVELOPMENT APPROPRIATIONS		59,091	58,176	63,801	74,661	50,800	79,863	66,838	-16.31%



Airport

Ginger Moore – Director

Hillsdale_Airport@cityofhillsdale.org

517-797-4833

Department Summary

The City of Hillsdale employs Ginger Moore as the Airport Manager and Stephen Boyd as the Assistant 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 Accomplishments

- Received \$2.5 million Terminal Grant from the FAA to build new terminal building.
- All hangars are occupied. One (1) terminal hangar, two (2) corporate hangars, and seventeen (17) t-hangars.
- Current terminal has been refurbished. New flooring, blinds and fresh paint.
- Received an A+ Inspection by MDOT
- Nominated for “Project of the Year” with MDOT
- Rent office space to a start-up flight school.

Department Goals

- Create development opportunities with direct access to the airfield for parties interested in growing with the Airport. Currently working with private individuals to build hangars.
- New Airport Terminal breaking ground in June 2024.
- Continue to improve local and community participation at the airport through education, flying events and keeping the public informed on current events.
- Renovate Corporate Hangar #2 to create more space for airport vehicles and transient aircraft.

Department Objectives

- Maintain efficiency on ground maintenance and building maintenance.
- Maintaining a safe and quality fuel facility and fueling truck
- Attend Aviation conferences and maintaining a close relationship with Michigan Aeronautics and the FAA. Promoting our airport and competing for State and Federal airport grants.



Airport

Budget Summary

1. Personnel consist of Airport Manager, Assistant Airport Manager and part-time employees for busy times.
2. Operating expenses are fuel and lubricants, supplies, utilities, repairs and maintenance, Insurance, telephone, dues and subscriptions.
3. Contractual services are Fuel truck, Avfuel hub, QT Pod, garbage pick-up and MDOT for Automated Weather Observation Station (AWOS)
4. Capital Outlay items are appropriated through the Airport Improvement Fund (#481).
5. Revenues consist of landing fees, fuel sales and hangar rents.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
AIRPORT - 595									
101-595.000-702.000	WAGES	59,453	56,363	64,906	79,814	54,746	62,579	42,729	-31.72%
101-595.000-702.100	WAGES - PART TIME	0	0	0	0	0	0	31,430	-
101-595.000-703.000	OVERTIME PAY	3,957	4,672	5,160	1,738	0	0	0	-
101-595.000-704.000	SICK TIME PAY	1,082	2,229	124	206	0	0	0	-
101-595.000-705.000	VACATION TIME PAY	676	1,115	809	306	960	0	0	-
101-595.000-706.000	PERSONAL TIME PAY	676	527	0	0	0	0	0	-
101-595.000-710.000	HOLIDAY & OTHER PAY	1,856	2,235	4,623	1,220	583	0	0	-
101-595.000-715.000	HEALTH & LIFE INSURANCE	14,337	15,830	5,574	195	130	1,000	1,000	0.00%
101-595.000-716.000	RETIREMENT	2,733	2,940	3,083	3,631	2,752	2,962	3,412	15.19%
101-595.000-717.000	WORKERS' COMPENSATION	469	644	641	531	307	540	540	0.00%
101-595.000-720.000	EMPLOYER'S FICA	4,979	4,886	5,712	6,364	4,299	4,787	5,673	18.51%
101-595.000-721.000	DISABILITY INSURANCE	192	198	189	223	158	240	240	0.00%
101-595.000-725.000	FRINGE BENEFITS - ALLOCATED	59	10	111	61	92	0	415	-
101-595.000-726.000	SUPPLIES	2,654	1,786	4,297	4,623	4,691	5,000	6,000	20.00%
101-595.000-726.050	SUPPLIES - T-SHIRTS	0	0	318	117	0	0	300	-
101-595.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	0	903	291	0	0	0	0	-
101-595.000-740.000	FUEL & LUBRICANTS	2,742	2,753	3,185	4,915	4,269	3,000	4,500	50.00%
101-595.000-801.000	CONTRACTUAL SERVICES	16,274	15,670	18,268	15,507	8,963	18,000	18,000	0.00%
101-595.000-810.000	DUES & SUBSCRIPTIONS	105	307	107	(80)	360	400	400	0.00%
101-595.000-818.000	INSURANCE	4,849	5,444	5,604	5,663	3,957	5,200	5,000	-3.85%
101-595.000-850.000	TELEPHONE	2,366	2,604	2,425	1,141	774	1,430	1,438	0.56%
101-595.000-860.000	TRANSPORTATION & MILEAGE	82	37	70	0	0	100	200	100.00%
101-595.000-920.000	UTILITIES	12,554	9,556	15,540	13,356	9,795	15,000	15,000	0.00%
101-595.000-930.000	REPAIRS & MAINTENANCE	5,092	11,400	20,495	8,361	12,868	10,000	13,000	30.00%
101-595.000-940.000	EQUIPMENT RENTAL	803	10	1,528	1,518	662	500	3,000	500.00%
101-595.000-955.588	MISC. - CDL LICENSING/TESTING	0	0	0	103	0	0	0	-
101-595.000-956.000	TRAINING & SEMINARS	261	0	1,279	431	450	500	500	0.00%
101-595.000-956.200	LODGING & MEALS	0	0	0	0	0	0	300	-
TOTAL AIRPORT APPROPRIATIONS		138,251	142,119	164,339	149,944	110,816	131,238	153,077	16.64%



Engineering Services

Kristin 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 and one (1) Engineering Technician.
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.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ENGINEERING SERVICES - 447		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-447.000-702.000	WAGES	1,650	16,298	16,063	34,307	28,845	23,858	23,594	-1.11%
101-447.000-702.100	WAGES - PART-TIME	0	0	0	0	0	905	1,024	100.00%
101-447.000-704.000	SICK TIME PAY	0	168	2,536	0	0	0	0	-
101-447.000-705.000	VACATION TIME PAY	0	5,472	5,549	896	0	0	0	-
101-447.000-706.000	PERSONAL TIME PAY	0	1,010	1,040	0	0	0	0	-
101-447.000-710.000	HOLIDAY & OTHER PAY	0	3,509	3,793	449	280	0	0	-
101-447.000-715.000	HEALTH & LIFE INSURANCE	1,653	7,521	8,622	22,692	15,140	6,094	6,951	14.06%
101-447.000-716.000	RETIREMENT	0	1,724	1,923	2,281	2,625	1,644	2,090	27.13%
101-447.000-717.000	WORKERS' COMPENSATION	0	162	8	299	251	315	315	100.00%
101-447.000-720.000	EMPLOYER'S FICA	121	1,856	2,084	2,533	2,061	1,797	1,878	4.51%
101-447.000-721.000	DISABILITY INSURANCE	115	385	462	490	280	528	528	0.00%
101-447.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	(38,243)	(10,572)	0	(11,724)	-
101-447.000-726.000	SUPPLIES	0	0	0	749	337	500	500	100.00%
101-447.000-801.000	CONTRACTUAL SERVICES	0	663	0	298	471	0	7,500	-
101-447.000-802.000	TECHNICAL SERVICES	0	0	0	862	0	0	0	-
101-447.000-810.000	DUES & SUBSCRIPTIONS	0	80	0	582	515	700	700	0.00%
101-447.000-860.000	TRANSPORTATION & MILEAGE	0	0	0	0	312	0	3,000	-
101-447.000-955.588	MISC. - CDL LICENSING/TESTING	0	0	0	211	0	0	250	-
101-447.000-956.000	TRAINING & SEMINARS	95	0	0	20	555	200	500	150.00%
101-447.000-956.200	LODGING & MEALS	0	0	0	0	0	500	500	0.00%
TOTAL ENGINEERING SERVICES APPROPRIATIONS		3,634	38,848	42,080	28,426	41,100	37,041	37,606	1.53%



Public Services

Jason Blake – Director

jblake@cityofhillsdale.org

517-437-6491

Department Summary

The Public Services Department consists of a Director, Administrative Assistant, Sexton, Forester, Foreman, seven (7) General Service employees, and one (1) seasonal/intern employees that provide services to the general public, businesses, and other government agencies. This department is responsible for a number of budgets including; Administration, Major/Trunkline & Local Streets, Parks, Forestry, Cemeteries, Building & Grounds, Parking Lots, Sidewalk Replacement, Inventory, DART, and RMEF (Fleet Vehicles). This department provides information services as well as maintains records, writes grants, administers street and right-of-way permits, building demolitions, select inspections and other planning activities. This department also provides support to the Airport, Dial-A-Ride, BPU and a number of Capital Improvement Projects.

Department Goals

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

Department Objectives

- Complete repaving of BPU water and sewer projects.
- Continue to maintain and elevate the condition of all city streets.
- Continue to upgrade playground equipment throughout the City of Hillsdale's Park System.
- Maintain City Building and Grounds.

Budget Summary

1. Personnel consist of a Director, Secretary, full time and seasonal employees totaling 25,460 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 as follows; carpet replacement on 2rd floor of City Hall. Additional request for City Call is to upgrade the public entrance sidewalk. Capital Outlay expenditures for Public Services, Parks and Cemeteries are appropriated through the Capital Improvement fund.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
PUBLIC SERVICES - 441		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-441.000-702.000	WAGES	129,440	128,352	157,899	209,705	141,167	164,334	175,035	6.51%
101-441.000-702.019	OVERTIME PAY	0	33,469	0	0	0	0	0	-
101-441.000-703.000	OVERTIME PAY	507	39	233	393	82	1,000	500	-50.00%
101-441.000-704.000	SICK TIME PAY	4,021	1,778	5,107	7,319	0	0	5,181	-
101-441.000-705.000	VACATION TIME PAY	5,201	8,418	8,982	1,847	11,738	0	3,000	-
101-441.000-706.000	PERSONAL TIME PAY	1,281	1,735	2,191	0	0	0	3,011	-
101-441.000-707.000	LONGEVITY PAY	2,100	2,100	2,100	1,100	2,300	2,300	2,300	0.00%
101-441.000-710.000	HOLIDAY & OTHER PAY	6,039	9,413	13,994	6,520	6,244	650	150	-76.92%
101-441.000-715.000	HEALTH & LIFE INSURANCE	27,087	17,447	17,633	39,793	35,987	41,976	50,013	19.15%
101-441.000-716.000	RETIREMENT	10,325	13,703	22,234	27,311	22,474	21,287	20,290	-4.68%
101-441.000-717.000	WORKERS' COMPENSATION	337	255	234	1,356	2,160	1,380	1,400	1.45%
101-441.000-718.000	UNEMPLOYMENT INSURANCE	200	0	0	0	0	0	0	-
101-441.000-720.000	EMPLOYER'S FICA	10,562	13,303	13,312	15,817	11,550	12,572	17,745	41.15%
101-441.000-721.000	DISABILITY INSURANCE	537	510	549	624	582	660	650	-1.52%
101-441.000-725.000	FRINGE BENEFITS - ALLOCATED	14,532	25,395	11,402	12,216	8,699	47,768	64,366	34.75%
101-441.000-726.000	SUPPLIES	6,509	8,687	8,931	6,657	3,924	8,000	8,000	0.00%
101-441.000-742.000	CLOTHING / UNIFORMS	1,329	1,756	1,813	2,925	1,864	2,000	1,552	-22.40%
101-441.000-801.000	CONTRACTUAL SERVICES	23,717	33,257	30,961	17,608	48,488	48,045	50,028	4.13%
101-441.000-810.000	DUES & SUBSCRIPTIONS	1,444	1,832	1,591	712	195	2,144	2,189	2.10%
101-441.000-850.000	TELEPHONE	0	0	0	373	410	1,448	1,438	-0.69%
101-441.000-860.000	TRANSPORTATION & MILEAGE	506	0	405	0	0	500	250	-50.00%
101-441.000-920.000	UTILITIES	5,791	4,150	5,667	3,929	2,711	5,500	4,500	-18.18%
101-441.000-930.000	REPAIRS & MAINTENANCE	0	1,503	175	1,015	2,253	1,000	1,000	0.00%
101-441.000-940.000	EQUIPMENT RENTAL	612	863	768	637	2,705	15,000	10,000	-33.33%
101-441.000-941.000	RMEF REPLACEMENT CHARGE	0	0	0	65,533	55,177	82,766	103,227	24.72%
101-441.000-955.441	MISC. - SHOE ALLOWANCE	1,890	1,661	2,376	1,588	825	2,750	3,000	9.09%
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	970	981	2,159	4,086	2,114	7,500	5,000	-33.33%
101-441.000-956.000	TRAINING & SEMINARS	2,808	747	2,113	2,880	2,250	3,275	6,978	113.07%
101-441.000-956.200	LODGING & MEALS	1,730	0	1,016	0	724	2,105	2,885	37.05%
101-441.000-970.000	CAPITAL OUTLAY	0	0	0	5,267	0	0	0	-
101-441.000-991.100	LEASE PRINCIPAL PAID	0	0	0	96	0	0	0	-
TOTAL PUBLIC SERVICES APPROPRIATIONS		259,475	311,354	313,845	437,307	366,623	475,960	543,688	14.23%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
BUILDINGS AND GROUNDS - 265		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-265.000-702.000	WAGES	48,310	13,996	12,340	13,613	10,748	39,512	22,989	-41.82%
101-265.000-703.000	OVERTIME PAY	1,309	127	124	832	166	500	500	0.00%
101-265.000-710.000	HOLIDAY & OTHER PAY	0	0	0	6	26	0	0	-
101-265.000-716.000	RETIREMENT	89	264	348	530	495	0	0	-
101-265.000-717.000	WORKERS' COMPENSATION	874	272	276	1,084	0	1,150	1,100	-4.35%
101-265.000-720.000	EMPLOYER'S FICA	3,634	1,313	912	1,034	807	3,022	1,759	-41.79%
101-265.000-725.000	FRINGE BENEFITS - ALLOCATED	8,232	8,665	6,374	3,422	2,096	11,560	8,454	-26.87%
101-265.000-726.000	SUPPLIES	6,412	6,452	7,657	10,414	3,108	7,325	8,000	9.22%
101-265.000-801.000	CONTRACTUAL SERVICES	15,945	29,464	26,796	29,163	13,589	46,638	37,321	-19.98%
101-265.000-801.790	CONTRACTUAL SRV-MITCHELL BLDG	2,751	441	174	1,235	0	0	1,200	-
101-265.000-850.000	TELEPHONE	10,563	5,961	6,154	6,345	3,778	6,620	6,900	4.23%
101-265.000-860.000	TRANSPORTATION & MILEAGE	20	0	0	0	0	0	0	-
101-265.000-920.000	UTILITIES	23,974	25,630	27,919	28,174	16,413	28,500	28,500	0.00%
101-265.000-930.000	REPAIRS & MAINTENANCE	6,541	5,379	8,401	20,507	2,563	10,000	10,000	0.00%
101-265.000-940.000	EQUIPMENT RENTAL	3,710	7,639	4,065	5,407	4,930	5,000	5,000	0.00%
101-265.000-957.000	PROPERTY TAXES	2,152	255	218	1,155	416	1,200	1,200	0.00%
101-265.000-970.000	CAPITAL OUTLAY	0	0	0	67,335	58,032	37,000	0	-100.00%
TOTAL BUILDINGS AND GROUNDS APPROPRIATIONS		134,516	105,858	101,758	190,256	117,167	198,027	132,923	-32.88%



PARKING LOTS - 571		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-571.000-702.000	WAGES	3,199	3,063	3,766	2,568	3,057	4,427	4,984	12.58%
101-571.000-703.000	OVERTIME PAY	731	977	1,110	522	296	1,000	1,000	0.00%
101-571.000-710.000	HOLIDAY & OTHER PAY	0	0	0	0	4	0	0	-
101-571.000-716.000	RETIREMENT	56	121	222	151	205	0	0	-
101-571.000-720.000	EMPLOYER'S FICA	282	293	351	228	254	415	381	-8.19%
101-571.000-725.000	FRINGE BENEFITS - ALLOCATED	2,341	1,969	2,637	723	507	1,568	1,833	16.90%
101-571.000-726.000	SUPPLIES	1,550	1,961	1,363	3,759	1,727	2,035	2,010	-1.23%
101-571.000-801.000	CONTRACTUAL SERVICES	7,687	6,831	5,673	7,426	4,516	46,803	35,113	-24.98%
101-571.000-920.000	UTILITIES	2,464	1,843	1,336	1,290	864	2,000	1,400	-30.00%
101-571.000-940.000	EQUIPMENT RENTAL	2,706	2,792	3,307	1,824	3,424	3,000	2,800	-6.67%
TOTAL PARKING LOTS APPROPRIATIONS		21,016	19,850	19,765	18,491	14,854	61,248	49,521	-19.15%

PARKS - 756		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/2/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-756.000-702.000	WAGES	31,221	38,928	49,826	40,183	26,969	27,581	33,682	22.12%
101-756.000-702.100	WAGES - PART TIME	0	0	0	0	0	0	700	-
101-756.000-703.000	OVERTIME PAY	317	826	731	353	61	750	750	0.00%
101-756.000-710.000	HOLIDAY & OTHER PAY	0	0	0	55	103	0	0	-
101-756.000-716.000	RETIREMENT	163	1,134	1,581	1,374	1,404	0	0	-
101-756.000-720.000	EMPLOYER'S FICA	2,243	2,888	3,688	2,950	2,018	2,167	2,631	21.41%
101-756.000-725.000	FRINGE BENEFITS - ALLOCATED	18,596	16,748	26,859	9,004	5,340	8,185	12,386	51.33%
101-756.000-726.000	SUPPLIES	10,176	6,844	16,897	9,778	2,528	10,000	18,000	80.00%
101-756.000-726.470	SUPPLIES - REPLACEMENT TREES	351	0	3,181	2,037	0	2,300	1,500	100.00%
101-756.000-801.000	CONTRACTUAL SERVICES	84,254	82,128	80,889	99,234	45,089	121,265	139,944	15.40%
101-756.000-920.000	UTILITIES	6,936	8,561	7,457	8,048	6,091	7,000	8,200	17.14%
101-756.000-930.000	REPAIRS & MAINTENANCE	1,199	1,420	2,024	3,253	605	2,500	2,500	0.00%
101-756.000-940.000	EQUIPMENT RENTAL	16,650	16,405	25,011	20,755	11,711	22,000	21,000	-4.55%
TOTAL PARKS APPROPRIATIONS		172,106	175,882	218,144	197,024	101,919	203,748	241,293	18.43%



STREET LIGHTING - 448		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-448.000-920.202	UTILITIES - MAJOR STREETS	52,556	52,836	53,122	51,577	34,873	50,000	53,000	6.00%
101-448.000-920.203	UTILITIES - LOCAL STREETS	3,798	3,583	4,328	3,258	2,202	3,750	3,750	0.00%
TOTAL STREET LIGHTING APPROPRIATIONS		56,354	56,419	57,450	54,835	37,075	53,750	56,750	5.58%

CEMETERIES - 567		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-567.000-702.000	WAGES	29,120	39,499	31,236	23,875	18,138	25,566	28,785	12.59%
101-567.000-702.100	WAGES - PART TIME	0	0	0	0	0	0	1,330	-
101-567.000-703.000	OVERTIME PAY	598	1,203	3,033	916	519	1,500	1,500	0.00%
101-567.000-710.000	HOLIDAY & OTHER PAY	0	0	0	2	23	0	0	-
101-567.000-716.000	RETIREMENT	306	700	950	920	679	0	0	-
101-567.000-717.000	WORKERS' COMPENSATION	1,233	364	370	66	0	70	70	0.00%
101-567.000-720.000	EMPLOYER'S FICA	2,149	2,961	2,513	1,784	1,351	2,070	2,304	11.30%
101-567.000-725.000	FRINGE BENEFITS - ALLOCATED	16,718	19,220	19,865	6,005	3,967	7,820	10,585	35.36%
101-567.000-726.000	SUPPLIES	3,414	2,856	5,952	5,369	2,464	3,500	3,000	-14.29%
101-567.000-801.000	CONTRACTUAL SERVICES	18,241	5,651	59,215	86,985	44,294	71,255	70,430	-1.16%
101-567.000-920.000	UTILITIES	909	943	749	413	162	900	500	-44.44%
101-567.000-930.000	REPAIRS & MAINTENANCE	446	0	0	35	204	500	500	0.00%
101-567.000-940.000	EQUIPMENT RENTAL	21,055	33,138	21,020	13,338	8,852	20,000	19,000	-5.00%
TOTAL CEMETERIES APPROPRIATIONS		94,189	106,535	144,903	139,708	80,653	133,181	138,004	3.62%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
TRANSFERS TO OTHER FUNDS - 965		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	Change
101-965.000-995.203	TRANSFER OUT - LOCAL STREETS	125,000	0	0	0	0	0	0	-
101-965.000-995.204	TRANSFER OUT - MUNICIPAL STREETS	0	0	0	10,520	0	0	0	-
101-965.000-995.208	TRANSFER OUT - RECREATION	77,405	26,830	64,054	58,073	0	47,291	56,865	20.24%
101-965.000-995.401	TRANSFER OUT - CAPITAL IMPROVEMENT	600,000	0	0	50,000	0	0	0	-
101-965.000-995.588	TRANSFER OUT - DIAL-A-RIDE	50,000	94,615	0	0	0	150,632	131,655	-12.60%
101-965.000-995.640	TRANSFER OUT - RMEF	0	40,000	0	0	0	0	0	-
TOTAL TRANSFERS TO OTHER FUNDS APPROPRIATIONS		852,405	161,445	64,054	118,593	0	197,923	188,520	-4.75%
TOTAL APPROPRIATIONS - FUND 101		4,849,439	4,535,298	4,508,190	4,942,361	3,331,240	5,276,843	5,535,338	4.90%
NET OF REVENUES / APPROPRIATIONS - FUND 101		134,109	956,652	1,278,393	1,132,422	482,384	27,985	6,243	



Major/Trunkline & Local Streets

Jason Blake – Director

jblake@cityofhillsdale.org

517-437-6492

Department Summary

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

Department Goals

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

Department Objectives

- Assist in the completion of the update process of identifying and maintaining a Capital Improvement Plan requested by City Council. This will first require the establishment of a long term funding stream for local streets by City Council and the citizens of Hillsdale. Staff continues to seek grant funding for major streets such as, we have successfully done in the past with the State of Michigan Small Urban Grant. 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 applications include an infrastructure grant awarded through the MEDC (ICE Grant) for \$1,900,000 for reconstruction on Garden, Mead, Vine, and Rippon Streets. Small Urban was used for E Fayette Street in summer of 2020.
- W. St. Joe St. Small Urban 2024 Street Reconstruction Project.
- Obtain grants (B Grant) to assist with surface maintenance of various local streets.
- Identify and repair various sidewalk issues throughout the City.
- Continue chip seal and over band crack sealing surface treatments on eligible streets.



Major/Trunkline & Local Streets

Budget Summary

1. Personnel consist of 9747 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, and railroad signal maintenance, televising and cleaning storm sewers, traffic signal maintenance and street light maintenance.



