The City of HILLSDALE

Family · Tradition · Opportunity

Adopted Budget 2025 - 2026

Table of Contents

June 2, 2025

Mayor Pro Tem Paladino and City Council Members
City of Hillsdale
97 N. Broad Street
Hillsdale, MI 49242

Dear Mayor Pro Tem, City Council and Hillsdale Residents,

Attached is the City of Hillsdale 2025-26 Annual Budget. This year's General Fund budget seeks to address the top priorities discussed by the Mayor Pro Tem and City Council for the upcoming year.

The City's 2025-26 fiscal year appropriations are $36,355,831 which is down $5,410,302 from the 2024-25 amended budget, which is due to decreased capital projects budgeted in 2025-26. The use of $1,291,694 in Fund Balance across all funds is proposed.

Major Priorities for fiscal year 2025-26:

1. <u>Street / Water / Sewer Infrastructure Reconstruction and Maintenance</u>
    - $2M in Major and Local Street reconstruction projects
    - $450,000 in water main system improvements
    - $300,000 in sewer main lining
    - $350,000 in sewer lift station repairs
    - $130,000 in repairs to the Millpond Dam
    - $50,000 in repairs to the Bike Path
2. <u>Electric Distribution and Substation Improvements</u>
    - $840,000 in distribution system automation and expansion and Industrial Substation upgrades
3. <u>New Airport Terminal</u>
    - Completion of new airport terminal and parking lot $3.1M
4. <u>Economic Development</u>
    - Three Meadows North single family home development, construction of new Kentucky Fried Chicken (KFC) restaurant, continued expansion of the passenger railroad excursions to Hillsdale, Hillsdale College's hotel and restaurant project and the completion of the Keefer Hotel.

General Fund Revenues

This budget shows General Fund revenues increasing by 4.2 percent (4.2%) 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 fifteen percent (15%) increase in projected property tax revenue due to new construction.

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 percent (20%) of the General Fund funding. The remaining fifteen percent (15%) 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 4.2 percent (4.2%) 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 $200,000 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 72% with the City contributing approximately $945,000 per year for 2025-26. 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%) for non-Police employees and ten percent (10%) for police employees. The employees contribute 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 2026 budget, utility rates are increasing 1.5% for Electric, 0% for Sewer, and 10% for Water. Capital budgets include both infrastructure and facility improvements. Capital improvements include Electric fund-$1,496,000, Sewer Fund-$1,304,250, and Water Fund-$1,315,750.

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 for the collection of street maintenance 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 $287,140 for projects. The Airport Capital Improvement Fund (481) is dedicated solely for Airport related improvements. The Airport's current project is the construction of a new terminal with Federal Aviation Administration (FAA) grant funding in 2024-25.

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 challenging issues are: recruiting and retaining staff, paying down our unfunded pension liabilities, funding large projects and equipment purchases, keeping our facilities in good repair, order lead times for equipment and supplies, increasing public safety demands and related costs, improving and growing revenue streams and expenses outpacing revenue. Solutions to these issues are a work in progress but we continue to make positive strides annually.

Projects we are targeting over the next several years include: Construction of a new DPS/joint use building and reconstruction of Arch Avenue, S. Reading Avenue, Industrial Avenue from Mechanic to Beck Streets and N. Norwood from Bacon to Spring Streets.

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. 3639

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, 2025 and ending June 30, 2026.

Revenues:

Property Taxes	$ 4,602,544
Payment in Lieu of Taxes	1,280,075
State Revenue Sharing	2,483,296
Interest and Rents	652,072
Grants & Donations	783,034
Internal Transfers	1,689,837
Miscellaneous Other Revenues	1,564,073

Total Revenues City at Large **$13,054,931**

General Fund Expenditures:

City Council	$28,124
City Manager	148,597
Administrative Services	276,908
Finance	108,123
City Clerk	161,073
City Treasurer	176,518
Assessing Department	246,866
Elections	20,200
Building & Grounds	121,504
Human Resources	62,236
Police Department	2,233,800
Fire Department	672,761
Public Services	496,260
Engineering Services	41,633
Street Lighting	56,750
Cemeteries	140,246
Parking Lots	34,226
Airport	159,809
Planning Department	188,974
Economic Development	71,654
Parks	193,478
Transfers to Other Funds	139,841

Total General Fund $5,779,581

Cemetery Perpetual Care Fund	$20,350
Stock's Park Perpetual Maintenance Fund	3,100
R.L. Owens Memorial Fund	100
Major Streets Fund	1,872,001
Local Streets Fund	1,622,356
Municipal Street Fund	1,547,324
Recreation Fund	157,101
Tree Restitution Fund	0
Economic Development Corp. Fund	26,619
Tax Increment Finance Authority Fund	35,818
Contributions & Donations Fund	0
Drug Forfeiture Fund	3,000

Library Fund...278,188
Police OWI Enforcement Fund...2,000
Capital Improvement Fund...287,240
Field of Dreams...4,000
Mrs. Stock's Park Fund...4,700
Airport Improvement Fund... 572,463
Dial-a-Ride Transportation Fund...389,649
Revolving Mobile Equipment Fund...400,771
Fire Vehicle & Equipment Fund... 104,000

Total Expenditures City at Large **$13,110,361**

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...$15,622,473
Sewer Fund...3,407,107
Water Fund...2,979,626

Expenditures:

Electric Fund...$16,743,236
Sewer Fund...3,327,216
Water Fund...3,175,018

Capital Projects

Electric...1,496,000
Sewer...1,304,250
Water...1,315,750

BE IT FURTHER RESOLVED, that pursuant to Section 13.6 of the City Charter, those projects which are to begin in fiscal year 2025-2026 as indicated on the report the Board of Utilities presented to Council are hereby approved for the fiscal year 2025-2026.

Joshua Paladino

Joshua Paladino, Mayor Pro-Tem

ATTEST:

Katy Price, City Clerk

CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. 3640

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 **$2,365,923** shall be raised by a general tax of **eleven and 7525 hundredths** mills (**11.7525** 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 $**473,164** shall be raised by a general tax of **two and 3504 hundredths** mills (**2.3504** 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 **$189,254** shall be raised by a general tax of **9401 hundredths** of a mill (**0.9401** 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 **$190,280** shall be raised by a general tax of **9452 hundredths** of a mill (**0.9452** 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 $**671,236** shall be raised by a general tax of **three and 3343 hundredths** mills ($**3.3343** 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 **$95,885** shall be raised by a general tax of **4763 hundredths** mills ($**0.4763** 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 2nd DAY OF June, 2025.

Joshua Paladino

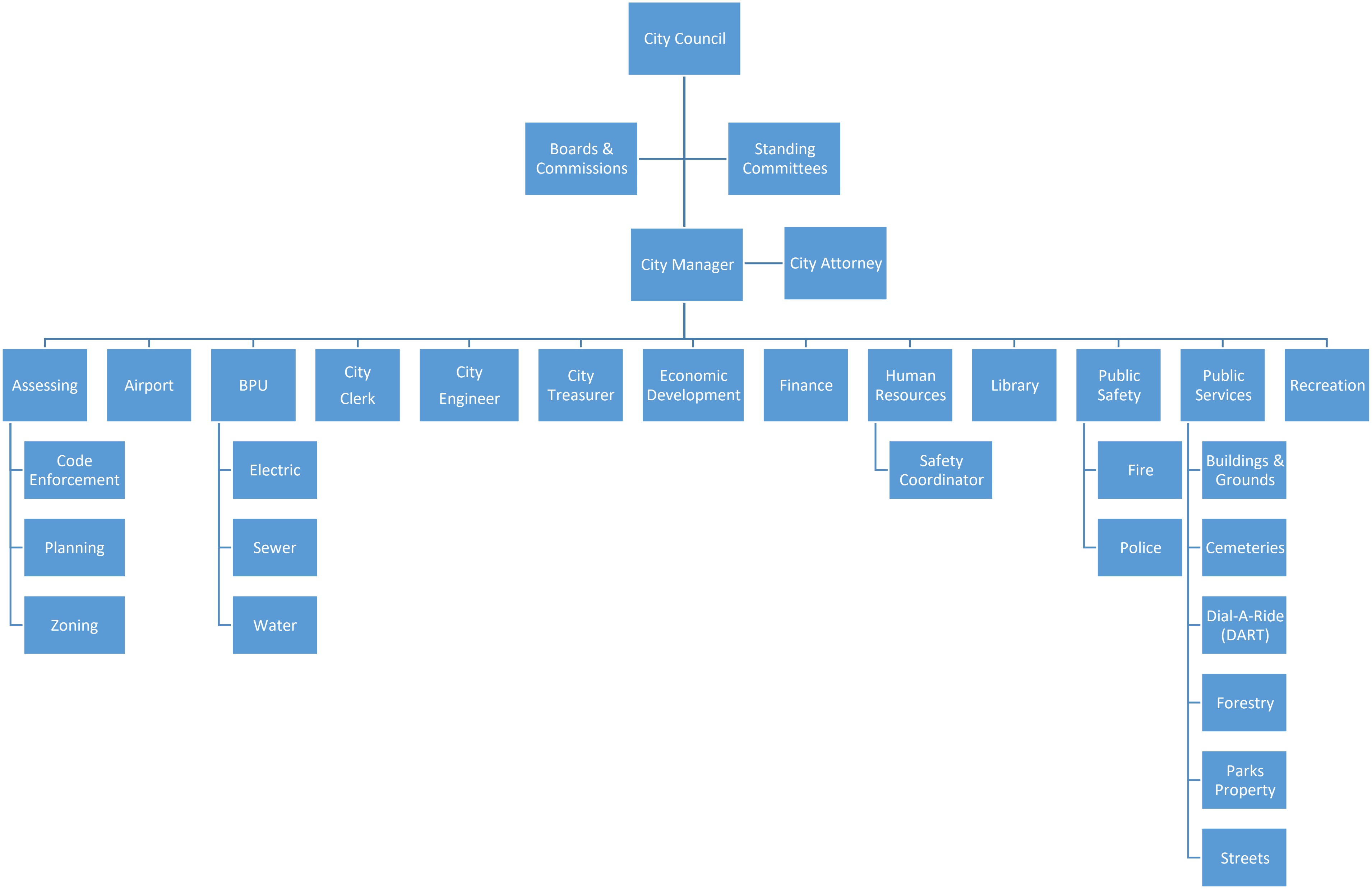
Joshua Paladino, Mayor Pro-tem

ATTEST:

Katy Price, City Clerk

2025 – 2026 BUDGETING SCHEDULE

January 16	Budget Kickoff
February 6	All Department's budget numbers entered into BS&A software; Capital projects, expense sheets and supporting documentation attached in BS&A.
February 20 – February 27	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 3 - March 7	City Manager and Finance Department prepare Manager's recommended budget. (See Sec. 8.2 Charter of the City of Hillsdale, MI)
March 10- March 21	Finance Department updates/edits final budget documents.
March 24 – March 27	Final budget prepared for distribution to Council.
April 7	Council receives the budget document and sets the public hearing for May 19 (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 5	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 19-moved to June 2	Council holds Budget Hearing. (See Sec. 8.3 Charter of the City of Hillsdale, MI)
June 2	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)


City Council
Boards & Commissions
Standing Committees
City Manager
City Attorney
Assessing
Code Enforcement
Planning
Zoning
Airport
BPU
Electric
Sewer
Water
City Clerk
City Engineer
City Treasurer
Economic Development
Finance
Human Resources
Safety Coordinator
Library
Public Safety
Fire
Police
Public Services
Buildings & Grounds
Cemeteries
Dial-A-Ride (DART)
Forestry
Parks Property
Streets
Recreation

Full-Time Employees by Department

Department	21-22	22-23	23-24	24-25	25-26
General Government	11	9	9	9	9
Dial-A-Ride	4	4	4	4	4
Police	16	16	17	17	17
Fire	4	4	4	4	4
Public Services	12	12	14	15	14
Library	1	1	1	1	1
Recreation	1	1	1	1	1
Technical Services	2	3	3	2	2
BPU Management	3	3	3	3	3
BPU Administration/Office	3	4	4	4	4
Electric	9	9	9	9	9
Water/Sewer	9	9	9	9	9
Totals	76	75	78	78	77

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

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:

- ***R.L. Owen Memorial Park Trust Fund*** was established to make improvements to the R.L. Owen Memorial Park.
- 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 ***Contributions and Donations Fund*** accounts for donations for public spaces such as parks. Expenditures are for items such as park benches.
- The ***Drug Forfeiture Fund*** accounts for confiscated property and money related to drug law enforcement activity and provide funds for future enforcement activity.

Fund Structure

- Revenue for the ***Library Fund*** comes from a dedicated millage, court fines, state aid, and charges for services.
- The ***Police Operating While Intoxicated Enforcement (OWI) Fund*** generates its revenue from fines paid by those convicted of driving while intoxicated. The money is used to further the enforcement of the intoxicated driving laws.

The *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:

- ***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:

- ***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.

The City of HILLSDALE MICHIGAN

Budget Summary by Fund

REVENUES	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 02/28/2025	BUDGETS CURRENT 2024-2025	BUDGETS PROPOSED 2025-2026	% OF CHANGE
Governmental Funds:							
General Fund (101)	5,786,583	6,074,783	5,426,017	3,896,947	5,548,581	5,780,754	4.18%
R.L.Owens Memorial Park (153)	2,954	4,388	5,399	5,907	8,000	8,000	0.00%
Major St. Fund (202)	953,854	1,392,867	1,082,962	588,090	1,414,930	1,485,466	4.99%
Local St. Fund (203)	350,146	1,001,997	1,506,292	1,287,764	2,796,014	1,631,580	-41.65%
Municipal Street Fund (204)	1,079,921	3,784,191	1,469,584	1,395,591	1,430,240	1,659,558	16.03%
Recreation Fund (208)	162,499	210,383	181,242	50,979	169,365	157,101	-7.24%
Tree Restitution Fund (211)			2,403	4,972	50	100	100.00%
E.D.C. Fund (244)	30,879	88,534	23,146	40,931	5,000	5,000	0.00%
T.I.F.A. Fund (247)	214,974	144,104	173,714	159,493	197,694	185,912	-5.96%
Contributions & Donations Fund (252)		553	25,491	20,312	200	100	-50.00%
Drug Forfeiture Fund (265)	71	221	834	92	100	100	-
Library Fund (271)	298,655	298,541	744,961	234,970	305,270	314,574	3.05%
Police OWI Enforcement Fund (274)	210	105	1,153	1,093	30	1,030	3333.33%
American Rescue Plan Act Fund (287)	401,522	353,127	91,932	-			-
Capital Improvement (401)	1,121,859	55,389	3,295,793	122,051	12,000	100,000	733.33%
Fields of Dreams (408)	5,773	7,109	16,213	2,566	9,620	10,950	13.83%
Stock's Park (409)	32,259	13,776	20,670	9,375	3,823	2,000	-47.69%
Airport Improvement (481)	263,859	595,248	464,908	283,747	307,711	516,525	67.86%
Proprietary Funds:							
Electric (582)	12,964,384	14,204,926	14,532,907	10,382,283	14,945,209	15,622,473	4.53%
Dial-A-Ride (588)	348,551	323,646	513,353	376,778	399,646	401,907	0.57%
Sewer (590)	2,523,505	2,999,091	3,778,344	2,845,204	3,828,871	3,407,107	-11.02%
Water (591)	1,948,052	2,344,493	3,192,638	1,863,338	2,535,273	2,979,626	17.53%
Public Services Inventory (633)	(2,205)	36,093	7,961	2,458	300	300	0.00%
Revolving Mobile Equipment Fund (640)	275,961	313,439	439,788	442,046	618,503	578,724	-6.43%
Fire Equipment & Vehicle Fund (663)	291,871	150,978	158,714	157,455	168,485	192,750	100.00%
DPS Leave & Benefits (699)	161,201	82,087	61,407	11,349	213,923	-	-100.00%
Fiduciary Funds:							
Cemetery Perpetual Care (151)	8,441	28,858	45,341	43,967	20,000	20,000	0.00%
Stock's Park Perpetual Maint. Fund (152)	(411)	3,898	5,888	6,876	1,700	2,500	47.06%
TOTAL REVENUES	$ 29,225,368	$ 34,512,825	$ 37,269,055	$ 24,236,634	$ 34,940,538	$ 35,064,137	0.35%

Budget Summary by Fund

EXPENDITURES GOVERNMENTAL FUNDS:	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 02/28/2025	BUDGETS CURRENT 2024-2025	BUDGETS PROPOSED 2025-2026	% OF CHANGE
General Fund (101)							
City Council	21,939	20,433	26,431	18,919	24,680	28,124	13.95%
City Manager	119,723	110,528	123,347	103,827	114,854	148,597	29.38%
Administrative Services	246,110	263,166	226,165	157,163	260,421	276,908	6.33%
Finance Department	107,507	106,456	112,297	79,601	99,027	108,123	9.19%
City Clerk	89,510	110,374	109,971	72,820	119,088	161,073	35.26%
City Treasurer	178,783	169,566	179,918	73,219	176,518	176,518	0.00%
Assessing Department	163,936	190,066	210,372	146,862	222,220	246,866	11.09%
Elections	8,013	25,610	13,767	18,920	29,680	20,200	-31.94%
Building & Grounds	101,758	190,256	152,156	84,692	150,216	121,504	-19.11%
Human Resources	65,023	51,597	52,326	36,270	57,534	62,236	8.17%
Police Department	1,637,169	1,754,197	1,817,869	1,298,125	2,036,726	2,233,800	9.68%
Fire Department	521,617	576,225	612,616	471,692	642,685	672,761	4.68%
Public Services	313,845	437,307	504,963	354,100	557,748	496,260	-11.02%
City Engineer	42,080	28,426	37,612	23,096	38,959	41,633	6.86%
Street Lighting	57,450	54,835	55,084	37,309	56,750	56,750	0.00%
Cemeteries	144,903	139,708	121,526	82,665	138,004	140,246	1.62%
Parking Lots	19,765	18,491	46,201	33,777	49,521	34,226	-30.89%
Airport	164,339	149,944	170,964	128,185	155,462	159,809	2.80%
Planning	158,721	154,898	174,819	76,911	112,921	188,974	100.00%
Economic Development	63,801	74,661	73,158	42,970	69,514	71,654	3.08%
Parks	218,144	197,024	199,571	133,211	241,293	193,478	-19.82%
Transfers Out	64,054	118,593	3,378,078		193,020	139,841	-27.55%
Total General Fund (101)	$ 4,508,190	$ 4,942,361	$ 8,399,211	$ 3,474,334	$ 5,546,841	$ 5,779,581	4.20%

The City of HILLSDALE MICHIGAN

Budget Summary by Fund

EXPENDITURES GOVERNMENTAL FUNDS:	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 02/28/2025	BUDGETS CURRENT 2024-2025	BUDGETS PROPOSED 2025-2026	% OF CHANGE
Major Street Fund (202)							
Administrative Services	141,143	393,777	321,475	53,282	193,000	297,721	54.26%
Sidewalks		2,580	47,068	9,676	27,651	27,043	100.00%
Street Surface	92,301	152,597	213,089	154,255	286,544	275,608	-3.82%
Trunkline Surface	17,145	12,682	38,856	6,587	16,178	14,703	-9.12%
R.O.W Maintenance	47,012	59,656	32,398	21,979	72,702	51,453	-29.23%
Trunkline R.O.W.	4,923	4,511	2,437	1,852	6,385	4,308	-32.53%
Trees	67,455	62,056	43,708	34,859	67,426	63,021	-6.53%
Trunkline Trees	6,247	1,554	735	20,480	3,174	3,172	-0.06%
R.O.W. Drainage	41,867	26,247	34,140	21,277	53,947	55,720	3.29%
Trunkline Drainage	2,764	3,100	2,238	2,435	4,710	5,716	21.36%
Traffic	83,815	157,268	50,626	60,085	79,856	53,880	-32.53%
Trunkline Traffic	8,705	3,291	2,324	1,451	5,912	4,197	-29.01%
Winter Maintenance	67,406	50,932	36,899	77,319	63,629	74,879	17.68%
Trunkline Winter Maint.	13,415	15,671	10,368	9,283	16,743	15,330	-8.44%
Capital Outlay		504,590	92,704	540,248	885,000	925,250	4.55%
Total Major Street Fund (202)	$ 594,198	$ 1,450,512	$ 929,065	$ 1,015,068	$ 1,782,857	$ 1,872,001	5.00%

Local Street Fund (203)							
Administrative Services	27,205	28,042	48,881	15,437	29,100	30,708	5.53%
Sidewalks		4,820		3,600	22,557	22,384	100.00%
Street Surface	85,941	126,729	184,066	168,494	325,842	287,635	-11.73%
R.O.W. Maintenance	60,658	62,021	29,883	19,677	60,213	53,310	-11.46%
Trees	78,951	103,635	59,349	54,471	81,996	69,350	-15.42%
R.O.W. Drainage	44,188	37,616	52,690	21,788	58,123	46,517	-19.97%
Traffic	11,486	11,652	12,224	15,402	20,585	21,160	2.79%
Winter Maintenance	36,844	39,370	42,866	49,347	46,209	53,292	15.33%
Capital Outlay		616,470	1,052,864	1,542,418	2,377,363	1,038,000	-56.34%
Total Local Street Fund (203)	$ 345,273	$ 1,030,355	$ 1,482,823	$ 1,890,634	$ 3,021,988	$ 1,622,356	-46.31%