MAJOR STREETS / TRUNKLINE - 202 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
202-000.000-529.000	FEDERAL GRANT	0	0	0	127,555	0	0	0	-
202-000.000-546.000	STATE GRANT - GAS & WEIGHT TAX	735,586	832,352	869,535	896,620	473,646	897,145	934,430	4.16%
202-000.000-546.048	STATE GRANT - METRO ROW ACT	17,261	18,250	18,418	19,638	0	18,000	18,000	0.00%
202-000.000-548.000	STATE GRANT - TRUNKLINE MAINT	55,223	49,912	40,530	39,518	28,047	40,000	40,000	0.00%
202-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	0	12,499	0	0	0	0	-
202-000.000-665.000	INTEREST	5,683	3,302	4,717	15,893	21,614	10,000	20,000	100.00%
202-000.000-669.000	CHANGE IN INVESTMENTS	962	(271)	(6,572)	(1,346)	2,738	0	0	0.00%
202-000.000-687.300	OTHER REFUNDS	0	0	0	0	705	0	0	100.00%
202-000.000-692.000	OTHER REVENUE	5,942	4,422	4,936	3,507	23,187	0	0	0.00%
202-000.000-692.039	OTHER REVENUE - BPU	4,878	2,710	9,530	11,045	11,173	2,500	2,500	0.00%
202-000.000-692.470	OTHER REVENUE - TREES	836	100	261	0	125	0	0	0.00%
202-000.000-699.203	TRANSFER IN - LOCAL STREETS	0	0	0	0	0	20,114	0	100.00%
202-000.000-699.204	TRANSFER IN - MUNICIPAL STREETS	0	0	0	280,437	0	0	400,000	-
TOTAL MAJOR STREETS / TRUNKLINE REVENUE		826,371	910,777	953,854	1,392,867	561,235	987,759	1,414,930	43.25%

**MAJOR STREETS / TRUNKLINE - 202
APPROPRIATIONS**

ADMINISTRATIVE SERVICES - 175

202-175.000-960.000	BANK FEES	0	0	137	163	112	0	0	-
202-175.000-995.101	TRANSFER OUT - GENERAL FUND	73,559	88,015	91,006	93,614	50,169	92,000	93,000	1.09%
202-175.000-995.203	TRANSFER OUT - LOCAL STREETS	0	50,000	50,000	300,000	0	225,000	100,000	-55.56%
202-175.000-995.401	TRANSFER OUT - CAPITAL IMPROVEMENT	150,000	125,000	0	0	0	0	0	-
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		223,559	263,015	141,143	393,777	50,281	317,000	193,000	-39.12%

ADMINISTRATIVE SERVICES TRUNKLINE - 175.500

202-175.500-995.101	TRANSFER OUT - GENERAL FUND	5,522	0	0	0	0	0	0	-
TOTAL ADMINISTRATIVE SERVICES TRUNKLINE APPROPRIATIONS		5,522	0	0	0	0	0	0	0.00%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
SIDEWALKS - 444									
202-444.000-702.000	WAGES	0	0	0	0	0	1,833	1,489	100.00%
202-444.000-720.000	EMPLOYER'S FICA	0	0	0	0	0	140	114	100.00%
202-444.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	0	548	200.00%
202-444.000-726.000	SUPPLIES	0	0	0	170	0	500	500	100.00%
202-444.000-801.000	CONTRACTUAL SERVICES	0	0	0	2,410	47,068	47,114	25,000	100.00%
TOTAL SIDEWALK APPROPRIATIONS		0	0	0	2,580	47,068	49,587	27,651	100.00%
STREET SURFACE - 450									
202-450.000-702.000	WAGES	28,376	28,518	39,593	69,029	38,412	55,020	57,601	4.69%
202-450.000-702.100	WAGES - PART TIME	0	0	0	0	0	905	2,808	100.00%
202-450.000-703.000	OVERTIME PAY	3,581	630	373	543	47	2,500	4,219	68.76%
202-450.000-710.000	HOLIDAY AND OTHER PAY	0	11	58	90	11	0	0	-
202-450.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	0	0	0	9,016	-
202-450.000-716.000	RETIREMENT	221	514	1,590	3,630	2,413	2,173	2,589	100.00%
202-450.000-720.000	EMPLOYER'S FICA	2,258	1,989	2,898	5,067	2,806	4,209	4,621	9.79%
202-450.000-725.000	FRINGE BENEFITS - ALLOCATED	18,244	12,939	9,246	20,640	9,585	16,618	15,785	-5.01%
202-450.000-726.000	SUPPLIES	67,044	10,561	15,755	31,405	11,260	13,158	16,500	25.40%
202-450.000-801.000	CONTRACTUAL SERVICES	11,524	7,885	5,000	1,100	265	7,200	39,950	454.86%
202-450.000-940.000	EQUIPMENT RENTAL	18,622	27,010	17,788	21,093	12,849	21,000	20,000	-4.76%
202-450.000-941.000	RMEF REPLACEMENT CHARGE	0	0	0	0	95,722	95,722	111,716	16.71%
202-450.000-955.000	MISCELLANEOUS/CONTINGENCY	0	0	0	0	0	0	2,900	-
TOTAL STREET SURFACE APPROPRIATIONS		149,870	90,057	92,301	152,597	173,370	218,505	287,705	31.67%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
TRUNKLINE SURFACE - 450.500									
202-450.500-702.000	WAGES	4,093	820	4,213	4,642	3,951	1,689	6,008	255.71%
202-450.500-702.100	WAGES - PART TIME	0	0	0	0	0	0	140	-
202-450.500-703.000	OVERTIME PAY	0	0	349	276	0	250	250	0.00%
202-450.500-710.000	HOLIDAY & OTHER PAY	0	0	0	1	4	0	0	-
202-450.500-716.000	RETIREMENT	23	18	96	194	180	0	0	-
202-450.500-720.000	EMPLOYER'S FICA	287	58	324	357	290	148	471	218.24%
202-450.500-725.000	FRINGE BENEFITS - ALLOCATED	2,587	405	2,308	826	975	560	2,209	294.46%
202-450.500-726.000	SUPPLIES	6,286	2,202	5,109	3,318	2,218	3,655	3,600	-1.50%
202-450.500-801.000	CONTRACTUAL SERVICES	9,442	0	0	0	0	500	0	-100.00%
202-450.500-940.000	EQUIPMENT RENTAL	2,558	318	4,746	3,068	2,101	3,500	3,500	0.00%
TOTAL TRUNKLINE SURFACE APPROPRIATIONS		25,276	3,821	17,145	12,682	9,719	10,302	16,178	57.04%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
R.O.W. MAINTENANCE - 460									
202-460.000-702.000	WAGES	16,502	17,563	13,021	21,556	9,283	22,859	20,817	-8.93%
202-460.000-702.100	WAGES - PART TIME	0	0	0	0	0	0	140	-
202-460.000-703.000	OVERTIME PAY	485	19	2,075	3	0	700	200	-71.43%
202-460.000-710.000	HOLIDAY & OTHER PAY	0	0	0	13	6	0	0	-
202-460.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	0	0	0	2,065	-
202-460.000-716.000	RETIREMENT	62	225	696	958	500	528	529	100.00%
202-460.000-720.000	EMPLOYER'S FICA	1,210	1,257	1,582	1,561	673	1,748	1,603	-8.30%
202-460.000-725.000	FRINGE BENEFITS - ALLOCATED	9,738	7,565	8,167	5,426	2,459	6,807	7,655	12.46%
202-460.000-726.000	SUPPLIES	1,349	3,574	1,451	2,508	1,161	2,500	2,500	0.00%
202-460.000-801.000	CONTRACTUAL SERVICES	22,670	10,873	7,460	6,835	3,597	31,834	24,306	-23.65%
202-460.000-940.000	EQUIPMENT RENTAL	8,135	11,146	12,560	20,796	3,948	12,500	12,500	0.00%
TOTAL R.O.W. MAINTENANCE APPROPRIATIONS		60,151	52,222	47,012	59,656	21,627	79,476	72,315	-9.01%
TRUNKLINE R.O.W MAINTENANCE - 460.500									
202-460.500-702.000	WAGES	914	692	954	914	165	625	701	12.16%
202-460.500-703.000	OVERTIME PAY	19	0	90	0	0	90	90	0.00%
202-460.500-716.000	RETIREMENT	7	19	41	24	9	0	0	-
202-460.500-720.000	EMPLOYER'S FICA	68	50	91	65	12	55	54	-1.82%
202-460.500-725.000	FRINGE BENEFITS - ALLOCATED	542	338	715	218	28	207	258	24.64%
202-460.500-726.000	SUPPLIES	40	0	4	0	0	0	0	-
202-460.500-801.000	CONTRACTUAL SERVICES	2,114	6,226	1,213	2,296	1,111	3,995	4,082	2.18%
202-460.500-940.000	EQUIPMENT RENTAL	658	394	1,815	994	134	1,400	1,200	-14.29%
TOTAL TRUNKLINE R.O.W. MAINTENANCE APPROPRIATIONS		4,362	7,719	4,923	4,511	1,459	6,372	6,385	0.20%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
TREES - 470									
202-470.000-702.000	WAGES	12,884	12,012	17,050	11,901	8,988	11,992	17,691	47.52%
202-470.000-702.100	WAGES - PART TIME	0	0	0	0	0	0	70	-
202-470.000-703.000	OVERTIME PAY	371	335	1,223	475	0	350	300	-14.29%
202-470.000-716.000	RETIREMENT	43	119	241	320	432	0	0	-
202-470.000-720.000	EMPLOYER'S FICA	926	864	1,269	866	669	944	1,359	43.96%
202-470.000-725.000	FRINGE BENEFITS - ALLOCATED	8,347	5,203	10,844	2,655	870	3,566	6,506	82.45%
202-470.000-726.000	SUPPLIES	3,114	246	2,202	638	533	750	750	0.00%
202-470.000-726.470	SUPPLIES - REPLACEMENT TREES	0	850	526	930	0	750	2,500	100.00%
202-470.000-801.000	CONTRACTUAL SERVICES	9,300	10,450	23,316	39,875	15,634	32,250	33,250	3.10%
202-470.000-940.000	EQUIPMENT RENTAL	2,806	1,704	10,784	4,395	2,168	3,500	5,000	42.86%
	TOTAL TREES APPROPRIATIONS	37,791	31,783	67,455	62,055	29,294	54,102	67,426	24.63%
TRUNKLINE TREES - 470.500									
202-470.500-702.000	WAGES	806	339	855	580	256	459	986	114.81%
202-470.500-703.000	OVERTIME PAY	105	65	235	10	10	150	100	-33.33%
202-470.500-716.000	RETIREMENT	8	5	14	11	16	0	0	-
202-470.500-720.000	EMPLOYER'S FICA	64	27	76	41	20	47	75	59.57%
202-470.500-725.000	FRINGE BENEFITS - ALLOCATED	605	192	462	168	35	176	363	106.25%
202-470.500-726.000	SUPPLIES	11	0	488	26	11	50	50	100.00%
202-470.500-801.000	CONTRACTUAL SERVICES	100	50	3,645	350	30	1,250	1,250	0.00%
202-470.500-940.000	EQUIPMENT RENTAL	425	175	472	368	163	350	350	0.00%
	TOTAL TRUNKLINE TREES APPROPRIATIONS	2,124	853	6,247	1,554	541	2,482	3,174	27.88%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
DRAINAGE - 480									
202-480.000-702.000	WAGES	18,877	15,031	17,823	11,965	10,067	18,109	13,563	-25.10%
202-480.000-702.100	WAGES - PART TIME	0	0	0	0	0	0	350	-
202-480.000-703.000	OVERTIME PAY	462	243	599	791	17	500	500	0.00%
202-480.000-710.000	HOLIDAY & OTHER PAY	0	0	0	1	9	0	0	-
202-480.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	0	0	0	2,065	-
202-480.000-716.000	RETIREMENT	67	242	468	639	564	528	529	100.00%
202-480.000-720.000	EMPLOYER'S FICA	1,374	1,096	1,330	934	737	1,424	1,065	-25.21%
202-480.000-725.000	FRINGE BENEFITS - ALLOCATED	11,811	6,509	6,117	3,205	2,623	5,376	4,988	-7.22%
202-480.000-726.000	SUPPLIES	13,856	(4,189)	1,914	1,682	786	3,500	3,000	-14.29%
202-480.000-801.000	CONTRACTUAL SERVICES	3,633	4,339	5,795	1,480	549	8,500	20,000	135.29%
202-480.000-940.000	EQUIPMENT RENTAL	13,932	5,670	7,821	5,550	2,600	8,000	7,500	-6.25%
TOTAL DRAINAGE APPROPRIATIONS		64,012	28,941	41,867	26,247	17,952	45,937	53,560	16.59%
TRUNKLINE R.O.W. DRAINAGE - 480.500									
202-480.500-702.000	WAGES	1,493	1,419	1,147	1,405	425	492	1,894	284.96%
202-480.500-703.000	OVERTIME PAY	0	149	24	119	0	100	100	0.00%
202-480.500-716.000	RETIREMENT	0	35	46	83	15	0	0	-
202-480.500-720.000	EMPLOYER'S FICA	108	114	85	111	31	45	145	222.22%
202-480.500-725.000	FRINGE BENEFITS - ALLOCATED	953	609	697	382	82	171	696	307.02%
202-480.500-726.000	SUPPLIES	242	156	0	0	0	200	100	-50.00%
202-480.500-801.000	CONTRACTUAL SERVICES	2,749	14,374	0	0	249	1,500	1,000	-33.33%
202-480.500-940.000	EQUIPMENT RENTAL	788	1,576	765	1,000	172	1,000	775	-22.50%
TOTAL TRUNKLINE R.O.W. DRAINAGE APPROPRIATIONS		6,333	18,432	2,764	3,100	974	3,508	4,710	34.26%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
TRAFFIC - 490									
202-490.000-702.000	WAGES	18,001	17,035	11,710	12,243	9,803	17,176	13,325	-22.42%
202-490.000-702.100	WAGES - PART TIME	0	0	0	0	0	0	1,050	-
202-490.000-703.000	OVERTIME PAY	1,769	175	495	616	498	750	750	0.00%
202-490.000-710.000	HOLIDAY & OTHER PAY	0	0	0	4	1	0	0	-
202-490.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	0	0	0	2,065	-
202-490.000-716.000	RETIREMENT	66	206	185	485	475	528	529	100.00%
202-490.000-720.000	EMPLOYER'S FICA	1,412	1,233	878	930	742	1,372	1,100	-19.83%
202-490.000-725.000	FRINGE BENEFITS - ALLOCATED	12,458	6,694	2,548	3,218	2,801	5,179	4,900	-5.39%
202-490.000-726.000	SUPPLIES	10,432	13,112	1,880	56,744	4,310	25,000	20,000	-20.00%
202-490.000-801.000	CONTRACTUAL SERVICES	10,404	18,730	61,482	77,941	13,712	14,217	29,500	107.50%
202-490.000-920.000	UTILITIES	4,596	3,732	2,896	2,953	1,657	3,500	3,250	-7.14%
202-490.000-940.000	EQUIPMENT RENTAL	5,481	5,395	1,741	2,134	1,833	5,000	3,000	-40.00%
TOTAL TRAFFIC APPROPRIATIONS		64,619	66,312	83,815	157,268	35,832	72,722	79,469	9.28%
TRUNKLINE TRAFFIC - 490.500									
202-490.500-702.000	WAGES	138	29	1,654	851	100	111	700	530.63%
202-490.500-702.100	WAGES - PART TIME	0	0	0	0	0	0	140	-
202-490.500-703.000	OVERTIME PAY	0	0	219	0	0	200	200	0.00%
202-490.500-716.000	RETIREMENT	2	0	85	18	7	0	0	-
202-490.500-720.000	EMPLOYER'S FICA	9	2	138	59	8	24	65	170.83%
202-490.500-725.000	FRINGE BENEFITS - ALLOCATED	103	558	871	151	91	90	257	185.56%
202-490.500-726.000	SUPPLIES	32	49	355	0	0	250	200	-20.00%
202-490.500-801.000	CONTRACTUAL SERVICES	0	62	332	492	1,039	100	100	0.00%
202-490.500-920.000	UTILITIES	5,064	5,095	4,721	1,577	0	4,500	4,000	-11.11%
202-490.500-940.000	EQUIPMENT RENTAL	40	5	330	143	91	250	250	0.00%
TOTAL TRUNKLINE TRAFFIC APPROPRIATIONS		5,388	5,800	8,705	3,291	1,336	5,525	5,912	7.00%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
WINTER MAINTENANCE - 500									
202-500.000-702.000	WAGES	6,970	9,699	9,121	6,503	6,788	10,213	9,783	-4.21%
202-500.000-703.000	OVERTIME PAY	4,184	4,375	5,304	3,968	2,845	5,500	5,500	0.00%
202-500.000-710.000	HOLIDAY & OTHER PAY	0	0	0	0	5	0	0	-
202-500.000-716.000	RETIREMENT	74	351	409	569	405	0	0	-
202-500.000-720.000	EMPLOYER'S FICA	794	1,013	1,063	763	699	1,202	748	-37.77%
202-500.000-725.000	FRINGE BENEFITS - ALLOCATED	6,687	9,899	8,580	2,574	2,038	4,540	3,598	-20.75%
202-500.000-726.000	SUPPLIES	21,335	21,215	20,969	23,535	21,614	20,000	23,000	15.00%
202-500.000-801.000	CONTRACTUAL SERVICES	166	0	0	0	0	1,000	0	-100.00%
202-500.000-940.000	EQUIPMENT RENTAL	16,516	20,676	21,960	13,020	1,850	21,000	21,000	0.00%
TOTAL WINTER MAINTENANCE APPROPRIATIONS		56,726	67,228	67,406	50,932	36,244	63,455	63,629	0.27%
TRUNKLINE WINTER MAINTENANCE - 500.500									
202-500.500-702.000	WAGES	1,077	1,185	1,052	1,033	406	2,477	3,145	26.97%
202-500.500-703.000	OVERTIME PAY	918	2,111	1,061	1,691	956	1,500	1,500	0.00%
202-500.500-716.000	RETIREMENT	0	34	52	126	55	0	0	-
202-500.500-720.000	EMPLOYER'S FICA	138	230	154	199	98	304	241	-20.72%
202-500.500-725.000	FRINGE BENEFITS - ALLOCATED	877	1,691	1,232	682	276	1,149	1,157	0.70%
202-500.500-726.000	SUPPLIES	6,777	6,414	5,146	7,845	5,115	6,200	6,200	0.00%
202-500.500-801.000	CONTRACTUAL SERVICES	133	0	0	0	0	250	0	-100.00%
202-500.500-940.000	EQUIPMENT RENTAL	4,903	6,766	4,718	4,095	2,582	4,500	4,500	0.00%
TOTAL TRUNKLINE WINTER MAINTENANCE APPROPRIATIONS		14,823	18,431	13,415	15,671	9,488	16,380	16,743	2.22%
CAPITAL OUTLAY-900.000									
202-900.000-970.000	CAPITAL OUTLAY	0	0	0	504,590	985	70,000	885,000	1164.29%
TOTAL CAPITAL OUTLAY APPROPRIATIONS		0	0	0	504,590	985	70,000	885,000	1164.29%
TOTAL APPROPRIATIONS - FUND 202		720,556	654,614	594,198	1,450,511	436,170	1,015,353	1,782,857	75.59%
NET OF REVENUES / APPROPRIATIONS - FUND 202		105,815	256,163	359,656	(57,644)	125,065	(27,594)	(367,927)	1233.36%



LOCAL STREET - 203 REVENUE		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
203-000.000-546.000	STATE GRANT - GAS & WEIGHT TAX	241,921	260,436	271,589	279,877	147,849	280,493	292,151	4.16%
203-000.000-546.048	STATE GRANT - METRO ROW ACT	17,261	18,250	18,418	19,638	0	18,000	18,000	0.00%
203-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	0	7,749	0	0	0	0	-
203-000.000-665.000	INTEREST	944	1,296	1,736	2,614	5,660	3,000	6,000	100.00%
203-000.000-669.000	CHANGE IN INVESTMENTS	321	(91)	(2,191)	(449)	913	0	0	-
203-000.000-687.300	OTHER REFUNDS	0	0	0	0	548	0	0	-
203-000.000-692.000	OTHER REVENUE	1,803	0	1,119	3,373	429	0	0	-
203-000.000-692.039	OTHER REVENUE - BPU	12,191	3,944	1,626	4,452	9,175	1,500	1,500	0.00%
203-000.000-692.470	OTHER REVENUE - TREES	13,826	3,456	100	500	0	1,000	1,000	0.00%
203-000.000-699.101	TRANSFER IN - GENERAL FUND	125,000	0	0	0	0	0	0	-
203-000.000-699.202	TRANSFER IN - MAJOR STREETS	0	50,000	50,000	300,000	0	225,000	100,000	-55.56%
203-000.000-699.204	TRANSFER IN - MUNICIPAL STREETS	0	0	0	391,992	0	2,900,000	625,000	-78.45%
TOTAL LOCAL STREET REVENUE		413,267	337,291	350,146	1,001,997	164,574	3,428,993	1,043,651	-69.56%

**LOCAL STREET - 203
APPROPRIATIONS**

ADMINISTRATIVE SERVICES - 175

203-175.000-960.000	BANK FEES	0	0	46	54	37	100	100	100.00%
203-175.000-995.101	TRANSFER OUT - GENERAL FUND	24,192	26,044	27,159	27,988	14,785	26,000	29,000	11.54%
203-175.000-995.202	TRANSFER OUT - MAJOR STREETS	0	0	0	0	0	20,114	0	-100.00%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		24,192	26,044	27,205	28,042	14,822	46,214	29,100	-37.03%