The City of HILLSDALE MICHIGAN

Budget Summary by Fund

EXPENDITURES GOVERNMENTAL FUNDS:	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 02/28/2025	BUDGETS CURRENT 2024-2025	BUDGETS PROPOSED 2025-2026	% OF CHANGE
R.L. Owens Memorial Fund (153)	45	26,434	42	26	100	100	0.00%
Municipal Street Fund (204)	751,337	872,916	1,380,242	1,221,632	3,228,725	1,547,324	-52.08%
Recreation Fund (208)	164,908	215,238	180,574	109,747	169,365	157,101	-7.24%
Tree Restitution Fund (211)							
E.D.C. Fund (244)	25,066	8,524	6,405	1,997	49,350	26,619	-46.06%
T.I.F.A. Fund (247)	293,345	57,204	79,823	29,649	16,250	35,818	120.42%
Contributions & Donations Fund (252)		553	25,317	20,261			-
Drug Forfeiture Fund (265)	1,356	4,068		69	3,000	3,000	0.00%
Library Fund (271)	199,243	220,434	220,828	158,490	266,558	278,188	4.36%
Police OWI Enforcement Fund (274)	425				1,600	2,000	25.00%
American Rescue Plan Act Fund (287)	400,664	349,665	96,252				-
Capital Improvement Fund (401)	458,266	550	50,109	51,847	61,500	287,240	367.06%
Fields of Dreams (408)	2,713	6,633	19,408	7,174	7,000	4,000	-42.86%
Stock's Park (409)	7,912	30,110	11,896	14,344	4,730	4,700	-0.63%
Airport Improvement Fund (481)	156,305	521,612	310,076	759,944	813,501	572,463	-29.63%

Budget Summary by Fund

EXPENDITURES PROPRIETARY FUNDS:	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 02/28/2025	BUDGETS CURRENT 2024-2025	BUDGETS PROPOSED 2025-2026	% OF CHANGE
Electric Fund (582)	13,737,382	13,975,127	14,479,067	10,034,476	17,027,144	16,743,236	-1.67%
Dial-A-Ride Fund (588)	411,157	389,130	406,571	217,429	399,646	389,649	-2.50%
Sewer Fund (590)	2,027,407	2,060,986	2,221,070	1,478,129	5,147,706	3,327,216	-35.37%
Water Fund (591)	1,639,451	2,047,479	2,053,283	1,384,339	3,346,224	3,175,018	-5.12%
DPS Inventory Fund (633)	33,908	4,593	5,505	1,983			-
Revolving Mobile Equipment Fund (640)	306,892	278,521	288,303	209,845	548,720	400,771	-26.96%
Fire Vehicle & Equipment Fund (663)	200,350	387,221	112,299	25,606	144,000	104,000	100.00%
DPS Leave & Benefits (699)	161,026	48,816	25,419	80,781	158,878		-100.00%
FIDUCIARY FUNDS:							
Cemetery Perpetual Care (151)	20,302	20,359	20,368	1,237	20,350	20,350	0.00%
Stock's Park Perpetual Maint. Fund (152)	55	65	67	43	100	3,100	0.00%
TOTAL EXPENDITURES	$ 26,447,176	$ 28,949,466	$ 32,804,023	$ 22,189,084	$ 41,766,133	$ 36,355,831	-12.95%

The City of HILLSDALE MICHIGAN

Fund Balances

Fund	Fund Name	2024-2025 Begin. Fund Bal.	2024-2025 Est. Revenues	2024-2025 Est. Expend.	2024-2025 Est. Ending Bal.	2025-2026 Revenues	2025-2026 Expend.	2025-2026 Ending Fund Bal.	Percent Changed	Change in Fund Balance
101	General Fund	$ 1,653,632	$ 5,548,581	$ 5,546,841	$ 1,655,372	$ 5,780,754	$ 5,779,581	1,656,545	0.07%	1,173
151	Cemetery Perpetual Care Fund	767,729	20,000	20,350	767,379	20,000	20,350	767,029	-0.05%	(350)
152	Stock's Park Perpetual Maintenance	93,646	1,700	100	95,246	2,500	3,100	94,646	-0.63%	(600)
153	R.L. Owen Memorial Fund	42,076	8,000	100	49,976	8,000	100	57,876	15.81%	7,900
202	Major St./Trunkline Fund	1,208,590	1,414,930	1,782,857	840,663	1,485,466	1,872,001	454,128	-45.98% *	(386,535)
203	Local St. Fund	405,815	2,796,014	3,021,988	179,841	1,631,580	1,622,356	189,065	5.13%	9,224
204	Municipal Street Fund	3,329,201	1,430,240	3,228,725	1,530,716	1,659,558	1,547,324	1,642,950	7.33%	112,234
208	Recreation Fund	3,121	169,365	169,365	3,121	157,101	157,101	3,121	0.00%	-
211	Tree Restitution Fund	2,403	50	-	2,453	100	-	2,553	-	100
244	Economic Development Corp. Fund	346,321	5,000	49,350	301,971	5,000	26,619	280,352	-7.16%	(21,619)
247	Tax Increment Finance Authority Fund	2,206,547	197,694	16,250	2,387,991	185,912	35,818	2,538,085	6.29%	150,094
252	Contributions & Donations	174	200	-	374	100	-	474	26.74%	100
265	Drug Foreiture/Grant Fund	5,882	100	3,000	2,982	100	3,000	82	-97.25%	(2,900)
271	Library Fund	865,869	305,270	266,558	904,581	314,574	278,188	940,967	4.02%	36,386
274	Police OWI Enforcement	2,814	30	1,600	1,244	1,030	2,000	274	-77.97%	(970)
401	Capital Improvement Fund	3,964,662	12,000	61,500	3,915,162	100,000	287,240	3,727,922	-4.78%	(187,240)
408	Fields of Dreams Fund	2,409	9,620	7,000	5,029	10,950	4,000	11,979	138.20%	6,950
409	Mrs. Stock's Park Fund	73,037	3,823	4,730	72,130	2,000	4,700	69,430	-3.74%	(2,700)
481	Airport Improvement Fund	765,698	307,711	813,501	259,908	516,525	572,463	203,970	-21.52% *	(55,938)
582	Electric	26,735,234	14,945,209	17,027,144	24,653,299	15,622,473	16,743,236	23,532,536	-4.55%	(1,120,763)
588	Dial-A-Ride Fund	812,102	399,646	399,646	812,102	401,907	389,649	824,360	1.51%	12,258
590	Sewer Fund	11,261,590	3,828,871	5,147,706	9,942,755	3,407,107	3,327,216	10,022,646	0.80%	79,891
591	Water Fund	8,230,901	2,535,273	3,346,224	7,419,950	2,979,626	3,175,018	7,224,558	-2.63%	(195,392)
633	Public Services Inv. Fund	163,878	300	-	164,178	300	-	164,478	0.18%	300
640	Revolving Mobile Equipment Fund	823,442	618,503	548,720	893,225	578,724	400,771	1,071,178	19.92% *	177,953
663	Fire Vehicle & Equipment Fund	138,982	168,485	144,000	163,467	192,750	104,000	252,217	54.29% *	88,750
699	DPS Leave and Benefits Fund	69,433	213,923	158,878	124,478	-	-	124,478	0.00%	-
		$ 63,975,188	$ 34,940,538	$ 41,766,133	$ 57,149,593	$ 35,064,137	$ 36,355,831	$ 55,857,899	-2.26%	(1,291,694)

The City of HILLSDALE MICHIGAN

Significant changes in Fund Balance

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

Major Street Fund (202) - <u>Fund Balance Reduction of $386,535</u>
The anticipated decrease in fund balance is intentional due to increased capital projects related to major streets.

Airport Improvements Fund (481) - <u>Fund Balance Reduction of $55,938</u>
The anticipated decrease in fund balance is intentional due to T-Hangar repairs and purchase of equipment. The operating expenditures for airport are paid for in the General Fund.

Revolving Mobile Equipment Fund (640) - <u>Fund Balance Addition of $177,953</u>
The Revolving Mobile Equipment Fund is saving for future capital needs.

Fire Vehicle and Equipment Fund (663) - <u>Fund Balance Addition of $88,750</u>
The Fire Vehicle and Equipment Fund is saving for future capital needs.

The City of HILLSDALE MICHIGAN

General Fund Revenues

						ACTUAL	BUDGETS		
		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	THRU 2024-25	CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
101-000.000-402.000	CURRENT TAXES	1,620,853	1,657,596	1,711,759	1,834,794	1,907,264	2,016,120	2,316,834	14.92%
101-000.000-402.050	CURRENT TAXES - STREET MAINT.	324,169	10,520	0	0	0	0	0	-
101-000.000-404.000	SPECIAL ACTS	37,852	39,893	45,352	44,769	0	29,262	40,000	36.70%
101-000.000-411.000	DELINQUENT TAXES	9,662	7,535	8,374	2,736	3,565	8,000	4,000	-50.00%
101-000.000-434.000	TRAILER FEES	2,400	0	1,747	534	409	1,500	500	-66.67%
101-000.000-437.000	INDUSTRIAL FACILITIES TAX - CLAWBACKS	0	9	0	0	0	0	0	-
101-000.000-445.000	DELQ TAXES - PENALTIES & INTEREST	32,768	24,018	21,942	16,396	25,415	22,000	25,000	13.64%
101-000.000-447.000	PROPERTY TAX ADMIN. FEE	69,185	72,049	75,221	81,598	81,440	90,231	103,766	15.00%
101-000.000-451.000	SPECIAL ASSESSMENTS	11,478	7,343	2,665	0	0	2,500	0	-100.00%
101-000.000-476.000	PERMITS	15,119	20,445	27,745	49,335	31,055	35,000	45,000	28.57%
101-000.000-477.000	C.A.T.V. FRANCHISE FEES	75,622	73,201	69,956	61,981	27,813	70,000	62,000	-11.43%
101-000.000-480.000	DOG LICENSES	5	16	0	0	0	0	0	-
101-000.000-490.000	LICENSE FEES	6,723	6,925	7,070	11,194	5,491	7,000	10,000	42.86%
101-000.000-505.000	FEDERAL GRANT - PUBLIC SAFETY	2,861	0	0	1,819	0	0	0	-
101-000.000-528.000	FEDERAL GRANT - CARES ACT	248,051	0	0	0	0	0	0	-
101-000.000-529.000	FEDERAL GRANT	0	0	31,435	0	0	0	0	-
101-000.000-558.000	ACT 302 POLICE TRAINING FUNDS	1,338	1,570	2,739	11,605	2,795	0	5,000	-
101-000.000-559.000	CONTINUING PROFESSIONAL EDUCATION	0	0	0	0	14,000	7,000	7,000	0.00%
101-000.000-569.000	STATE GRANT	951	0	4,180	39,357	0	0	0	-
101-000.000-569.372	STATE GRANT - MSHDA GRANT - CODE ENFORCEMENT	0	14,825	0	0	0	0	0	-
101-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	34,718	0	0	0	0	0	-
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARING	209,335	210,908	216,859	195,643	95,140	217,000	196,000	-9.68%
101-000.000-574.000	STATE REVENUE SHARING	943,695	1,090,037	1,097,517	1,119,571	385,224	1,150,546	1,160,000	0.82%
101-000.000-602.000	INTERMENT FEES	20,480	20,464	18,409	19,896	12,137	20,000	20,000	0.00%
101-000.000-602.001	INTERMENT FEES - ST ANTHONY'S	4,050	4,975	1,750	0	0	1,500	0	-100.00%
101-000.000-629.000	COPIES / DUPLICATING	566	700	500	500	0	500	500	0.00%
101-000.000-633.000	ABATEMENT FEES	300	900	900	300	0	900	500	-44.44%
101-000.000-658.000	ORDINANCE FINES	847	706	859	1,479	704	700	700	0.00%
101-000.000-658.001	PARKING FINES	470	1,020	160	351	390	0	350	-
101-000.000-665.000	INTEREST	13,945	16,703	114,940	182,180	61,464	214,000	115,650	-45.96%
101-000.000-665.100	INTEREST INCOME-LEASES (GASB 87)	0	4,790	8,403	8,165	0	0	0	-
101-000.000-667.000	RENT	22,632	23,028	0	0	0	0	0	-
101-000.000-667.200	LEASE AGREEMENT - AT&T	14,300	10,992	7,295	19,909	11,180	16,770	20,000	19.26%
101-000.000-667.517	RENT - TRANSFER FACILITY	48,000	26,676	16,000	0	0	0	0	-
101-000.000-668.528	ROYALITIES - TRANSFER FACILITY	20,969	19,061	2,883	0	0	0	0	-
101-000.000-669.000	CHANGE IN INVESTMENTS	(841)	(22,887)	(11,992)	26,473	3,610	0	0	-
101-000.000-673.000	SALE OF CITY PROPERTY	1,536	856,221	866,407	0	1,825	0	0	-

The City of HILLSDALE MICHIGAN

General Fund Revenues

		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2024-25	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
101-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	1,141,170	1,149,607	1,218,445	1,264,961	731,905	1,220,000	1,280,075	4.92%
101-000.000-675.595	CONTRIBUTIONS & DONATIONS - AIRPORT	0	0	100	0	0	0	0	-
101-000.000-675.756	CONTRIBUTIONS & DONATIONS - PARKS	0	6,649	0	0	0	0	0	-
101-000.000-687.262	OTHER REFUNDS - ELECTIONS	0	3,506	3,522	0	0	0	0	-
101-000.000-687.300	OTHER REFUNDS	199,547	170,496	188,238	88,225	9,417	108,000	10,000	-90.74%
101-000.000-691.000	OTHER FINANCING SOURCES-LEASE FINANCING	0	0	16,039	0	0	0	0	-
101-000.000-692.000	OTHER REVENUE	20,878	17,972	29,199	80,530	32,334	30,000	30,000	0.00%
101-000.000-692.010	OTHER REVENUE - MITCHELL BLDG RENT	0	0	3,500	6,000	4,000	6,000	6,000	0.00%
101-000.000-692.050	OTHER REVENUE - FOIA	0	210	814	1,428	983	0	0	-
101-000.000-692.106	OTHER REVENUE - NEW YEAR'S EVE EVENT	1,500	10,400	11,900	0	0	0	0	-
101-000.000-692.174	OTHER REVENUE - ECONOMIC DEVELOPMENT	0	0	11,500	0	0	0	0	-
101-000.000-692.247	OTHER REVENUE - TIFA FUND	0	0	0	3,000	0	0	0	-
101-000.000-692.301	OTHER REVENUE - POLICE DEPT	550	1,749	2,609	57,378	56,901	92,052	71,883	-21.91%
101-000.000-692.336	OTHER REVENUE - LOCAL FIRE GRANT	2,000	0	0	0	0	0	0	-
101-000.000-692.441	OTHER REVENUE - DPS	0	0	855	5,373	0	0	0	-
101-000.000-692.470	OTHER REVENUE - TREES	0	2,500	0	0	0	0	0	-
101-000.000-692.595	OTHER REVENUE - AIRPORT T-SHIRTS	0	57	189	94	132	0	0	-
101-000.000-692.701	OTHER REVENUE - CODE ENFORCEMENT	0	0	53,614	0	0	0	0	-
101-000.000-692.729	OTHER REVENUE- SOCIAL DISTRICT	0	0	0	190	53	0	0	-
101-000.000-699.151	TRANSFER IN - CEMETERY CARE	20,000	20,000	20,000	20,000	0	20,000	20,000	0.00%
101-000.000-699.174	TRANSFER IN - BPU	141,538	0	0	0	0	0	0	-
101-000.000-699.202	TRANSFER IN - MAJOR STREETS	88,015	91,006	93,614	96,308	41,965	93,000	97,721	5.08%
101-000.000-699.203	TRANSFER IN - LOCAL STREETS	26,044	27,159	27,988	28,711	12,144	29,000	30,608	5.54%
101-000.000-699.244	TRANSFER IN - EDC FUNDS	0	0	0	0	0	0	3,417	-
101-000.000-699.247	CONTRIBUTIONS & DONATIONS- TIFA	0	0	0	0	0	0	5,250	-
101-000.000-699.271	TRANSFER IN - LIBRARY	2,000	2,000	2,000	0	0	0	0	-
101-000.000-699.481	TRANSFER IN-AIRPORT IMPROVEMENT	0	0	0	0	0	0	50,000	-
101-000.000-699.588	TRANSFER IN - DIAL-A-RIDE	68,781	48,315	39,582	43,234	0	40,000	43,000	7.50%
101-000.000-699.699	TRANSFER IN - DPS LEAVE & BENEFITS	20,606	0	0	0	0	0	0	-
	TOTAL GENERAL FUND REVENUE	5,491,950	5,786,583	6,074,783	5,426,017	3,560,755	5,548,581	5,780,754	4.18%

City Council

Joshua Paladino – Mayor Pro Tem joshuapaladino4hillsdale@gmail.com 517-320-2314

Council Members

Greg Stuchell – Council Member Ward 1	Jacob Bruns – Council Member Ward 1
Matthew Bentley – Council Member Ward 2	Will Morrisey – Council Member Ward 2
Robert Flynn – Council Member Ward 3	Gary Wolfram – Council Member Ward 3
Robert Socha – Council Member Ward 4	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 Mayor's office is currently vacant. A primary election will be held in August 2025, followed by the general election in November. The elected candidate will serve the remainder of the current term, which ends in 2026.

Department Goals

- Public Safety and Reducing Homelessness
- Economic and Housing Development
- Street repair and reconstruction
- Utility repair, reconstruction and upgrades
- 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 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-101.000-702.000	WAGES	19,072	19,080	18,824	19,162	10,874	15,899	19,000	19.50%
101-101.000-717.000	WORKERS' COMPENSATION	44	44	10	14	18	15	20	33.33%
101-101.000-720.000	EMPLOYER'S FICA	1,459	1,460	1,440	1,466	832	1,216	1,454	19.57%
101-101.000-726.000	SUPPLIES	10	0	64	0	137	200	200	0.00%
101-101.000-801.000	CONTRACTUAL SERVICES	0	900	95	0	0	100	100	0.00%
101-101.000-810.000	DUES & SUBSCRIPTIONS	0	455	0	5,789	6,079	6,000	6,100	1.67%
101-101.000-955.200	MISC. - COMMUNICATIONS	900	0	0	0	0	1,000	1,000	0.00%
101-101.000-956.000	TRAINING & SEMINARS	0	0	0	0	285	250	250	0.00%
	TOTAL CITY COUNCIL APPROPRIATIONS	21,485	21,939	20,433	26,431	18,225	24,680	28,124	13.95%

City Manager

David E. Mackie dmackie@cityofhillsdale.org 517-437-6444

Department Summary

The City Manager is the Chief Administrative Officer of the City (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 over $200,000 per year.
3. The City Manager has an office on the third floor of City Hall and an 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.