LOCAL STREET - 203 APPROPRIATIONS		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL THRU 2/29/2024	BUDGETS CURRENT 2023-24	BUDGETS PROPOSED 2024-25	% OF CHANGE
SIDEWALKS - 444									
203-444.000-702.000	WAGES	0	0	0	0	0	1,360	1,182	100.00%
203-444.000-703.000	OVERTIME PAY	0	0	0	0	0	100	100	100.00%
203-444.000-720.000	EMPLOYER'S FICA	0	0	0	0	0	104	90	100.00%
203-444.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	0	435	200.00%
203-444.000-726.000	SUPPLIES	0	0	0	0	0	300	500	100.00%
203-444.000-801.000	CONTRACTUAL SERVICES	0	0	0	4,820	0	18,000	20,000	100.00%
203-444.000-940.000	EQUIPMENT RENTAL	0	0	0	0	0	250	250	100.00%
TOTAL SIDEWALKS APPROPRIATIONS		0	0	0	4,820	0	20,114	22,557	100.00%
STREET SURFACE - 450									
203-450.000-702.000	WAGES	30,463	45,353	46,506	54,974	35,202	74,747	71,604	-4.20%
203-450.000-702.100	WAGES - PART TIME	0	0	0	0	0	5,426	8,696	100.00%
203-450.000-703.000	OVERTIME PAY	444	16	217	139	406	300	14,351	4683.67%
203-450.000-710.000	HOLIDAY & OTHER PAY	0	61	107	65	28	0	0	-
203-450.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	0	0	0	18,825	-
203-450.000-716.000	RETIREMENT	220	1,527	2,214	3,060	2,167	3,288	6,224	100.00%
203-450.000-720.000	EMPLOYER'S FICA	2,186	3,260	3,401	4,013	2,618	6,156	6,144	-0.19%
203-450.000-725.000	FRINGE BENEFITS - ALLOCATED	16,647	11,312	7,648	16,900	8,169	21,682	16,614	-23.37%
203-450.000-726.000	SUPPLIES	70,854	17,881	861	22,326	14,667	20,000	20,000	0.00%
203-450.000-801.000	CONTRACTUAL SERVICES	6,957	4,041	9,521	6,084	941	7,750	31,000	300.00%
203-450.000-940.000	EQUIPMENT RENTAL	22,536	25,853	15,466	19,168	13,967	17,000	20,000	17.65%
203-450.000-941.000	CONTRACTUAL SERVICES	0	0	0	0	54,104	54,104	109,060	101.57%
203-450.000-955.000	MISCELLANEOUS/CONTINGENCY	0	0	0	0	0	0	4,127	-
TOTAL STREET SURFACE APPROPRIATIONS		150,307	109,304	85,941	126,729	132,269	210,453	326,645	55.21%
R.O.W. MAINTENANCE - 460									
203-460.000-702.000	WAGES	12,399	12,740	15,634	21,208	8,752	21,279	15,530	-27.02%
203-460.000-703.000	OVERTIME PAY	73	10	1,258	48	144	250	250	0.00%
203-460.000-710.000	HOLIDAY & OTHER PAY	0	0	0	14	3	0	0	-
203-460.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	0	0	0	2,142	-
203-460.000-716.000	RETIREMENT	73	137	749	1,028	501	548	548	100.00%
203-460.000-720.000	EMPLOYER'S FICA	893	905	1,715	1,543	646	1,646	1,188	-27.83%
203-460.000-725.000	FRINGE BENEFITS - ALLOCATED	4,620	2,951	8,896	5,340	2,275	6,220	5,711	-8.18%
203-460.000-726.000	SUPPLIES	500	837	838	866	601	1,000	1,200	20.00%
203-460.000-801.000	CONTRACTUAL SERVICES	27,019	7,168	11,234	6,324	3,186	12,870	18,242	41.74%
203-460.000-940.000	EQUIPMENT RENTAL	7,081	7,505	20,334	25,650	3,296	12,000	15,000	25.00%
TOTAL R.O.W. MAINTENANCE APPROPRIATIONS		52,658	32,253	60,658	62,021	19,404	55,813	59,811	7.16%



LOCAL STREET - 203		ACTUAL				ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
TREES - 470									
203-470.000-702.000	WAGES	18,631	16,248	18,753	16,353	9,215	12,986	19,558	50.61%
203-470.000-703.000	OVERTIME PAY	474	488	306	414	325	400	500	25.00%
203-470.000-710.000	HOLIDAY & OTHER PAY	0	0	0	1	3	0	0	-
203-470.000-716.000	RETIREMENT	65	183	274	421	493	0	0	-
203-470.000-720.000	EMPLOYER'S FICA	1,338	1,171	1,315	1,173	717	1,024	1,496	46.09%
203-470.000-725.000	FRINGE BENEFITS - ALLOCATED	11,740	7,317	10,281	3,673	719	3,867	7,192	85.98%
203-470.000-726.000	SUPPLIES	3,776	3,968	4,114	1,755	847	2,000	2,000	0.00%
203-470.000-726.470	SUPPLIES - REPLACEMENT TREES	0	3,097	1,673	1,597	0	2,650	2,000	100.00%
203-470.000-801.000	CONTRACTUAL SERVICES	11,557	11,501	33,689	72,538	24,079	37,250	41,250	10.74%
203-470.000-940.000	EQUIPMENT RENTAL	6,198	3,557	8,546	5,710	2,233	5,000	8,000	60.00%
	TOTAL TREES APPROPRIATIONS	53,779	47,530	78,951	103,635	38,631	65,177	81,996	25.81%
DRAINAGE - 480									
203-480.000-702.000	WAGES	14,395	10,521	18,287	16,270	9,888	16,371	10,514	-35.78%
203-480.000-703.000	OVERTIME PAY	77	273	259	67	0	400	400	0.00%
203-480.000-710.000	HOLIDAY & OTHER PAY	0	0	0	1	8	0	0	-
203-480.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	0	0	0	2,140	-
203-480.000-716.000	RETIREMENT	84	93	410	811	571	548	548	100.00%
203-480.000-720.000	EMPLOYER'S FICA	1,025	774	1,337	1,199	722	1,282	804	-37.29%
203-480.000-725.000	FRINGE BENEFITS - ALLOCATED	7,673	4,912	5,584	4,043	2,617	4,845	3,866	-20.21%
203-480.000-726.000	SUPPLIES	1,445	1,174	5,890	5,708	2,064	6,000	6,000	0.00%
203-480.000-801.000	CONTRACTUAL SERVICES	2,501	1,924	2,500	480	3,029	15,500	24,000	54.84%
203-480.000-920.000	UTILITIES	548	355	342	485	438	450	450	0.00%
203-480.000-940.000	EQUIPMENT RENTAL	10,299	5,939	9,579	8,552	2,706	9,000	9,000	0.00%
	TOTAL DRAINAGE APPROPRIATIONS	38,047	25,965	44,188	37,616	22,043	54,396	57,722	6.11%



LOCAL STREET - 203 APPROPRIATIONS		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL THRU 2/29/2024	BUDGETS CURRENT 2023-24	BUDGETS PROPOSED 2024-25	% OF CHANGE
TRAFFIC - 490									
203-490.000-702.000	WAGES	3,880	5,770	3,917	2,290	1,887	2,965	5,147	73.59%
203-490.000-702.100	WAGES - PART TIME	0	0	0	0	0	0	140	-
203-490.000-703.000	OVERTIME PAY	180	29	135	0	217	150	500	233.33%
203-490.000-710.000	HOLIDAY & OTHER PAY	0	0	0	0	2	0	0	-
203-490.000-716.000	RETIREMENT	4	102	138	104	72	0	0	-
203-490.000-720.000	EMPLOYER'S FICA	294	415	297	165	152	238	405	70.17%
203-490.000-725.000	FRINGE BENEFITS - ALLOCATED	6,059	4,551	1,924	571	424	900	1,893	110.33%
203-490.000-726.000	SUPPLIES	2,664	12,301	1,858	5,235	2,558	8,000	7,500	-6.25%
203-490.000-801.000	CONTRACTUAL SERVICES	4,235	4,020	2,478	2,943	1,888	2,000	3,500	75.00%
203-490.000-940.000	EQUIPMENT RENTAL	2,075	2,490	739	344	825	1,000	1,500	50.00%
TOTAL TRAFFIC APPROPRIATIONS		19,391	29,678	11,486	11,652	8,025	15,253	20,585	34.96%
WINTER MAINTENANCE - 500									
203-500.000-702.000	WAGES	6,628	7,833	7,086	5,789	7,890	8,212	10,426	26.96%
203-500.000-702.100	WAGES - PART TIME	0	0	0	0	0	0	140	-
203-500.000-703.000	OVERTIME PAY	843	699	843	1,393	982	1,000	1,000	0.00%
203-500.000-710.000	HOLIDAY & OTHER PAY	0	0	0	0	5	0	0	-
203-500.000-716.000	RETIREMENT	66	265	310	384	464	0	0	-
203-500.000-720.000	EMPLOYER'S FICA	537	618	581	523	653	705	809	14.75%
203-500.000-725.000	FRINGE BENEFITS - ALLOCATED	4,388	4,181	4,870	1,767	1,872	2,662	3,834	44.03%
203-500.000-726.000	SUPPLIES	12,257	14,956	11,565	20,036	16,851	15,000	20,000	33.33%
203-500.000-801.000	CONTRACTUAL SERVICES	149	0	0	0	0	250	0	-100.00%
203-500.000-940.000	EQUIPMENT RENTAL	9,086	10,572	11,589	9,478	12,132	12,000	10,000	-16.67%
TOTAL WINTER MAINTENANCE APPROPRIATIONS		33,954	39,124	36,844	39,370	40,849	39,829	46,209	16.02%
CAPITAL OUTLAY-900.000									
203-900.000-970.000	CAPITAL OUTLAY	0	0	0	616,470	110,193	3,000,000	625,000	-79.17%
TOTAL CAPITAL OUTLAY APPROPRIATIONS		0	0	0	616,470	110,193	3,000,000	625,000	-79.17%
TOTAL APPROPRIATIONS - FUND 203		372,328	309,898	345,273	1,030,355	386,236	3,507,249	1,269,625	-63.80%
NET OF REVENUES / APPROPRIATIONS - FUND 203		40,939	27,393	4,873	(28,358)	(221,662)	(78,256)	(225,974)	188.76%



MUNICIPAL STREETS - 204 REVENUE		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
204-000.000-402.050	CURRENT TAXES - STREET MAINT.	0	0	320,997	342,345	356,068	365,000	403,228	10.47%
204-000.000-402.060	CURRENT TAXES - 2021 LEAF	0	0	67,172	69,358	72,140	74,000	81,689	10.39%
204-000.000-402.070	CURRENT TAXES - 2021 STREET RECONSTRUCTION	0	0	470,264	485,637	505,103	518,000	571,983	10.42%
204-000.000-404.000	SPECIAL ACTS	0	0	6,398	7,861	0	19,194	15,340	-20.08%
204-000.000-411.000	DELINQUENT TAXES	0	0	952	990	337	0	0	-
204-000.000-451.000	SPECIAL ASSESSMENTS	0	0	194,556	163,180	94,526	106,800	108,000	1.12%
204-000.000-573.000	LOCAL COMMUNITY STABILIZATION TAX	0	0	0	152,275	47,901	48,000	150,000	100.00%
204-000.000-665.000	INTEREST INCOME	0	0	1,493	90,926	128,869	0	100,000	-
204-000.000-674.000	OTHER REVENUE	0	0	12,589	14,084	0	0	0	-
204-000.000-692.000	CONTRIBUTIONS IN LIEU OF TAX	0	0	5,500	500	500	0	0	-
204-000.000-696.000	BOND PROCEEDS	0	0	0	2,300,000	0	0	0	-
204-000.000-697.000	BOND PREMIUM	0	0	0	146,515	0	0	0	-
204-000.000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	10,520	0	0	0	-
TOTAL MUNICIPAL STREETS REVENUE		0	0	1,079,921	3,784,191	1,205,444	1,130,994	1,430,240	26.46%

**MUNICIPAL STREETS - 204
APPROPRIATIONS**

ADMINISTRATIVE SERVICES - 175

204-175.000-964.000	REFUNDS & REBATES	0	0	0	0	222	0	0	-
204-175.000-995.202	TRANSFER OUT - MAJOR STREETS	0	0	0	280,437	0	0	400,000	-
204-175.000-995.203	TRANSFER OUT - LOCAL STREETS	0	0	0	391,992	0	2,900,000	625,000	-78.45%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		0	0	0	672,429	222	2,900,000	1,025,000	-64.66%

ROADS, STREETS, BRIDGES (NOT ACT 51) - 446

204-446.000-970.000	CAPITAL OUTLAY	0	0	673,420	0	0	0	0	-
TOTAL ROADS, STREETS, BRIDGES (NON ACT 51) APPROPRIATIONS		0	0	673,420	0	0	0	0	-



MUNICIPAL STREETS - 204 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
LEAF COLLECTION - 572									
204-572.000-702.000	WAGES	0	0	17,319	13,622	19,503	16,297	27,214	66.99%
204-572.000-703.000	OVERTIME PAY	0	0	0	4,322	206	4,000	1,000	-75.00%
204-572.000-710.000	HOLIDAY & OTHER PAY	0	0	0	0	40	0	0	-
204-572.000-716.000	RETIREMENT	0	0	230	931	1,137	0	0	-
204-572.000-720.000	EMPLOYER'S FICA	0	0	268	1,323	1,473	1,552	2,082	34.15%
204-572.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	1,131	4,337	4,027	5,864	7,866	100.00%
204-572.000-726.000	SUPPLIES	0	0	0	0	0	200	200	0.00%
204-572.000-801.000	CONTRACTUAL SERVICES	0	0	23,822	25,995	11,585	38,857	20,000	-48.53%
204-572.000-940.000	EQUIPMENT RENTAL	0	0	35,147	28,932	36,191	30,000	40,000	100.00%
204-572.000-964.000	REFUNDS & REBATES	0	0	0	0	19	0	0	200.00%
TOTAL LEAF COLLECTION APPROPRIATIONS		0	0	77,917	79,462	74,181	96,770	98,362	1.65%
DEBT SERVICE - 905									
204-900.000-801.070	CONTRACTUAL SERVICES - BOND COSTS	0	0	0	79,817	0	0	0	-
204-905.000-991.000	DEBT SERVICE - PRINCIPAL	0	0	0	0	0	240,000	250,000	100.00%
204-905.000-993.000	INTEREST EXPENSE	0	0	0	41,208	57,500	115,000	103,000	100.00%
TOTAL DEBT SERVICE APPROPRIATIONS		0	0	0	121,025	57,500	355,000	353,000	-0.56%
TOTAL APPROPRIATIONS - FUND 204		0	0	751,337	872,916	131,903	3,351,770	1,476,362	-55.95%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 204		0	0	328,584	2,911,275	1,073,541	(2,220,776)	(46,122)	-97.92%



Recreation

Michelle Loren – Director

recreation@cityofhillsdale.org

517-437-6457

Department Summary

The City of Hillsdale Recreation Department provides City and County residents with leisure and competitive recreation programs, activities, and facilities enhancing quality of life for community members. The Recreation Department serves as the events coordinator and planner for recreational programs such as baseball/softball, basketball, football, and volleyball for youth and adults. Parks programming for the various parks and outdoor facilities also falls under the scope of the Recreation Department. Mrs. Stock's Park, Waterworks Park, Owen Memorial Park, Rotary Park at 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.

In 2022 a Baw Beese Parks Improvement Plan was developed and adopted by City Council in a continued effort to improve the park system. The Plan outlines parks improvements such as equipment replacement focusing on inclusive and sensory play. The spring of 2023 will brought improvements to Waterworks Park with the addition of a fishing pier and a new inclusive swing set in 2024 in a collaborative effort with the Hillsdale Exchange Club. Cold Springs Parks renovations continue in collaboration with the Hillsdale Kiwanis Club. A new play structure and swings have been installed. The adjacent property, owned by Kiwanis is in the process of being cleared in order to create parking and the addition of a pavilion. Rotary has begun the development of a fitness park in the City. The park is to include outdoor fitness equipment, play structures, and pickle ball courts. It is still the hopes of the Recreation Department to install a self-serve kayak rental kiosk at Owen Memorial Park and is currently working with a local business to move toward the development of an 18 - hole disc golf course near Waterworks Park. Fields of Dreams will see the installation of 3 new scoreboards donated by a private citizen. These and other parks improvements will not only add recreational value to the community, but will generate revenue for future park improvements.

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.
- Improve park standards in order to be inclusive of the many needs and challenges of members of the community



Recreation

- 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 - 208 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
208-000.000-644.000	CONCESSION SALES	4,591	1,374	5,237	6,967	4,166	7,000	7,000	0.00%
208-000.000-651.000	USE & ADMISSION FEES	9,269	6,800	13,519	17,256	9,233	20,000	18,000	-10.00%
208-000.000-653.000	TEAM & EVENT FEES	3,615	545	4,445	2,960	1,950	4,000	4,000	0.00%
208-000.000-653.001	YOUTH PROGRAM FEES	13,453	21,455	36,555	40,754	17,493	42,000	42,000	0.00%
208-000.000-665.000	INTEREST	0	84	28	42	43	0	0	-
208-000.000-667.000	RENTS	19,084	27,515	26,605	33,210	10,788	33,000	34,000	3.03%
208-000.000-675.000	CONTRIBUTIONS & DONATIONS	200	175	4,404	1,000	3,586	0	0	-
208-000.000-675.409	CONTRIBUTIONS & DONATIONS - PAVILION	0	0	0	18,844	0	0	0	-
208-000.000-687.300	OTHER REFUNDS	0	0	0	0	1,696	0	0	-
208-000.000-692.000	OTHER REVENUE	3,531	6,315	7,652	7,102	3,301	7,700	7,500	-2.60%
208-000.000-699.101	TRANSFER IN - GENERAL FUND	77,405	26,830	64,054	58,073	0	47,291	56,865	20.24%
208-000.000-699.409	TRANSFER IN - STOCKS PARK FUND	0	0	0	24,175	0	0	0	-
TOTAL RECREATION REVENUE		131,148	91,093	162,499	210,383	52,256	160,991	169,365	5.20%



RECREATION - 208 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2017-18	2018-19	2019-20	2020-21	THRU 3/31/2022	CURRENT 2021-22	PROPOSED 2022-23	CHANGE
RECREATION - 751									
208-751.000-702.000	WAGES	66,692	39,272	79,480	81,009	47,591	61,208	62,314	1.81%
208-751.000-702.100	WAGES - PART TIME	0	0	0	2,033	5,325	14,439	13,720	100.00%
208-751.000-704.000	SICK TIME PAY	1,120	0	1,344	0	0	0	0	-
208-751.000-705.000	VACATION TIME PAY	4,106	3,515	5,826	0	0	0	0	-
208-751.000-706.000	PERSONAL TIME PAY	640	659	672	0	0	0	0	-
208-751.000-707.000	LONGEVITY PAY	1,100	1,100	1,100	1,100	1,100	1,100	1,100	0.00%
208-751.000-710.000	HOLIDAY & OTHER PAY	2,879	2,586	2,854	290	0	0	0	-
208-751.000-715.000	HEALTH & LIFE INSURANCE	14,389	15,830	13,788	16,381	12,012	15,062	18,355	21.86%
208-751.000-716.000	RETIREMENT	4,955	5,909	9,530	14,131	11,423	14,525	13,284	-8.54%
208-751.000-717.000	WORKERS' COMPENSATION	1,707	1,523	1,586	814	988	875	1,000	14.29%
208-751.000-718.000	UNEMPLOYMENT INSURANCE	100	0	0	0	0	0	0	-
208-751.000-720.000	EMPLOYER'S FICA	5,540	3,282	6,637	6,092	3,877	4,682	5,733	22.45%
208-751.000-721.000	DISABILITY INSURANCE	274	282	295	336	224	400	400	0.00%
208-751.000-726.000	SUPPLIES	17,402	13,006	28,645	29,470	13,119	25,000	27,000	8.00%
208-751.000-726.006	SUPPLIES - CONCESSIONS	2,855	2,458	5,223	5,738	2,662	5,000	5,000	0.00%
208-751.000-801.000	CONTRACTUAL SERVICES	2,221	1,193	7,002	3,050	598	2,500	2,500	0.00%
208-751.000-801.008	CONTRACTUAL SERVICES - OFFICIATING	0	0	0	10,883	7,743	15,000	15,000	100.00%
208-751.000-810.000	DUES & SUBSCRIPTIONS	350	0	0	0	0	600	0	-100.00%
208-751.000-812.000	OUTSIDE PROGRAM FEES	0	420	835	390	0	600	0	-100.00%
208-751.000-850.000	TELEPHONE	141	95	91	83	0	0	0	-
208-751.000-955.000	MISCELLANEOUS/CONTINGENCY	0	0	0	0	0	0	3,959	-
208-751.000-956.000	TRAINING	0	0	0	89	0	0	0	-
208-751.000-964.000	REFUNDS & REBATES	0	0	0	0	100	0	0	-
208-751.000-970.000	CAPITAL OUTLAY	0	0	0	43,349	0	0	0	-
TOTAL RECREATION APPROPRIATIONS		126,471	91,130	164,908	215,238	106,762	160,991	169,365	5.20%
TOTAL APPROPRIATIONS - FUND 208		126,471	91,130	164,908	215,238	106,762	160,991	169,365	5.20%
NET OF REVENUE / APPROPRIATIONS - FUND 208		4,677	(37)	(2,409)	(4,855)	(54,506)	0	0	-



Economic Development Corporation

Sam Fry – Staff Liaison

sfry@cityofhillsdale.org

517-437-6426

Department Summary

The City of Hillsdale Economic Development Corporation (EDC) was incorporated in 1978 to undertake projects relative to the economic development of the City of Hillsdale. The EDC can function much like any private corporation and may make loans, grants, transfers, or conveyance of funds and property; it may create subsidiary neighborhood development 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 & 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 business
- Market the City of Hillsdale as an attractive place to live, work and play
- Provide support for workforce training

Department Objectives

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

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	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
244-000.000-665.000	INTEREST	2,258	323	396	3,369	4,818	2,200	5,000	127.27%
244-000.000-669.000	CHANGE IN INVESTMENTS	385	(109)	(2,605)	(493)	1,004	150	0	-100.00%
244-000.000-673.000	SALE OF CITY PROPERTY	1	0	24,340	85,658	28,312	108,800	0	-100.00%
244-000.000-692.000	OTHER REVENUE	0	0	8,748	0	0	0	0	-
244-000.000-699.401	TRANSFER IN - CAPITAL IMPROVEMENT	0	0	0	0	0	10,000	0	100.00%
TOTAL ECONOMIC DEVELOPMENT CORP REVENUE		2,644	214	30,879	88,534	34,134	121,150	5,000	-95.87%
ECONOMIC DEVELOPMENT CORP - 244 APPROPRIATIONS									
ECONOMIC DEVELOPMENT - 174									
244-728.000-726.000	SUPPLIES	0	9,539	12,672	0	0	30,100	0	-100.00%
244-728.000-801.000	CONTRACTUAL SERVICES	5,292	12,696	12,340	7,900	645	20,000	18,250	-8.75%
244-728.000-806.000	LEGAL SERVICES	591	388	0	525	0	1,000	1,000	0.00%
244-728.000-810.000	DUES & SUBSCRIPTIONS	800	350	0	0	0	500	0	-100.00%
244-728.000-955.000	MISCELLANEOUS	0	0	0	39	0	100	100	100.00%
244-728.000-957.000	PROPERTY TAXES	9,679	(1,015)	0	0	0	0	0	-
244-728.000-960.000	BANK FEES	0	0	54	60	41	0	0	-
244-728.000-970.000	CAPITAL OUTLAY	0	0	0	0	29,226	0	30,000	-
244-728.000-995.401	TRANSFER OUT - CAPITAL IMPROVEMENT	0	10,000	0	0	0	0	0	-
TOTAL ECONOMIC DEVELOPMENT APPROPRIATIONS		16,362	31,958	25,066	8,524	29,912	51,700	49,350	-4.55%
TOTAL APPROPRIATIONS - FUND 244		16,362	31,958	25,066	8,524	29,912	51,700	49,350	-4.55%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 244		(13,718)	(31,744)	5,813	80,010	4,222	69,450	(44,350)	163.86%



Tax Increment Finance Authority

Alan Beeker – Staff Liaison

abeeker@cityofhillsdale.org

517-437-6449

Department Summary

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

Department Goals

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

Department Objectives

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



Tax Increment Finance Authority

Budget Summary

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



TAX INCREMENT FINANCE AUTHORITY - 247 REVENUE		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
247-000.000-402.000	CURRENT TAXES	85,427	87,112	91,195	95,788	104,396	108,000	152,194	40.92%
247-000.000-406.000	TAXES - PA 86 SEC. 17 PPT REPLACEMENT	26,741	0	0	0	0	0	0	-
247-000.000-529.000	FEDERAL GRANT - CDBG	109,175	1,173,354	48,671	0	0	0	0	-
247-000.000-573.000	LOCAL COMMUNITY STABILIZATION AGENCY	0	31,208	33,570	34,285	14,917	16,000	35,000	118.75%
247-000.000-665.000	INTEREST	2,020	1,547	1,363	2,030	3,057	0	3,000	-
247-000.000-665.100	INTEREST - LEASES	0	0	856	2,526	0	0	0	-
247-000.000-667.002	RENTS - DAWN THEATER	0	0	3,019	9,475	3,333	5,000	7,500	50.00%
247-000.000-675.005	CONTRIBUTIONS & DONATIONS - DAWN THEATER	0	0	1,300	0	0	0	0	-
247-000.000-687.247	OTHER REVENUE	400	0	0	0	0	0	0	-
247-000.000-692.005	OTHER REVENUE - DAWN THEATER	0	0	35,000	0	2,917	0	0	-
TOTAL TAX INCREMENT FINANCE AUTHORITY REVENUE		223,763	1,293,221	214,974	144,104	128,620	129,000	197,694	53.25%



TAX INCREMENT FINANCE AUTHORITY - 247 APPROPRIATIONS	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE	
					THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25		
ADMINISTRATIVE SERVICES- 175.000									
247-175.000-702.000-215 WAGES - FERRIS STREET PARKING	0	0	0	0	386	0	0	-	
247-175.000-716.000-215 RETIREMENT - FERRIS STREET PARKING	0	0	0	0	14	0	0	-	
247-175.000-720.000-215 EMPLOYER'S FICA - FERRIS STREET PARKING	0	0	0	0	29	0	0	-	
TOTAL CAPITAL OUTLAY APPROPRIATIONS	0	0	0	0	429	0	0	-	
CAPITAL OUTLAY - 900.000									
247-900.000-726.000 SUPPLIES	660	356	0	0	0	0	0	-	
247-900.000-801.000 CONTRACTUAL SERVICES	13,205	10,700	1,065	918	409	6,000	1,000	-83.33%	
247-900.000-801.005 CONTRACTUAL SERVICES - DAWN THEATER	0	2,300	0	0	0	80,000	0	-100.00%	
247-900.000-801.006 CONTRACTUAL SERVICES - MEDC GRANT	425	0	0	0	0	0	0	-	
247-900.000-801.247 CONTRACTUAL SERVICES - FACADE GRANT	35,687	19,748	10,000	0	6,000	6,000	10,000	100.00%	
247-900.000-801.248 CONTRACTUAL SERVICES - BUS ATTRACTION	10,000	0	0	0	0	0	0	-	
247-900.000-806.000 LEGAL SERVICES	750	2,438	1,313	0	0	1,000	1,000	0.00%	
247-900.000-817.000 ECONOMIC DEVELOPMENT GRANT EX	0	0	0	0	0	1,000	0	-100.00%	
247-900.000-818.000 INSURANCE	7,424	7,393	1,711	0	0	1,800	0	-100.00%	
247-900.000-920.000 UTILITIES	1,295	1,554	2,445	0	0	0	0	-	
247-900.000-930.000 REPAIRS & MAINTENANCE	0	0	145	847	241	0	0	-	
247-900.000-955.000 MISCELLANEOUS	0	0	265,000	0	0	0	0	-	
247-900.000-964.000 REFUNDS AND REBATES	0	0	0	0	1,300	0	0	-	
247-900.000-968.000 DEPRECIATION	4,229	4,229	4,229	49,362	0	0	0	-	
247-900.000-993.000 DEBT SERVICE - INTEREST	0	5,597	7,437	6,077	4,350	5,610	4,250	-24.24%	
TOTAL CAPITAL OUTLAY APPROPRIATIONS	73,675	54,315	293,345	57,204	12,300	101,410	16,250	-83.98%	
TOTAL APPROPRIATIONS - FUND 247	73,675	54,315	293,345	57,204	12,729	101,410	16,250	-83.98%	
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 247	150,088	1,238,906	(78,371)	86,900	115,891	27,590	181,444	557.64%	



Library

Rebekah Dobski – Director

director@hillsdale-library.org

517-437-6472

Department Summary

The Hillsdale Community Library serves the city of Hillsdale, Hillsdale Township, and half of Jefferson Township. Our total population served is 11,546 with 17,060 square feet and 2,080 planned service hours per year.

In 2022/2023, the library was visited 17,341 time by patrons using our services. The library circulated 40,089 physical items and 5,527 items electronically, totaling 45,616 altogether. We loaned 2,247 items to other libraries and borrowed 3,463 items from other libraries for our patrons.

The public computers were used 3,718 times and 12,193 wireless internet logins. Our active registered borrowers were 1,580. We have nearly 50,000 print materials held within the library, over 10,000 audiobook materials, and just over 32,000 e-books, bringing our total collection to roughly 92,000 library materials.

Department Goals

- To provide responsive, equitable, and quality service that meets the community's needs and interests.
- To increase staff productivity and customer service to ensure the delivery of library services to the community.
- To update and expand the library's collection both physically and electronically.
- To increase community awareness regarding the vital role of the library and services we have to offer.
- To seek funding opportunities.
- To increase programming to serve all ages and interests.
- To increase our outreach services to potential patrons who struggle to physically visit the library.

Department Objective

- Continue to update and expand 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 as well as other organizations within Hillsdale.
- Continue our Early Literacy outreach to the community.
- Continue to offer after school and summer reading activities for children of our community.



Library

Budget Summary

1. Personnel services cover the cost of wages and benefits for one (1) full-time, and six (6) part-time staff members.
2. Operating expenses include things essential for operations such as print and non-print materials, supplies, staff training, and building maintenance.
3. Contractual services include payments for equipment upkeep, computer maintenance, membership for our involvement with the Woodlands Library Cooperative, service contracts for the fire alarm system, the integrated library system, and Sonit for technical help with our computers.
4. Capital outlay items are for repairing and replacing our doors and lock system, as well as installing new carpet in parts of, or the entirety, of the library.



LIBRARY - 271 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
271-000.000-402.000	CURRENT TAXES	129,807	131,962	135,809	140,283	146,726	137,000	167,580	22.32%
271-000.000-404.000	SPECIAL ACTS	1,358	1,493	1,579	1,939	0	1,800	1,890	5.00%
271-000.000-411.000	DELINQUENT TAXES	169	588	502	305	52	400	300	-25.00%
271-000.000-528.000	FEDERAL GRANT - CARES ACT	0	3,370	130	0	0	0	0	-
271-000.000-569.000	STATE GRANT	15,906	10,295	28,320	11,708	0	10,000	10,000	100.00%
271-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	16,271	20,523	21,480	23,237	7,310	7,270	23,000	216.37%
271-000.000-574.000	STATE REVENUE SHARING	8,105	0	0	0	0	0	0	-
271-000.000-587.000	CONT./LOCAL UNITS-CULTURE/REC	13,800	22,600	13,800	13,800	0	13,800	13,000	-5.80%
271-000.000-588.000	SUBSCRIPTION CARD SALES	2,115	2,068	2,838	3,178	2,085	2,700	2,500	-7.41%
271-000.000-629.000	COPIES / DUPLICATING	3,534	2,333	3,308	3,546	2,173	3,750	3,500	-6.67%
271-000.000-656.000	PENAL FINES	29,237	27,194	29,284	29,991	0	20,000	25,000	25.00%
271-000.000-657.000	BOOK FINES	1,840	410	1,393	1,603	933	1,000	1,500	50.00%
271-000.000-658.000	ORDINANCE FINES	826	847	643	726	769	400	500	25.00%
271-000.000-665.000	INTEREST	2,096	272	844	8,960	17,099	500	20,000	3900.00%
271-000.000-667.000	RENTS	301	224	413	463	223	400	400	100.00%
271-000.000-667.271	RENTS - MEETING ROOMS	4,826	200	11,675	5,775	483	6,000	7,500	25.00%
271-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	0	0	1,921	2,149	0	1,760	1,500	100.00%
271-000.000-675.000	CONTRIBUTIONS & DONATIONS	359	0	7,622	2,588	424,675	1,000	1,000	0.00%
271-000.000-675.002	CONTRIBUTIONS & DONATIONS - TECHNOLOGY	400	0	0	0	0	0	0	-
271-000.000-675.471	CONTRIBUTIONS & DONATIONS - LIBRARY EXPAN	0	0	48	144	170	0	0	-
271-000.000-675.790	CONTRIBUTIONS & DONATIONS - BOOKS	326	1,202	2,101	1,622	1,117	1,000	1,000	100.00%
271-000.000-675.792	CONTRIBUTIONS & DONATIONS- CHILDREN'S LIBRARY	69	611	184	1,212	1,720	200	1,000	400.00%
271-000.000-687.300	OTHER REFUNDS	0	0	0	0	290	0	100	-
271-000.000-691.000	OTHER FINANCING SOURCES-LEASE FINANCING	0	0	0	5,965	0	0	0	-
271-000.000-692.000	OTHER REVENUE	5,185	11,394	2,873	9,396	81	2,000	1,500	-25.00%
271-000.000-692.003	OTHER REVENUE - E-RATE	6,404	0	0	0	0	0	0	-
271-000.000-692.006	OTHER REVENUE - COFFEE	411	12	0	0	0	0	0	-
271-000.000-692.007	OTHER REVENUE - TRUSTS	22,408	25,083	26,313	27,743	24,547	24,111	20,000	-17.05%
271-000.000-692.008	OTHER REVENUE - TRUSTS	0	0	4,400	862	2,420	2,000	2,000	0.00%
271-000.000-692.009	OTHER REVENUE - AMAZON SALES	0	0	1,175	1,346	85	1,500	500	-66.67%
271-000.000-692.011	OTHER REVENUE - MISC GRANTS	0	0	0	0	750	0	0	-
TOTAL LIBRARY REVENUE		265,753	262,681	298,655	298,541	633,708	238,591	305,270	27.95%



LIBRARY - 271 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
LIBRARY - 790									
271-790.000-702.000	WAGES	118,130	99,422	106,307	79,793	26,445	49,447	50,000	1.12%
271-790.000-702.100	WAGES - PART TIME	0	0	0	31,205	42,008	73,830	75,000	100.00%
271-790.000-703.000	OVERTIME PAY	1,094	0	0	141	0	0	0	-
271-790.000-704.000	SICK TIME PAY	3,680	3,389	1,922	0	472	0	0	-
271-790.000-705.000	VACATION TIME PAY	4,914	6,700	1,907	2,262	3,881	0	0	-
271-790.000-706.000	PERSONAL TIME PAY	1,187	629	0	0	0	0	0	-
271-790.000-710.000	HOLIDAY & OTHER PAY	3,192	2,098	1,762	354	1,208	500	500	100.00%
271-790.000-715.000	HEALTH & LIFE INSURANCE	22,995	390	3,246	5,633	2,749	7,567	8,195	8.30%
271-790.000-716.000	RETIREMENT	5,290	4,011	2,808	2,677	1,649	3,461	3,500	1.13%
271-790.000-717.000	WORKERS' COMPENSATION	203	169	170	57	127	60	60	0.00%
271-790.000-720.000	EMPLOYER'S FICA	9,968	8,564	8,478	8,457	5,613	9,431	8,566	-9.17%
271-790.000-721.000	DISABILITY INSURANCE	393	298	178	171	81	200	200	0.00%
271-790.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	0	4	0	0	-
271-790.000-726.000	SUPPLIES	3,665	4,426	10,283	3,303	1,538	3,389	4,000	18.03%
271-790.000-734.000	POSTAGE	68	0	0	147	211	240	400	100.00%
271-790.000-750.000	PERIODICALS / MAGAZINES	441	231	421	511	0	300	200	100.00%
271-790.000-801.000	CONTRACTUAL SERVICES	25,977	20,469	16,871	19,327	15,460	18,537	20,000	7.89%
271-790.000-802.000	TECHNICAL SERVICES	0	0	2,081	5,906	5,928	13,682	12,815	-6.34%
271-790.000-810.000	DUES & SUBSCRIPTIONS	850	370	510	466	0	510	200	-60.78%
271-790.000-815.000	LIBRARY GRANT EXPENDITURES	3,131	0	0	0	2,000	0	1,500	-
271-790.000-850.000	TELEPHONE	2,333	1,382	1,815	1,941	1,025	2,287	2,806	22.69%
271-790.000-860.000	TRANSPORTATION & MILEAGE	280	74	0	45	0	250	250	0.00%
271-790.000-880.000	COMMUNITY PROMOTIONS	0	0	0	358	120	750	500	100.00%
271-790.000-920.000	UTILITIES	16,683	15,561	16,917	20,997	10,766	20,000	20,000	0.00%
271-790.000-930.000	REPAIRS & MAINTENANCE	8,017	18,685	3,092	8,295	4,129	5,000	7,500	50.00%
271-790.000-955.000	MISCELLANEOUS/CONTINGENCY	0	0	0	0	0	0	2,866	-
271-790.000-956.000	TRAINING & SEMINARS	169	60	0	570	(175)	750	750	0.00%
271-790.000-956.200	LODGING & MEALS	92	0	0	159	0	500	250	100.00%
271-790.000-964.000	REFUNDS & REBATES	0	0	0	108	58	50	100	100.00%
271-790.000-970.000	CAPITAL OUTLAY	85,262	0	0	5,965	0	7,000	25,000	257.14%
271-790.000-982.000	BOOKS	8,917	11,247	12,908	9,909	6,708	12,500	12,600	0.80%
271-790.000-991.100	LEASE PRINCIPAL PAID	0	0	0	839	0	0	0	-
271-790.000-993.100	LEASE INTEREST PAID	0	0	0	115	0	0	0	-
271-790.000-995.101	TRANSFER OUT - GENERAL FUND	2,000	2,000	2,000	2,000	0	0	0	-
TOTAL LIBRARY APPROPRIATIONS		328,931	200,175	193,676	211,711	132,005	230,241	257,758	11.95%



LIBRARY - 271		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
LIBRARY CHILDREN'S AREA - 792									
271-792.000-726.000	SUPPLIES	(732)	0	538	1,223	471	850	1,000	17.65%
271-792.000-726.001	SUPPLIES - GRANTS	0	500	0	0	1,984	0	0	-
271-792.000-726.010	SUPPLIES - SUMMER READING	893	(315)	985	1,027	223	1,000	1,200	20.00%
271-792.000-726.792	SUPPLIES - FROM DONATIONS	0	0	0	0	1,034	0	0	-
271-792.000-982.000	BOOKS	4,026	7,317	4,044	6,473	4,164	6,500	6,600	1.54%
TOTAL LIBRARY CHILDREN'S AREA APPROPRIATIONS		4,187	7,502	5,567	8,723	7,876	8,350	8,800	5.39%
TOTAL APPROPRIATIONS - FUND 271		333,118	207,677	199,243	220,434	139,881	238,591	266,558	11.72%
NET OF REVENUE / APPROPRIATIONS - FUND 271		(67,365)	55,004	99,412	78,107	493,827	0	38,712	-



Capital Improvements

GENERAL CAPITAL PROJECTS

Capital Improvement Fund (Fund 401)

City Hall - \$16,000

- The carpet in the 2nd floor conference room is in need of repair due to age related distresses. The carpet adhesive is loosening and deteriorating, causing the carpet to delaminate causing excessive tearing, wearing and possible trip issues.

City Hall - \$17,000

- Replace sidewalks outside City Hall.

Fields of Dreams - \$13,500

- Put a fence on the hill.

Millpond Dam Repairs - \$15,000



CAPITAL IMPROVEMENT - 401 REVENUE		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
401-000.000-529.000	FEDERAL GRANT	479,991	0	0	0	0	0	0	-
401-000.000-569.000	STATE GRANT	350,000	0	0	0	0	0	0	-
401-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	0	12,552	0	0	0	0	-
401-000.000-665.000	INTEREST	0	1,245	4,485	9,928	11,413	8,000	12,000	100.00%
401-000.000-669.000	CHANGE IN INVESTMENTS	0	0	(21,123)	(4,539)	9,233	0	0	-
401-000.000-669.363	TRANSFER IN - DEBT SERVICE	500,000	80,000	0	0	0	0	0	-
401-000.000-692.000	OTHER REVENUE	32	0	6,354	0	50	0	0	-
401-000.000-699.101	TRANSFER IN - GENERAL FUND	600,000	0	0	50,000	0	0	0	-
401-000.000-699.202	TRANSFER IN - MAJOR STREETS	150,000	125,000	0	0	0	0	0	-
401-000.000-699.363	TRANSFER IN - DEBT SERVICE	0	0	1,119,591	0	0	0	0	-
401-000.000-699.401	TRANSFER IN - CAPITAL IMPROVEMENT	0	10,000	0	0	0	0	0	-
TOTAL CAPITAL IMPROVEMENT REVENUE		2,080,023	216,245	1,121,859	55,389	20,696	8,000	12,000	50.00%

**CAPTIAL IMPROVEMENT - 401
APPROPRIATIONS**

ADMINISTRATION - 175

401-175.000-960.000	BANK FEES	0	0	420	551	378	0	0	-
TOTAL SIDEWALKS APPROPRIATIONS		0	0	420	551	378	0	0	0.00%

SIDEWALKS - 444

401-444.000-702.000	WAGES	0	0	1,817	0	0	0	0	-
401-444.000-703.000	OVERTIME PAY	0	0	58	0	0	0	0	-
401-444.000-716.000	RETIREMENT	0	0	63	0	0	0	0	-
401-444.000-720.000	EMPLOYER'S FICA	0	0	137	0	0	0	0	-
401-444.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	1,163	0	0	0	0	-
401-444.000-726.000	SUPPLIES	0	0	609	(1)	0	0	0	-
401-444.000-801.000	CONTRACTUAL SERVICES	0	0	37,677	0	0	0	0	-
401-444.000-940.000	EQUIPMENT RENTAL	0	0	730	0	0	0	0	-
TOTAL SIDEWALKS APPROPRIATIONS		0	0	42,254	(1)	0	0	0	0.00%



CAPTIAL IMPROVEMENT - 401		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
MAJOR STREET RECONSTRUCTION - 452									
401-452.000-702.000	WAGES	0	32,208	1,056	0	0	0	0	-
401-452.000-710.000-215	HOLIDAY AND OTHER PAY	0	105	6	0	0	0	0	-
401-452.000-716.000-215	RETIREMENT	0	1,326	71	0	0	0	0	-
401-452.000-720.000	EMPLOYER'S FICA	0	2,400	77	0	0	0	0	-
401-452.000-725.000	FRINGE BENEFITS - ALLOCATED	0	1,165	0	0	0	0	0	-
401-452.000-801.000	CONTRACTUAL SERVICES	61,000	634,743	40,463	0	0	0	0	-
401-452.000-905.000	PUBLISHING/NOTICES	0	13,274	0	0	0	0	0	-
TOTAL MAJOR STREET RECONSTRUCTION APPROPRIATIONS		61,000	685,221	41,673	0	0	0	0	-
LOCAL STREET RECONSTRUCTION - 453									
401-453.000-801.000	CONTRACTUAL SERVICES	1,102,666	38,161	0	0	0	0	0	-
TOTAL LOCAL STREETS RECONSTRUCTION APPROPRIATIONS		1,102,666	38,161	0	0	0	0	0	-
STREET SEALING CURRENT YEAR - 454									
401-454.000-801.000	CONTRACTUAL SERVICES	491,986	157,221	0	0	0	0	0	-
TOTAL STREET SEALING CURRENT YEAR APPROPRIATIONS		491,986	157,221	0	0	0	0	0	-
PARKS - 756									
401-756.000-970.000	CONTRACTUAL SERVICES	0	0	0	0	0	0	46,500	-
TOTAL PARKS APPROPRIATIONS		0	0	0	0	0	0	46,500	-



CAPTIAL IMPROVEMENT - 401 APPROPRIATIONS		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL THRU 2/29/2024	BUDGETS CURRENT 2023-24	BUDGETS PROPOSED 2024-25	% OF CHANGE
CAPITAL OUTLAY - 900									
401-900.000-802.000	TECHNICAL SERVICES	0	0	16,267	0	0	0	0	-
401-900.000-975.009	TELEPHONE EQUIPMENT	0	0	0	0	42,385	60,000	0	-100.00%
401-900.000-975.018	MILLPOND DAM REPAIRS	0	0	0	0	0	37,500	15,000	-60.00%
401-900.000-975.038	CITY HALL RENOVATION	6,450	35,749	0	0	0	0	0	-
401-900.000-975.040	COMPREHENSIVE COMPUTER UPDATE	17,476	9,984	0	0	0	0	0	-
401-900.000-975.044	FACILITIES IMPROVEMENT	2,852	0	347,642	0	0	0	0	-
401-900.000-975.057	23 & 25 N. BROAD ST BUILDING	11,375	0	0	0	0	0	0	-
401-900.000-993.000	INTEREST EXPENSE	0	0	10,010	0	0	0	0	-
TOTAL CAPITAL OUTLAY APPROPRIATIONS		38,153	45,733	373,919	0	42,385	97,500	15,000	-84.62%
DEBT SERVICE - 905									
401-905.000-993.000	INTEREST EXPENSE	0	20,000	0	0	0	0	0	-
TOTAL DEBT SERVICE APPROPRIATIONS		0	20,000	0	0	0	0	0	-
TRANSFERS TO OTHERS - 965									
401-965.000-995.244	TRANSFER OUT - ECON DEVELP CORP	0	0	0	0	0	10,000	0	100.00%
TOTAL TRANSFERS TO OTHERS APPROPRIATIONS		0	0	0	0	0	10,000	0	-100.00%
TOTAL APPROPRIATIONS - FUND 401		1,693,805	946,336	458,266	550	42,763	107,500	61,500	-42.79%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 401		386,218	(730,091)	663,593	54,839	(22,067)	(99,500)	(49,500)	-50.25%



FIELDS OF DREAMS - 408 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
408-000.000-665.000	INTEREST	0	10	23	117	134	0	120	-
408-000.000-675.000	CONTRIBUTIONS & DONATIONS	0	0	0	5,621	100	0	0	-
408-000.000-692.000	OTHER REVENUES	0	0	0	536	0	0	0	-
408-000.000-692.408	OTHER REVENUES - TOURNAMENTS	1,031	0	5,750	835	2,056	5,000	5,000	0.00%
TOTAL FIELDS OF DREAMS REVENUE		1,031	10	5,773	7,109	2,290	5,000	5,120	2.40%
FIELDS OF DREAMS - 408 APPROPRIATIONS									
RECREATION DEPARTMENT - 751									
408-751.000-702.000	WAGES	0	477	0	0	0	0	0	-
408-751.000-720.000	EMPLOYER'S FICA	0	36	0	0	0	0	0	-
408-751.000-726.000	SUPPLIES	0	0	168	5,474	0	0	0	-
408-751.000-801.000	CONTRACTUAL SERVICES	0	0	2,545	1,159	351	2,500	2,500	100.00%
TOTAL RECREATION DEPARTMENT APPROPRIATIONS		0	513	2,713	6,633	351	2,500	2,500	0.00%
TOTAL APPROPRIATIONS - FUND 408		0	513	2,713	6,633	351	2,500	2,500	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 408		1,031	(503)	3,060	476	1,939	2,500	2,620	4.80%