The City of HILLSDALE MICHIGAN

CITY MANAGER - 172		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-172.000-702.000	WAGES	102,100	75,592	60,723	76,190	66,115	75,572	90,365	19.57%
101-172.000-704.000	SICK TIME PAY	0	103	1,673	0	0	0	0	-
101-172.000-705.000	VACATION TIME PAY	10,483	4,711	5,108	0	0	0	0	-
101-172.000-706.000	PERSONAL TIME PAY	2,184	454	900	0	0	0	0	-
101-172.000-707.000	LONGEVITY PAY	240	0	0	0	0	0	96	-
101-172.000-710.000	HOLIDAY & OTHER PAY	16,176	3,632	6,260	4,262	4,043	0	0	-
101-172.000-715.000	HEALTH & LIFE INSURANCE	7,554	3,771	5,939	8,800	5,088	9,268	10,100	8.98%
101-172.000-716.000	RETIREMENT	30,957	23,443	20,823	24,100	19,027	17,167	33,852	97.19%
101-172.000-717.000	WORKERS' COMPENSATION	205	170	33	215	247	45	250	455.56%
101-172.000-720.000	EMPLOYER'S FICA	8,658	5,657	5,198	5,504	3,615	5,612	6,744	20.17%
101-172.000-721.000	DISABILITY INSURANCE	462	277	185	185	129	190	190	0.00%
101-172.000-726.000	SUPPLIES	591	107	299	352	0	1,000	1,000	0.00%
101-172.000-801.000	CONTRACTUAL SERVICES	110	10	1,109	0	0	500	500	0.00%
101-172.000-810.000	DUES & SUBSCRIPTIONS	450	770	1,205	1,405	1,343	1,500	1,500	0.00%
101-172.000-860.000	TRANSPORTATION & MILEAGE	0	0	26	0	85	0	0	-
101-172.000-956.000	TRAINING & SEMINARS	620	588	892	1,478	455	2,500	2,500	0.00%
101-172.000-956.200	LODGING & MEALS	0	438	155	856	2,079	1,500	1,500	0.00%
	TOTAL CITY MANAGER APPROPRIATIONS	180,790	119,723	110,528	123,347	102,226	114,854	148,597	29.38%

ADMINISTRATIVE SERVICES - 175		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-175.000-702.000	WAGES	54,749	46,680	36,855	39,236	32,368	23,749	28,855	21.50%
101-175.000-703.000	OVERTIME PAY	345	0	0	0	536	0	0	-
101-175.000-705.000	VACATION TIME PAY	2,189	0	0	0	0	0	0	-
101-175.000-707.000	LONGEVITY PAY	0	0	0	0	48	0	48	-
101-175.000-710.000	HOLIDAY & OTHER PAY	310	233	153	52	32	50	50	0.00%
101-175.000-715.000	HEALTH & LIFE INSURANCE	32	0	1,347	2,064	3,760	3,475	4,901	41.04%
101-175.000-716.000	RETIREMENT	1,827	1,271	3,047	2,900	2,661	3,187	3,666	15.03%
101-175.000-717.000	WORKERS' COMPENSATION	0	159	173	239	10	250	250	0.00%
101-175.000-720.000	EMPLOYER'S FICA	2,464	3,293	2,641	2,887	2,431	1,806	2,166	19.93%
101-175.000-721.000	DISABILITY INSURANCE	77	0	23	23	139	25	50	100.00%
101-175.000-725.000	FRINGE BENEFITS-ALLOCATED	0	0	0	1,956	289	0	0	-
101-175.000-726.000	SUPPLIES	732	1,910	805	1,132	34	1,500	1,800	20.00%
101-175.000-726.007	SUPPLIES - COVID	1,092	127	0	0	0	0	0	-
101-175.000-742.000	CLOTHING/UNIFORMS	0	0	0	221	0	0	0	-
101-175.000-801.000	CONTRACTUAL SERVICES	19,765	24,165	31,995	16,006	12,005	25,000	25,000	0.00%
101-175.000-802.000	TECHNICAL SERVICES	0	4,515	31,311	31,006	25,800	50,429	49,087	-2.66%
101-175.000-806.000	LEGAL SERVICES	24,676	50,132	33,970	26,070	23,571	35,000	35,000	0.00%
101-175.000-806.002	LEGAL SERVICES - TAX CASES	6,250	0	0	0	0	0	0	-
101-175.000-808.000	AUDITING SERVICES	16,700	28,160	0	0	0	0	0	-
101-175.000-810.000	DUES & SUBSCRIPTIONS	663	435	90	90	0	100	0	-100.00%
101-175.000-818.000	INSURANCE	64,196	70,270	77,678	90,969	54,480	95,850	105,435	10.00%
101-175.000-880.000	COMMUNITY PROMOTION	0	0	326	0	0	10,000	10,000	0.00%
101-175.000-940.000	EQUIPMENT RENTAL	0	0	0	0	913	0	600	-
101-175.000-955.000	MISCELLANEOUS	0	1,314	5,506	961	0	0	0	-
101-175.000-955.025	MISC. - HOLIDAY RECEPTION	0	499	489	433	0	500	500	0.00%
101-175.000-955.101	MISC. - DOMESTIC HARMONY	6,000	0	6,000	6,000	6,000	6,000	6,000	0.00%
101-175.000-955.106	MISC. - NEW YEAR'S EVE EVENT	0	12,188	12,796	0	0	0	0	-
101-175.000-956.000	TRAINING & SEMINARS	0	250	1,000	1,108	0	1,250	1,250	0.00%
101-175.000-956.200	LODGING & MEALS	0	0	0	22	325	750	750	0.00%
101-175.000-960.000	BANK FEES	0	509	1,335	2,490	121	1,500	1,500	0.00%
101-175.000-963.000	WRITE OFF BAD DEBTS	0	0	0	300	0	0	0	-
101-175.000-970.000	CAPITAL OUTLAY	0	0	15,626	0	0	0	0	-
	TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS	202,067	246,110	263,166	226,165	165,523	260,421	276,908	6.33%

Finance

Karen Lancaster – Interim 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 our audit firm to ensure a timely and accurate audit.
- Work with City Manager and department heads to ensure a balanced budget.

Department Objectives

- Implement GASB 101, *Compensated Absences.*
- Review financial system software to ensure efficient and effective use.
- Continue managing grant policy.

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), the national Government Finance Officers Association (GFOA) and the Michigan Municipal Treasurer's Association (MMTA).
3. Contractual services consists of accounting software support.
4. No capital purchases are planned for the fiscal year.

FINANCE - 191		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF Change
101-191.000-702.000	WAGES	154,828	55,688	24,824	24,748	19,456	26,287	33,440	27.21%
101-191.000-703.000	OVERTIME PAY	0	78	0	0	0	0	0	-
101-191.000-704.000	SICK TIME PAY	10,785	2,643	1,215	0	0	0	0	-
101-191.000-705.000	VACATION TIME PAY	19,184	6,764	1,262	0	0	0	0	-
101-191.000-706.000	PERSONAL TIME PAY	1,871	1,085	150	0	0	0	0	-
101-191.000-707.000	LONGEVITY PAY	1,100	0	0	0	0	0	0	-
101-191.000-710.000	HOLIDAY & OTHER PAY	5,661	2,943	1,406	489	131	0	200	-
101-191.000-715.000	HEALTH & LIFE INSURANCE	43,393	19,058	8,283	8,800	5,094	9,268	10,100	8.98%
101-191.000-716.000	RETIREMENT	13,373	4,743	1,888	1,732	1,362	1,841	2,271	23.36%
101-191.000-717.000	WORKERS' COMPENSATION	249	209	33	51	53	45	55	22.22%
101-191.000-718.000	UNEMPLOYMENT INSURANCE	782	0	0	0	0	0	0	-
101-191.000-720.000	EMPLOYER'S FICA	13,683	4,637	1,808	1,673	1,325	2,011	2,482	23.42%
101-191.000-721.000	DISABILITY INSURANCE	791	337	104	104	91	125	125	0.00%
101-191.000-724.000	PAYROLL ALLOCATION	0	(36,097)	0	0	0	0	0	-
101-191.000-726.000	SUPPLIES	415	181	107	411	374	500	500	0.00%
101-191.000-801.000	CONTRACTUAL SERVICES	3,353	43,950	62,770	73,789	48,502	56,000	56,000	0.00%
101-191.000-810.000	DUES & SUBSCRIPTIONS	432	120	120	0	0	200	200	100.00%
101-191.000-860.000	TRANSPORTATION & MILEAGE	0	0	150	104	0	250	250	100.00%
101-191.000-956.000	TRAINING & SEMINARS	591	0	305	139	0	500	500	100.00%
101-191.000-956.200	LODGING & MEALS	0	0	517	0	0	500	500	100.00%
101-191.000-960.000	BANK FEES	0	1,168	1,514	257	968	1,500	1,500	0.00%
	TOTAL FINANCE APPROPRIATIONS	270,491	107,507	106,456	112,297	77,356	99,027	108,123	9.19%

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.
- Administer all municipal elections and maintain an accurate voter file database utilizing the Qualified Voter File (QVF).
- Attend MAMC classes to continue education through the MIPMC program.
- Work with the County Clerk's office in an Election Outreach program for High School Civics' classes.
- Continue to 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, 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.

CITY CLERK - 215		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-215.000-702.000	WAGES	39,916	42,004	51,208	52,470	36,292	54,535	79,740	46.22%
101-215.000-704.000	SICK TIME PAY	1,978	1,201	0	0	0	0	0	-
101-215.000-705.000	VACATION TIME PAY	3,139	989	0	0	0	0	0	-
101-215.000-706.000	PERSONAL TIME PAY	1,108	0	0	0	0	0	0	-
101-215.000-707.000	LONGEVITY PAY	600	600	600	600	600	600	933	55.50%
101-215.000-710.000	HOLIDAY & OTHER PAY	2,407	2,177	290	0	0	500	665	33.00%
101-215.000-715.000	HEALTH & LIFE INSURANCE	20,056	17,484	20,707	22,000	12,676	23,171	31,826	37.35%
101-215.000-716.000	RETIREMENT	6,213	6,761	11,746	14,185	9,120	11,834	17,608	48.79%
101-215.000-717.000	WORKERS' COMPENSATION	91	75	94	129	143	150	150	0.00%
101-215.000-720.000	EMPLOYER'S FICA	3,266	3,220	3,646	3,708	2,581	4,173	6,026	44.40%
101-215.000-721.000	DISABILITY INSURANCE	198	198	198	198	183	225	225	0.00%
101-215.000-726.000	SUPPLIES	2,425	2,366	1,602	1,479	978	3,000	3,000	0.00%
101-215.000-734.000	POSTAGE	2,797	1,045	2,018	1,714	2,269	3,500	3,500	0.00%
101-215.000-801.000	CONTRACTUAL SERVICES	9,785	10,414	8,424	8,775	3,853	11,000	11,000	0.00%
101-215.000-810.000	DUES & SUBSCRIPTIONS	0	0	81	75	245	500	500	0.00%
101-215.000-860.000	TRANSPORTATION & MILEAGE	0	0	174	178	0	500	500	0.00%
101-215.000-905.000	PUBLISHING / NOTICES	1,220	976	1,998	1,955	960	3,000	3,000	0.00%
101-215.000-956.000	TRAINING & SEMINARS	0	0	650	700	700	1,200	1,200	0.00%
101-215.000-956.200	LODGING & MEALS	442	0	667	665	0	1,200	1,200	0.00%
101-215.000-980.000	CAPITAL OUTLAY - OFFICE EQUIP	0	0	5,321	0	0	0	0	-
101-215.000-991.100	LEASE PRINCIPAL PAID	0	0	837	1,031	0	0	0	-
101-215.000-993.100	LEASE INTEREST PAID	0	0	113	109	0	0	0	-
	TOTAL CITY CLERK APPROPRIATIONS	95,641	89,510	110,374	109,971	70,600	119,088	161,073	35.26%

ELECTIONS - 262		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF Change
101-262.000-702.000	WAGES	9,423	2,876	241	0	69	0	0	-
101-262.000-703.000	OVERTIME PAY	0	184	0	0	0	0	0	-
101-262.000-710.000	HOLIDAY & OTHER PAY	6	0	0	0	1	0	0	-
101-262.000-715.000	HEALTH INSURANCE	0	0	0	0	29	0	0	-
101-262.000-716.000	RETIREMENT	38	0	19	0	5	0	0	-
101-262.000-720.000	EMPLOYER'S FICA	89	30	18	0	5	0	0	-
101-262.000-726.000	SUPPLIES	5,696	2,312	3,628	3,458	2,103	7,000	7,000	0.00%
101-262.000-801.000	CONTRACTUAL SERVICES	5,496	2,314	20,476	9,918	15,442	21,480	12,000	-44.13%
101-262.000-956.200	LODGING & MEALS	302	297	1,228	391	1,120	1,200	1,200	0.00%
	TOTAL ELECTIONS APPROPRIATIONS	21,050	8,013	25,610	13,767	18,774	29,680	20,200	-31.94%

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.

The City of HILLSDALE MICHIGAN

CITY TREASURER - 253		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-253.000-702.000	WAGES	20,244	17,477	17,834	17,282	13,561	21,196	21,196	0.00%
101-253.000-716.000	RETIREMENT	924	1,512	1,932	1,637	1,197	1,470	1,470	0.00%
101-253.000-717.000	WORKERS' COMPENSATION	35	29	23	27	31	30	30	0.00%
101-253.000-720.000	EMPLOYER'S FICA	1,549	1,337	1,364	1,322	1,037	1,622	1,622	0.00%
101-253.000-726.000	SUPPLIES	527	630	681	580	192	700	700	0.00%
101-253.000-734.000	POSTAGE	2,511	1,254	0	0	0	0	0	-
101-253.000-801.000	CONTRACTUAL SERVICES	3,740	9,988	8,194	15,086	5,972	6,500	6,500	0.00%
101-253.000-810.000	DUES & SUBSCRIPTIONS	538	150	198	0	0	0	0	-
101-253.000-956.000	TRAINING & SEMINARS	0	0	0	18	0	0	0	-
101-253.000-964.000	REFUNDS & REBATES	140,991	146,406	139,340	143,966	49,562	145,000	145,000	0.00%
	TOTAL CITY TREASURER APPROPRIATIONS	171,059	178,783	169,566	179,918	71,552	176,518	176,518	0.00%

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.
- Work with the Planning Commission to review and update current zoning ordinances, the City Master Plan and an annual Capital Improvement Plan.

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, as well as part-time seasonal employees and/or interns as needed.
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 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-257.000-702.000	WAGES	101,591	107,578	124,635	125,802	87,517	132,394	137,670	3.99%
101-257.000-702.100	WAGES-PART-TIME	0	0	0	0	0	0	11,196	-
101-257.000-703.000	OVERTIME PAY	313	138	0	0	0	0	0	-
101-257.000-704.000	SICK TIME PAY	2,960	1,839	0	0	0	0	0	-
101-257.000-705.000	VACATION TIME PAY	4,868	3,179	0	0	0	0	0	-
101-257.000-706.000	PERSONAL TIME PAY	1,782	1,308	0	0	0	0	0	-
101-257.000-707.000	LONGEVITY PAY	480	480	480	960	480	0	480	-
101-257.000-710.000	HOLIDAY & OTHER PAY	6,613	6,231	1,471	1,416	993	500	1,000	100.00%
101-257.000-715.000	HEALTH & LIFE INSURANCE	7,122	6,105	14,626	22,263	12,849	24,171	26,249	8.60%
101-257.000-716.000	RETIREMENT	10,534	15,022	21,726	26,788	17,533	24,563	25,026	1.88%
101-257.000-717.000	WORKERS' COMPENSATION	237	219	279	267	301	300	300	0.00%
101-257.000-720.000	EMPLOYER'S FICA	8,811	9,043	9,321	9,284	6,453	10,092	10,495	3.99%
101-257.000-721.000	DISABILITY INSURANCE	378	567	567	567	433	600	600	0.00%
101-257.000-726.000	SUPPLIES	922	623	1,041	2,121	765	1,000	1,000	0.00%
101-257.000-734.000	POSTAGE	1,150	2,070	2,060	2,079	1,748	2,000	2,100	5.00%
101-257.000-801.000	CONTRACTUAL SERVICES	8,341	7,705	6,422	12,781	11,078	10,000	10,000	0.00%
101-257.000-806.002	LEGAL SERVICES - TAX CASES	864	0	0	0	0	7,500	5,000	-33.33%
101-257.000-810.000	DUES & SUBSCRIPTIONS	475	654	665	920	810	1,000	1,000	0.00%
101-257.000-850.000	TELEPHONE	0	0	0	375	265	600	600	
101-257.000-860.000	TRANSPORTATION & MILEAGE	12	21	42	967	242	2,000	2,000	0.00%
101-257.000-905.000	PUBLISHING / NOTICES	460	450	521	706	0	500	650	30.00%
101-257.000-930.000	REPAIRS & MAINTENANCE	61	0	0	0	0	0	0	-
101-257.000-956.000	TRAINING & SEMINARS	669	552	284	1,226	220	3,500	1,500	-57.14%
101-257.000-956.200	LODGING & MEALS	418	152	376	662	26	1,500	2,000	33.33%
101-257.000-970.000	CAPITAL OUTLAY	0	0	5,451	0	0	0	0	100.00%
101-257.000-991.100	LEASE PRINCIPAL PAID	0	0	99	1,007	0	0	8,000	200.00%
101-257.000-993.100	LEASE INTEREST PAID	0	0	0	181	0	0	0	300.00%
	TOTAL ASSESSING APPROPRIATIONS	159,061	163,936	190,066	210,372	141,713	222,220	246,866	11.09%

Planning - 701		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-701.000-702.000	WAGES	46,391	46,657	54,709	55,868	39,062	58,749	61,071	3.95%
101-701.000-704.000	SICK TIME PAY	246	949	0	0	0	0	7,237	-
101-701.000-705.000	VACATION TIME PAY	2,666	3,546	0	0	0	0	10,252	-
101-701.000-706.000	PERSONAL TIME PAY	838	226	0	0	0	0	0	-
101-701.000-707.000	LONGEVITY PAY	480	480	480	480	480	0	480	-
101-701.000-710.000	HOLIDAY & OTHER PAY	2,634	2,614	463	499	326	500	500	0.00%
101-701.000-715.000	HEALTH & LIFE INSURANCE	20,100	17,484	20,707	22,000	12,681	23,171	25,249	8.97%
101-701.000-716.000	RETIREMENT	5,154	8,000	12,294	14,553	9,402	12,644	13,148	3.99%
101-701.000-717.000	WORKERS' COMPENSATION	173	167	98	140	152	150	152	1.33%
101-701.000-720.000	EMPLOYER'S FICA	3,734	3,837	3,917	3,997	2,809	4,457	4,635	3.99%
101-701.000-721.000	DISABILITY INSURANCE	279	231	231	231	195	250	250	0.00%
101-701.000-726.000	SUPPLIES	111	328	594	776	180	1,000	1,000	0.00%
101-701.000-801.000	CONTRACTUAL SERVICES	698	1,252	1,108	13,298	2,177	3,500	5,000	42.86%
101-701.000-801.372	CONTRACTUAL SERVICES - CODE ENFORCEMENT	0	69,930	57,183	58,287	1,130	0	50,000	-
101-701.000-810.000	DUES & SUBSCRIPTIONS	2,487	2,400	2,235	2,170	2,235	2,500	2,500	0.00%
101-701.000-860.000	TRANSPORTATION & MILEAGE	0	184	223	946	291	2,000	2,000	0.00%
101-701.000-905.000	PUBLISHING / NOTICES	612	436	267	260	44	1,000	1,000	0.00%
101-701.000-956.000	TRAINING & SEMINARS	0	0	389	620	1,757	2,000	3,000	50.00%
101-701.000-956.200	LODGING & MEALS	0	0	0	694	0	1,000	1,500	50.00%
	TOTAL PLANNING APPROPRIATIONS	86,603	158,721	154,898	174,819	72,921	112,921	188,974	67.35%

Human Resources

Laura Sergent – Director lsergent@cityofhillsdale.org 517-437-6443

Department Summary

The Human Resources Department is responsible for payroll, accounts payable, Federal and State tax reporting, workers' compensation, Federal and State unemployment reporting, Freedom of Information requests, hiring process, employee relations, and bargaining unit negotiations. Also, administrating retirement plans with the Municipal Employees (MERS) and Ameritas. Maintaining 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.
- Work on employee appreciation and team building.
- Employee mental health.

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 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF Change
101-270.000-702.000	WAGES	58,277	55,997	35,224	33,979	24,207	35,432	37,642	6.24%
101-270.000-704.000	SICK TIME PAY	1,000	580	0	0	0	0	0	-
101-270.000-705.000	VACATION TIME PAY	1,817	4,194	(199)	0	0	0	0	-
101-270.000-706.000	PERSONAL TIME PAY	727	773	0	0	0	0	0	-
101-270.000-710.000	HOLIDAY & OTHER PAY	2,998	3,727	(198)	280	280	0	200	-
101-270.000-715.000	HEALTH & LIFE INSURANCE	19,966	17,484	8,283	8,818	5,105	9,268	10,100	8.98%
101-270.000-716.000	RETIREMENT	4,909	4,672	2,483	3,404	2,366	3,724	3,665	-1.58%
101-270.000-717.000	WORKERS' COMPENSATION	135	112	97	59	64	55	65	18.18%
101-270.000-720.000	EMPLOYER'S FICA	4,396	4,233	2,315	2,348	1,671	2,695	2,804	4.04%
101-270.000-721.000	DISABILITY INSURANCE	346	356	155	155	107	160	160	0.00%
101-270.000-724.000	PAYROLL ALLOCATION	0	(30,131)	0	0	0	0	0	-
101-270.000-726.000	SUPPLIES	654	567	1,381	587	189	0	200	-
101-270.000-801.000	CONTRACTUAL SERVICES	1,500	1,125	398	1,222	1,151	0	1,200	-
101-270.000-810.000	DUES & SUBSCRIPTIONS	0	0	229	244	264	300	300	0.00%
101-270.000-860.000	TRANSPORTATION & MILEAGE	0	0	188	178	0	400	400	0.00%
101-270.000-956.000	TRAINING & SEMINARS	0	590	590	18	690	3,800	3,800	0.00%
101-270.000-956.200	LODGING & MEALS	0	744	651	1,034	0	1,700	1,700	100.00%
	TOTAL HUMAN RESOURCES APPROPRIATIONS	96,725	65,023	51,597	52,326	36,094	57,534	62,236	8.17%

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 expenditures are for the purchase and up fitting of one (1) police vehicle.