STOCK'S PARK - 409 REVENUE		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
409-000.000-665.000	INTEREST	872	177	313	1,312	1,214	1,000	1,000	0.00%
409-000.000-669.000	CHANGE IN INVESTMENTS	224	(63)	(1,535)	(314)	638	0	0	-
409-000.000-675.000	CONTRIBUTIONS & DONATIONS	9,908	10,791	8,976	8,433	15,930	10,000	0	-100.00%
409-000.000-675.001	CONTRIBUTIONS & DONATIONS - PARK CONCERT	0	0	0	4,345	1,453	0	0	-
409-000.000-675.003	CONTRIBUTIONS & DONATIONS - SALLY FALLON	250	13,290	0	0	0	0	0	-
409-000.000-675.409	CONTRIBUTIONS & DONATIONS - PAVILION	0	1,350	24,505	0	0	0	0	-
TOTAL STOCK'S PARK REVENUE		11,254	25,545	32,259	13,776	19,235	11,000	1,000	-90.91%
STOCK'S PARK - 409 APPROPRIATIONS									
PARKS - 756									
409-756.000-726.000	SUPPLIES	340	19,884	880	679	282	1,500	0	-100.00%
409-756.000-801.000	CONTRACTUAL SERVICES	4,060	4,060	7,000	5,218	3,750	6,000	0	-100.00%
409-756.000-960.000	BANK FEES	0	0	32	38	26	0	0	-
409-756.000-995.208	TRANSFER OUT - RECREATION	0	0	0	24,175	0	0	0	-
TOTAL PARKS APPROPRIATIONS		4,400	23,944	7,912	30,110	4,058	7,500	0	-100.00%
TOTAL APPROPRIATIONS - FUND 409		4,400	23,944	7,912	30,110	4,058	7,500	0	-6.25%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 409		6,854	1,601	24,347	(16,334)	15,177	3,500	1,000	-34.55%



AIRPORT IMPROVEMENT - 481 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
481-000.000-515.000	FEDERAL GRANT - AIRPORT	0	20,000	0	250,017	0	2,564,250	0	100.00%
481-000.000-569.000	STATE GRANT	0	0	0	5,953	0	65,750	0	100.00%
481-000.000-665.000	INTEREST	1,416	1,552	2,491	10,317	15,063	0	13,000	-
481-000.000-665.100	INTEREST INCOME-LEASES (GASB 87)	0	0	0	1,552	0	0	0	-
481-000.000-667.000	RENTS	21,332	15,632	31,428	31,428	32,211	32,200	35,211	9.35%
481-000.000-667.481	RENTS - AIRPORT HANGARS	22,675	21,255	21,525	29,450	27,250	30,000	37,500	25.00%
481-000.000-669.000	CHANGE IN INVESTMENTS	481	(311)	(7,540)	(1,544)	3,141	0	0	-
481-000.000-675.000	CONTRIBUTION & DONATIONS	0	0	20,000	180	0	0	0	-
481-000.000-675.006	CONTRIBUTED CAPITAL	0	680,933	0	0	0	0	0	-
481-000.000-687.300	OTHER REFUNDS	0	22,964	89	53	34	0	0	-
481-000.000-687.481	OTHER REFUNDS - USER FEES	1,785	3,785	7,902	7,367	0	5,000	0	-100.00%
481-000.000-692.000	OTHER REVENUE	579	61	51	286	14	0	0	-
481-000.000-692.295	OTHER REVENUE - FUEL SALES	60,789	60,073	128,662	180,980	116,252	130,000	140,000	7.69%
481-000.000-692.296	OTHER REVENUE - TAX EXEMPT SALES	71,462	72,257	59,251	79,209	42,007	72,000	72,000	0.00%
481-000.000-692.297	OTHER REVENUE - FACILITY USAGE	0	0	0	0	5,228	0	10,000	-
TOTAL AIRPORT IMPROVEMENT REVENUE		180,519	898,201	263,859	595,248	241,200	2,899,200	307,711	-89.39%
AIRPORT IMPROVEMENT - 481 APPROPRIATIONS									
ADMINISTRATIVE SERVICES - 175									
481-175.000-801.000	CONTRACTUAL SERVICES	0	0	0	3,072	0	0	0	100.00%
481-175.000-930.000	REPAIRS & MAINTENANCE	0	0	0	4,636	62	0	5,000	-
481-175.000-960.000	BANK FEES	0	0	158	187	129	200	200	0.00%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		0	0	158	7,895	191	200	5,200	100%
CAPITAL OUTLAY - 900									
481-900.000-726.000	SUPPLIES	0	0	0	578	0	0	0	-
481-900.000-740.295	FUEL & LUBRICANTS - AVIATION	78,549	111,287	148,968	197,995	100,107	160,000	180,000	12.50%
481-900.000-801.000	CONTRACTUAL SERVICES	10,842	2,669	7,179	8,910	9,946	8,000	11,000	37.50%
481-900.000-970.000	CAPITAL OUTLAY	1,075,372	708,000	0	306,234	1,891	2,639,813	608,000	-76.97%
481-900.000-975.481	AIRPORT RUNWAY PROJECT	(1,162,849)	0	0	0	0	0	0	-
TOTAL CAPITAL OUTLAY APPROPRIATIONS		1,914	821,956	156,147	513,717	111,944	2,807,813	799,000	-71.54%
TOTAL APPROPRIATIONS - FUND 481		1,914	821,956	156,305	521,612	112,135	2,808,013	804,200	-71.36%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 481		178,605	76,245	107,554	73,636	129,065	91,187	(496,489)	-644.47%



Miscellaneous Funds

Special Revenue Funds

Contributions and Donations Fund

This fund receives its revenue from donations. The donations are used to build park benches or other requests.

Police OWI Enforcement Fund

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

Drug Forfeiture/Grant Fund

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

American Rescue Plan Act Fund

This fund is used to account for all federal money received from the American Rescue Plan. It must be used to pay expenditures as outlined in the Final Rule of the American Rescue Plan.

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.



Miscellaneous Funds

Fiduciary Funds

Cemetery Perpetual 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.

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.

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.



CEMETERY PERPETUAL CARE - 151 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
151-000.000-642.100	SALE OF CEMETERY LOTS - LAKEVIEW	7,225	8,000	4,250	4,650	1,000	4,500	0	-100.00%
151-000.000-642.200	SALE OF CEMETERY LOTS - OAKGROVE	13,113	13,425	8,713	12,920	11,880	10,000	0	-100.00%
151-000.000-665.000	INTEREST	16,222	10,763	9,910	14,245	12,944	15,000	20,000	33.33%
151-000.000-669.000	CHANGE IN INVESTMENTS	1,987	(596)	(14,432)	(2,957)	6,014	0	0	-
TOTAL CEMETERY PERPETUAL CARE REVENUE		38,547	31,592	8,441	28,858	31,838	29,500	20,000	-32.20%
CEMETERY PERPETUAL CARE - 151 APPROPRIATIONS									
ADMINISTRATIVE SERVICES - 175									
151-175.000-960.000	BANK FEES	0	0	302	359	246	350	350	100.00%
TOTAL TRANSFERS TO OTHERS APPROPRIATIONS		0	0	302	359	246	350	350	0.00%
TRANSFERS TO OTHERS - 965									
151-965.000-995.101	TRANSFER OUT - GENERAL FUND	0	20,000	20,000	20,000	0	20,000	20,000	100.00%
TOTAL TRANSFERS TO OTHERS APPROPRIATIONS		0	20,000	20,000	20,000	0	20,000	20,000	0.00%
TOTAL APPROPRIATIONS - FUND 151		0	20,000	20,302	20,359	246	20,350	20,350	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 151		38,547	11,592	(11,861)	8,499	31,592	9,150	(350)	-103.83%



STOCK'S PARK PERPETUAL MAINTENANCE - 152 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
152-000.000-665.000	INTEREST	1,228	292	346	1,683	1,665	1,500	1,700	13.33%
152-000.000-669.000	CHANGE IN INVESTMENTS	385	(109)	(2,627)	(538)	1,095	0	0	100.00%
152-000.000-675.000	CONTRIBUTIONS & DONATIONS	2,727	15,042	1,870	2,753	1,815	3,000	0	-100.00%
TOTAL STOCK'S PARK PERPETUAL MAINTENANCE REVENUE		4,340	15,225	(411)	3,898	4,575	4,500	1,700	-62.22%
STOCK'S PARK PERPETUAL MAINTENANCE - 152 APPROPRIATIONS									
PARKS-756									
152-756.000-960.000	BANK FEES	0	0	55	65	45	100	100	100.00%
TOTAL PARKS APPROPRIATIONS		0	0	55	65	45	100	100	0.00%
TOTAL APPROPRIATIONS - FUND 152		0	0	55	65	45	100	100	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 152		4,340	15,225	(466)	3,833	4,530	4,400	1,600	-63.64%



R.L. OWEN MEMORIAL - 153 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
153-000.000-665.000	INTEREST	4,230	5,075	5,116	4,743	4,235	8,000	8,000	0.00%
153-000.000-669.000	CHANGE IN INVESTMENTS	288	(89)	(2,162)	(355)	696	0	0	100.00%
TOTAL R.L. OWEN MEMORIAL REVENUE		4,518	4,986	2,954	4,388	4,931	8,000	8,000	0.00%
R.L. OWEN MEMORIAL - 153 APPROPRIATIONS									
<hr/>									
BUILDINGS AND GROUNDS - 265									
153-265.000-801.000	CONTRACTUAL SERVICES	0	0	0	21,357	0	0	0	-
153-265.000-960.000	BANK FEES	0	0	45	53	29	100	100	0.00%
153-265.000-970.000	CAPITAL OUTLAY	0	0	0	5,024	0	0	0	-
TOTAL BUILDINGS AND GROUNDS APPROPRIATIONS		0	0	45	26,434	29	100	100	0.00%
TOTAL APPROPRIATIONS - FUND 153		0	0	45	26,434	29	100	100	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 153		4,518	4,986	2,909	(22,046)	4,902	7,900	7,900	0.00%



TREE RESTITUTION FUND - 211		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
211-000.000-665.000	INTEREST	0	0	0	0	38	50	50	0.00%
211-000.000-692.470	OTHER REVENUE - TREES	0	0	0	0	2,343	2,450	0	-100.00%
TOTAL CONTRIBUTIONS & DONATIONS REVENUE		0	0	0	0	2,381	2,500	50	-
TREE RESTITUTION FUND - 211									
APPROPRIATIONS									
PUBLIC SERVICES DEPARTMENT - 441									
211-441.000-726.000	SUPPLIES	0	0	0	0	0	2,500	0	-
TOTAL CONTRIBUTIONS & DONATIONS APPROPRIATIONS		0	0	0	0	0	2,500	0	-
TOTAL APPROPRIATIONS - FUND 211		0	0	0	0	0	2,500	0	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 211		0	0	0	0	2,381	0	50	-



CONTRIBUTIONS & DONATIONS - 252 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
252-000.000-665.000	INTEREST	0	0	0	0	169	153	200	-
252-000.000-675.000	CONTRIBUTIONS & DONATIONS	0	0	0	553	25,316	25,316	0	-
TOTAL CONTRIBUTIONS & DONATIONS REVENUE		0	0	0	553	25,485	25,469	200	-
CONTRIBUTIONS AND DONATIONS - 252 APPROPRIATIONS									
ADMINISTRATIVE SERVICES-175									
252-175.000-726.000	SUPPLIES	0	0	0	553	23,412	25,000	0	-
TOTAL CONTRIBUTIONS & DONATIONS APPROPRIATIONS		0	0	0	553	23,412	25,000	0	-
TOTAL APPROPRIATIONS - FUND 252		0	0	0	553	23,412	25,000	0	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 252		0	0	0	0	2,073	469	200	-57.36%



DRUG FORFEITURE - 265 REVENUE		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
265-000.000-659.000	DRUG FORFEITURES	1,151	3,164	0	100	687	0	0	0.00%
265-000.000-665.000	INTEREST	0	43	71	121	94	0	100	-
265-000.000-692.000	OTHER REVENUE	0	4,034	0	0	0	0	0	100.00%
TOTAL DRUG FORFEITURE REVENUE		1,151	7,241	71	221	781	0	100	#DIV/0!

**DRUG FORFEITURE - 265
APPROPRIATIONS**

POLICE DEPARTMENT - 301

265-301.000-726.000	SUPPLIES	215	6,504	1,356	4,068	0	3,000	3,000	0.00%
TOTAL POLICE DEPARTMENT APPROPRIATIONS		215	6,504	1,356	4,068	0	3,000	3,000	0.00%
TOTAL APPROPRIATIONS - FUND 265		215	6,504	1,356	4,068	0	3,000	3,000	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 265		936	737	(1,285)	(3,847)	781	(3,000)	(2,900)	-3.33%



POLICE OWI ENFORCEMENT - 274 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
274-000.000-665.000	INTEREST INCOME	0	20	10	30	31	0	30	0.00%
274-000.000-692.301	OTHER REVENUE - POLICE DEPT	1,625	1,173	200	75	500	0	0	-
TOTAL POLICE OWI ENFORCEMENT REVENUE		1,625	1,193	210	105	531	0	30	-
POLICE OWI ENFORCEMENT - 274 APPROPRIATIONS									
POLICE DEPARTMENT - 301									
274-301.000-726.000	SUPPLIES	0	11,346	425	0	0	500	1,600	220.00%
TOTAL POLICE DEPARTMENT APPROPRIATIONS		0	11,346	425	0	0	500	1,600	220.00%
TOTAL APPROPRIATIONS - FUND 274		0	11,346	425	0	0	500	1,600	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 274		1,625	(10,153)	(215)	105	531	(500)	(1,570)	214.00%



ARPA GRANT FUND - 287 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
287-000.000-529.000	FEDERAL GRANT	0	0	400,664	349,665	90,696	95,000	0	-100.00%
287-000.000-665.000	INTEREST INCOME	0	0	858	3,462	1,236	500	0	-100.00%
TOTAL ARPA GRANT REVENUE		0	0	401,522	353,127	91,932	95,500	0	-100.00%
ARPA GRANT FUND - 287 APPROPRIATIONS									
ENGINEERING SERVICES - 447									
287-447.000-801.000	CONTRACTUAL SERVICES	0	0	25,450	16,780	3,178	0	0	-
TOTAL ENGINEERING SREVICES APPROPRIATIONS		0	0	25,450	16,780	3,178	0	0	0.00%
CAPITAL OUTLAY - 900									
287-900.000-970.000	CAPITAL OUTLAY	0	0	375,214	332,885	93,074	95,000	0	-100.00%
TOTAL CAPITAL OUTLAY APPROPRIATIONS		0	0	375,214	332,885	93,074	95,000	0	-100.00%
TOTAL APPROPRIATIONS - FUND 287		0	0	400,664	349,665	96,252	95,000	0	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 287		0	0	858	3,462	(4,320)	500	0	-100.00%



PUBLIC SERVICE INVENTORY - 633 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
633-000.000-650.000	SALE OF MATERIALS	5,694	5,901	12,411	22,265	10,527	9,000	0	-100.00%
633-000.000-665.000	INTEREST INCOME	0	124	129	49	449	0	300	-
633-000.000-680.000	INVENTORY ADJUSTMENT	(744)	0	(14,745)	13,779	0	0	0	-
633-000.000-687.999	OTHER REFUNDS	0	114	0	0	0	0	0	-
TOTAL PUBLIC SERVICE INVENTORY REVENUE		4,950	6,139	(2,205)	36,093	10,976	9,000	300	-96.67%
PUBLIC SERVICE INVENTORY - 633 APPROPRIATIONS									
PUBLIC SERVICES INVENTORY - 236									
633-236.000-702.000	WAGES	474	0	21	0	0	0	0	-
633-236.000-703.000	OVERTIME PAY	0	0	122	0	0	0	0	-
633-236.000-716.000	RETIREMENT	7	0	0	0	0	0	0	-
633-236.000-720.000	EMPLOYER'S FICA	35	0	10	0	0	0	0	-
633-236.000-725.000	FRINGE BENEFITS - ALLOCATED	150	0	0	0	0	0	0	-
633-236.000-726.000	SUPPLIES	86,604	2,678	12,327	4,593	0	6,500	0	-100.00%
633-236.000-771.000	INVENTORY ADJUSTMENT	(76,353)	5,875	20,896	0	0	0	0	-
633-236.000-801.000	CONTRACTUAL SERVICES	43	1,927	532	0	0	2,500	0	-100.00%
633-236.000-940.000	EQUIPMENT RENTAL	114	0	0	0	0	0	0	-
TOTAL PUBLIC SERVICE INVENTORY APPROPRIATIONS		11,074	10,480	33,908	4,593	0	9,000	0	-100.00%
TOTAL APPROPRIATIONS - FUND 633		11,074	10,480	33,908	4,593	0	9,000	0	-100.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 633		(6,124)	(4,341)	(36,113)	31,500	10,976	0	300	-



DPS LEAVE AND BENEFITS - 699 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
699-000.000-665.000	INTEREST	0	134	175	1,021	1,055	0	1,000	-
699-000.000-687.300	OTHER REFUNDS	174,823	146,940	161,026	81,066	50,285	167,381	212,923	27.21%
TOTAL DPS LEAVE AND BENEFITS REVENUE		174,823	147,074	161,201	82,087	51,340	167,381	213,923	27.81%
DPS LEAVE AND BENEFITS - 699 APPROPRIATIONS									
PUBLIC SERVICES DEPARTMENT - 441									
699-441.000-704.000	SICK TIME PAY	6,509	5,648	8,164	0	0	11,263	0	-100.00%
699-441.000-705.000	VACATION TIME PAY	14,874	14,328	12,015	0	0	16,090	0	-100.00%
699-441.000-706.000	PERSONAL TIME PAY	3,060	3,763	3,446	0	0	0	0	-
699-441.000-707.000	LONGEVITY PAY	4,240	5,580	3,400	1,700	0	0	0	-
699-441.000-710.000	HOLIDAY & OTHER PAY	14,170	13,178	11,959	0	0	16,895	0	-100.00%
699-441.000-714.000	COMPENSATED ABSENCES	0	0	31,216	(32,249)	0	0	0	-
699-441.000-715.000	HEALTH & LIFE INSURANCE	115,181	86,899	67,862	68,590	36,727	71,505	101,037	41.30%
699-441.000-716.000	RETIREMENT	3,981	4,670	7,638	6,146	0	48,968	45,641	-6.79%
699-441.000-717.000	WORKERS' COMPENSATION	7,609	10,853	11,023	3,169	10,058	2,100	11,000	423.81%
699-441.000-718.000	UNEMPLOYMENT INSURANCE	800	0	0	0	0	0	0	-
699-441.000-720.000	EMPLOYER'S FICA	2,875	2,490	2,574	130	0	0	0	-
699-441.000-721.000	DISABILITY INSURANCE	1,525	1,638	1,729	1,330	858	560	1,200	114.29%
699-441.000-995.101	TRANSFER OUT - GENERAL FUND	0	20,606	0	0	0	0	0	-
TOTAL PUBLIC SERVICES DEPARTMENT APPROPRIATIONS		174,824	169,653	161,026	48,816	47,643	167,381	158,878	-5.08%
TOTAL APPROPRIATIONS - FUND 699		174,824	169,653	161,026	48,816	47,643	167,381	158,878	-1.43%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 699		(1)	(22,579)	175	33,271	3,697	0	55,045	-



Board of Public Utilities

David E. Mackie - Director

dmackie@cityofhillsdale.org

517-437-6444

Pete Becker – President

[REDACTED] – Board Member

Eric Potes – Board Member

Phil McDowell – Vice President

Jeremiah Hodshire – Board Member

Steve Wells – Board Member

Karen Lancaster – Finance Director

Jake Hammel – Electric Department Superintendent

Ken Keasal – Safety Coordinator

Jeff Gier – Water/Sewer Distribution Supervisor

Brandon Janes – Technology Director

Kelly LoPresto – Office Manager

Department Summary

Since 1893, the Board of Public Utilities has provided electric power to our community with 6,500 customers. Over the last 130 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 is captured, digested, and disposed of as fertilizer on farmland. Water is pumped from our local wells, to our water treatment plant, through our 54.33 miles of water mains with two water towers, then to our customers. The Hillsdale BPU has seen a number of changes and improvements over the past several years. The BPU continues to collaborate with the City through shared staff and capital projects. Shared staff include: City Manager/BPU Director, Finance Department, Human Resource Director, Engineer, Safety Coordinator, Forester, Mechanic and IT Department.

As part of the Council goals for 2024 and as seen in the capital improvement sections of the budget the BPU continues to make improvements to its infrastructure. Electric Department capital projects for 2024 include: industrial substation and monitoring upgrades, power plant improvements, 550 dump truck and PowerSecure 15MW backup power project. The Water and Sewer Departments received a \$2M CDBG grant to replace 67 water shutoff valves and over 1 mile sewer main costing about \$2.9 million. Additionally, the Westwood reconstruction project started in the spring of 2024 that includes substantial Water and Sewer improvements. Water Department capital projects include: distribution system improvements, dump truck (50% split w/Sewer) material/ equipment storage, water well generator and water meters/nodes. Sewer Department capital projects include: influent pump control panel, north WAS pump, replace disk filters sewer lining, South Street lift station repairs, dump truck (50% split w/Water) and stand by lift station generators. The BPU continues to work proactively with the City to plan for infrastructure projects and improve customer service.



Board of Public Utilities

Department Goals

- Work with existing and potential customers to foster economic development.
- Maintain a responsible rate structure that includes a combination of energy alternatives.
- Continue to improve customer service and communication.
- Provide a safe and productive working environment for City staff.
- Maintain a continuous staff review and development process.
- Complete Power Secure backup power generation project
- Install three sanitary sewer lift station back up power generators.

Budget Summary

- City Manager/BPU Director position is split 60/40 with the City.
- Technical Services is split out by City department for transparency.
- Electric, Water and Sewer rate increases as previously approved by City Council.
 - Electric 2%, Sewer 5% and Water 10%.
- Purchased Power cost projections are up .87% or \$89,728.
- PILOT costs remain at 6% of sales for each fund.
- Address secure storage issues for the Electric and Sewer Departments.
- Retirement costs are based on MERS estimates.