POLICE - 301

POLICE - 301		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-301.000-702.000	WAGES	703,452	741,867	909,466	993,079	676,440	1,074,280	1,124,044	4.63%
101-301.000-703.000	OVERTIME PAY	55,250	48,957	61,861	53,199	63,610	50,000	70,000	40.00%
101-301.000-704.000	SICK TIME PAY	31,904	35,166	0	0	0	0	0	-
101-301.000-705.000	VACATION TIME PAY	55,355	50,408	10,033	0	0	0	0	-
101-301.000-706.000	PERSONAL TIME PAY	9,038	8,735	0	0	0	0	0	-
101-301.000-707.000	LONGEVITY PAY	10,650	12,800	9,600	8,600	8,700	8,800	8,050	-8.52%
101-301.000-710.000	HOLIDAY & OTHER PAY	51,342	57,000	22,933	28,687	28,482	22,400	78,826	251.90%
101-301.000-710.001	OTHER - HAZARD PAY	17,000	0	29	0	0	0	0	-
101-301.000-715.000	HEALTH & LIFE INSURANCE	206,284	183,062	214,834	258,343	150,595	280,341	321,857	14.81%
101-301.000-716.000	RETIREMENT	247,057	295,768	344,193	321,825	206,760	400,558	402,919	0.59%
101-301.000-717.000	WORKERS' COMPENSATION	8,953	9,050	7,219	8,664	10,911	8,500	11,000	29.41%
101-301.000-720.000	EMPLOYER'S FICA	16,557	16,876	18,551	18,611	13,041	21,365	22,302	4.39%
101-301.000-721.000	DISABILITY INSURANCE	3,899	4,145	3,697	4,006	3,383	4,100	4,100	0.00%
101-301.000-726.000	SUPPLIES	5,601	14,510	8,927	9,209	7,568	9,000	10,000	11.11%
101-301.000-730.000	POLICE VEH/EQUIP MAIN SUPPLIES	0	45	13	125	42	1,000	1,000	0.00%
101-301.000-740.301	FUEL & LUBRICANTS - POLICE	0	30,622	30,330	31,306	16,758	30,000	30,000	0.00%
101-301.000-742.000	CLOTHING / UNIFORMS	10,274	7,461	8,728	10,971	1,837	12,000	14,000	16.67%
101-301.000-801.000	CONTRACTUAL SERVICES	14,423	47,958	17,502	22,853	15,611	17,800	28,874	62.21%
101-301.000-810.000	DUES & SUBSCRIPTIONS	190	385	385	505	0	425	500	17.65%
101-301.000-818.301	INSURANCE - POLICE	14,316	19,332	21,044	9,066	0	31,707	34,878	10.00%
101-301.000-860.000	TRANSPORTATION & MILEAGE	188	0	3,399	556	86	750	750	0.00%
101-301.000-900.000	PRINTING	908	185	831	488	676	1,000	1,000	0.00%
101-301.000-930.000	REPAIRS & MAINTENANCE	1,562	1,143	29,215	26,776	17,229	35,000	35,000	0.00%
101-301.000-940.000	EQUIPMENT RENTAL	66,151	0	0	0	0	0	0	-
101-301.000-955.000	MISCELLANEOUS/CONTINGENCY	0	0	(20)	225	0	0	0	-
101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS	1,472	374	807	0	522	1,500	1,500	0.00%
101-301.000-955.222	MISC - SHOTS & TRAINING	0	0	0	0	0	200	200	0.00%
101-301.000-956.000	TRAINING & SEMINARS	613	3,010	27,626	7,794	3,989	15,000	15,000	0.00%
101-301.000-956.005	STATE TRAINING FUNDS	2,585	500	2,692	1,700	3,618	3,000	3,000	0.00%
101-301.000-956.006	CONTINUING PROFESSIONAL EDUCATION-POLICE	0	0	0	0	1,740	7,000	14,000	100.00%
101-301.000-956.200	LODGING & MEALS	127	866	302	1,281	477	1,000	1,000	0.00%
101-301.000-970.000	CAPITAL OUTLAY	0	46,944	0	0	0	0	0	-
	TOTAL POLICE APPROPRIATIONS	1,535,151	1,637,169	1,754,197	1,817,869	1,232,075	2,036,726	2,233,800	9.68%

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) Captain, one (1) Lieutenant, one (1) Engineer and twelve (12) 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 twelve (12) 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.

FIRE - 336		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-336.000-702.000	WAGES	215,078	218,535	259,606	282,351	199,791	294,823	313,863	6.46%
101-336.000-702.336	WAGES - PART-TIME FIREFIGHTER	33,180	37,794	40,639	34,629	33,461	45,000	48,000	6.67%
101-336.000-702.441	WAGES-DPS	0	0	0	0	0	0	1,370	-
101-336.000-703.000	OVERTIME PAY	33,722	38,649	33,568	33,040	25,626	32,000	32,000	0.00%
101-336.000-704.000	SICK TIME PAY	4,245	3,500	0	0	0	0	0	-
101-336.000-705.000	VACATION TIME PAY	18,241	11,815	2,575	0	0	0	0	-
101-336.000-706.000	PERSONAL TIME PAY	4,943	4,779	537	0	0	0	0	-
101-336.000-707.000	LONGEVITY PAY	2,750	1,100	1,100	1,100	1,100	1,100	1,650	50.00%
101-336.000-710.000	HOLIDAY & OTHER PAY	9,002	11,728	7,447	5,600	7,600	0	250	-
101-336.000-710.001	HAZARD PAY	17,000	0	0	0	0	0	0	-
101-336.000-715.000	HEALTH & LIFE INSURANCE	52,228	46,746	71,267	82,694	47,566	86,886	94,624	8.91%
101-336.000-716.000	RETIREMENT	49,461	62,948	80,433	86,790	54,706	89,042	92,637	4.04%
101-336.000-717.000	WORKERS' COMPENSATION	4,604	4,762	5,406	5,958	7,521	5,900	7,600	28.81%
101-336.000-720.000	EMPLOYER'S FICA	7,627	6,614	7,172	6,949	5,727	8,389	4,367	-47.94%
101-336.000-721.000	DISABILITY INSURANCE	1,018	947	1,123	1,123	936	1,200	1,200	0.00%
101-336.000-726.000	SUPPLIES	4,569	6,537	5,985	7,371	4,904	8,000	8,000	0.00%
101-336.000-726.009	SUPPLIES-DPS	0	0	0	0	0	0	73	-
101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	1,242	1,283	479	17	16	1,000	1,000	0.00%
101-336.000-740.000	FUEL & LUBRICANTS	4,296	8,050	8,216	5,172	2,950	6,000	6,000	0.00%
101-336.000-742.000	CLOTHING / UNIFORMS	2,717	2,022	1,130	1,127	1,173	3,000	3,000	0.00%
101-336.000-801.000	CONTRACTUAL SERVICES	6,163	6,028	12,340	13,258	12,756	17,700	16,480	-6.89%
101-336.000-801.011	CONTRACTUAL SERVICES-DPS	0	0	0	0	0	0	161	-
101-336.000-810.000	DUES & SUBSCRIPTIONS	200	375	175	1,330	225	250	250	0.00%
101-336.000-818.000	INSURANCE	12,162	5,973	3,665	4,568	0	5,000	5,500	10.00%
101-336.000-850.000	TELEPHONE	0	0	0	0	0	600	0	-100.00%
101-336.000-860.000	TRANSPORTATION & MILEAGE	68	234	0	92	0	200	200	0.00%
101-336.000-920.000	UTILITIES	10,592	11,142	12,785	10,330	7,686	12,000	12,000	0.00%
101-336.000-930.000	REPAIRS & MAINTENANCE	9,329	20,639	9,076	22,166	21,091	14,000	14,000	0.00%
101-336.000-940.000	EQUIPMENT RENTAL	0	0	0	0	0	0	288	-
101-336.000-955.000	MISCELLANEOUS/CONTINGENCY	0	0	0	(172)	0	0	0	-
101-336.000-955.221	MISC - PHYSICAL EXAMINATIONS	279	309	214	168	0	400	400	0.00%
101-336.000-955.222	MISC - SHOTS & TRAINING	0	0	0	255	0	800	800	0.00%
101-336.000-955.336	LOCAL GRANT PURCHASES - FIRE	3,340	160	0	0	0	0	0	-
101-336.000-956.000	TRAINING & SEMINARS	295	1,330	4,245	1,595	300	5,000	4,000	-20.00%
101-336.000-956.200	LODGING & MEALS	0	0	663	0	0	600	600	0.00%
101-336.000-993.000	INTEREST EXPENSE	8,823	7,618	6,379	5,105	2,063	3,795	2,448	-35.49%
	TOTAL FIRE APPROPRIATIONS	517,174	521,617	576,225	612,616	437,198	642,685	672,761	4.68%

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

- Support the retention, growth, and attraction of all types of businesses – retail, commercial, industrial, technology and tourism-related industries.
- Facilitate completion of the Three Meadows Subdivision by working with developers to address the community's residential housing needs.
- Promote revitalization and occupancy of buildings in downtown Hillsdale.
- Assist with the sale and development of vacant City-owned lots and properties.
- Seek ways to expand high-speed internet connectivity throughout the City through fiber or broadband infrastructure.

Department Objectives

- Partner with local economic development entities, local businesses and other community organizations to promote economic development.
- Seek out and administer grants, investment financing and other funding opportunities that support economic development activities.
- Strengthen the local tourism industry by supporting place-based assets, events, and experiences that attract visitors and enhance community identity.
- Work with developers to sell and develop the vacant land in Three Meadows Subdivision for residential housing.
- 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 and brownfield properties.
- 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 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-728.000-702.000	WAGES	42,223	43,731	48,256	44,088	32,039	49,489	51,445	3.95%
101-728.000-704.000	SICK TIME PAY	175	692	560	179	0	0	0	-
101-728.000-705.000	VACATION TIME PAY	1,550	1,662	0	359	0	0	0	-
101-728.000-706.000	PERSONAL TIME PAY	524	554	154	0	0	0	0	-
101-728.000-707.000	LONGEVITY PAY	480	480	480	0	0	0	0	-
101-728.000-710.000	HOLIDAY & OTHER PAY	3,459	3,702	1,518	3,043	606	0	500	-
101-728.000-715.000	HEALTH & LIFE INSURANCE	136	195	2,820	7,886	4,539	8,195	8,912	100.00%
101-728.000-716.000	RETIREMENT	4,317	7,460	7,573	3,261	2,262	3,430	3,568	4.02%
101-728.000-717.000	WORKERS' COMPENSATION	85	71	70	61	76	75	80	6.67%
101-728.000-720.000	EMPLOYER'S FICA	3,598	3,621	3,693	3,523	2,413	3,750	3,899	3.97%
101-728.000-721.000	DISABILITY INSURANCE	128	213	261	228	223	275	250	-9.09%
101-728.000-726.000	SUPPLIES	510	22	115	145	29	1,000	200	-80.00%
101-728.000-801.000	CONTRACTUAL SERVICES	230	0	8,315	8,870	0	0	0	100.00%
101-728.000-810.000	DUES & SUBSCRIPTIONS	490	340	675	0	325	400	400	0.00%
101-728.000-860.000	TRANSPORTATION & MILEAGE	57	36	0	0	98	100	100	0.00%
101-728.000-900.000	PRINTING	0	932	0	800	0	1,000	500	100.00%
101-728.000-905.000	PUBLISHING / NOTICES	0	50	0	0	0	0	0	-
101-728.000-956.000	TRAINING & SEMINARS	214	40	171	715	0	1,200	1,200	0.00%
101-728.000-956.200	LODGING & MEALS	0	0	0	0	35	600	600	0.00%
	TOTAL ECONOMIC DEVELOPMENT APPROPRIATIONS	58,176	63,801	74,661	73,158	42,645	69,514	71,654	3.08%

Airport

Ginger Moore – Director Hillsdale_Airport@cityofhillsdale.org 517-797-4833

Department Summary

The City of Hillsdale employs Ginger Moore as the Airport 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.
- New terminal was awarded "Project of the Year 2024" by Michigan Department of Transportation.
- Rent office space to Hillsdale Flight Center.
- Rent maintenance hangar to Synergy Aircraft Specialties.
- All hangers are occupied. One (1) terminal hanger, two (2) corporate hangars, and eighteen (18) T-hangars.
- Renovated Corporate #2 for airport vehicles and transient aircraft.
- Hosted a successful Fly-In event.
- Removed 20 acres of trees at both approach ends of runway.

Department Goals

- Received City Council approval to renovate all T-hangars, Corporate #1 hangar and all hangars attached to the current terminal.
- New airport terminal scheduled to be finished in June 2025.
- Grand opening of terminal scheduled on September 14, 2025.
- Fly-In event scheduled on September.
- 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.
- Continue to improve local and community participation at the airport through education, flying events and keeping the public informed on current events.

Airport

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.

Budget Summary

1. Personnel consist of one (1) Airport Manager.
2. Operating expenses are fuel and lubricants, supplies, utilities, repairs and maintenance, insurance, telephone, due and subscriptions.
3. Contractual services are Fuel truck, Avfuel Hub, 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 fuel sales, landing and facility fees, hangar rents and farm land leased.

AIRPORT - 595		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-595.000-702.000	WAGES	56,363	64,906	79,814	89,094	29,144	44,809	45,427	1.38%
101-595.000-702.100	WAGES - PART TIME	0	0	0	0	32,534	31,430	28,561	-9.13%
101-595.000-702.441	WAGES - DPS	0	0	0	0	0	0	400	-
101-595.000-703.000	OVERTIME PAY	4,672	5,160	1,738	79	0	0	0	-
101-595.000-704.000	SICK TIME PAY	2,229	124	206	0	0	0	0	-
101-595.000-705.000	VACATION TIME PAY	1,115	809	306	400	0	0	0	-
101-595.000-706.000	PERSONAL TIME PAY	527	0	0	0	0	0	0	-
101-595.000-710.000	HOLIDAY & OTHER PAY	2,235	4,623	1,220	917	667	0	500	-
101-595.000-715.000	HEALTH & LIFE INSURANCE	15,830	5,574	195	198	4,123	1,000	1,110	11.00%
101-595.000-716.000	RETIREMENT	2,940	3,083	3,631	4,201	2,899	3,558	3,230	-9.22%
101-595.000-717.000	WORKERS' COMPENSATION	644	641	531	332	632	540	650	20.37%
101-595.000-720.000	EMPLOYER'S FICA	4,886	5,712	6,364	6,911	4,747	5,832	5,691	-2.42%
101-595.000-721.000	DISABILITY INSURANCE	198	189	223	237	185	240	240	0.00%
101-595.000-723.999	CAPITALIZED WAGES AND FRINGES	0	0	0	0	(10,387)	0	0	-
101-595.000-725.000	FRINGE BENEFITS - ALLOCATED	10	111	61	90	7	415	0	-100.00%
101-595.000-726.000	SUPPLIES	1,786	4,297	4,623	6,386	5,095	6,000	7,500	25.00%
101-595.000-726.050	SUPPLIES - T-SHIRTS	0	318	117	0	0	300	300	0.00%
101-595.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	903	291	0	0	0	0	0	-
101-595.000-740.000	FUEL & LUBRICANTS	2,753	3,185	4,915	6,094	4,094	4,500	4,500	0.00%
101-595.000-801.000	CONTRACTUAL SERVICES	15,670	18,268	15,507	13,867	9,241	18,000	14,000	-22.22%
101-595.000-810.000	DUES & SUBSCRIPTIONS	307	107	(80)	360	322	400	0	-100.00%
101-595.000-818.000	INSURANCE	5,444	5,604	5,663	3,957	6,291	5,000	10,000	100.00%
101-595.000-850.000	TELEPHONE	2,604	2,425	1,141	1,162	377	1,438	950	-33.94%
101-595.000-860.000	TRANSPORTATION & MILEAGE	37	70	0	0	0	200	0	-100.00%
101-595.000-920.000	UTILITIES	9,556	15,540	13,356	13,119	10,240	15,000	20,100	34.00%
101-595.000-930.000	REPAIRS & MAINTENANCE	11,400	20,495	8,361	22,330	23,269	13,000	15,000	15.38%
101-595.000-940.000	EQUIPMENT RENTAL	10	1,528	1,518	740	510	3,000	1,000	-66.67%
101-595.000-955.588	MISC. - CDL LICENSING/TESTING	0	0	103	0	0	0	0	-
101-595.000-956.000	TRAINING & SEMINARS	0	1,279	431	490	1,156	500	650	30.00%
101-595.000-956.200	LODGING & MEALS	0	0	0	0	0	300	0	-100.00%
	TOTAL AIRPORT APPROPRIATIONS	142,119	164,339	149,944	170,964	125,146	155,462	159,809	2.80%

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.
- Develop project plans for various infrastructure projects and/or coordinate for outside design services as applicable.
- 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.

The City of HILLSDALE MICHIGAN

ENGINEERING SERVICES - 447		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF Change
101-447.000-702.000	WAGES	16,298	16,063	34,307	32,294	20,587	24,755	26,561	7.30%
101-447.000-702.100	WAGES - PART-TIME	0	0	0	0	0	1,024	586	100.00%
101-447.000-704.000	SICK TIME PAY	168	2,536	0	0	0	0	0	-
101-447.000-705.000	VACATION TIME PAY	5,472	5,549	896	0	0	0	0	-
101-447.000-706.000	PERSONAL TIME PAY	1,010	1,040	0	0	0	0	0	-
101-447.000-710.000	HOLIDAY & OTHER PAY	3,509	3,793	449	480	280	0	75	-
101-447.000-715.000	HEALTH & LIFE INSURANCE	7,521	8,622	22,692	17,783	3,126	6,951	5,268	-24.21%
101-447.000-716.000	RETIREMENT	1,724	1,923	2,281	2,893	1,613	2,193	2,249	2.55%
101-447.000-717.000	WORKERS' COMPENSATION	162	8	299	261	315	315	315	100.00%
101-447.000-720.000	EMPLOYER'S FICA	1,856	2,084	2,533	2,320	1,491	1,967	1,929	-1.93%
101-447.000-721.000	DISABILITY INSURANCE	385	462	490	434	144	528	500	-5.30%
101-447.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	(38,243)	(22,012)	(6,773)	(11,724)	0	-100.00%
101-447.000-726.000	SUPPLIES	0	0	749	487	0	500	500	100.00%
101-447.000-801.000	CONTRACTUAL SERVICES	663	0	298	1,130	890	7,500	1,200	-84.00%
101-447.000-802.000	TECHNICAL SERVICES	0	0	862	0	0	0	0	-
101-447.000-810.000	DUES & SUBSCRIPTIONS	80	0	582	612	609	700	700	0.00%
101-447.000-860.000	TRANSPORTATION & MILEAGE	0	0	0	312	0	3,000	500	-83.33%
101-447.000-955.588	MISC. - CDL LICENSING/TESTING	0	0	211	63	0	250	250	0.00%
101-447.000-956.000	TRAINING & SEMINARS	0	0	20	555	60	500	500	0.00%
101-447.000-956.200	LODGING & MEALS	0	0	0	0	0	500	500	0.00%
	TOTAL ENGINEERING SERVICES APPROPRIATIONS	38,848	42,080	28,426	37,612	22,342	38,959	41,633	6.86%

The City of HILLSDALE MICHIGAN

Public Services

Jason Blake – Director jblake@cityofhillsdale.org 517-437-6491

Department Summary

The Public Services Department consists of one (1) Director, one (1) Administrative Assistant, one (1) Foreman, one (1) Sexton, one (1) part time Forester, seven (7) Operators, and one (1) General Service 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.

Public Services

Budget Summary

1. Personnel consist of a Director, Secretary, full time and seasonal employees totaling 12,221 person-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, brush site maintenance (brush grinding), City Hall maintenance and cleaning, maintenance.
4. Capital outlay requests for Building and Grounds, Parking Lots and Parks are as follows:
    - Carpet/Tile replacement on 1st floor of City Hall.
    - EPDM Roof Replacement on 2nd floor of City Hall
    - Parking Lot E mill and resurface.
    - Millpond Dam Concrete repairs.
    - Bike path mill, resurface and crack fill, Sandy Beach to Barnard St.
5. Capital Outlay expenditures for Public Services, Building and Grounds, Parking Lots, Parks and Cemeteries are appropriated through the Capital Improvement fund.