ELECTRIC - 582 REVENUES	DESCRIPTION	ACTUAL				ACTUAL	BUDGETS		% OF CHANGE
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
582-000.000-546.019	STATE GRANT-COVID 19	0	3,121	0	0	0	0	0	-
582-000.000-569.000	STATE GRANT	0	713	0	0	0	0	0	-
582-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	0	37,918	0	0	0	0	-
582-000.000-593.000	INTERDEPARTMENTAL REVENUE	230,765	236,609	212,027	237,228	147,281	242,550	246,188	1.50%
582-000.000-613.000	RESIDENTIAL SALES	4,783,104	4,815,292	4,920,119	5,076,606	3,567,782	5,472,553	5,554,641	1.50%
582-000.000-613.100	EV SALES	0	0	0	0	566	0	0	-
582-000.000-614.000	BUSINESS SALES	1,352,308	1,346,806	1,407,527	1,549,347	1,089,447	1,662,296	1,687,230	1.50%
582-000.000-615.000	COMMERCIAL SALES	3,095,464	3,103,427	3,156,050	3,224,055	2,217,646	3,489,822	3,542,169	1.50%
582-000.000-616.000	INDUSTRY SALES	3,076,834	3,335,640	3,173,849	3,479,323	2,358,980	3,480,347	3,532,552	1.50%
582-000.000-617.000	STREET LIGHT SALES	53,309	54,196	52,492	51,077	34,051	69,389	70,429	1.50%
582-000.000-665.000	INTEREST	136,550	72,312	67,331	145,382	134,853	100,000	120,000	20.00%
582-000.000-669.000	CHANGE IN INVESTMENTS	34,502	(11,815)	(249,636)	(64,000)	130,185	0	0	-
582-000.000-669.001	GAIN (LOSS) ON MSCPA INVESTMENT	(371,938)	607,780	78,527	26,221	0	0	0	-
582-000.000-673.001	GAIN ON SALE OF PROPERTY	9,918	13,325	(2,575)	0	500	0	0	-
582-000.000-675.006	CONTRIBUTED CAPITAL	0	0	0	337,414	0	0	0	-
582-000.000-679.000	LATE CHARGES	21,679	29,476	34,496	31,527	37,917	45,000	45,000	0.00%
582-000.000-680.000	INVENTORY ADJUSTMENT	0	(3,466)	(40,314)	(76,511)	(91,166)	0	0	-
582-000.000-687.300	OTHER REFUNDS	0	0	0	0	22,466	0	0	-
582-000.000-689.000	CASH OVER & (SHORT)	(113)	134	162	(22)	(306)	0	0	-
582-000.000-692.001	OTHER REVENUE - MISC OPERATING	85,874	127,161	104,457	157,103	86,914	122,770	122,000	-0.63%
582-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	44,055	17,199	11,954	30,176	8,625	25,000	25,000	0.00%
	TOTAL ELECTRIC REVENUES	12,552,311	13,747,910	12,964,384	14,204,926	9,745,741	14,709,727	14,945,209	1.60%



ELECTRIC - 582 APPROPRIATIONS		ACTUAL				ACTUAL	BUDGETS		% OF CHANGE
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
ADMINISTRATIVE SERVICES - 175									
582-175.000-702.000	WAGES	280,575	270,325	337,037	434,008	293,516	441,494	390,494	-11.55%
582-175.000-703.000	OVERTIME PAY	12,155	8,364	1,807	1,619	174	0	0	-
582-175.000-704.000	SICK TIME PAY	24,548	21,873	47,535	6,233	8,404	0	0	-
582-175.000-705.000	VACATION TIME PAY	63,253	60,294	68,159	20,803	6,237	0	0	-
582-175.000-706.000	PERSONAL TIME PAY	11,263	10,462	11,326	2,149	2,192	0	0	-
582-175.000-707.000	LONGEVITY PAY	8,780	10,600	7,800	9,780	7,100	0	0	-
582-175.000-710.000	HOLIDAY & OTHER PAY	38,483	41,381	42,752	17,015	12,004	400	400	0.00%
582-175.000-714.000	COMPENSATED ABSENCES	0	0	47,940	10,577	(335)	0	0	-
582-175.000-715.000	HEALTH & LIFE INSURANCE	183,684	185,090	209,646	223,444	162,280	202,082	271,038	34.12%
582-175.000-716.000	RETIREMENT	395,475	260,831	531,983	42,878	163,846	96,264	74,281	-22.84%
582-175.000-717.000	WORKERS' COMPENSATION	7,262	6,167	6,332	8,090	6,302	8,300	8,300	0.00%
582-175.000-718.000	UNEMPLOYMENT INSURANCE	2,500	0	0	0	0	0	0	-
582-175.000-720.000	EMPLOYER'S FICA	30,190	28,519	36,570	34,463	23,135	33,320	29,563	-11.28%
582-175.000-721.000	DISABILITY INSURANCE	4,470	3,962	4,428	4,216	3,022	5,000	4,000	-20.00%
582-175.000-724.000	PAYROLL ALLOCATION	0	0	33,114	0	0	0	0	-
582-175.000-725.100	MICELLANEOUS FRINGE EXPENSE	(302,100)	(311,369)	(389,688)	(309,562)	(212,458)	0	0	-
582-175.000-726.000	SUPPLIES	14,511	14,562	20,364	17,307	9,651	20,000	20,000	0.00%
582-175.000-726.007-CVI	OFFICE SUPPLIES - COVID	911	6,786	146	0	0	0	0	-
582-175.000-726.200	OFFICE SUPPLIES	52	0	0	0	0	0	0	-
582-175.000-726.202	SUPPLIES - COMPUTER	465	164	0	0	0	0	0	-
582-175.000-742.000	CLOTHING / UNIFORMS	0	0	0	0	3,974	0	1,500	-
582-175.000-801.000	CONTRACTUAL SERVICES	65,249	78,817	94,580	95,194	70,914	100,000	107,365	7.37%
582-175.000-801.200	COMPUTER	31,318	29,475	32,849	6,671	0	14,050	14,050	100.00%
582-175.000-802.000	TECHNICAL SERVICES	0	0	16,115	61,473	52,590	96,285	83,626	-13.15%
582-175.000-803.000	ENERGY OPTIMIZATION	0	0	0	0	0	185,000	185,000	0.00%
582-175.000-806.000	LEGAL SERVICES	738	328	75	713	450	1,500	1,500	0.00%
582-175.000-808.000	AUDITING SERVICES	6,038	5,740	0	0	0	0	0	-
582-175.000-810.000	DUES & SUBSCRIPTIONS	26,251	32,039	18,887	17,826	18,783	27,500	27,500	0.00%
582-175.000-818.000	INSURANCE	22,273	25,228	63,114	103,170	53,162	105,000	125,415	19.44%
582-175.000-820.000	PILOT	732,462	761,430	761,640	801,580	556,108	790,464	863,221	9.20%



ELECTRIC - 582 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
ADMINISTRATIVE SERVICES - 175									
582-175.000-850.000	TELEPHONE	14,398	12,365	10,903	9,945	7,473	13,537	12,790	-5.52%
582-175.000-860.000	TRANSPORTATION & MILEAGE	12	0	0	0	0	0	0	-
582-175.000-880.000	COMMUNITY PROMOTION	12,164	4,841	3,620	3,679	1,903	5,000	21,370	327.40%
582-175.000-905.000	PUBLISHING / NOTICES	0	(54)	46	0	0	0	0	-
582-175.000-906.000	SPONSORSHIPS	0	0	150	7,500	7,500	7,500	7,500	0.00%
582-175.000-920.400	UTILITIES - GAS	2,227	4,626	3,714	3,047	1,433	4,000	4,000	0.00%
582-175.000-930.000	REPAIRS & MAINTENANCE	5,401	3,567	8,029	3,863	953	10,000	10,000	0.00%
582-175.000-955.000	MISCELLANEOUS	(12)	(113)	0	63	50	0	79,870	-
582-175.000-955.588	MISC. - CDL LICENSING/TESTING	0	0	0	0	799	0	1,000	-
582-175.000-956.000	TRAINING & SEMINARS	5,677	10,696	3,361	3,678	3,628	13,000	5,000	-61.54%
582-175.000-956.100	TRAINING & SEMINARS-EXTERNAL	325	0	0	23	0	0	0	-
582-175.000-956.200	LODGING & MEALS	151	216	1,060	4,992	5,177	2,500	5,000	100.00%
582-175.000-957.000	PROPERTY TAXES	0	22	0	0	0	0	0	-
582-175.000-960.000	BANK FEES	0	0	6,477	9,411	6,527	7,000	10,000	100.00%
582-175.000-963.000	WRITE OFF BAD DEBT(S)	96,578	263	7,360	989	367	0	0	-
582-175.000-968.000	DEPRECIATION	95,610	70,201	62,528	50,772	26,252	0	0	-
582-175.000-968.100	AMORTIZATION	0	0	8,483	10,213	0	0	0	-
582-175.000-969.000	INTERDEPARTMENTAL EXPENSE	6,789	6,438	6,248	7,983	4,856	7,000	8,000	14.29%
582-175.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	33,000	51,500	56.06%
582-175.000-993.000	DEBT SERVICE - INTEREST	3,929	0	0	0	0	0	0	-
582-175.000-993.100	LEASE INTEREST PAID	0	0	21	303	0	0	0	-
582-175.000-995.000	TRANSFER OUT - GENERAL FUND	61,655	70,769	0	0	0	0	0	-
582-175.000-995.640	TRANSFER OUT - RMEF	0	0	0	0	0	0	46,500	-
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		1,965,710	1,734,905	2,126,511	1,726,108	1,307,969	2,229,196	2,469,783	10.79%



ELECTRIC - 582 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
PRODUCTION - 543									
582-543.000-702.000	WAGES	48,108	27,697	42,504	49,841	52,747	215,954	249,866	15.70%
582-543.000-703.000	OVERTIME PAY	1,309	4,351	10,625	12,691	2,144	0	3,500	-
582-543.000-704.000	SICK TIME PAY	561	25	0	0	0	0	0	-
582-543.000-705.000	VACATION TIME PAY	963	392	0	0	0	0	0	-
582-543.000-706.000	PERSONAL TIME PAY	390	0	0	0	0	0	0	-
582-543.000-710.000	HOLIDAY & OTHER PAY	3,286	395	(15)	0	0	0	0	-
582-543.000-716.000	RETIREMENT	0	880	0	1,000	529	49,840	49,102	100.00%
582-543.000-720.000	EMPLOYER'S FICA	3,864	2,388	3,545	4,132	3,795	16,520	18,946	14.69%
582-543.000-725.100	MICELLANEOUS FRINGE EXPENSE	24,128	13,690	31,559	27,269	25,827	57,224	0	100.00%
582-543.000-726.000	SUPPLIES	2,480	2,709	4,378	7,204	2,622	4,000	6,000	50.00%
582-543.000-739.000	PURCHASED POWER	8,324,832	8,743,721	9,019,300	9,702,740	6,109,549	10,287,187	10,376,915	0.87%
582-543.000-739.001	PURCHASED POWER - RATE STABILIZATION	39,176	16,923	0	0	0	0	0	-
582-543.000-740.000	FUEL & LUBRICANTS	904	23,247	2,950	3,301	5,504	15,000	10,000	-33.33%
582-543.000-740.100	FUEL OIL - ENGINE #5	1,844	6,904	7,668	0	16,396	15,000	15,000	0.00%
582-543.000-740.200	FUEL OIL - ENGINE #6	2,355	20,085	10,559	0	10,067	15,000	15,000	0.00%
582-543.000-740.300	NATURAL GAS - ENGINE #5	4,381	9,934	30,425	14,782	153	20,000	15,000	-25.00%
582-543.000-740.400	NATURAL GAS - ENGINE #6	5,412	31,479	30,038	14,782	153	20,000	15,000	-25.00%
582-543.000-742.000	CLOTHING / UNIFORMS	1,556	1,285	1,144	1,946	171	2,000	1,600	-20.00%
582-543.000-771.000	INVENTORY ADJUSTMENT	(5,413)	426	0	0	(11,488)	0	0	-
582-543.000-801.000	CONTRACTUAL SERVICES	36,943	21,488	15,087	27,437	9,155	40,000	35,000	-12.50%
582-543.000-818.000	INSURANCE	64,756	69,502	35,467	0	0	0	0	-
582-543.000-850.000	TELEPHONE	789	279	124	0	0	0	0	-
582-543.000-920.400	UTILITIES - GAS	9,633	13,403	16,171	20,683	7,576	14,000	12,000	-14.29%
582-543.000-930.000	REPAIRS & MAINTENANCE	10,540	15,910	24,914	8,224	3,379	30,000	15,000	-50.00%
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5	4,314	17,279	60,180	24,644	7,835	20,000	20,000	0.00%
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6	4,153	7,949	13,233	19,303	8,979	20,000	20,000	0.00%
582-543.000-956.000	TRAINING & SEMINARS	189	76	0	0	0	1,000	1,000	0.00%
582-543.000-968.000	DEPRECIATION	178,229	168,912	151,690	149,922	99,736	0	0	-
582-543.000-969.000	INTERDEPARTMENTAL EXPENSE	39,570	38,362	30,856	34,401	17,755	40,000	35,000	-12.50%
582-543.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	50,000	0	-100.00%
TOTAL PRODUCTION APPROPRIATIONS		8,809,252	9,259,691	9,542,402	10,124,302	6,372,584	10,932,725	10,913,929	-0.17%



ELECTRIC - 582 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
DISTRIBUTION - 544									
582-544.000-702.000	WAGES	281,410	371,475	406,158	467,021	368,630	379,134	587,809	55.04%
582-544.000-702.019	WAGES - COVID	0	39,227	0	0	0	0	0	-
582-544.000-703.000	OVERTIME PAY	42,030	55,798	91,552	131,436	35,261	70,000	70,000	0.00%
582-544.000-704.000	SICK TIME PAY	0	243	0	0	0	0	0	-
582-544.000-705.000	VACATION TIME PAY	1,106	442	7,119	0	206	0	0	-
582-544.000-706.000	PERSONAL TIME PAY	0	0	498	0	0	0	0	-
582-544.000-710.000	HOLIDAY AND OTHER PAY	398	196	0	0	0	0	0	-
582-544.000-716.000	RETIREMENT	0	1,525	6,188	11,212	8,911	109,824	137,383	100.00%
582-544.000-717.000	WORKERS' COMP	0	242	0	0	0	0	0	-
582-544.000-720.000	EMPLOYER'S FICA	23,009	33,181	35,243	41,916	28,292	28,985	44,651	54.05%
582-544.000-725.100	MICELLANEOUS FRINGE EXPENSE	182,386	240,741	313,999	267,602	183,783	84,070	0	100.00%
582-544.000-726.800	SUPPLIES - OPERATIONS	20,882	27,235	32,633	23,423	37,713	30,000	40,000	33.33%
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	26,316	20,328	37,921	69,771	35,763	40,000	45,000	12.50%
582-544.000-740.000	FUEL AND LUBRICANTS	14,982	17,481	25,842	29,138	13,839	25,000	25,000	0.00%
582-544.000-742.000	CLOTHING / UNIFORMS	10,106	14,003	13,010	12,943	4,445	16,500	17,000	3.03%
582-544.000-771.000	INVENTORY ADJUSTMENT	13,637	5	0	0	0	0	0	-
582-544.000-801.000	CONTRACTUAL SERVICES	31,952	31,241	68,095	20,842	9,851	8,000	16,000	100.00%
582-544.000-801.200	COMPUTER	8,675	0	0	0	0	0	0	-
582-544.000-801.300	TREE TRIMMING	196,368	189,268	200,302	26,034	15,584	250,000	350,000	40.00%
582-544.000-818.000	INSURANCE	34,065	38,856	21,133	0	0	0	0	-
582-544.000-920.600	UTILITIES - OTHER	518	0	0	0	0	0	0	-
582-544.000-930.000	REPAIRS & MAINTENANCE	53,105	144,819	199,051	394,183	36,112	150,000	150,000	0.00%
582-544.000-930.546	REPAIRS & MAINT. - SUBSTATIONS	61,822	20,075	40,852	25,789	39,614	97,500	97,500	0.00%
582-544.000-956.000	TRAINING & SEMINARS	10,204	5,200	34,580	26,615	9,560	23,000	25,000	8.70%
582-544.000-968.000	DEPRECIATION	463,263	511,464	525,426	567,075	394,554	0	0	-
582-544.000-969.000	INTERDEPARTMENTAL EXPENSE	8,888	8,930	8,867	9,717	6,675	9,500	9,500	0.00%
582-544.000-970.000	CAPITAL OUTLAY	0	0	0	0	184,264	2,542,208	1,983,875	-21.96%
TOTAL DISTRIBUTION APPROPRIATIONS		1,485,122	1,771,975	2,068,469	2,124,717	1,413,057	3,863,721	3,598,718	-6.86%
TOTAL APPROPRIATIONS - FUND 582		12,260,084	12,766,571	13,737,382	13,975,127	9,093,610	17,025,642	16,982,430	-0.25%
NET OF REVENUE / APPROPRIATIONS - FUND 582		292,227	981,339	(772,998)	229,799	652,131	(2,315,915)	(2,037,221)	-12.03%



SEWER - 590 REVENUES	DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
590-000.000-529.000	FEDERAL GRANT	178,430	0	0	0	15,712	1,260,000	0	-100.00%
590-000.000-569.000	STATE GRANT	0	357	0	0	0	0	0	-
590-000.000-593.000	INTERDEPARTMENTAL REVENUE	6,009	5,706	5,678	7,022	4,450	8,400	7,000	-16.67%
590-000.000-613.000	RESIDENTIAL SALES	927,939	976,269	1,018,509	1,078,372	753,196	1,173,037	1,231,689	5.00%
590-000.000-614.000	BUSINESS SALES	168,248	174,098	197,223	224,252	158,778	205,871	216,165	5.00%
590-000.000-615.000	COMMERCIAL SALES	371,690	410,304	466,533	562,564	406,466	480,746	504,783	5.00%
590-000.000-616.000	INDUSTRY SALES	300,749	399,378	436,289	457,466	229,649	474,220	497,931	5.00%
590-000.000-619.000	APARTMENT SALES	361,331	367,497	375,774	413,591	298,928	435,789	457,578	5.00%
590-000.000-665.000	INTEREST	1,609	1,988	5,354	101,768	146,338	50,000	120,000	140.00%
590-000.000-669.000	CHANGE IN INVESTMENTS	0	(49)	(24,819)	11,130	18,542	0	0	-
590-000.000-673.001	GAIN (LOSS) ON SALE OF PROPERTY	101	525	(96,633)	300	4,313	0	0	-
590-000.000-679.000	LATE CHARGES	4,207	5,517	6,285	6,696	8,438	7,000	7,000	0.00%
590-000.000-680.000	INVENTORY ADJUSTMENTS	57	61	3,172	(3,493)	0	0	0	-
590-000.000-687.300	OTHER REFUNDS	0	0	0	0	9,089	0	0	-
590-000.000-692.001	OTHER REVENUE - MISC OPERATING	66,531	81,460	108,280	49,101	10,530	16,000	16,000	0.00%
590-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	6,034	4,240	21,860	90,322	81,093	78,500	80,000	100.00%
	TOTAL SEWER REVENUES	2,392,935	2,427,351	2,523,505	2,999,091	2,145,522	4,189,563	3,138,146	-25.10%



SEWER - 590 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
ADMINISTRATIVE SERVICES -175									
590-175.000-702.000	WAGES	122,191	142,361	147,520	223,574	138,216	238,727	214,317	-10.23%
590-175.000-702.100	WAGES - PART TIME	0	0	0	0	0	5,426	0	100.00%
590-175.000-703.000	OVERTIME PAY	774	387	780	31	68	0	7,127	-
590-175.000-704.000	SICK TIME PAY	7,184	4,778	7,280	2,963	1,041	0	0	-
590-175.000-705.000	VACATION TIME PAY	15,224	20,146	12,441	9,188	8,265	0	0	-
590-175.000-706.000	PERSONAL TIME PAY	3,562	3,837	2,052	1,075	641	0	0	-
590-175.000-707.000	LONGEVITY PAY	2,620	3,100	360	360	840	0	0	-
590-175.000-710.000	HOLIDAY & OTHER PAY	16,417	16,298	15,044	8,960	5,508	450	450	0.00%
590-175.000-714.000	COMPENSATED ABSENCES	0	0	25,557	(5,901)	0	0	0	-
590-175.000-715.000	HEALTH & LIFE INSURANCE	79,976	79,073	78,042	92,110	65,060	100,527	114,825	14.22%
590-175.000-716.000	RETIREMENT	47,743	51,912	53,852	88,853	40,092	47,212	37,376	-20.83%
590-175.000-717.000	WORKERS' COMPENSATION	2,010	2,135	2,100	2,162	2,056	2,300	2,300	0.00%
590-175.000-718.000	UNEMPLOYMENT INSURANCE	650	0	0	0	0	0	0	-
590-175.000-720.000	EMPLOYER'S FICA	11,646	13,811	12,714	17,111	10,616	17,994	16,275	-9.55%
590-175.000-721.000	DISABILITY INSURANCE	1,431	1,461	1,467	1,714	1,054	1,600	1,750	9.38%
590-175.000-724.000	PAYROLL ALLOCATION	0	0	16,557	0	0	0	0	-
590-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(111,361)	(116,150)	(91,228)	(70,118)	(53,715)	0	2,069	-
590-175.000-726.000	SUPPLIES	7,260	6,506	8,953	7,522	4,369	12,000	12,000	0.00%
590-175.000-726.200	OFFICE SUPPLIES	0	0	56	0	21	0	0	-
590-175.000-726.007-CVI	SUPPLIES-COVID	159	1,055	48	0	0	0	0	-
590-175.000-726.202	SUPPLIES - COMPUTER	80	82	0	0	0	0	0	-
590-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	1,177	1,813	83	535	0	3,500	3,500	0.00%
590-175.000-742.000	CLOTHING / UNIFORMS	0	0	0	0	106	0	750	-
590-175.000-801.000	CONTRACTUAL SERVICES	26,421	38,215	44,429	42,188	32,231	78,500	46,478	-40.79%
590-175.000-801.070	BOND COSTS	0	0	0	19,156	1,200	0	0	-
590-175.000-801.200	COMPUTER	15,819	15,557	17,077	3,336	0	7,025	7,025	0.00%
590-175.000-802.000	TECHNICAL SERVICES	0	0	2,999	24,994	27,047	38,047	36,518	-4.02%
590-175.000-806.000	LEGAL SERVICES	346	505	223	518	0	2,000	2,000	0.00%
590-175.000-808.000	AUDITING SERVICES	3,019	2,870	0	0	0	0	0	-
590-175.000-810.000	DUES & SUBSCRIPTIONS	11,210	4,674	2,024	7,044	1,146	10,000	8,000	-20.00%
590-175.000-818.000	INSURANCE	10,497	10,545	21,663	35,108	18,672	35,500	42,999	21.12%
590-175.000-820.000	PILOT	124,467	139,695	149,261	162,955	110,821	152,949	174,489	14.08%
590-175.000-850.000	TELEPHONE	6,319	4,167	3,919	3,470	2,729	4,219	3,725	-11.71%



SEWER - 590 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
ADMINISTRATIVE SERVICES -175									
590-175.000-860.000	TRANSPORTATION & MILEAGE	6	0	0	0	0	0	0	-
590-175.000-880.000	COMMUNITY PROMOTION	5,857	2,392	1,810	1,881	952	2,500	2,935	17.40%
590-175.000-905.000	PUBLISHING / NOTICES	279	(27)	47	49	0	0	0	-
590-175.000-906.000	SPONSORSHIPS	0	0	75	3,750	3,750	3,750	3,750	100.00%
590-175.000-920.400	UTILITIES - GAS	1,114	2,335	1,904	1,523	716	1,100	1,500	36.36%
590-175.000-930.000	REPAIRS & MAINTENANCE	1,629	1,870	5,523	1,650	293	5,000	2,000	-60.00%
590-175.000-955.000	MISCELLANEOUS	(169)	0	0	31	25	0	27,851	-
590-175.000-955.588	MISC. - CDL LICENSING/TESTING	0	0	0	54	164	0	500	-
590-175.000-956.000	TRAINING & SEMINARS	1,686	744	678	1,130	1,676	4,500	4,500	0.00%
590-175.000-956.100	TRAINING & SEMINARS-EXTERNAL	163	0	0	11	0	0	0	-
590-175.000-956.200	LODGING & MEALS	47	14	504	922	399	200	1,500	650.00%
590-175.000-960.000	BANK FEES	0	0	1,661	2,077	1,043	2,000	2,100	100.00%
590-175.000-963.000	WRITE OFF BAD DEBT(S)	6,823	131	1,535	494	183	0	0	-
590-175.000-968.000	DEPRECIATION	15,736	8,735	8,738	12,016	8,270	0	0	-
590-175.000-968.100	AMORTIZATION OF LEASED ASSETS	0	0	119	985	0	0	0	-
590-175.000-969.000	INTERDEPARTMENTAL EXPENSE	3,178	3,003	2,930	3,824	2,312	3,500	3,500	0.00%
590-175.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	16,500	23,750	43.94%
590-175.000-993.000	DEBT SERVICE - INTEREST	189,149	188,231	175,492	228,436	127,375	259,927	244,991	-5.75%
590-175.000-993.100	LEASE INTEREST PAID	0	0	11	152	0	0	0	-
590-175.000-995.000	TRANSFER OUT - GENERAL FUND	30,827	35,385	0	0	0	0	0	-
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		663,166	691,646	736,300	937,893	565,242	1,056,953	1,052,850	-0.39%