The City of HILLSDALE MICHIGAN

PUBLIC SERVICES - 441		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-441.000-702.000	WAGES	128,352	157,899	209,705	218,695	168,345	186,533	200,997	7.75%
101-441.000-702.019	OVERTIME PAY	33,469	0	0	0	0	0	0	-
101-441.000-703.000	OVERTIME PAY	39	233	393	238	77	500	500	0.00%
101-441.000-704.000	SICK TIME PAY	1,778	5,107	7,319	0	0	5,181	7,130	37.62%
101-441.000-705.000	VACATION TIME PAY	8,418	8,982	1,847	0	612	3,000	0	-100.00%
101-441.000-706.000	PERSONAL TIME PAY	1,735	2,191	0	0	0	3,011	2,549	-15.34%
101-441.000-707.000	LONGEVITY PAY	2,100	2,100	1,100	2,300	2,444	2,300	2,444	6.26%
101-441.000-710.000	HOLIDAY & OTHER PAY	9,413	13,994	6,520	8,534	3,070	150	1,250	733.33%
101-441.000-715.000	HEALTH & LIFE INSURANCE	17,447	17,633	39,793	53,699	38,203	50,013	54,956	9.88%
101-441.000-716.000	RETIREMENT	13,703	22,234	27,311	32,349	21,969	21,972	25,256	14.95%
101-441.000-717.000	WORKERS' COMPENSATION	255	234	1,356	2,226	619	1,400	700	-50.00%
101-441.000-720.000	EMPLOYER'S FICA	13,303	13,312	15,817	16,357	12,480	18,625	15,376	-17.44%
101-441.000-721.000	DISABILITY INSURANCE	510	549	624	892	844	650	0	-100.00%
101-441.000-725.000	FRINGE BENEFITS - ALLOCATED	25,395	11,402	12,216	7,768	594	64,366	0	-100.00%
101-441.000-726.000	SUPPLIES	8,687	8,931	6,657	6,524	7,010	8,000	8,000	0.00%
101-441.000-726.008	SUPPLIES-SAFETY	0	0	0	0	0	0	2,500	-
101-441.000-742.000	CLOTHING / UNIFORMS	1,756	1,813	2,925	2,464	1,495	1,552	3,400	119.07%
101-441.000-801.000	CONTRACTUAL SERVICES	33,257	30,961	17,608	50,191	4,756	50,028	27,918	-44.20%
101-441.000-810.000	DUES & SUBSCRIPTIONS	1,832	1,591	712	270	888	2,189	2,236	2.15%
101-441.000-850.000	TELEPHONE	0	0	373	594	367	1,438	800	-44.37%
101-441.000-860.000	TRANSPORTATION & MILEAGE	0	405	0	0	0	250	0	-100.00%
101-441.000-905.000	PUBLISHING/NOTICES	0	0	0	0	9	0	0	-
101-441.000-920.000	UTILITIES	4,150	5,667	3,929	4,192	2,872	4,500	4,500	0.00%
101-441.000-930.000	REPAIRS & MAINTENANCE	1,503	175	1,015	2,253	416	1,000	1,000	0.00%
101-441.000-940.000	EQUIPMENT RENTAL	863	768	637	2,746	1,523	10,000	3,000	-70.00%
101-441.000-941.000	RMEF REPLACEMENT CHARGE	0	0	65,533	82,766	60,216	103,227	112,466	8.95%
101-441.000-955.441	MISC. - SHOE ALLOWANCE	1,661	2,376	1,588	1,688	3,311	3,000	1,200	-60.00%
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	981	2,159	4,086	2,757	2,849	5,000	3,500	-30.00%
101-441.000-956.000	TRAINING & SEMINARS	747	2,113	2,880	3,351	2,644	6,978	9,873	41.49%
101-441.000-956.200	LODGING & MEALS	0	1,016	0	957	2,290	2,885	4,709	63.22%
101-441.000-970.000	CAPITAL OUTLAY	0	0	5,267	0	0	0	0	-
101-441.000-991.100	LEASE PRINCIPAL PAID	0	0	96	978	0	0	0	-
101-441.000-993.100	LEASE INTEREST PAID	0	0	0	174	0	0	0	-
	TOTAL PUBLIC SERVICES APPROPRIATIONS	311,354	313,845	437,307	504,963	339,903	557,748	496,260	-11.02%

BUILDINGS AND GROUNDS - 265		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-265.000-702.000	WAGES	13,996	12,340	13,613	14,752	9,314	37,597	16,992	-54.80%
101-265.000-703.000	OVERTIME PAY	127	124	832	182	118	500	475	-5.00%
101-265.000-710.000	HOLIDAY & OTHER PAY	0	0	6	37	0	0	350	-
101-265.000-715.000	HEALTH INSURANCE	0	0	0	186	4,211	0	4,663	-
101-265.000-716.000	RETIREMENT	264	348	530	704	496	1,567	2,143	36.76%
101-265.000-717.000	WORKERS' COMPENSATION	272	276	1,084	0	0	1,100	1,100	0.00%
101-265.000-720.000	EMPLOYER'S FICA	1,313	912	1,034	1,108	698	2,877	1,300	-54.81%
101-265.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	77	0	150	-
101-265.000-725.000	FRINGE BENEFITS - ALLOCATED	8,665	6,374	3,422	2,183	249	8,454	0	-100.00%
101-265.000-726.000	SUPPLIES	6,452	7,657	10,414	4,749	4,238	8,000	8,000	0.00%
101-265.000-801.000	CONTRACTUAL SERVICES	29,464	26,796	29,163	28,436	10,903	37,321	37,357	0.10%
101-265.000-801.790	CONTRACTUAL SRV-MITCHELL BLDG	441	174	1,235	0	0	1,200	0	-100.00%
101-265.000-850.000	TELEPHONE	5,961	6,154	6,345	8,549	1,993	6,900	6,900	0.00%
101-265.000-920.000	UTILITIES	25,630	27,919	28,174	23,851	17,106	28,500	28,500	0.00%
101-265.000-930.000	REPAIRS & MAINTENANCE	5,379	8,401	20,507	2,862	601	10,000	7,500	-25.00%
101-265.000-940.000	EQUIPMENT RENTAL	7,639	4,065	5,407	5,840	5,832	5,000	5,374	7.48%
101-265.000-957.000	PROPERTY TAXES	255	218	1,155	685	21,238	1,200	700	-41.67%
101-265.000-970.000	CAPITAL OUTLAY	0	0	67,335	58,032	0	0	0	-
	TOTAL BUILDINGS AND GROUNDS APPROPRIATIONS	105,858	101,758	190,256	152,156	77,074	150,216	121,504	-19.11%

PARKING LOTS - 571		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-571.000-702.000	WAGES	3,063	3,766	2,568	4,882	6,679	4,984	7,886	58.23%
101-571.000-703.000	OVERTIME PAY	977	1,110	522	313	167	1,000	1,200	20.00%
101-571.000-710.000	HOLIDAY & OTHER PAY	0	0	0	7	0	0	0	-
101-571.000-715.000	HEALTH INSURANCE	0	0	0	69	583	0	2,156	-
101-571.000-716.000	RETIREMENT	121	222	151	282	428	0	991	-
101-571.000-720.000	EMPLOYER'S FICA	293	351	228	389	507	381	603	58.27%
101-571.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	11	0	20	-
101-571.000-725.000	FRINGE BENEFITS - ALLOCATED	1,969	2,637	723	728	291	1,833	0	-100.00%
101-571.000-726.000	SUPPLIES	1,961	1,363	3,759	1,727	3,166	2,010	3,500	74.13%
101-571.000-801.000	CONTRACTUAL SERVICES	6,831	5,673	7,426	32,425	15,008	35,113	10,570	-69.90%
101-571.000-920.000	UTILITIES	1,843	1,336	1,290	1,296	868	1,400	1,300	-7.14%
101-571.000-940.000	EQUIPMENT RENTAL	2,792	3,307	1,824	4,083	5,866	2,800	6,000	114.29%
	TOTAL PARKING LOTS APPROPRIATIONS	19,850	19,765	18,491	46,201	33,574	49,521	34,226	-30.89%

PARKS - 756		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-756.000-702.000	WAGES	38,928	49,826	40,183	58,824	22,931	33,682	32,789	-2.65%
101-756.000-702.100	WAGES - PART TIME	0	0	0	0	0	700	0	-100.00%
101-756.000-703.000	OVERTIME PAY	826	731	353	169	97	750	500	-33.33%
101-756.000-710.000	HOLIDAY & OTHER PAY	0	0	55	152	0	0	0	-
101-756.000-715.000	HEALTH INSURANCE	0	0	0	1,990	2,456	0	8,965	-
101-756.000-716.000	RETIREMENT	1,134	1,581	1,374	3,188	1,436	0	4,120	-
101-756.000-720.000	EMPLOYER'S FICA	2,888	3,688	2,950	4,389	1,709	2,631	2,508	-4.68%
101-756.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	96	0	100	-
101-756.000-725.000	FRINGE BENEFITS - ALLOCATED	16,748	26,859	9,004	9,001	1,437	12,386	0	-100.00%
101-756.000-726.000	SUPPLIES	6,844	16,897	9,778	12,041	5,338	18,000	10,000	-44.44%
101-756.000-726.470	SUPPLIES - REPLACEMENT TREES	0	3,181	2,037	1,058	0	1,500	1,500	100.00%
101-756.000-801.000	CONTRACTUAL SERVICES	82,128	80,889	99,234	77,390	76,527	139,944	103,796	-25.83%
101-756.000-920.000	UTILITIES	8,561	7,457	8,048	9,177	6,583	8,200	8,200	0.00%
101-756.000-930.000	REPAIRS & MAINTENANCE	1,420	2,024	3,253	1,652	0	2,500	2,000	-20.00%
101-756.000-940.000	EQUIPMENT RENTAL	16,405	25,011	20,755	20,540	13,972	21,000	19,000	-9.52%
	TOTAL PARKS APPROPRIATIONS	175,882	218,144	197,024	199,571	132,582	241,293	193,478	-19.82%

STREET LIGHTING - 448		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-448.000-920.202	UTILITIES - MAJOR STREETS	52,836	53,122	51,577	51,799	35,096	53,000	53,000	0.00%
101-448.000-920.203	UTILITIES - LOCAL STREETS	3,583	4,328	3,258	3,285	2,213	3,750	3,750	0.00%
	TOTAL STREET LIGHTING APPROPRIATIONS	56,419	57,450	54,835	55,084	37,309	56,750	56,750	0.00%

CEMETERIES - 567		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-567.000-702.000	WAGES	39,499	31,236	23,875	25,295	19,423	28,785	31,105	8.06%
101-567.000-702.100	WAGES - PART TIME	0	0	0	0	0	1,330	0	-100.00%
101-567.000-703.000	OVERTIME PAY	1,203	3,033	916	900	401	1,500	1,000	-33.33%
101-567.000-710.000	HOLIDAY & OTHER PAY	0	0	2	30	0	0	0	-
101-567.000-715.000	HEALTH INSURANCE	0	0	0	1,282	3,337	0	8,505	-
101-567.000-716.000	RETIREMENT	700	950	920	954	857	0	3,908	-
101-567.000-717.000	WORKERS' COMPENSATION	364	370	66	0	0	70	70	0.00%
101-567.000-720.000	EMPLOYER'S FICA	2,961	2,513	1,784	1,894	1,442	2,304	2,380	3.30%
101-567.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	90	0	100	-
101-567.000-725.000	FRINGE BENEFITS - ALLOCATED	19,220	19,865	6,005	4,385	705	10,585	0	-100.00%
101-567.000-726.000	SUPPLIES	2,856	5,952	5,369	4,686	1,090	3,000	2,500	-16.67%
101-567.000-801.000	CONTRACTUAL SERVICES	5,651	59,215	86,985	69,204	43,565	70,430	72,578	3.05%
101-567.000-920.000	UTILITIES	943	749	413	362	416	500	600	20.00%
101-567.000-930.000	REPAIRS & MAINTENANCE	0	0	35	204	0	500	500	0.00%
101-567.000-940.000	EQUIPMENT RENTAL	33,138	21,020	13,338	12,330	10,718	19,000	17,000	-10.53%
	TOTAL CEMETERIES APPROPRIATIONS	106,535	144,903	139,708	121,526	82,044	138,004	140,246	1.62%

The City of HILLSDALE MICHIGAN

TRANSFERS TO OTHER FUNDS - 965		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF Change
101-965.000-995.204	TRANSFER OUT - MUNICIPAL STREETS	0	0	10,520	0	0	0	0	-
101-965.000-995.208	TRANSFER OUT - RECREATION	26,830	64,054	58,073	61,241	0	56,865	27,218	-52.14%
101-965.000-995.401	TRANSFER OUT - CAPITAL IMPROVEMENT	0	0	50,000	3,242,000	0	0	0	-
101-965.000-995.408	TRANSFER OUT - FIELD OF DREAMS	0	0	0	0	0	4,500	0	-100.00%
101-965.000-995.588	TRANSFER OUT - DIAL-A-RIDE	94,615	0	0	74,837	0	131,655	112,623	-14.46%
101-965.000-995.640	TRANSFER OUT - RMEF	40,000	0	0	0	0	0	0	-
	TOTAL TRANSFERS TO OTHER FUNDS APPROPRIATIONS	161,445	64,054	118,593	3,378,078	0	193,020	139,841	-27.55%
	TOTAL APPROPRIATIONS - FUND 101	4,535,298	4,508,190	4,942,361	8,399,211	3,336,876	5,546,841	5,779,581	4.20%
	NET OF REVENUES / APPROPRIATIONS - FUND 101	956,652	1,278,393	1,132,422	(2,973,194)	248,444	1,740	1,173	

The City of HILLSDALE MICHIGAN

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 $385,000 was awarded to the City of Hillsdale, when combined with matching funds, allowed for the rehabilitation or reconstruction of various major streets: $385,000 for Griswold St. in 23-24, $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.
- Sign upgrade on Westwood Dr. (S.A.D 2024 Street Reconstruction Project.)
- Obtain grants (B Grant) to assist with surface maintenance of various local streets.
- Barry St., Arch Ave and Monroe St. S.A.D 2025 Street Reconstruction project.
- Identify and repair various sidewalk issues throughout the City.
- Continue chip seal and over band crack sealing surface treatments on eligible streets.

Budget Summary

1. Personnel consist of 14,797 personnel 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.

The City of HILLSDALE MICHIGAN

MAJOR STREETS / TRUNKLINE - 202 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
202-000.000-529.000	FEDERAL GRANT	0	0	127,555	0	0	0	425,250	-
202-000.000-546.000	STATE GRANT - GAS & WEIGHT TAX	832,352	869,535	896,620	918,232	389,146	934,430	977,216	4.58%
202-000.000-546.048	STATE GRANT - METRO ROW ACT	18,250	18,418	19,638	18,724	0	18,000	18,000	0.00%
202-000.000-548.000	STATE GRANT - TRUNKLINE MAINT	49,912	40,530	39,518	44,852	30,505	40,000	40,000	0.00%
202-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	12,499	0	0	0	0	0	-
202-000.000-665.000	INTEREST	3,302	4,717	15,893	36,291	21,036	20,000	25,000	25.00%
202-000.000-669.000	CHANGE IN INVESTMENTS	(271)	(6,572)	(1,346)	3,526	2,852	0	0	0.00%
202-000.000-687.300	OTHER REFUNDS	0	0	0	1,133	0	0	0	100.00%
202-000.000-692.000	OTHER REVENUE	4,422	4,936	3,507	26,080	17,622	0	0	0.00%
202-000.000-692.039	OTHER REVENUE - BPU	2,710	9,530	11,045	13,885	13,299	2,500	0	-100.00%
202-000.000-692.470	OTHER REVENUE - TREES	100	261	0	125	0	0	0	0.00%
202-000.000-699.203	TRANSFER IN - LOCAL STREETS	0	0	0	20,114	0	0	0	100.00%
202-000.000-699.204	TRANSFER IN - MUNICIPAL STREETS	0	0	280,437	0	0	400,000	0	-100.00%
	TOTAL MAJOR STREETS / TRUNKLINE REVENUE	910,777	953,854	1,392,867	1,082,962	474,460	1,414,930	1,485,466	4.99%

MAJOR STREETS / TRUNKLINE - 202
APPROPRIATIONS

ADMINISTRATIVE SERVICES - 175

202-175.000-960.000	BANK FEES	0	137	163	167	96	0	0	-
202-175.000-995.101	TRANSFER OUT - GENERAL FUND	88,015	91,006	93,614	96,308	41,965	93,000	97,721	5.08%
202-175.000-995.203	TRANSFER OUT - LOCAL STREETS	50,000	50,000	300,000	225,000	0	100,000	200,000	100.00%
202-175.000-995.401	TRANSFER OUT - CAPITAL IMPROVEMENT	125,000	0	0	0	0	0	0	-
	TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS	263,015	141,143	393,777	321,475	42,061	193,000	297,721	54.26%

The City of HILLSDALE MICHIGAN

MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
SIDEWALKS - 444									
202-444.000-702.000	WAGES	0	0	0	0	1,130	1,489	1,961	100.00%
202-444.000-715.000	HEALTH INSURANCE	0	0	0	0	167	0	536	200.00%
202-444.000-716.000	RETIREMENT	0	0	0	0	66	0	246	300.00%
202-444.000-720.000	EMPLOYER'S FICA	0	0	0	0	83	114	150	100.00%
202-444.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	0	130	548	0	200.00%
202-444.000-726.000	SUPPLIES	0	0	170	0	55	500	150	100.00%
202-444.000-801.000	CONTRACTUAL SERVICES	0	0	2,410	47,068	7,148	25,000	23,000	100.00%
202-444.000-818.000	INSURANCE	0	0	0	0	6	0	0	200.00%
202-444.000-940.000	EQUIPMENT RENTAL	0	0	0	0	891	0	1,000	300.00%
	TOTAL SIDEWALK APPROPRIATIONS	0	0	2,580	47,068	9,676	27,651	27,043	100.00%
STREET SURFACE - 450									
202-450.000-702.000	WAGES	28,518	39,593	69,029	62,000	40,935	59,098	71,595	21.15%
202-450.000-702.100	WAGES - PART TIME	0	0	0	0	0	2,808	2,892	100.00%
202-450.000-703.000	OVERTIME PAY	630	373	543	247	321	4,219	1,010	-76.06%
202-450.000-710.000	HOLIDAY AND OTHER PAY	11	58	90	25	0	0	131	-
202-450.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	2,415	6,353	9,016	20,008	121.92%
202-450.000-716.000	RETIREMENT	514	1,590	3,630	3,842	2,976	2,716	9,091	100.00%
202-450.000-720.000	EMPLOYER'S FICA	1,989	2,898	5,067	4,536	2,981	4,736	5,517	16.49%
202-450.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	123	0	200	-
202-450.000-725.000	FRINGE BENEFITS - ALLOCATED	12,939	9,246	20,640	12,411	3,169	15,785	0	-100.00%
202-450.000-726.000	SUPPLIES	10,561	15,755	31,405	14,198	10,688	16,500	16,500	0.00%
202-450.000-801.000	CONTRACTUAL SERVICES	7,885	5,000	1,100	365	362	39,950	6,950	-82.60%
202-450.000-940.000	EQUIPMENT RENTAL	27,010	17,788	21,093	17,328	11,542	20,000	20,000	0.00%
202-450.000-941.000	RMEF REPLACEMENT CHARGE	0	0	0	95,722	74,477	111,716	121,714	8.95%
	TOTAL STREET SURFACE APPROPRIATIONS	90,057	92,301	152,597	213,089	153,927	286,544	275,608	-3.82%

The City of HILLSDALE MICHIGAN

MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
TRUNKLINE SURFACE - 450.500									
202-450.500-702.000	WAGES	820	4,213	4,642	5,589	2,682	6,008	5,715	-4.88%
202-450.500-702.100	WAGES - PART TIME	0	0	0	0	0	140	0	-100.00%
202-450.500-703.000	OVERTIME PAY	0	349	276	0	0	250	250	0.00%
202-450.500-710.000	HOLIDAY & OTHER PAY	0	0	1	4	0	0	0	-
202-450.500-715.000	HEALTH INSURANCE	0	0	0	174	514	0	1,563	-
202-450.500-716.000	RETIREMENT	18	96	194	253	123	0	718	-
202-450.500-720.000	EMPLOYER'S FICA	58	324	357	410	193	471	437	-7.22%
202-450.500-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	9	0	20	-
202-450.500-725.000	FRINGE BENEFITS - ALLOCATED	405	2,308	826	1,071	107	2,209	0	-100.00%
202-450.500-726.000	SUPPLIES	2,202	5,109	3,318	3,926	1,537	3,600	3,000	-16.67%
202-450.500-801.000	CONTRACTUAL SERVICES	0	0	0	24,775	0	0	0	-
202-450.500-940.000	EQUIPMENT RENTAL	318	4,746	3,068	2,654	1,398	3,500	3,000	-14.29%
	TOTAL TRUNKLINE SURFACE APPROPRIATIONS	3,821	17,145	12,682	38,856	6,563	16,178	14,703	-9.12%

The City of HILLSDALE MICHIGAN

MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
R.O.W. MAINTENANCE - 460									
202-460.000-702.000	WAGES	17,563	13,021	21,556	14,206	10,102	21,154	20,133	-4.83%
202-460.000-702.100	WAGES - PART TIME	0	0	0	0	0	140	0	-100.00%
202-460.000-703.000	OVERTIME PAY	19	2,075	3	34	170	200	200	0.00%
202-460.000-710.000	HOLIDAY & OTHER PAY	0	0	13	11	0	0	56	-
202-460.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	785	1,870	2,065	5,505	166.59%
202-460.000-716.000	RETIREMENT	225	696	958	788	630	553	2,530	100.00%
202-460.000-720.000	EMPLOYER'S FICA	1,257	1,582	1,561	1,031	747	1,629	1,540	-5.46%
202-460.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	22	0	40	-
202-460.000-725.000	FRINGE BENEFITS - ALLOCATED	7,565	8,167	5,426	2,802	546	7,655	0	-100.00%
202-460.000-726.000	SUPPLIES	3,574	1,451	2,508	1,466	129	2,500	2,000	-20.00%
202-460.000-801.000	CONTRACTUAL SERVICES	10,873	7,460	6,835	5,527	3,296	24,306	9,449	-61.12%
202-460.000-940.000	EQUIPMENT RENTAL	11,146	12,560	20,796	5,748	4,383	12,500	10,000	-20.00%
TOTAL R.O.W. MAINTENANCE APPROPRIATIONS		52,222	47,012	59,656	32,398	21,895	72,702	51,453	-29.23%
TRUNKLINE R.O.W MAINTENANCE - 460.500									
202-460.500-702.000	WAGES	692	954	914	221	252	701	755	7.70%
202-460.500-703.000	OVERTIME PAY	0	90	0	0	0	90	50	-44.44%
202-460.500-715.000	HEALTH INSURANCE	0	0	0	10	13	0	206	-
202-460.500-716.000	RETIREMENT	19	41	24	10	14	0	95	-
202-460.500-720.000	EMPLOYER'S FICA	50	91	65	16	19	54	58	7.41%
202-460.500-725.000	FRINGE BENEFITS - ALLOCATED	338	715	218	33	20	258	0	-100.00%
202-460.500-726.000	SUPPLIES	0	4	0	0	0	0	0	-
202-460.500-801.000	CONTRACTUAL SERVICES	6,226	1,213	2,296	1,895	1,392	4,082	2,394	-41.35%
202-460.500-940.000	EQUIPMENT RENTAL	394	1,815	994	252	139	1,200	750	-37.50%
TOTAL TRUNKLINE R.O.W. MAINTENANCE APPROPRIATIONS		7,719	4,923	4,511	2,437	1,849	6,385	4,308	-32.53%

The City of HILLSDALE MICHIGAN

MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
TREES - 470									
202-470.000-702.000	WAGES	12,012	17,050	11,901	10,882	5,044	17,691	15,676	-11.39%
202-470.000-702.100	WAGES - PART TIME	0	0	0	0	0	70	0	-100.00%
202-470.000-703.000	OVERTIME PAY	335	1,223	475	88	35	300	200	-33.33%
202-470.000-710.000	HOLIDAY & OTHER PAY	0	0	1	1	0	0	0	-
202-470.000-715.000	HEALTH INSURANCE	0	0	0	95	848	0	4,286	-
202-470.000-716.000	RETIREMENT	119	241	320	527	215	0	1,970	-
202-470.000-720.000	EMPLOYER'S FICA	864	1,269	866	817	367	1,359	1,199	-11.77%
202-470.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	22	0	40	-
202-470.000-725.000	FRINGE BENEFITS - ALLOCATED	5,203	10,844	2,655	858	302	6,506	0	-100.00%
202-470.000-726.000	SUPPLIES	246	2,202	638	559	204	750	400	-46.67%
202-470.000-726.470	SUPPLIES - REPLACEMENT TREES	850	526	930	422	0	2,500	1,500	100.00%
202-470.000-801.000	CONTRACTUAL SERVICES	10,450	23,316	39,875	26,934	25,688	33,250	33,250	0.00%
202-470.000-940.000	EQUIPMENT RENTAL	1,704	10,784	4,395	2,525	2,098	5,000	4,500	-10.00%
	TOTAL TREES APPROPRIATIONS	31,783	67,455	62,056	43,708	34,823	67,426	63,021	-6.53%
TRUNKLINE TREES - 470.500									
202-470.500-702.000	WAGES	339	855	580	411	210	986	998	1.22%
202-470.500-703.000	OVERTIME PAY	65	235	10	10	70	100	100	0.00%
202-470.500-715.000	HEALTH INSURANCE	0	0	0	0	31	0	273	-
202-470.500-716.000	RETIREMENT	5	14	11	28	7	0	125	-
202-470.500-720.000	EMPLOYER'S FICA	27	76	41	32	20	75	76	1.33%
202-470.500-725.000	FRINGE BENEFITS - ALLOCATED	192	462	168	34	27	363	0	-100.00%
202-470.500-726.000	SUPPLIES	0	488	26	11	0	50	50	100.00%
202-470.500-801.000	CONTRACTUAL SERVICES	50	3,645	350	30	20,000	1,250	1,250	0.00%
202-470.500-940.000	EQUIPMENT RENTAL	175	472	368	178	113	350	300	-14.29%
	TOTAL TRUNKLINE TREES APPROPRIATIONS	853	6,247	1,554	734	20,478	3,174	3,172	-0.06%

MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
DRAINAGE - 480									
202-480.000-702.000	WAGES	15,031	17,823	11,965	16,207	8,685	13,900	16,362	17.71%
202-480.000-702.100	WAGES - PART TIME	0	0	0	0	0	350	0	-100.00%
202-480.000-703.000	OVERTIME PAY	243	599	791	17	0	500	250	-50.00%
202-480.000-710.000	HOLIDAY & OTHER PAY	0	0	1	15	0	0	56	-
202-480.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	672	1,582	2,065	4,474	116.66%
202-480.000-716.000	RETIREMENT	242	468	639	945	559	553	2,056	100.00%
202-480.000-720.000	EMPLOYER'S FICA	1,096	1,330	934	1,186	631	1,091	1,252	14.76%
202-480.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	36	0	70	-
202-480.000-725.000	FRINGE BENEFITS - ALLOCATED	6,509	6,117	3,205	3,001	543	4,988	0	-100.00%
202-480.000-726.000	SUPPLIES	(4,189)	1,914	1,682	2,080	0	3,000	2,500	-16.67%
202-480.000-801.000	CONTRACTUAL SERVICES	4,339	5,795	1,480	5,359	6,500	20,000	22,500	12.50%
202-480.000-940.000	EQUIPMENT RENTAL	5,670	7,821	5,550	4,658	2,659	7,500	6,200	-17.33%
	TOTAL DRAINAGE APPROPRIATIONS	28,941	41,867	26,247	34,140	21,195	53,947	55,720	3.29%
TRUNKLINE R.O.W. DRAINAGE - 480.500									
202-480.500-702.000	WAGES	1,419	1,147	1,405	1,034	788	1,894	2,044	7.92%
202-480.500-703.000	OVERTIME PAY	149	24	119	0	0	100	100	0.00%
202-480.500-715.000	HEALTH INSURANCE	0	0	0	95	191	0	559	-
202-480.500-716.000	RETIREMENT	35	46	83	39	28	0	257	-
202-480.500-720.000	EMPLOYER'S FICA	114	85	111	75	56	145	156	7.59%
202-480.500-725.000	FRINGE BENEFITS - ALLOCATED	609	697	382	165	90	696	0	-100.00%
202-480.500-726.000	SUPPLIES	156	0	0	0	225	100	100	0.00%
202-480.500-801.000	CONTRACTUAL SERVICES	14,374	0	0	249	0	1,000	1,000	0.00%
202-480.500-940.000	EQUIPMENT RENTAL	1,576	765	1,000	581	1,049	775	1,500	93.55%
	TOTAL TRUNKLINE R.O.W. DRAINAGE APPROPRIATIONS	18,432	2,764	3,100	2,238	2,427	4,710	5,716	21.36%

The City of HILLSDALE MICHIGAN

MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
TRAFFIC - 490									
202-490.000-702.000	WAGES	17,035	11,710	12,243	15,272	7,507	13,662	15,222	11.42%
202-490.000-702.100	WAGES - PART TIME	0	0	0	0	0	1,050	0	-100.00%
202-490.000-703.000	OVERTIME PAY	175	495	616	847	340	750	750	0.00%
202-490.000-710.000	HOLIDAY & OTHER PAY	0	0	4	1	0	0	56	-
202-490.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	1,006	1,534	2,065	4,162	101.55%
202-490.000-716.000	RETIREMENT	206	185	485	773	495	553	1,913	100.00%
202-490.000-720.000	EMPLOYER'S FICA	1,233	878	930	1,159	569	1,126	1,164	3.37%
202-490.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	28	0	50	-
202-490.000-725.000	FRINGE BENEFITS - ALLOCATED	6,694	2,548	3,218	3,279	330	4,900	0	-100.00%
202-490.000-726.000	SUPPLIES	13,112	1,880	56,744	9,774	3,786	20,000	10,000	-50.00%
202-490.000-801.000	CONTRACTUAL SERVICES	18,730	61,482	77,941	13,887	43,204	29,500	16,263	-44.87%
202-490.000-920.000	UTILITIES	3,732	2,896	2,953	1,984	668	3,250	2,100	-35.38%
202-490.000-940.000	EQUIPMENT RENTAL	5,395	1,741	2,134	2,644	1,228	3,000	2,200	-26.67%
	TOTAL TRAFFIC APPROPRIATIONS	66,312	83,815	157,268	50,626	59,689	79,856	53,880	-32.53%
TRUNKLINE TRAFFIC - 490.500									
202-490.500-702.000	WAGES	29	1,654	851	546	134	700	744	6.29%
202-490.500-702.100	WAGES - PART TIME	0	0	0	0	0	140	0	-100.00%
202-490.500-703.000	OVERTIME PAY	0	219	0	158	84	200	200	0.00%
202-490.500-715.000	HEALTH INSURANCE	0	0	0	100	30	0	203	-
202-490.500-716.000	RETIREMENT	0	85	18	36	11	0	93	-
202-490.500-720.000	EMPLOYER'S FICA	2	138	59	51	16	65	57	-12.31%
202-490.500-725.000	FRINGE BENEFITS - ALLOCATED	558	871	151	182	25	257	0	-100.00%
202-490.500-726.000	SUPPLIES	49	355	0	19	47	200	150	-25.00%
202-490.500-801.000	CONTRACTUAL SERVICES	62	332	492	1,039	1,089	100	500	400.00%
202-490.500-920.000	UTILITIES	5,095	4,721	1,577	0	0	4,000	2,000	-50.00%
202-490.500-940.000	EQUIPMENT RENTAL	5	330	143	193	11	250	250	0.00%
	TOTAL TRUNKLINE TRAFFIC APPROPRIATIONS	5,800	8,705	3,291	2,324	1,447	5,912	4,197	-29.01%

MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
WINTER MAINTENANCE - 500									
202-500.000-702.000	WAGES	9,699	9,121	6,503	7,270	12,629	9,783	15,749	60.98%
202-500.000-703.000	OVERTIME PAY	4,375	5,304	3,968	2,845	5,549	5,500	5,500	0.00%
202-500.000-710.000	HOLIDAY & OTHER PAY	0	0	0	6	0	0	0	-
202-500.000-715.000	HEALTH INSURANCE	0	0	0	10	2,798	0	4,306	-
202-500.000-716.000	RETIREMENT	351	409	569	418	790	0	1,979	-
202-500.000-720.000	EMPLOYER'S FICA	1,013	1,063	763	733	1,319	748	1,205	61.10%
202-500.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	73	0	140	-
202-500.000-725.000	FRINGE BENEFITS - ALLOCATED	9,899	8,580	2,574	1,745	0	3,598	0	-100.00%
202-500.000-726.000	SUPPLIES	21,215	20,969	23,535	21,614	30,671	23,000	25,000	8.70%
202-500.000-940.000	EQUIPMENT RENTAL	20,676	21,960	13,020	2,258	23,432	21,000	21,000	0.00%
TOTAL WINTER MAINTENANCE APPROPRIATIONS		67,228	67,406	50,932	36,899	77,261	63,629	74,879	17.68%
TRUNKLINE WINTER MAINTENANCE - 500.500									
202-500.500-702.000	WAGES	1,185	1,052	1,033	682	643	3,145	2,589	-17.68%
202-500.500-703.000	OVERTIME PAY	2,111	1,061	1,691	956	742	1,500	1,300	-13.33%
202-500.500-715.000	HEALTH INSURANCE	0	0	0	45	260	0	708	-
202-500.500-716.000	RETIREMENT	34	52	126	73	48	0	325	-
202-500.500-720.000	EMPLOYER'S FICA	230	154	199	119	99	241	198	-17.84%
202-500.500-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	4	0	10	-
202-500.500-725.000	FRINGE BENEFITS - ALLOCATED	1,691	1,232	682	275	15	1,157	0	-100.00%
202-500.500-726.000	SUPPLIES	6,414	5,146	7,845	5,115	4,806	6,200	6,200	0.00%
202-500.500-940.000	EQUIPMENT RENTAL	6,766	4,718	4,095	3,103	2,658	4,500	4,000	-11.11%
TOTAL TRUNKLINE WINTER MAINTENANCE APPROPRIATIONS		18,431	13,415	15,671	10,368	9,275	16,743	15,330	-8.44%
CAPITAL OUTLAY-900.000									
202-900.000-970.000	CAPITAL OUTLAY	0	0	504,590	92,704	540,248	885,000	925,250	4.55%
TOTAL CAPITAL OUTLAY APPROPRIATIONS		0	0	504,590	92,704	540,248	885,000	925,250	4.55%
TOTAL APPROPRIATIONS - FUND 202		654,614	594,198	1,450,512	929,064	1,002,814	1,782,857	1,872,001	5.00%
NET OF REVENUES / APPROPRIATIONS - FUND 202		**256,163**	**359,656**	**(57,645)**	**153,898**	**(528,354)**	**(367,927)**	**(386,535)**	**5.06%**

LOCAL STREET - 203
REVENUE

		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
203-000.000-546.000	STATE GRANT - GAS & WEIGHT TAX	260,436	271,589	279,877	287,106	121,442	292,151	306,080	4.77%
203-000.000-546.048	STATE GRANT - METRO ROW ACT	18,250	18,418	19,638	18,724	0	18,000	18,000	0.00%
203-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	7,749	0	0	0	0	0	-
203-000.000-665.000	INTEREST	1,296	1,736	2,614	7,683	6,216	6,000	6,000	0.00%
203-000.000-669.000	CHANGE IN INVESTMENTS	(91)	(2,191)	(449)	1,175	951	0	0	-
203-000.000-687.300	OTHER REFUNDS	0	0	0	881	0	0	0	-
203-000.000-692.000	OTHER REVENUE	0	1,119	3,373	3,469	19,093	0	0	-
203-000.000-692.039	OTHER REVENUE - BPU	3,944	1,626	4,452	10,662	7,110	1,500	1,500	0.00%
203-000.000-692.470	OTHER REVENUE - TREES	3,456	100	500	0	0	1,000	0	-100.00%
203-000.000-699.202	TRANSFER IN - MAJOR STREETS	50,000	50,000	300,000	225,000	0	100,000	200,000	100.00%
203-000.000-699.204	TRANSFER IN - MUNICIPAL STREETS	0	0	391,992	951,592	1,100,000	2,377,363	1,100,000	-53.73%
	TOTAL LOCAL STREET REVENUE	337,291	350,146	1,001,997	1,506,292	1,254,812	2,796,014	1,631,580	-41.65%

LOCAL STREET - 203
APPROPRIATIONS

ADMINISTRATIVE SERVICES - 175

		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
203-175.000-960.000	BANK FEES	0	46	54	56	32	100	100	100.00%
203-175.000-995.101	TRANSFER OUT - GENERAL FUND	26,044	27,159	27,988	28,711	12,144	29,000	30,608	5.54%
203-175.000-995.202	TRANSFER OUT - MAJOR STREETS	0	0	0	20,114	0	0	0	-
	TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS	26,044	27,205	28,042	48,881	12,176	29,100	30,708	5.53%

LOCAL STREET - 203 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
SIDEWALKS - 444									
203-444.000-702.000	WAGES	0	0	0	0	0	1,182	1,277	100.00%
203-444.000-703.000	OVERTIME PAY	0	0	0	0	0	100	0	100.00%
203-444.000-715.000	HEALTH INSURANCE	0	0	0	0	0	0	349	200.00%
203-444.000-716.000	RETIREMENT	0	0	0	0	0	0	160	300.00%
203-444.000-720.000	EMPLOYER'S FICA	0	0	0	0	0	90	98	100.00%
203-444.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	0	0	435	0	200.00%
203-444.000-726.000	SUPPLIES	0	0	0	0	0	500	250	100.00%
203-444.000-801.000	CONTRACTUAL SERVICES	0	0	4,820	0	3,600	20,000	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	4,820	0	3,600	22,557	22,384	100.00%
STREET SURFACE - 450									
203-450.000-702.000	WAGES	45,353	46,506	54,974	64,741	52,119	74,406	82,907	11.43%
203-450.000-702.100	WAGES - PART TIME	0	0	0	0	0	8,696	2,720	100.00%
203-450.000-703.000	OVERTIME PAY	16	217	139	753	1,039	14,351	2,510	-82.51%
203-450.000-710.000	HOLIDAY & OTHER PAY	61	107	65	40	0	0	183	-
203-450.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	3,437	11,165	18,825	24,380	29.51%
203-450.000-716.000	RETIREMENT	1,527	2,214	3,060	3,779	3,532	6,532	11,031	100.00%
203-450.000-720.000	EMPLOYER'S FICA	3,260	3,401	4,013	4,763	3,789	6,358	6,744	6.07%
203-450.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	177	0	340	-
203-450.000-725.000	FRINGE BENEFITS - ALLOCATED	11,312	7,648	16,900	11,968	5,275	16,614	0	-100.00%
203-450.000-726.000	SUPPLIES	17,881	861	22,326	19,348	8,382	20,000	20,000	0.00%
203-450.000-801.000	CONTRACTUAL SERVICES	4,041	9,521	6,084	3,192	0	31,000	5,000	-83.87%
203-450.000-940.000	EQUIPMENT RENTAL	25,853	15,466	19,168	17,941	9,881	20,000	20,000	0.00%
203-450.000-941.000	CONTRACTUAL SERVICES	0	0	0	54,104	72,707	109,060	111,820	2.53%
	TOTAL STREET SURFACE APPROPRIATIONS	109,304	85,941	126,729	184,066	168,066	325,842	287,635	-11.73%
R.O.W. MAINTENANCE - 460									
203-460.000-702.000	WAGES	12,740	15,634	21,208	12,790	8,494	15,880	19,485	22.70%
203-460.000-703.000	OVERTIME PAY	10	1,258	48	144	0	250	100	-60.00%
203-460.000-710.000	HOLIDAY & OTHER PAY	0	0	14	5	0	0	58	-
203-460.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	729	1,632	2,142	5,328	148.74%
203-460.000-716.000	RETIREMENT	137	749	1,028	746	551	573	2,448	100.00%
203-460.000-720.000	EMPLOYER'S FICA	905	1,715	1,543	937	618	1,215	1,491	22.72%
203-460.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	18	0	35	-
203-460.000-725.000	FRINGE BENEFITS - ALLOCATED	2,951	8,896	5,340	2,598	377	5,711	0	-100.00%
203-460.000-726.000	SUPPLIES	837	838	866	681	173	1,200	1,000	-16.67%
203-460.000-801.000	CONTRACTUAL SERVICES	7,168	11,234	6,324	5,965	3,758	18,242	15,365	-15.77%
203-460.000-940.000	EQUIPMENT RENTAL	7,505	20,334	25,650	5,288	3,990	15,000	8,000	-46.67%
TOTAL R.O.W. MAINTENANCE APPROPRIATIONS		32,253	60,658	62,021	29,883	19,611	60,213	53,310	-11.46%

The City of HILLSDALE MICHIGAN

LOCAL STREET - 203 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
TREES - 470									
203-470.000-702.000	WAGES	16,248	18,753	16,353	14,106	8,550	19,558	15,804	-19.19%
203-470.000-703.000	OVERTIME PAY	488	306	414	325	245	500	500	0.00%
203-470.000-710.000	HOLIDAY & OTHER PAY	0	0	1	3	0	0	0	-
203-470.000-715.000	HEALTH INSURANCE	0	0	0	211	1,213	0	4,321	-
203-470.000-716.000	RETIREMENT	183	274	421	718	405	0	1,986	-
203-470.000-720.000	EMPLOYER'S FICA	1,171	1,315	1,173	1,084	636	1,496	1,209	-19.18%
203-470.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	45	0	80	-
203-470.000-725.000	FRINGE BENEFITS - ALLOCATED	7,317	10,281	3,673	879	496	7,192	0	-100.00%
203-470.000-726.000	SUPPLIES	3,968	4,114	1,755	1,036	351	2,000	1,000	-50.00%
203-470.000-726.470	SUPPLIES - REPLACEMENT TREES	3,097	1,673	1,597	2,492	0	2,000	1,200	100.00%
203-470.000-801.000	CONTRACTUAL SERVICES	11,501	33,689	72,538	35,302	38,638	41,250	36,250	-12.12%
203-470.000-940.000	EQUIPMENT RENTAL	3,557	8,546	5,710	3,193	3,800	8,000	7,000	-12.50%
	TOTAL TREES APPROPRIATIONS	47,530	78,951	103,635	59,349	54,379	81,996	69,350	-15.42%
DRAINAGE - 480									
203-480.000-702.000	WAGES	10,521	18,287	16,270	17,283	9,149	10,864	16,095	48.15%
203-480.000-703.000	OVERTIME PAY	273	259	67	0	0	400	200	-50.00%
203-480.000-710.000	HOLIDAY & OTHER PAY	0	0	1	14	0	0	58	-
203-480.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	1,149	1,684	2,140	4,401	105.65%
203-480.000-716.000	RETIREMENT	93	410	811	973	546	572	2,022	100.00%
203-480.000-720.000	EMPLOYER'S FICA	774	1,337	1,199	1,257	661	831	1,231	48.13%
203-480.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	34	0	60	-
203-480.000-725.000	FRINGE BENEFITS - ALLOCATED	4,912	5,584	4,043	3,354	535	3,866	0	-100.00%
203-480.000-726.000	SUPPLIES	1,174	5,890	5,708	3,645	1,509	6,000	5,000	-16.67%
203-480.000-801.000	CONTRACTUAL SERVICES	1,924	2,500	480	17,693	3,977	24,000	9,000	-62.50%
203-480.000-920.000	UTILITIES	355	342	485	570	219	450	450	0.00%
203-480.000-940.000	EQUIPMENT RENTAL	5,939	9,579	8,552	6,752	3,415	9,000	8,000	-11.11%
	TOTAL DRAINAGE APPROPRIATIONS	25,965	44,188	37,616	52,690	21,729	58,123	46,517	-19.97%