SEWER - 590 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
OPERATIONS - 546									
590-546.000-702.000	WAGES	57,573	47,015	67,090	73,251	45,322	74,347	63,810	-14.17%
590-546.000-702.019	WAGES - COVID	0	2,064	163	0	0	0	0	-
590-546.000-703.000	OVERTIME PAY	7,048	2,503	5,861	2,951	1,918	0	0	-
590-546.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	0	1	0	0	-
590-546.000-716.000	RETIREMENT	0	371	2,819	3,419	1,845	13,087	11,938	-8.78%
590-546.000-717.000	WORKERS' COMPENSATION	0	70	0	0	0	0	0	-
590-546.000-720.000	EMPLOYER'S FICA	4,653	3,736	5,323	5,505	3,389	5,678	4,872	-14.20%
590-546.000-725.100	MICELLANEOUS FRINGE EXPENSE	35,127	30,302	36,788	31,755	19,960	16,962	0	100.00%
590-546.000-726.800	SUPPLIES - OPERATIONS	1,374	1,497	848	645	552	2,500	2,500	0.00%
590-546.000-730.039	BPU VEHICLE MAINT/SUPPLIES	3,494	3,976	1,488	8,167	4,994	5,750	5,750	0.00%
590-546.000-742.000	CLOTHING / UNIFORMS	3,056	2,192	2,963	3,235	1,154	4,250	4,250	0.00%
590-546.000-771.000	INVENTORY ADJUSTMENT	699	287	0	0	0	0	0	-
590-546.000-801.000	CONTRACTUAL SERVICES	2,943	5,380	1,461	300	0	5,000	2,000	-60.00%
590-546.000-818.000	INSURANCE	14,178	13,417	6,055	0	0	0	0	-
590-546.000-920.400	UTILITIES - GAS	0	0	0	20	317	0	0	-
590-546.000-920.500	UTILITIES - REFUSE	0	0	0	100	0	0	0	-
590-546.000-930.000	REPAIRS & MAINTENANCE	11,257	5,168	3,762	6,628	5,214	16,000	16,000	0.00%
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIONS	7,454	1,883	4,515	7,030	1,226	8,500	8,500	0.00%
590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS	5,793	131,897	240,229	8,314	4,111	250,000	250,000	0.00%
590-546.000-930.970	REPIARS & MAINT. - MANHOLES	1,455	321	385	1,250	2,913	5,000	5,000	0.00%
590-546.000-930.980	REPIARS & MAINT. - SERVICE LINES	67	836	0	0	0	1,000	0	-100.00%
590-546.000-956.000	TRAINING & SEMINARS	709	365	508	1,563	2,218	3,000	3,000	0.00%
590-546.000-968.000	DEPRECIATION	71,708	74,571	75,431	79,049	56,815	0	0	-
590-546.000-969.000	INTERDEPARTMENTAL EXPENSE	6,856	6,442	6,888	7,663	4,740	6,500	6,500	0.00%
590-546.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	3,621,311	573,000	-84.18%
TOTAL OPERATIONS APPROPRIATIONS		235,444	334,293	462,577	240,845	156,689	4,038,885	957,120	-76.30%



SEWER - 590 APPROPRIATIONS		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
TREATMENT - 547									
590-547.000-702.000	WAGES	117,549	112,013	84,346	99,828	78,208	128,478	160,926	25.26%
590-547.000-702.019	WAGES - COVID	0	15,303	0	0	0	0	0	-
590-547.000-703.000	OVERTIME PAY	20,517	20,661	18,695	17,596	8,333	0	0	-
590-547.000-710.000	HOLIDAY & OTHER PAY	0	0	0	364	487	1,050	700	-33.33%
590-547.000-716.000	RETIREMENT	0	536	4,448	5,706	4,628	18,258	19,535	6.99%
590-547.000-720.000	EMPLOYER'S FICA	9,653	10,030	7,041	8,172	5,899	9,829	12,292	25.06%
590-547.000-725.100	MISCELLANEOUS FRINGE EXPENSE	76,234	85,848	54,440	46,977	35,860	37,948	0	100.00%
590-547.000-726.900	SUPPLIES - LABORATORY	17,771	23,801	29,257	31,663	26,184	34,000	34,000	0.00%
590-547.000-727.500	SUPPLIES - CHLORINE	3,805	2,355	10,919	10,682	8,642	11,400	14,000	22.81%
590-547.000-727.600	SUPPLIES - FERROUS CHLORIDE	8,623	15,292	7,167	9,693	23,322	21,000	25,000	19.05%
590-547.000-727.700	SUPPLIES - DIOXIDE	3,060	2,380	4,028	3,813	3,830	4,000	5,400	35.00%
590-547.000-727.800	SUPPLIES - MISC. CHEMICALS	315	0	0	51	266	1,000	0	-100.00%
590-547.000-730.039	BPU VEHICLE MAINT/SUPPLIES	2,563	70	190	174	117	3,500	3,500	0.00%
590-547.000-740.000	FUEL & LUBRICANTS	2,359	3,565	8,367	11,001	6,862	7,500	7,500	0.00%
590-547.000-742.000	CLOTHING / UNIFORMS	280	293	730	1,619	224	2,250	2,250	0.00%
590-547.000-801.000	CONTRACTUAL SERVICES	78,270	128,312	128,750	144,200	99,504	135,000	150,000	11.11%
590-547.000-801.200	COMPUTER	1,194	0	1,010	0	0	0	0	-
590-547.000-818.000	INSURANCE	14,178	13,417	6,055	0	0	0	0	-
590-547.000-850.000	TELEPHONE	0	185	0	0	0	0	0	-
590-547.000-920.400	UTILITIES - GAS	9,538	30,365	41,153	40,492	13,156	35,000	25,000	-28.57%
590-547.000-930.000	REPAIRS & MAINTENANCE	49,644	29,393	26,324	39,439	38,670	47,500	50,000	5.26%
590-547.000-930.900	REPAIRS & MAINT - LABORATORY	2,760	1,950	875	5,991	12,066	25,000	12,500	-50.00%
590-547.000-956.000	TRAINING & SEMINARS	355	453	143	2,129	1,105	2,500	2,500	0.00%
590-547.000-968.000	DEPRECIATION	98,022	216,828	311,221	315,968	218,044	0	0	-
590-547.000-969.000	INTERDEPARTMENTAL EXPENSE	72,795	79,607	83,371	86,690	56,540	90,000	90,000	0.00%
590-547.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	268,000	401,000	49.63%
	TOTAL TREATMENT APPROPRIATIONS	589,485	792,657	828,530	882,248	641,947	883,213	1,016,103	15.05%
	TOTAL APPROPRIATIONS - FUND 590	1,488,095	1,818,596	2,027,407	2,060,986	1,363,878	5,979,051	3,026,073	-49.39%
	NET OF REVENUE / APPROPRIATIONS - FUND 590	904,840	608,755	496,098	938,105	781,644	(1,789,488)	112,073	-106.26%



WATER - 591 REVENUES	DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
591-000.000-529.000	FEDERAL GRANT	106,205	0	0	0	125,992	740,000	0	-100.00%
591-000.000-569.000	STATE GRANT	0	357	59,917	140,071	0	0	0	-
591-000.000-593.000	INTERDEPARTMENTAL EXPENSE	11,202	11,382	12,009	11,910	8,046	14,000	0	-100.00%
591-000.000-613.000	RESIDENTIAL SALES	669,851	713,681	747,883	825,468	596,747	908,863	999,749	10.00%
591-000.000-614.000	BUSINESS SALES	150,550	160,431	170,777	210,023	164,738	203,365	223,702	10.00%
591-000.000-615.000	COMMERCIAL SALES	285,381	338,818	369,794	449,065	346,000	425,268	467,795	10.00%
591-000.000-616.000	INDUSTRY SALES	173,902	232,992	259,557	282,422	149,408	294,492	323,941	10.00%
591-000.000-619.000	APARTMENT SALES	255,954	259,516	265,852	302,812	226,927	343,896	378,286	10.00%
591-000.000-665.000	INTEREST	14,604	3,875	3,408	80,999	103,281	40,000	90,000	100.00%
591-000.000-669.000	CHANGE IN INVESTMENTS	2,495	(2,558)	(29,664)	(4,243)	8,631	0	0	-
591-000.000-673.001	GAIN ON SALE OF PROPERTY	2,858	525	(1,214)	300	4,313	0	0	-
591-000.000-679.000	LATE CHARGES	2,924	3,842	4,370	4,818	6,382	6,800	6,800	0.00%
591-000.000-680.000	INVENTORY ADJUSTMENT	(3,729)	274	30,573	(7,377)	0	0	0	-
591-000.000-687.300	OTHER REFUNDS	0	0	0	0	8,786	0	0	-
591-000.000-692.001	OTHER REVENUE - MISC OPERATING	25,615	24,216	31,890	16,309	10,530	15,000	15,000	100.00%
591-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	3,391	6,145	22,900	31,916	34,082	22,000	30,000	100.00%
591-000.000-692.300	OTHER REVENUE - WELLHEAD	3,073	0	0	0	0	0	0	-
	TOTAL WATER REVENUES	1,704,276	1,753,496	1,948,052	2,344,493	1,793,863	3,013,684	2,535,273	-15.87%



WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
ADMINISTRATIVE SERVICES -175									
591-175.000-702.000	WAGES	120,368	157,447	158,050	194,490	130,184	262,585	240,576	-8.38%
591-175.000-702.100	WAGES - PART TIME	0	0	0	0	0	5,426	0	100.00%
591-175.000-703.000	OVERTIME PAY	773	387	795	243	68	0	10,236	-
591-175.000-704.000	SICK TIME PAY	5,671	8,743	7,522	2,962	1,041	0	0	-
591-175.000-705.000	VACATION TIME PAY	11,450	11,029	14,800	8,581	7,239	0	0	-
591-175.000-706.000	PERSONAL TIME PAY	4,225	3,292	2,853	1,074	641	0	0	-
591-175.000-707.000	LONGEVITY PAY	1,880	1,160	0	0	0	0	0	-
591-175.000-710.000	HOLIDAY & OTHER PAY	16,496	16,523	8,588	8,019	5,002	450	450	0.00%
591-175.000-714.000	COMPENSATED ABSENCES	0	0	16,814	10,731	0	0	0	-
591-175.000-715.000	HEALTH & LIFE INSURANCE	64,727	75,592	78,559	87,357	61,406	121,447	117,664	-3.11%
591-175.000-716.000	RETIREMENT	45,121	33,929	46,603	85,804	41,038	48,856	39,949	-18.23%
591-175.000-717.000	WORKERS' COMPENSATION	5,635	2,561	2,802	1,823	2,810	1,950	3,000	53.85%
591-175.000-718.000	UNEMPLOYMENT INSURANCE	1,050	0	0	0	0	0	0	-
591-175.000-720.000	EMPLOYER'S FICA	11,096	14,164	13,356	15,020	10,035	19,790	18,277	-7.65%
591-175.000-721.000	DISABILITY INSURANCE	1,325	1,419	1,466	1,911	1,150	1,600	2,000	25.00%
591-175.000-724.000	PAYROLL ALLOCATION	0	0	16,557	0	0	0	0	-
591-175.000-725.100	MICELLANEOUS FRINGE EXPENSE	(90,133)	(86,299)	(75,189)	(70,176)	(49,819)	0	4,138	-
591-175.000-726.000	SUPPLIES	6,890	7,246	8,934	7,730	4,832	12,000	12,000	0.00%
591-175.000-726.007-CVI	SUPPLIES - COVID	174	541	47	0	0	0	0	-
591-175.000-726.200	OFFICE SUPPLIES	0	0	0	0	21	0	0	-
591-175.000-726.202	SUPPLIES - COMPUTER	80	94	0	0	0	0	0	-
591-175.000-726.591	SUPPLIES - WELLHEAD PROTECTION	1,647	0	0	0	0	0	0	-
591-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	2,288	2,570	0	1,052	0	3,000	3,000	0.00%
591-175.000-742.000	CLOTHING / UNIFORMS	0	0	0	0	226	0	750	-
591-175.000-801.000	CONTRACTUAL SERVICES	30,145	46,000	46,211	42,497	31,600	46,000	52,478	14.08%
591-175.000-801.070	CONTRACTUAL SERVICES - BOND COSTS	0	0	0	22,103	0	0	0	-
591-175.000-801.200	COMPUTER	15,074	15,928	18,032	3,335	0	7,025	7,025	0.00%
591-175.000-802.000	TECHNICAL SERVICES	0	0	3,144	25,365	27,029	38,047	36,518	-4.02%
591-175.000-806.000	LEGAL SERVICES	196	70	2,223	0	0	0	0	-
591-175.000-808.000	AUDITING SERVICES	3,019	2,870	0	0	0	0	0	-
591-175.000-810.000	DUES & SUBSCRIPTIONS	6,518	5,522	1,927	10,015	4,893	6,500	6,500	0.00%
591-175.000-818.000	INSURANCE	7,246	7,331	20,587	35,130	18,712	35,500	43,098	21.40%



WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL				ACTUAL	BUDGETS		% OF CHANGE
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
ADMINISTRATIVE SERVICES -175									
591-175.000-820.000	PILOT	89,512	102,337	108,292	122,803	89,029	123,681	143,608	16.11%
591-175.000-850.000	TELEPHONE	5,894	4,356	3,736	3,470	2,729	4,219	3,725	-11.71%
591-175.000-860.000	TRANSPORTATION & MILEAGE	6	0	0	0	0	0	0	-
591-175.000-880.000	COMMUNITY PROMOTION	5,857	2,392	1,810	1,881	952	2,500	2,935	17.40%
591-175.000-905.000	PUBLISHING / NOTICES	571	457	775	0	0	750	750	0.00%
591-175.000-906.000	SPONSORSHIPS	0	0	75	3,750	3,750	3,750	3,750	100.00%
591-175.000-920.400	UTILITIES - GAS	1,114	3,917	1,904	1,523	716	1,200	1,200	0.00%
591-175.000-930.000	REPAIRS & MAINTENANCE	2,468	2,416	5,399	1,966	250	5,000	5,000	0.00%
591-175.000-955.000	MISCELLANEOUS	162	0	0	31	25	0	29,576	-
591-175.000-955.588	MISC. - CDL LICENSING/TESTING	0	0	0	54	164	0	500	-
591-175.000-956.000	TRAINING & SEMINARS	2,040	200	223	2,388	585	4,000	4,000	0.00%
591-175.000-956.100	TRAINING & SEMINARS-EXTERNAL	163	0	0	11	0	0	0	-
591-175.000-956.200	LODGING & MEALS	79	14	0	54	610	0	1,500	-
591-175.000-957.000	PROPERTY TAXES	0	0	178	0	178	0	0	-
591-175.000-960.000	BANK FEES	0	0	1,199	1,339	923	1,200	1,200	100.00%
591-175.000-963.000	WRITE OFF BAD DEBTS	7,149	131	1,535	494	183	0	0	-
591-175.000-968.000	DEPRECIATION	16,388	9,307	9,309	12,386	8,328	0	0	-
591-175.000-968.100	AMORTIZATION OF LEASED ASSETS	0	0	119	985	0	0	0	-
591-175.000-969.000	INTERDEPARTMENTAL EXPENSE	3,178	3,003	2,930	3,824	2,312	3,500	3,500	0.00%
591-175.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	16,500	23,750	43.94%
591-175.000-993.000	INTEREST EXPENSE	1,515	449	0	68,438	56,250	112,500	108,884	100.00%
591-175.000-993.100	LEASE INTEREST PAID	0	0	11	152	0	0	0	-
591-175.000-995.000	TRANSFER OUT - GENERAL FUND	30,827	35,385	0	0	0	0	0	-
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		439,884	492,483	532,176	720,615	465,092	888,976	931,537	4.79%



WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
PRODUCTION - 543									
591-543.000-702.000	WAGES	5,048	5,279	6,870	8,584	2,032	0	0	-
591-543.000-702.019	WAGES - COVID	0	688	122	0	0	0	0	-
591-543.000-703.000	OVERTIME PAY	2,247	2,125	1,572	2,374	2,120	0	0	-
591-543.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	15	23	0	0	-
591-543.000-716.000	RETIREMENT	0	51	573	596	228	0	0	-
591-543.000-717.000	WORKERS' COMPENSATION	0	90	0	0	0	0	0	-
591-543.000-720.000	EMPLOYER'S FICA	511	551	601	775	287	0	0	-
591-543.000-725.100	MICELLANEOUS FRINGE EXPENSE	4,134	3,906	4,388	4,651	1,702	0	0	-
591-543.000-726.000	SUPPLIES	0	38	0	45	0	0	0	-
591-543.000-801.000	CONTRACTUAL SERVICES	5,022	694	3,443	3,436	0	4,800	4,800	0.00%
591-543.000-818.000	INSURANCE	6,334	6,254	3,423	0	0	0	0	-
591-543.000-930.000	REPAIRS & MAINTENANCE	1,452	3,278	5,712	5,039	20	5,600	5,600	0.00%
591-543.000-930.800	REPAIRS & MAINT. - WELL #8	0	1,083	0	0	0	0	0	-
591-543.000-956.000	TRAINING & SEMINARS	188	70	120	2,408	2,585	2,500	2,800	12.00%
591-543.000-968.000	DEPRECIATION	26,344	26,881	28,118	28,898	20,623	0	0	-
591-543.000-969.000	INTERDEPARTMENTAL EXPENSE	29,453	31,804	24,740	27,201	18,791	30,000	30,000	0.00%
591-543.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	97,500	152,500	56.41%
TOTAL PRODUCTION APPROPRIATIONS		80,733	82,792	79,682	84,022	48,411	140,400	195,700	39.39%



WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
DISTRIBUTION - 544									
591-544.000-702.000	WAGES	88,244	98,409	98,644	126,005	90,787	226,849	129,787	-42.79%
591-544.000-702.019	WAGES-COVID	0	7,826	0	0	0	0	0	-
591-544.000-703.000	OVERTIME PAY	13,029	15,161	6,908	8,333	3,114	0	0	-
591-544.000-704.000	SICK TIME PAY	0	0	297	0	0	0	0	-
591-544.000-705.000	VACATION TIME PAY	0	0	658	0	0	0	0	-
591-544.000-706.000	PERSONAL TIME PAY	0	0	426	0	0	0	0	-
591-544.000-710.000	HOLIDAY & OTHER PAY	1,000	722	6,584	47	4	0	0	-
591-544.000-716.000	RETIREMENT	0	862	4,538	6,135	4,349	48,708	22,116	-54.59%
591-544.000-720.000	EMPLOYER'S FICA	7,341	8,984	8,216	9,726	6,767	17,345	9,920	-42.81%
591-544.000-725.100	MICELLANEOUS FRINGE EXPENSE	55,712	58,278	47,688	56,349	40,319	53,472	0	100.00%
591-544.000-726.800	SUPPLIES - OPERATIONS	4,675	4,093	6,939	2,188	2,228	8,500	8,500	0.00%
591-544.000-730.039	BPU VEHICLE MAINT/SUPPLIES	2,210	2,534	3,045	7,157	4,268	2,800	2,800	0.00%
591-544.000-740.000	FUEL & LUBRICANTS	4,717	4,841	8,406	9,842	5,503	5,750	5,750	0.00%
591-544.000-742.000	CLOTHING / UNIFORMS	1,898	1,563	3,164	4,227	2,076	3,500	3,500	0.00%
591-544.000-771.000	INVENTORY ADJUSTMENT	2,761	(2,652)	0	0	0	0	0	-
591-544.000-801.000	CONTRACTUAL SERVICES	18,484	34,110	149,627	214,662	14,097	37,500	25,000	-33.33%
591-544.000-801.200	COMPUTER	1,732	0	1,049	0	0	0	0	-
591-544.000-818.000	INSURANCE	14,143	15,062	8,109	0	0	0	0	-
591-544.000-920.400	UTILITIES - GAS	311	0	0	0	0	0	0	-
591-544.000-930.000	REPAIRS & MAINTENANCE	104,093	86,577	56,810	92,633	12,219	75,600	60,000	-20.63%
591-544.000-930.990	REPAIRS & MAINT. - LEAD SERVICES	5,346	205,025	157,236	181,914	259,038	320,000	340,000	6.25%
591-544.000-956.000	TRAINING & SEMINARS	1,360	50	1,174	1,213	1,945	2,000	2,500	25.00%
591-544.000-968.000	DEPRECIATION	126,803	132,185	137,135	170,694	114,878	0	0	-
591-544.000-969.000	INTERDEPARTMENTAL EXPENSE	2,246	2,699	3,656	4,259	3,000	3,000	3,000	0.00%
591-544.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	3,123,915	258,000	-91.74%
TOTAL DISTRIBUTION APPROPRIATIONS		456,105	676,329	710,309	895,384	564,592	3,928,939	870,873	-77.83%



WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL				ACTUAL	BUDGETS		% OF CHANGE
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
PURIFICATION - 545									
591-545.000-702.000	WAGES	45,181	41,499	33,228	39,625	23,726	55,062	98,457	78.81%
591-545.000-702.019	WAGES - COVID	0	190	0	632	0	0	0	-
591-545.000-703.000	OVERTIME PAY	8,176	7,668	7,092	8,272	4,287	0	0	-
591-545.000-710.000	HOLIDAY & OTHER PAY	0	0	0	95	174	450	300	100.00%
591-545.000-716.000	RETIREMENT	0	531	1,898	2,711	1,515	7,825	10,437	33.38%
591-545.000-720.000	EMPLOYER'S FICA	3,705	3,357	2,698	3,318	1,822	4,212	7,524	78.63%
591-545.000-725.100	MISCELLANEOUS FRINGE EXPENSE	30,288	24,115	21,628	20,233	11,686	16,263	0	100.00%
591-545.000-726.000	SUPPLIES	761	4,198	0	0	0	0	0	-
591-545.000-727.100	SUPPLIES - POTASSIUM PERMANGANATE	3,565	3,565	0	12,404	3,931	20,000	25,000	25.00%
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	15,863	34,381	34,508	51,138	48,431	38,000	85,000	123.68%
591-545.000-727.300	SUPPLIES - FLOURIDE	4,084	2,998	3,138	1,298	2,111	4,500	4,500	0.00%
591-545.000-727.400	SUPPLIES - PHOSPHATE	21,052	12,970	13,909	12,254	6,500	18,000	18,000	0.00%
591-545.000-801.000	CONTRACTUAL SERVICES	2,488	1,797	2,645	2,020	0	2,500	2,000	-20.00%
591-545.000-818.000	INSURANCE	6,334	6,254	3,423	0	0	0	0	-
591-545.000-850.000	TELEPHONE	0	92	0	0	0	0	0	-
591-545.000-920.400	UTILITIES - GAS	2,363	484	3,996	4,156	1,894	3,000	3,000	0.00%
591-545.000-930.000	REPAIRS & MAINTENANCE	14,874	11,588	15,523	10,484	4,368	16,200	18,000	11.11%
591-545.000-968.000	DEPRECIATION	62,097	77,858	109,865	109,747	73,165	0	0	-
591-545.000-969.000	INTERDEPARTMENTAL EXPENSE	74,607	81,189	63,733	69,071	44,323	80,000	75,000	-6.25%
591-545.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	42,000	65,001	54.76%
TOTAL PURIFICATION APPROPRIATIONS		295,438	314,734	317,284	347,458	227,933	308,012	412,219	33.83%
TOTAL APPROPRIATIONS - FUND 591		1,272,160	1,566,338	1,639,451	2,047,479	1,306,028	5,266,327	2,410,329	-54.23%
NET OF REVENUE / APPROPRIATIONS - FUND 591		432,116	187,158	308,601	297,014	487,835	(2,252,643)	124,944	-105.55%

Proposed Capital Projects FYE 2025

Electric Department

Distribution Automation and Monitoring – three reclosers and Tech Services - \$96,000

- 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.

Industrial Substation Construction -Continuation - \$1,682,000

- The 46kv to 13.8kv transformer will be replaced to match system voltage, with additional capacity. Currently, one feeder comes out of this sub-five feeders will be able to be fed after this replacement. The total project consists of transformer, switchgear, site work, and feeder build outs.

Distribution expansion and upgrade – repair Greenwood Sub - \$16,600

- This category is the result of combining past categories into a single fund, underground Lines, line extensions, and replacement of trans-closures

Primary Electric Meter Updates - \$20,000

- Commercial primary metering needs to be evaluated and repaired or updated to properly match customer load.

Dump Truck 4x4 5500/550 - \$96,000

- The Electric Department has one pickup and one dump truck. Adding a second dump would minimize miles and wear on our big bucket and digger trucks. The Electric Department borrows a dump truck from the Water Department whenever one is available.

Building and Facilities - \$73,275

- The Electric Department does not have enough secure storage available. We were utilizing the fenced area where the Cat Generators used to be, to store wire, conduit, and trailers when not in use. The roof on the existing wire barn at the power plant has started to leak and needs replaced. This plan is to add 20'x 80' to the west side of the building and replace the roof on the entire structure. (\$67,275)
- We would also like to purchase a commercial grade electric power washer with on demand water heater and a commercial air compressor to properly maintain our equipment. (\$6,000)

Sewer Department

Influent pump control panel - \$45,000

Digester Basement Sump Upgrade – \$10,000

WAS Pump Replacement (1 of 2) - \$18,000

New ferrous storage tanks/redo room - \$140,000

Disk filters - \$22,000

Thickener Drive - \$70,000

Aerator Gear Box (3 of 4) - \$10,000

Ditch bearings/couplings/flex connectors - \$26,000

PEW system upgrade - \$42,000

WAS Pump Replacement (2 of 2) - \$18,000

Funds for sewer main lining/fix RTF areas - \$250,000

South St. lift station (new pumps, controls, piping) - \$175,000

Standby lift station generators: Hallet, Carleton, & South - \$70,000

Dump truck (50%) - \$48,000

Material/equip storage at WWTP (50%) - \$30,000

Water Department

Well & HS pump Maintenance - \$47,500

Back up generator for wells (155k total, 50k carry over from 24) - \$105,000

Distribution System Improvements (Replace line on Carleton at Mechanic) - \$100,000

Replacement water meters/nodes (3/4", 1", 2" meters and nodes) - \$80,000

Material/equip storage at WWTP (50%) - \$30,000

Dump truck (50%) - \$48,000

New effluent mag meter (60k total – carry over 30k from 24) - \$30,000

Plant piping - \$35,000

Carry over from 24 for auto transfer switch WTP install - \$25,000

Technical Services Department

GPS Software & Trimble GPS - \$13,000

- Replace software and trimble.
- Software allows us to create accurate maps and GIS projects for the BPU.
- 50% BPU Costs (Electric - 50%, Sewer – 25% & Water – 25%)

E-Link Switches – \$20,000

- Located on the BPU Fiber Loop. Current switches are obsolete and proprietary. This will help repair a currently patched system due to storm damage in August 2023.
- 100% BPU Costs (Electric – 50%, Sewer – 25% & Water – 25%)

Administrative Services

ADA Compliant Front Doors - \$13,200

- Electric – 50%, Sewer – 25% & Water – 25%

Office Remodel - \$52,800

- Electric – 50%, Sewer – 25% & Water – 25%

Total Proposed Capital Project Costs

Electric Department \$2,035,375

Sewer Department \$997,750

Water Department \$524,250



Dial-A-Ride

Jason Blake – Director

jblake@cityofhillsdale.org

517-437-6491

Department Summary

Dial-A-Ride Transportation (DART) provides “demand-response” public transportation service to City of Hillsdale residents. DART transports 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 108 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 (30.9021%, decrease of 9.3972% from FY 23/24), fares (11.2599%) and a local subsidy from general fund (39.838%, increase of 9.3972% from FY 23/24). Funding for capital outlay items comes 100% from federal and state grant sources.

Department Goals

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

Department Objectives

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

Budget Summary

1. Personnel costs cover wages and benefits for three (3) full-time drivers and one (1) dispatcher.
2. Operating expenses include everything essential for daily operations (supplies, fuel, parts, etc.), building utilities/maintenance, and administrative services.
3. Contractual services consist of bus repairs.
4. One (1) bus replacement through Federal and State funding.
5. Due the State of Michigan’s reimbursement rate, for DART’s 2024/25 Operating Budget, being decreased by 9.3972% (\$37,000), a rate increase of \$0.50 to all current DART ridership fares is proposed in the 2024/25 FY Budget to help offset the additional General Fund contributions.



DIAL-A-RIDE - 588 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
588-000.000-528.000	FEDERAL GRANT-CARES ACT	0	0	6,591	0	0	0	0	-
588-000.000-529.000	FEDERAL GRANT	59,532	149,229	111,775	127,508	32,015	74,267	71,936	-3.14%
588-000.000-529.021	FEDERAL GRANT - 2021 FUNDING	0	0	31,114	0	0	0	0	-
588-000.000-529.100	FEDERAL GRANT - MOBILITY MANAGEMENT	28,000	19,773	0	0	0	0	0	-
588-000.000-538.000	FEDERAL GRANT - CAPITAL	76,824	47,246	5,000	0	76,418	0	0	-
588-000.000-569.000	STATE GRANT	121,363	134,164	987	120,579	102,061	142,696	161,055	12.87%
588-000.000-569.018	STATE GRANT - 2019 SETTLEMENT	(10,246)	0	0	0	0	0	0	-
588-000.000-569.019	STATE GRANT - 2019 SETTLEMENT	1,772	(3,183)	(325)	9,021	0	0	0	-
588-000.000-569.030	PRIOR YEAR ACTIVITY	0	0	(1,583)	251	6,622	0	0	-
588-000.000-569.021	STATE GRANT - 2021 REDISTRIBUTION	0	0	54,387	0	0	0	0	-
588-000.000-569.022	STATE OPERATING REVENUE-21-22	0	0	98,342	10,872	0	0	0	-
588-000.000-569.100	STATE GRANT - MOBILITY MANAGEMENT	7,000	4,943	0	0	0	0	0	-
588-000.000-569.588	STATE GRANT - CAPITAL	19,206	0	1,250	0	98,677	0	0	-
588-000.000-651.000	USE AND ADMISSION FEES	38,140	34,405	39,899	42,236	32,182	45,000	45,000	0.00%
588-000.000-665.000	INTEREST INCOME	0	351	1,114	3,277	1,613	0	0	-
588-000.000-673.000	SALE OF CITY PROPERTY	0	5,700	0	0	0	0	0	-
588-000.000-687.300	OTHER REFUNDS	0	0	0	0	2,798	0	0	-
588-000.000-692.000	OTHER REVENUE	0	0	0	9,902	0	0	0	-
588-000.000-699.101	TRANSFERS IN - GENERAL FUND	50,000	94,615	0	0	0	150,632	121,655	-19.24%
TOTAL DIAL-A-RIDE REVENUE		391,591	487,243	348,551	323,646	352,386	412,595	399,646	-3.14%



DIAL-A-RIDE - 588 APPROPRIATIONS		ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	
ADMINISTRATIVE SERVICES - 175									
588-175.000-999.101	TRANSFER OUT- GENERAL FUND	59,573	68,781	48,315	39,582	0	65,000	40,000	-38.46%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		59,573	68,781	48,315	39,582	0	65,000	40,000	-38.46%
DIAL-A-RIDE - 596									
588-596.000-702.000	WAGES	137,022	134,595	141,516	167,478	108,943	173,567	186,557	7.48%
588-596.000-703.000	OVERTIME PAY	1,786	100	645	2,533	121	1,000	1,000	0.00%
588-596.000-704.000	SICK TIME PAY	4,463	4,962	4,725	0	0	0	1,556	-
588-596.000-705.000	VACATION TIME PAY	10,699	12,042	9,002	1,611	2,585	0	0	-
588-596.000-706.000	PERSONAL TIME PAY	1,708	2,211	2,182	0	0	1,500	0	100.00%
588-596.000-707.000	LONGEVITY PAY	2,560	2,560	2,440	2,200	1,100	2,200	1,100	-50.00%
588-596.000-710.000	HOLIDAY & OTHER PAY	7,537	7,302	7,789	1,471	910	0	958	-
588-596.000-714.000	COMPENSATED ABSENCES	0	0	4,280	(244)	0	0	0	-
588-596.000-715.000	HEALTH & LIFE INSURANCE	36,321	47,579	39,152	36,471	22,512	37,856	36,081	-4.69%
588-596.000-716.000	RETIREMENT	3,694	4,778	8,726	5,944	5,729	24,510	17,944	-26.79%
588-596.000-717.000	WORKERS' COMPENSATION	2,198	2,093	2,063	1,457	2,102	2,400	2,400	0.00%
588-596.000-718.000	UNEMPLOYMENT INSURANCE	400	0	0	0	0	0	0	-
588-596.000-720.000	EMPLOYER'S FICA	10,533	10,438	10,750	12,418	7,948	13,637	14,625	7.24%
588-596.000-721.000	DISABILITY INSURANCE	744	783	821	758	566	835	835	0.00%
588-596.000-725.000	FRINGE BENEFITS - ALLOCATED	1,944	2,039	2,128	1,478	419	2,790	2,790	0.00%
588-596.000-726.000	SUPPLIES	1,917	2,081	1,466	1,207	865	1,500	2,500	66.67%
588-596.000-726.007	SUPPLIES - COVID	0	170	962	0	0	0	0	-
588-596.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	7,615	3,942	12,636	3,176	791	20,000	14,000	-30.00%
588-596.000-740.000	FUEL & LUBRICANTS	14,665	15,767	27,875	30,123	17,561	30,000	30,000	0.00%



DIAL-A-RIDE - 588 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
DIAL-A-RIDE - 596									
588-596.000-742.000	CLOTHING / UNIFORMS	0	0	452	0	0	0	0	-
588-596.000-801.000	CONTRACTUAL SERVICES	35,636	28,383	15,193	19,386	12,691	12,500	20,000	60.00%
588-596.000-818.000	INSURANCE	18,207	14,201	6,057	10,851	3,347	10,000	12,000	20.00%
588-596.000-850.000	TELEPHONE	283	189	181	166	0	300	300	0.00%
588-596.000-905.000	PUBLISHING / NOTICES	78	79	100	284	0	0	0	-
588-596.000-920.000	UTILITIES	4,956	4,933	5,589	5,908	3,713	6,000	6,500	8.33%
588-596.000-930.000	REPAIRS & MAINTENANCE	1,358	1,839	862	2,303	13	1,000	2,500	150.00%
588-596.000-940.000	EQUIPMENT RENTAL	522	848	596	525	467	1,000	1,000	0.00%
588-596.000-955.000	MISCELLANEOUS	0	277	0	0	0	0	0	-
588-596.000-955.588	MISC. - CDL LICENSING/TESTING	625	676	901	748	282	5,000	5,000	0.00%
588-596.000-956.000	TRAINING & SEMINARS	67	0	0	0	0	0	0	-
588-596.000-968.000	DEPRECIATION	46,894	46,894	53,753	41,296	0	0	0	-
588-596.000-970.000	CAPITAL OUTLAY	0	0	0	0	175,095	0	0	-
TOTAL DIAL-A-RIDE APPROPRIATIONS		354,432	351,761	362,842	349,548	367,760	347,595	359,646	3.47%
TOTAL APPROPRIATIONS - FUND 588		414,005	420,542	411,157	389,130	367,760	412,595	399,646	-3.14%
NET OF REVENUE / APPROPRIATIONS - FUND 588		(22,414)	66,701	(62,606)	(65,484)	(15,374)	0	0	-



Revolving Mobile Equipment Fund

Jason Blake – Director

jblake@cityofhillsdale.org

517-437-6491

Department Summary

The Revolving Mobile Equipment Fund (RMEF) consists of (1) full-time mechanic that is responsible for the maintenance and repair of more than 130 city owned vehicles and pieces of equipment from Public Services, BPU, and Dial-A-Ride. In addition, this fund allocates money used for purchase of vehicles/ equipment used by the Public Services Department including 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 mechanic. 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 repairs on DPS vehicles and equipment to maximize reliability, safety, and usable life.
- Replace aged/worn equipment before maintenance costs become unjustified.

Budget Summary

1. Personnel consist of one (1) full-time mechanic totaling 1650 personnel hours.
2. Operating expenses are supplies, equipment rental, and general maintenance activities.
3. Contractual Services includes various types of repairs, recycling of waste oil, antifreeze and tires, parts cleaner service, uniforms, and computer software (Fleet Management) maintenance and upgrades.
4. The Capital Equipment requests for RMEF are as follows: Purchase one 4wd 2500 series Pickup Truck. This trucks will be a shared work truck from to be utilized in Right-of-Way permit inspections, Paser Ratings, Installing traffic counters and for hauling trailers for street maintenance operations.



REVOLVING MOBILE EQUIPMENT FUND - 640 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
640-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	0	5,828	0	0	0	0	-
640-000.000-665.000	INTEREST	7,083	1,910	744	2,915	3,145	0	3,000	-
640-000.000-667.000	RENTS	177,830	198,625	242,623	217,260	134,766	400,000	245,000	-38.75%
640-000.000-667.001	RENTS - REPLACEMENT COST	0	0	0	65,533	205,003	232,592	324,003	39.30%
640-000.000-667.301	RENTS - POLICE VEHICLES	62,188	66,151	0	0	0	0	0	-
640-000.000-673.000	SALE OF CITY PROPERTY	0	(1,325)	4,050	15,585	0	0	0	-
640-000.000-673.001	GAIN ON SALE OF PROPERTY	0	0	0	0	14,151	0	0	-
640-000.000-692.000	OTHER REVENUE	12,018	36,620	12,511	9,872	12,244	0	0	-
640-000.000-692.039	OTHER REVENUE - BPU	7,742	9,144	10,205	2,274	0	0	0	-
640-000.000-699.101	TRANSFER IN - GENERAL FUND	0	40,000	0	0	0	0	0	-
640-000.000-699.582	TRANSFER IN - ELECTRIC	0	0	0	0	0	0	46,500	-
TOTAL REVOLVING MOBILE EQUIPMENT FUND REVENUE		266,861	351,125	275,961	313,439	369,309	632,592	618,503	-2.23%



REVOLVING MOBILE EQUIPMENT FUND - 640		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
MOBILE EQUIPMENT MAINTENANCE - 443									
640-443.000-702.000	WAGES	51,985	38,935	38,374	42,230	18,593	57,845	65,464	13.17%
640-443.000-702.019	WAGES - COVID	0	8,259	0	0	0	0	0	-
640-443.000-703.000	OVERTIME PAY	174	31	446	0	0	500	500	0.00%
640-443.000-704.000	SICK TIME PAY	1,789	1,858	941	0	0	0	0	-
640-443.000-705.000	VACATION TIME PAY	5,338	6,298	2,390	0	0	0	0	-
640-443.000-706.000	PERSONAL TIME PAY	999	1,043	531	0	0	0	0	-
640-443.000-707.000	LONGEVITY PAY	1,700	0	600	1,200	0	0	0	-
640-443.000-710.000	HOLIDAY & OTHER PAY	3,745	3,395	2,066	0	1	0	0	-
640-443.000-714.000	COMPENSATED ABSENCES	0	0	(1,058)	(7,876)	0	0	0	-
640-443.000-715.000	HEALTH & LIFE INSURANCE	24,522	18,782	5,814	6,483	0	19,075	23,171	21.47%
640-443.000-716.000	RETIREMENT	3,843	4,555	7,058	8,663	1,261	4,049	4,368	7.88%
640-443.000-717.000	WORKERS' COMPENSATION	1,730	1,232	1,250	326	0	350	350	0.00%
640-443.000-718.000	UNEMPLOYMENT INSURANCE	200	0	0	0	0	0	0	-
640-443.000-720.000	EMPLOYER'S FICA	4,495	4,069	3,181	2,889	1,415	4,425	4,474	1.11%
640-443.000-721.000	DISABILITY INSURANCE	432	399	236	158	0	250	250	0.00%
640-443.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	0	24,073	-
640-443.000-726.000	SUPPLIES	2,253	2,496	2,533	3,165	3,333	4,500	4,500	0.00%
640-443.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	46,046	31,884	49,268	28,442	10,704	40,000	40,000	0.00%
640-443.000-730.039	BPU VEHICLE MAINT/SUPPLIES	0	0	0	361	0	0	0	-
640-443.000-730.301	POLICE VEH/EQUP MAINT SUPPLIES	54	65	0	0	0	0	0	-
640-443.000-740.000	FUEL & LUBRICANTS	20,697	23,557	41,486	40,504	20,886	32,000	34,500	7.81%
640-443.000-740.301	FUEL & LUBRICANTS - POLICE	17,112	18,981	0	0	0	0	0	-
640-443.000-742.000	CLOTHING / UNIFORMS	689	673	334	271	0	750	500	-33.33%
640-443.000-801.000	CONTRACTUAL SERVICES	40,597	18,077	9,303	30,944	25,589	29,652	43,818	47.77%
640-443.000-801.301	POLICE VEHICLE REPAIR	8,707	20,523	(295)	0	0	0	0	-
640-443.000-818.000	INSURANCE	35,557	40,395	30,063	15,105	7,860	15,300	19,575	27.94%



REVOLVING MOBILE EQUIPMENT FUND - 640		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
MOBILE EQUIPMENT MAINTENANCE - 444									
640-443.000-818.301	INSURANCE - POLICE	7,697	4,016	0	0	0	0	0	-
640-443.000-850.000	POLICE VEHICLE REPAIR	141	95	91	83	0	0	0	-
640-443.000-920.000	UTILITIES	5,207	5,268	6,106	9,868	4,571	6,300	6,300	0.00%
640-443.000-940.000	EQUIPMENT RENTAL	59	182	178	195	674	250	750	200.00%
640-443.000-955.000	MISCELLANEOUS/CONTINGENCY	0	0	0	0	0	0	3,577	-
640-443.000-955.441	MISCELLANEOUS - SHOE ALLOWANCE	250	720	250	0	0	250	250	100.00%
640-443.000-955.588	MISC. - CDL LICENSING/TESTING	118	100	0	0	0	5,000	3,000	-40.00%
640-443.000-956.000	TRAINING & SEMINARS	0	0	0	0	0	750	1,300	73.33%
640-443.000-968.000	DEPRECIATION	104,792	86,642	105,746	95,510	0	87,000	0	-100.00%
640-443.000-981.000	CAPITAL OUTLAY - VEHICLES	0	0	0	0	0	273,846	268,000	100.00%
640-443.000-983.000	CAPITAL OUTLAY - SMALL EQUIP	1,827	14	0	0	0	0	0	-
TOTAL MOBILE EQUIPMENT MAINTENANCE APPROPRIATIONS		392,755	342,544	306,892	278,521	94,887	582,092	548,720	-5.73%
TOTAL APPROPRIATIONS - FUND 640		392,755	342,544	306,892	278,521	94,887	582,092	548,720	-5.73%
NET OF REVENUE / APPROPRIATIONS - FUND 640		(125,894)	8,581	(30,931)	34,918	274,422	50,500	69,783	38.18%



FIRE VEHICLE & EQUIPMENT - 663 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2019-20	2020-21	2021-22	2022-23	THRU 2/29/2024	CURRENT 2023-24	PROPOSED 2024-25	CHANGE
663-000.000-402.150	CURRENT TAXES - FIRE CAPITAL	127,375	129,445	133,304	137,658	143,177	147,000	162,132	10.29%
663-000.000-404.000	SPECIAL ACTS	1,365	1,501	1,587	1,950	0	2,822	2,353	-16.62%
663-000.000-411.000	DELINQUENT TAXES	0	0	285	256	52	0	0	-
663-000.000-505.000	FEDERAL GRANT	0	0	140,000	0	0	0	0	-
663-000.000-573.000	LOCAL COMMUNITY STABILIZATION REVENUE	0	6,712	5,934	0	0	6,500	0	100.00%
663-000.000-665.000	INTEREST	0	926	1,738	5,507	3,130	4,000	4,000	100.00%
663-000.000-669.000	CHANGE IN INVESTMENTS	0	(162)	(3,913)	177	4	0	0	-
663-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	0	0	1,931	2,161	0	0	0	-
663-000.000-675.000	CONTRIBUTIONS & DONATIONS	0	0	0	400	0	0	0	-
663-000.000-687.300	OTHER REFUNDS	1,800	576	11,005	2,869	0	0	0	-
TOTAL FIRE VEHICLE & EQUIPMENT REVENUE		130,540	138,998	291,871	150,978	146,363	160,322	168,485	5.09%

**FIRE VEHICLE & EQUIPMENT - 663
APPROPRIATIONS**

FIRE DEPARTMENT - 336

663-336.000-960.000	BANK FEES	0	0	82	79	0	0	0	-
663-336.000-964.000	REFUNDS & REBATES	0	0	0	0	37	0	0	-
663-336.000-970.000	CAPITAL OUTLAY	45,362	0	176,953	363,246	58,194	120,500	140,000	16.18%
663-336.000-983.000	CAPITAL OUTLAY - SMALL EQUIPMENT	0	1,333	23,315	23,896	1,416	0	4,000	-
TOTAL FIRE DEPARTMENT APPROPRIATIONS		45,362	1,333	200,350	387,221	59,647	120,500	144,000	19.50%
TOTAL APPROPRIATIONS - FUND 663		45,362	1,333	200,350	387,221	59,647	120,500	144,000	19.50%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 663		85,178	137,665	91,521	(236,243)	86,716	39,822	24,485	-38.51%