The City of HILLSDALE MICHIGAN

LOCAL STREET - 203 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
TRAFFIC - 490									
203-490.000-702.000	WAGES	5,770	3,917	2,290	2,499	3,075	5,147	6,145	19.39%
203-490.000-702.100	WAGES - PART TIME	0	0	0	0	0	140	0	-100.00%
203-490.000-703.000	OVERTIME PAY	29	135	0	277	111	500	275	-45.00%
203-490.000-710.000	HOLIDAY & OTHER PAY	0	0	0	2	0	0	0	-
203-490.000-715.000	HEALTH INSURANCE	0	0	0	9	549	0	1,680	-
203-490.000-716.000	RETIREMENT	102	138	104	110	146	0	772	-
203-490.000-720.000	EMPLOYER'S FICA	415	297	165	201	232	405	470	16.05%
203-490.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	10	0	18	-
203-490.000-725.000	FRINGE BENEFITS - ALLOCATED	4,551	1,924	571	397	254	1,893	0	-100.00%
203-490.000-726.000	SUPPLIES	12,301	1,858	5,235	4,910	5,860	7,500	8,100	8.00%
203-490.000-801.000	CONTRACTUAL SERVICES	4,020	2,478	2,943	2,924	3,883	3,500	2,000	-42.86%
203-490.000-940.000	EQUIPMENT RENTAL	2,490	739	344	895	1,258	1,500	1,700	13.33%
	TOTAL TRAFFIC APPROPRIATIONS	29,678	11,486	11,652	12,224	15,378	20,585	21,160	2.79%
WINTER MAINTENANCE - 500									
203-500.000-702.000	WAGES	7,833	7,086	5,789	9,170	11,494	10,426	15,067	44.51%
203-500.000-702.100	WAGES - PART TIME	0	0	0	0	0	140	0	-100.00%
203-500.000-703.000	OVERTIME PAY	699	843	1,393	1,016	819	1,000	1,000	0.00%
203-500.000-710.000	HOLIDAY & OTHER PAY	0	0	0	8	0	0	0	-
203-500.000-715.000	HEALTH INSURANCE	0	0	0	24	1,572	0	4,119	-
203-500.000-716.000	RETIREMENT	265	310	384	513	639	0	1,893	-
203-500.000-720.000	EMPLOYER'S FICA	618	581	523	747	902	809	1,153	42.52%
203-500.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	33	0	60	-
203-500.000-725.000	FRINGE BENEFITS - ALLOCATED	4,181	4,870	1,767	1,763	0	3,834	0	-100.00%
203-500.000-726.000	SUPPLIES	14,956	11,565	20,036	16,895	18,168	20,000	18,000	-10.00%
203-500.000-940.000	EQUIPMENT RENTAL	10,572	11,589	9,478	12,730	15,656	10,000	12,000	20.00%
TOTAL WINTER MAINTENANCE APPROPRIATIONS		39,124	36,844	39,370	42,866	49,283	46,209	53,292	15.33%
CAPITAL OUTLAY-900.000									
203-900.000-970.000	CAPITAL OUTLAY	0	0	616,470	1,052,864	1,542,418	2,377,363	1,038,000	-56.34%
	TOTAL CAPITAL OUTLAY APPROPRIATIONS	0	0	616,470	1,052,864	1,542,418	2,377,363	1,038,000	-56.34%
	TOTAL APPROPRIATIONS - FUND 203	309,898	345,273	1,030,355	1,482,823	1,886,640	3,021,988	1,622,356	-46.31%
	NET OF REVENUES / APPROPRIATIONS - FUND 203	**27,393**	**4,873**	**(28,358)**	**23,469**	**(631,828)**	**(225,974)**	**9,224**	**-104.08%**

The City of HILLSDALE MICHIGAN

MUNICIPAL STREETS - 204 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
204-000.000-402.050	CURRENT TAXES - STREET MAINT.	0	320,997	342,345	366,952	381,437	403,228	463,359	14.91%
204-000.000-402.060	CURRENT TAXES - 2021 LEAF	0	67,172	69,358	74,344	77,290	81,689	93,895	14.94%
204-000.000-402.070	CURRENT TAXES - 2021 STREET RECONSTRUCTION	0	470,264	485,637	520,544	541,099	571,983	657,304	14.92%
204-000.000-404.000	SPECIAL ACTS	0	6,398	7,861	12,095	0	15,340	0	-100.00%
204-000.000-411.000	DELINQUENT TAXES	0	952	990	674	946	0	0	-
204-000.000-451.000	SPECIAL ASSESSMENTS	0	194,556	163,180	144,719	221,260	108,000	160,000	48.15%
204-000.000-573.000	LOCAL COMMUNITY STABILIZATION TAX	0	0	152,275	137,423	48,339	150,000	135,000	100.00%
204-000.000-665.000	INTEREST INCOME	0	1,493	90,926	197,749	120,734	100,000	150,000	50.00%
204-000.000-674.000	OTHER REVENUE	0	12,589	14,084	14,584	0	0	0	-
204-000.000-692.000	CONTRIBUTIONS IN LIEU OF TAX	0	5,500	500	500	3,901	0	0	-
204-000.000-696.000	BOND PROCEEDS	0	0	2,300,000	0	0	0	0	-
204-000.000-697.000	BOND PREMIUM	0	0	146,515	0	0	0	0	-
204-000.000-699.101	TRANSFER IN - GENERAL FUND	0	0	10,520	0	0	0	0	-
	TOTAL MUNICIPAL STREETS REVENUE	0	1,079,921	3,784,191	1,469,584	1,395,006	1,430,240	1,659,558	16.03%

MUNICIPAL STREETS - 204
APPROPRIATIONS

ADMINISTRATIVE SERVICES - 175

204-175.000-964.000	REFUNDS & REBATES	0	0	0	222	548	0	0	-
204-175.000-995.202	TRANSFER OUT - MAJOR STREETS	0	0	280,437	0	0	400,000	0	-100.00%
204-175.000-995.203	TRANSFER OUT - LOCAL STREETS	0	0	391,992	951,592	1,100,000	2,377,363	1,100,000	-53.73%
	TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS	0	0	672,429	951,814	1,100,548	2,777,363	1,100,000	-60.39%

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

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

The City of HILLSDALE MICHIGAN

MUNICIPAL STREETS - 204 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
LEAF COLLECTION - 572									
204-572.000-702.000	WAGES	0	17,319	13,622	19,503	19,069	27,214	25,988	-4.51%
204-572.000-703.000	OVERTIME PAY	0	0	4,322	206	0	1,000	1,000	0.00%
204-572.000-710.000	HOLIDAY & OTHER PAY	0	0	0	40	0	0	0	-
204-572.000-715.000	HEALTH INSURANCE	0	0	0	0	2,642	0	7,131	-
204-572.000-716.000	RETIREMENT	0	230	931	1,123	1,070	0	3,277	-
204-572.000-720.000	EMPLOYER'S FICA	0	268	1,323	1,473	1,399	2,082	1,988	-4.51%
204-572.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	127	0	240	-
204-572.000-725.000	FRINGE BENEFITS - ALLOCATED	0	1,131	4,337	3,288	0	7,866	0	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	23,822	25,995	11,585	10,883	20,000	17,000	-15.00%
204-572.000-940.000	EQUIPMENT RENTAL	0	35,147	28,932	36,191	34,250	40,000	35,000	100.00%
204-572.000-964.000	REFUNDS & REBATES	0	0	0	19	35	0	0	200.00%
TOTAL LEAF COLLECTION APPROPRIATIONS		0	77,917	79,462	73,428	69,475	98,362	91,824	-6.65%
DEBT SERVICE - 905									
204-900.000-801.070	CONTRACTUAL SERVICES - BOND COSTS	0	0	79,817	0	0	0	0	-
204-905.000-991.000	DEBT SERVICE - PRINCIPAL	0	0	0	240,000	0	250,000	265,000	100.00%
204-905.000-993.000	INTEREST EXPENSE	0	0	41,208	115,000	51,500	103,000	90,500	100.00%
TOTAL DEBT SERVICE APPROPRIATIONS		0	0	121,025	355,000	51,500	353,000	355,500	0.71%
TOTAL APPROPRIATIONS - FUND 204		0	751,337	872,916	1,380,242	1,221,523	3,228,725	1,547,324	-52.08%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 204		**0**	**328,584**	**2,911,275**	**89,342**	**173,483**	**(1,798,485)**	**112,234**	**-106.24%**

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 and beyond. The Department continually works to further improve and develop each facility. While maintenance expenses fall within the duties of the Department of Public Services, the Recreation 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 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. Spring of 2025 brings further improvement to the park with the installation of a new play structure. Cold Springs Park renovations continue in collaboration with the Hillsdale Kiwanis Club. With the play area wrapped up, the Club is currently researching improvements to the watershed and pond. The adjacent property, owned by Kiwanis been 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. 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.

Recreation

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.
- 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 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
208-000.000-644.000	CONCESSION SALES	1,374	5,237	6,967	6,955	3,078	7,000	5,866	-16.20%
208-000.000-651.000	USE & ADMISSION FEES	6,800	13,519	17,256	18,803	7,026	18,000	18,000	0.00%
208-000.000-653.000	TEAM & EVENT FEES	545	4,445	2,960	2,800	2,305	4,000	2,300	-42.50%
208-000.000-653.001	YOUTH PROGRAM FEES	21,455	36,555	40,754	43,963	19,040	42,000	43,000	2.38%
208-000.000-665.000	INTEREST	84	28	42	146	42	0	0	-
208-000.000-667.000	RENTS	27,515	26,605	33,210	35,478	16,011	34,000	53,217	56.52%
208-000.000-675.000	CONTRIBUTIONS & DONATIONS	175	4,404	1,000	3,586	0	0	0	-
208-000.000-675.409	CONTRIBUTIONS & DONATIONS - PAVILION	0	0	18,844	0	0	0	0	-
208-000.000-687.300	OTHER REFUNDS	0	0	0	2,648	0	0	0	-
208-000.000-692.000	OTHER REVENUE	6,315	7,652	7,102	5,622	3,476	7,500	7,500	0.00%
208-000.000-699.101	TRANSFER IN - GENERAL FUND	26,830	64,054	58,073	61,241	0	56,865	27,218	-52.14%
208-000.000-699.409	TRANSFER IN - STOCKS PARK FUND	0	0	24,175	0	0	0	0	-
	TOTAL RECREATION REVENUE	91,093	162,499	210,383	181,242	50,978	169,365	157,101	-7.24%

RECREATION - 208 APPROPRIATIONS		ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL THRU 3/31/2022	BUDGETS CURRENT 2021-22	BUDGETS PROPOSED 2022-23	% OF CHANGE
RECREATION - 751									
208-751.000-702.000	WAGES	39,272	79,480	81,009	71,358	44,246	65,375	45,542	-30.34%
208-751.000-702.100	WAGES - PART TIME	0	0	2,033	9,971	10,333	13,720	15,231	100.00%
208-751.000-702.441	WAGES - DPS	0	0	0	0	0	0	8,059	200.00%
208-751.000-704.000	SICK TIME PAY	0	1,344	0	0	0	0	0	-
208-751.000-705.000	VACATION TIME PAY	3,515	5,826	0	0	0	0	0	-
208-751.000-706.000	PERSONAL TIME PAY	659	672	0	0	0	0	0	-
208-751.000-707.000	LONGEVITY PAY	1,100	1,100	1,100	1,100	1,100	1,100	667	-39.36%
208-751.000-710.000	HOLIDAY & OTHER PAY	2,586	2,854	290	0	0	0	335	-
208-751.000-715.000	HEALTH & LIFE INSURANCE	15,830	13,788	16,381	17,393	10,036	18,355	13,353	-27.25%
208-751.000-716.000	RETIREMENT	5,909	9,530	14,131	17,009	11,029	13,948	10,010	-28.23%
208-751.000-717.000	WORKERS' COMPENSATION	1,523	1,586	814	1,026	1,192	1,000	1,200	20.00%
208-751.000-720.000	EMPLOYER'S FICA	3,282	6,637	6,092	5,912	3,994	5,967	3,426	-42.58%
208-751.000-721.000	DISABILITY INSURANCE	282	295	336	336	229	400	542	35.50%
208-751.000-726.000	SUPPLIES	13,006	28,645	29,470	32,621	10,866	27,000	27,000	0.00%
208-751.000-726.006	SUPPPLIES - CONCESSIONS	2,458	5,223	5,738	4,767	2,058	5,000	5,000	0.00%
208-751.000-726.009	SUPPLIES - DPS	0	0	0	0	0	0	510	-
208-751.000-801.000	CONTRACTUAL SERVICES	1,193	7,002	3,050	3,017	1,011	2,500	2,500	0.00%
208-751.000-801.008	CONTRACTUAL SERVICES - OFFICIATING	0	0	10,883	15,855	5,705	15,000	15,500	100.00%
208-751.000-810.000	DUES & SUBSCRIPTIONS	0	0	0	0	0	0	8,226	-
208-751.000-812.000	OUTSIDE PROGRAM FEES	420	835	390	0	0	0	0	-
208-751.000-850.000	TELEPHONE	95	91	83	109	0	0	0	-
208-751.000-956.000	TRAINING	0	0	89	0	0	0	0	-
208-751.000-964.000	REFUNDS & REBATES	0	0	0	100	0	0	0	-
208-751.000-970.000	CAPITAL OUTLAY	0	0	43,349	0	0	0	0	-
TOTAL RECREATION APPROPRIATIONS		91,130	164,908	215,238	180,574	101,799	169,365	157,101	-7.24%
TOTAL APPROPRIATIONS - FUND 208		91,130	164,908	215,238	180,574	101,799	169,365	157,101	-7.24%
NET OF REVENUE / APPROPRIATIONS - FUND 208		**(37)**	**(2,409)**	**(4,855)**	**668**	**(50,821)**	**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 is responsible for developing the 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

- Facilitate new private investment in the City of Hillsdale to create high-paying jobs and housing for residents.
- 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. Personnel budget includes five percent of staff liaison wages and benefits.
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.

The City of HILLSDALE MICHIGAN

ECONOMIC DEVELOPMENT CORP - 244 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
244-000.000-665.000	INTEREST	323	396	3,369	7,300	4,613	5,000	5,000	0.00%
244-000.000-669.000	CHANGE IN INVESTMENTS	(109)	(2,605)	(493)	1,293	1,047	0	0	-
244-000.000-673.000	SALE OF CITY PROPERTY	0	24,340	85,658	14,553	34,529	0	0	-
244-000.000-692.000	OTHER REVENUE	0	8,748	0	0	24	0	0	-
244-000.000-699.401	TRANSFER IN - CAPITAL IMPROVEMENT	0	8,748	0	0	24	0	0	100.00%
	TOTAL ECONOMIC DEVELOPMENT CORP REVENUE	214	39,627	88,534	23,146	40,237	5,000	5,000	0.00%

ECONOMIC DEVELOPMENT CORP - 244
APPROPRIATIONS

ECONOMIC DEVELOPMENT - 174

244-728.000-726.000	SUPPLIES	9,539	12,672	0	458	0	0	300	-
244-728.000-801.000	CONTRACTUAL SERVICES	12,696	12,340	7,900	2,963	1,512	18,250	8,250	-54.79%
244-728.000-806.000	LEGAL SERVICES	388	0	525	0	0	1,000	1,000	0.00%
244-728.000-810.000	DUES & SUBSCRIPTIONS	350	0	0	0	0	0	0	-
244-728.000-955.000	MISCELLANEOUS	0	0	39	0	0	100	100	100.00%
244-728.000-957.000	PROPERTY TAXES	(1,015)	0	0	0	10	0	0	-
244-728.000-960.000	BANK FEES	0	54	60	61	35	0	0	-
244-728.000-968.000	DEPRECIATION	0	0	0	2,923	0	0	0	-
244-728.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	30,000	13,552	-54.83%
244-728.000-995.101	TRANSFER OUT - GENERAL FUND	0	0	0	0	0	0	3,417	-
244-728.000-995.401	TRANSFER OUT - CAPITAL IMPROVEMENT	10,000	0	0	0	0	0	0	-
	TOTAL ECONOMIC DEVELOPMENT APPROPRIATIONS	31,958	25,066	8,524	6,405	1,557	49,350	26,619	-46.06%
	TOTAL APPROPRIATIONS - FUND 244	31,958	25,066	8,524	6,405	1,557	49,350	26,619	-46.06%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 244	**(31,744)**	**14,561**	**80,010**	**16,741**	**38,680**	**(44,350)**	**(21,619)**	**51.25%**

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 1986 under the Tax Increment Finance Authority act, Act 450 of 1980, to “prevent urban deterioration and encourage economic development and activity and to encourage neighborhood revitalization and historic preservation.” The purpose of the TIFA is to promote economic development through programs and public improvement projects that create opportunity, provide entrepreneurial support, and preserve property values while maintaining the historic nature of Downtown Hillsdale.

The TIFA derives its funds from a geographically defined district. The assessed value of properties located in the district at the time it was created established the baseline value. Any incremental increase in property taxes above this baseline are captured by TIFA to be reinvested into the district. Incremental taxes captured by TIFA may *only* be spent within that district.

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.

Tax Increment Finance Authority

- Support local beautification, marketing and promotional efforts.
- Implement the projects outlined in the Place Making Study.

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.

The City of HILLSDALE MICHIGAN

TAX INCREMENT FINANCE AUTHORITY - 247 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
247-000.000-402.000	CURRENT TAXES	87,112	91,195	95,788	140,077	124,244	152,194	156,912	3.10%
247-000.000-529.000	FEDERAL GRANT - CDBG	1,173,354	48,671	0	0	0	0	0	-
247-000.000-573.000	LOCAL COMMUNITY STABILIZATION AGENCY	31,208	33,570	34,285	14,917	26,404	35,000	26,000	-25.71%
247-000.000-665.000	INTEREST	1,547	1,363	2,030	4,747	3,702	3,000	3,000	0.00%
247-000.000-665.100	INTEREST - LEASES	0	856	2,526	2,415	0	0	0	-
247-000.000-667.002	RENTS - DAWN THEATER	0	3,019	9,475	11,558	5,000	7,500	0	-100.00%
247-000.000-675.005	CONTRIBUTIONS & DONATIONS - DAWN THEATER	0	1,300	0	0	0	0	0	-
247-000.000-692.005	OTHER REVENUE - DAWN THEATER	0	35,000	0	0	0	0	0	-
	TOTAL TAX INCREMENT FINANCE AUTHORITY REVENUE	1,293,221	214,974	144,104	173,714	159,350	197,694	185,912	-5.96%

The City of HILLSDALE MICHIGAN

TAX INCREMENT FINANCE AUTHORITY - 247 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
ADMINISTRATIVE SERVICES- 175.000									
247-175.000-702.000-21!	WAGES - FERRIS STREET PARKING	0	0	0	386	0	0	0	-
247-175.000-716.000-21!	RETIREMENT - FERRIS STREET PARKING	0	0	0	14	0	0	0	-
247-175.000-720.000-21!	EMPLOYER'S FICA - FERRIS STREET PARKING	0	0	0	29	0	0	0	-
247-175.000-801.000	CONTRACTUAL SERVICES	0	0	0	155	297	0	0	-
247-175.000-818.000	INSURANCE	0	0	0	1,327	1,478	0	1,626	-
	TOTAL CAPITAL OUTLAY APPROPRIATIONS	0	0	0	1,911	1,775	0	1,626	-
CAPITAL OUTLAY - 900.000									
247-900.000-726.000	SUPPLIES	356	0	0	0	0	0	0	-
247-900.000-801.000	CONTRACTUAL SERVICES	10,700	1,065	918	3,867	1,033	1,000	1,500	50.00%
247-900.000-801.005	CONTRACTUAL SERVICES - DAWN THEATER	2,300	0	0	0	0	0	0	-
247-900.000-801.007	CONTRACTUAL SERVICES - TIFA GRANTS	0	0	0	2,380	0	0	0	-
247-900.000-801.247	CONTRACTUAL SERVICES - FACADE GRANT	19,748	10,000	0	12,000	8,734	10,000	10,000	100.00%
247-900.000-801.248	CONTRACTUAL SERVICES - BUS ATTRACTION	0	0	0	0	4,429	0	0	-
247-900.000-806.000	LEGAL SERVICES	2,438	1,313	0	0	150	1,000	1,000	0.00%
247-900.000-818.000	INSURANCE	7,393	1,711	0	0	0	0	0	-
247-900.000-920.000	UTILITIES	1,554	2,445	0	534	0	0	0	-
247-900.000-930.000	REPAIRS & MAINTENANCE	0	145	847	3,126	7,900	0	0	-
247-900.000-955.000	MISCELLANEOUS	0	265,000	0	0	0	0	0	-
247-900.000-964.000	REFUNDS AND REBATES	0	0	0	1,300	0	0	0	-
247-900.000-968.000	DEPRECIATION	4,229	4,229	49,362	49,988	0	0	0	-
247-900.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	0	13,552	-
247-900.000-993.000	DEBT SERVICE - INTEREST	5,597	7,437	6,077	4,717	3,170	4,250	2,890	-32.00%
247-900.000-995.101	TRANSFER OUT - GENERAL FUND	0	0	0	0	0	0	5,250	-
	TOTAL CAPITAL OUTLAY APPROPRIATIONS	54,315	293,345	57,204	77,912	25,416	16,250	34,192	110.41%
	TOTAL APPROPRIATIONS - FUND 247	54,315	293,345	57,204	79,823	27,191	16,250	35,818	120.42%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 247	**1,238,906**	**(78,371)**	**86,900**	**93,891**	**132,159**	**181,444**	**150,094**	**-17.28%**

The City of HILLSDALE MICHIGAN

Library

Rebekah Dobski – Director director@hillsdale-library.org 517-437-6472

Department Summary

The Hillsdale Community Library serves the Hillsdale City, Hillsdale Township and half of Jefferson Township (11,546 total population serves) with 17,060 square feet and 2,080 service hours per year.

In 2023/2024, the library was visited 17,452 time by patrons using our services. The library circulated 39,080 physical items and 6,052 items electronically, totaling 45,132 altogether. We loaned 2,083 items to other libraries and borrowed 3,989 items from other libraries for our patrons.

The public computers were used 3,833 times and 9,799 wireless internet logins. Our active registered borrowers were 1,580. We have nearly 50,000 physical materials held within the library, 7,000 eAudiobook materials, 30,000 e-books, and over access to over 5,000 digital magazines, 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 based on their needs 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 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.
    - Begin to offer outreach to elderly communities.
- Continue to offer after school and summer reading activities for children of our community.

The City of HILLSDALE MICHIGAN

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/utilities.
3. Contractual services include payments for equipment upkeep, computer and technology maintenance, membership for our involvement with the Woodlands Library Cooperative, service contracts for the fire alarm system, the integrated library system, and services that keep the library clean and safe.

The City of HILLSDALE MICHIGAN

LIBRARY - 271 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
271-000.000-402.000	CURRENT TAXES	131,962	135,809	140,283	151,080	157,715	167,580	172,775	3.10%
271-000.000-404.000	SPECIAL ACTS	1,493	1,579	1,939	2,984	0	1,890	1,949	3.12%
271-000.000-411.000	DELINQUENT TAXES	588	502	305	127	5,306	300	500	66.67%
271-000.000-528.000	FEDERAL GRANT - CARES ACT	3,370	130	0	0	0	0	0	-
271-000.000-569.000	STATE GRANT	10,295	28,320	11,708	11,783	0	10,000	11,500	100.00%
271-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	20,523	21,480	23,237	20,970	8,317	23,000	20,000	-13.04%
271-000.000-587.000	CONT./LOCAL UNITS-CULTURE/REC	22,600	13,800	13,800	13,800	0	13,000	13,800	6.15%
271-000.000-588.000	SUBSCRIPTION CARD SALES	2,068	2,838	3,178	2,791	2,104	2,500	3,000	20.00%
271-000.000-629.000	COPIES / DUPLICATING	2,333	3,308	3,546	3,695	2,802	3,500	3,500	0.00%
271-000.000-656.000	PENAL FINES	27,194	29,284	29,991	34,695	0	25,000	20,000	-20.00%
271-000.000-657.000	BOOK FINES	410	1,393	1,603	1,612	1,167	1,500	1,500	0.00%
271-000.000-658.000	ORDINANCE FINES	847	643	726	1,478	704	500	1,000	100.00%
271-000.000-665.000	INTEREST	272	844	8,960	31,391	28,017	20,000	30,000	50.00%
271-000.000-667.000	RENTS	224	413	463	290	122	400	0	100.00%
271-000.000-667.271	RENTS - MEETING ROOMS	200	11,675	5,775	5,608	270	7,500	3,500	-53.33%
271-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	0	1,921	2,149	2,226	0	1,500	2,000	100.00%
271-000.000-675.000	CONTRIBUTIONS & DONATIONS	0	7,622	2,588	424,788	249	1,000	1,000	0.00%
271-000.000-675.471	CONTRIBUTIONS & DONATIONS - LIBRARY EXPAN	0	48	144	170	0	0	0	-
271-000.000-675.790	CONTRIBUTIONS & DONATIONS - BOOKS	1,202	2,101	1,622	2,739	479	1,000	500	100.00%
271-000.000-675.792	CONTRIBUTIONS & DONATIONS- CHILDREN'S LIBRARY	611	184	1,212	1,820	2	1,000	100	-90.00%
271-000.000-687.300	OTHER REFUNDS	0	0	0	713	367	100	100	0.00%
271-000.000-691.000	OTHER FINANCING SOURCES-LEASE FINANCING	0	0	5,965	0	0	0	0	-
271-000.000-692.000	OTHER REVENUE	11,394	2,873	9,396	120	378	1,500	750	-50.00%
271-000.000-692.006	OTHER REVENUE - COFFEE	12	0	0	0	0	0	0	-
271-000.000-692.007	OTHER REVENUE - TRUSTS	25,083	26,313	27,743	24,710	24,958	20,000	25,000	25.00%
271-000.000-692.008	OTHER REVENUE - TRUSTS	0	4,400	862	4,420	806	2,000	1,000	-50.00%
271-000.000-692.009	OTHER REVENUE - AMAZON SALES	0	1,175	1,346	201	0	500	100	-80.00%
271-000.000-692.011	OTHER REVENUE - MISC GRANTS	0	0	0	750	1,000	0	1,000	-
	TOTAL LIBRARY REVENUE	262,681	298,655	298,541	744,961	234,763	305,270	314,574	3.05%

LIBRARY - 271 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
LIBRARY - 790									
271-790.000-702.000	WAGES	99,422	106,307	79,793	48,682	32,115	52,500	52,003	-0.95%
271-790.000-702.100	WAGES - PART TIME	0	0	31,205	64,841	45,780	75,000	77,619	100.00%
271-790.000-702.441	WAGES - DPS	0	0	0	0	0	0	2,500	200.00%
271-790.000-703.000	OVERTIME PAY	0	0	141	0	0	0	0	300.00%
271-790.000-704.000	SICK TIME PAY	3,389	1,922	0	0	0	0	0	-
271-790.000-705.000	VACATION TIME PAY	6,700	1,907	2,262	0	0	0	0	-
271-790.000-706.000	PERSONAL TIME PAY	629	0	0	0	0	0	0	-
271-790.000-710.000	HOLIDAY & OTHER PAY	2,098	1,762	354	1,520	577	500	500	100.00%
271-790.000-715.000	HEALTH & LIFE INSURANCE	390	3,246	5,633	5,196	4,544	8,195	8,912	8.75%
271-790.000-716.000	RETIREMENT	4,011	2,808	2,677	2,998	2,615	3,675	3,640	-0.95%
271-790.000-717.000	WORKERS' COMPENSATION	169	170	57	132	156	60	0	-100.00%
271-790.000-720.000	EMPLOYER'S FICA	8,564	8,478	8,457	8,705	5,912	8,757	3,978	-54.57%
271-790.000-721.000	DISABILITY INSURANCE	298	178	171	168	188	200	200	0.00%
271-790.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	1	0	0	0	-
271-790.000-726.000	SUPPLIES	4,426	10,283	3,303	2,289	3,780	4,000	5,000	25.00%
271-790.000-726.009	SUPPLIES - DPS	0	0	0	0	41	0	1,000	-
271-790.000-734.000	POSTAGE	0	0	147	279	73	400	350	100.00%
271-790.000-750.000	PERIODICALS / MAGAZINES	231	421	511	0	301	200	301	100.00%
271-790.000-801.000	CONTRACTUAL SERVICES	20,469	16,871	19,327	20,429	12,845	20,000	20,000	0.00%
271-790.000-802.000	TECHNICAL SERVICES	0	2,081	5,906	9,584	4,478	12,815	14,462	12.85%
271-790.000-810.000	DUES & SUBSCRIPTIONS	370	510	466	503	306	200	400	100.00%
271-790.000-815.000	LIBRARY GRANT EXPENDITURES	0	0	0	3,553	1,163	1,500	1,500	0.00%
271-790.000-818.000	INSURANCE	0	0	0	2,246	2,503	0	3,000	-
271-790.000-850.000	TELEPHONE	1,382	1,815	1,941	2,326	794	2,806	2,000	-28.72%
271-790.000-860.000	TRANSPORTATION & MILEAGE	74	0	45	0	31	250	75	-70.00%
271-790.000-880.000	COMMUNITY PROMOTIONS	0	0	358	295	210	500	1,000	100.00%
271-790.000-920.000	UTILITIES	15,561	16,917	20,997	16,588	12,474	20,000	20,000	0.00%
271-790.000-930.000	REPAIRS & MAINTENANCE	18,685	3,092	8,295	4,345	2,492	7,500	2,500	-66.67%
271-790.000-940.000	EQUIPMENT RENTAL	0	0	0	0	0	0	3,148	-
271-790.000-956.000	TRAINING & SEMINARS	60	0	570	(175)	300	750	750	0.00%
271-790.000-956.200	LODGING & MEALS	0	0	159	0	612	250	750	100.00%
271-790.000-964.000	REFUNDS & REBATES	0	0	108	68	91	100	100	100.00%
271-790.000-970.000	CAPITAL OUTLAY	0	0	5,965	0	0	25,000	30,000	20.00%
271-790.000-982.000	BOOKS	11,247	12,908	9,909	13,008	8,360	12,600	12,600	0.00%
271-790.000-982.002	BOOKS - LOST/DAMAGED	0	0	0	69	274	0	600	-
271-790.000-991.100	LEASE PRINCIPAL PAID	0	0	839	1,146	0	0	0	-

271-790.000-993.100	LEASE INTEREST PAID	0	0	115	126	0	0	0	-
271-790.000-995.101	TRANSFER OUT - GENERAL FUND	2,000	2,000	2,000	0	0	0	0	-
	TOTAL LIBRARY APPROPRIATIONS	200,175	193,676	211,711	208,922	143,015	257,758	268,888	4.32%

LIBRARY - 271 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
LIBRARY CHILDREN'S AREA - 792									
271-792.000-726.000	SUPPLIES	0	538	1,223	788	1,255	1,000	1,500	50.00%
271-792.000-726.001	SUPPLIES - GRANTS	500	0	0	2,242	0	0	0	-
271-792.000-726.010	SUPPLIES - SUMMER READING	(315)	985	1,027	1,159	148	1,200	1,200	0.00%
271-792.000-726.792	SUPPLIES - FROM DONATIONS	0	0	0	1,034	0	0	0	-
271-792.000-982.000	BOOKS	7,317	4,044	6,473	6,626	4,455	6,600	6,600	0.00%
271-792.000-982.001	BOOKS - FROM DONATION MONIES	0	0	0	57	41	0	0	-
TOTAL LIBRARY CHILDREN'S AREA APPROPRIATIONS		7,502	5,567	8,723	11,906	5,899	8,800	9,300	5.68%
TOTAL APPROPRIATIONS - FUND 271		207,677	199,243	220,434	220,828	148,914	266,558	278,188	4.36%
NET OF REVENUE / APPROPRIATIONS - FUND 271		**55,004**	**99,412**	**78,107**	**524,133**	**85,849**	**38,712**	**36,386**	**-6.01%**

Capital Improvements

Capital Improvement Fund (401)

This fund is for major City capital project expenditures. Revenues come from federal, state and local grants and the General Fund.

Fields of Dreams Fund (408)

This 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.

Stock's Park Fund (409)

This fund was created to renovate the City park by that name. Its revenue comes from grants and community donations.

Airport Improvement Fund (481)

This fund receives revenue from hangar rentals, fuel flowage fees and land leases. The expenditures in this fund are for capital improvements to the airport.

CAPITAL IMPROVEMENT - 401 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
401-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	12,552	0	0	0	0	0	-
401-000.000-665.000	INTEREST	1,245	4,485	9,928	36,981	75,880	12,000	100,000	100.00%
401-000.000-669.000	CHANGE IN INVESTMENTS	0	(21,123)	(4,539)	16,762	31,852	0	0	-
401-000.000-669.363	TRANSFER IN - DEBT SERVICE	80,000	0	0	0	0	0	0	-
401-000.000-692.000	OTHER REVENUE	0	6,354	0	50	733	0	0	-
401-000.000-699.101	TRANSFER IN - GENERAL FUND	0	0	50,000	3,242,000	0	0	0	-
401-000.000-699.202	TRANSFER IN - MAJOR STREETS	125,000	0	0	0	0	0	0	-
401-000.000-699.363	TRANSFER IN - DEBT SERVICE	0	1,119,591	0	0	0	0	0	-
401-000.000-699.401	TRANSFER IN - CAPITAL IMPROVEMENT	10,000	0	0	0	0	0	0	-
	TOTAL CAPITAL IMPROVEMENT REVENUE	216,245	1,121,859	55,389	3,295,793	108,465	12,000	100,000	733.33%

CAPTIAL IMPROVEMENT - 401
APPROPRIATIONS

ADMINISTRATION - 175

401-175.000-960.000	BANK FEES	0	420	551	884	1,069	0	1,100	-
	TOTAL SIDEWALKS APPROPRIATIONS	0	420	551	884	1,069	0	1,100	0.00%

SIDEWALKS - 444

401-444.000-702.000	WAGES	0	1,817	0	0	185	0	0	-
401-444.000-703.000	OVERTIME PAY	0	58	0	0	0	0	0	-
401-444.000-715.000	HEALTH INSURANCE	0	0	0	0	17	0	0	-
401-444.000-716.000	RETIREMENT	0	63	0	0	13	0	0	-
401-444.000-720.000	EMPLOYER'S FICA	0	137	0	0	14	0	0	-
401-444.000-725.000	FRINGE BENEFITS - ALLOCATED	0	1,163	0	0	21	0	0	-
401-444.000-726.000	SUPPLIES	0	609	(1)	0	0	0	0	-
401-444.000-801.000	CONTRACTUAL SERVICES	0	37,677	0	0	0	0	0	-
401-444.000-940.000	EQUIPMENT RENTAL	0	730	0	0	111	0	0	-
	TOTAL SIDEWALKS APPROPRIATIONS	0	42,254	(1)	0	361	0	0	0.00%

CAPTIAL IMPROVEMENT - 401 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
MAJOR STREET RECONSTRUCTION - 452									
401-452.000-702.000	WAGES	32,208	1,056	0	0	0	0	0	-
401-452.000-710.000-215	HOLIDAY AND OTHER PAY	105	6	0	0	0	0	0	-
401-452.000-716.000-215	RETIREMENT	1,326	71	0	0	0	0	0	-
401-452.000-720.000	EMPLOYER'S FICA	2,400	77	0	0	0	0	0	-
401-452.000-725.000	FRINGE BENEFITS - ALLOCATED	1,165	0	0	0	0	0	0	-
401-452.000-801.000	CONTRACTUAL SERVICES	634,743	40,463	0	0	0	0	0	-
401-452.000-905.000	PUBLISHING/NOTICES	13,274	0	0	0	0	0	0	-
TOTAL MAJOR STREET RECONSTRUCTION APPROPRIATIONS		685,221	41,673	0	0	0	0	0	-
LOCAL STREET RECONSTRUCTION - 453									
401-453.000-801.000	CONTRACTUAL SERVICES	38,161	0	0	0	0	0	0	-
TOTAL LOCAL STREETS RECONSTRUCTION APPROPRIATIONS		38,161	0	0	0	0	0	0	-
STREET SEALING CURRENT YEAR - 454									
401-454.000-801.000	CONTRACTUAL SERVICES	157,221	0	0	0	0	0	0	-
TOTAL STREET SEALING CURRENT YEAR APPROPRIATIONS		157,221	0	0	0	0	0	0	-
PARKS - 756									
401-756.000-970.000	CONTRACTUAL SERVICES	0	0	0	0	29,479	46,500	50,000	7.53%
TOTAL PARKS APPROPRIATIONS		0	0	0	0	29,479	46,500	50,000	7.53%

The City of HILLSDALE MICHIGAN

CAPTIAL IMPROVEMENT - 401 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
CAPITAL OUTLAY - 900									
401-900.000-802.000	TECHNICAL SERVICES	0	16,267	0	0	0	0	0	-
401-900.000-975.009	TELEPHONE EQUIPMENT	0	0	0	49,225	17,520	0	30,000	-
401-900.000-975.018	MILLPOND DAM REPAIRS	0	0	0	0	3,283	15,000	129,037	760.25%
401-900.000-975.019	T.I.F.A. - PARKING LOT REPAIR	0	0	0	0	0	0	27,103	-
401-900.000-975.038	CITY HALL RENOVATION	35,749	0	0	0	0	0	50,000	-
401-900.000-975.040	COMPREHENSIVE COMPUTER UPDATE	9,984	0	0	0	0	0	0	-
401-900.000-975.044	FACILITIES IMPROVEMENT	0	347,642	0	0	0	0	0	-
401-900.000-993.000	INTEREST EXPENSE	0	10,010	0	0	0	0	0	-
	TOTAL CAPITAL OUTLAY APPROPRIATIONS	45,733	373,919	0	49,225	20,803	15,000	236,140	1474.27%
DEBT SERVICE - 905									
401-905.000-993.000	INTEREST EXPENSE	20,000	0	0	0	0	0	0	-
	TOTAL DEBT SERVICE APPROPRIATIONS	20,000	0	0	0	0	0	0	-
	TOTAL APPROPRIATIONS - FUND 401	946,336	458,266	550	50,109	51,712	61,500	287,240	367.06%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 401	**(730,091)**	**663,593**	**54,839**	**3,245,684**	**56,753**	**(49,500)**	**(187,240)**	**278.26%**

FIELDS OF DREAMS - 408 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	 PROPOSED 2025-26	% OF CHANGE
408-000.000-665.000	INTEREST	10	23	117	183	12	120	50	-58.33%
408-000.000-675.000	CONTRIBUTIONS & DONATIONS	0	0	5,621	11,939	0	0	6,900	-
408-000.000-692.000	OTHER REVENUES	0	0	536	100	0	0	0	-
408-000.000-692.408	OTHER REVENUES - TOURNAMENTS	0	5,750	835	3,991	2,554	5,000	4,000	-20.00%
408-000.000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	0	0	4,500	0	-100.00%
	TOTAL FIELDS OF DREAMS REVENUE	10	5,773	7,109	16,213	2,566	9,620	10,950	13.83%

FIELDS OF DREAMS - 408 APPROPRIATIONS									
RECREATION DEPARTMENT - 751									
408-751.000-702.000	WAGES	477	0	0	0	0	0	0	-
408-751.000-720.000	EMPLOYER'S FICA	36	0	0	0	0	0	0	-
408-751.000-726.000	SUPPLIES	0	168	5,474	681	0	0	0	-
408-751.000-801.000	CONTRACTUAL SERVICES	0	2,545	1,159	3,565	6,926	7,000	4,000	100.00%
	TOTAL RECREATION DEPARTMENT APPROPRIATIONS	513	2,713	6,633	4,246	6,926	7,000	4,000	-42.86%
CAPITAL OUTLAY - 900									
408-900.000-970.000	CAPITAL OUTLAY	0	0	0	15,162	0	0	0	-
	TOTAL RECREATION DEPARTMENT APPROPRIATIONS	0	0	0	15,162	0	0	0	-
	TOTAL APPROPRIATIONS - FUND 408	513	2,713	6,633	19,408	6,926	7,000	4,000	-42.86%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 408	**(503)**	**3,060**	**476**	**(3,195)**	**(4,360)**	**2,620**	**6,950**	**165.27%**

The City of HILLSDALE MICHIGAN

STOCK'S PARK - 409 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
409-000.000-665.000	INTEREST	177	313	1,312	1,947	1,353	1,000	2,000	100.00%
409-000.000-669.000	CHANGE IN INVESTMENTS	(63)	(1,535)	(314)	822	664	0	0	-
409-000.000-675.000	CONTRIBUTIONS & DONATIONS	10,791	8,976	8,433	16,448	4,225	0	0	-
409-000.000-675.001	CONTRIBUTIONS & DONATIONS - PARK CONCERT	0	0	4,345	1,453	2,823	2,823	0	-100.00%
409-000.000-675.003	CONTRIBUTIONS & DONATIONS - SALLY FALLON	13,290	0	0	0	0	0	0	-
409-000.000-675.409	CONTRIBUTIONS & DONATIONS - PAVILION	1,350	24,505	0	0	0	0	0	-
	TOTAL STOCK'S PARK REVENUE	25,545	32,259	13,776	20,670	9,065	3,823	2,000	-47.69%

STOCK'S PARK - 409
APPROPRIATIONS

PARKS - 756

409-756.000-726.000	SUPPLIES	19,884	880	679	1,429	103	200	200	0.00%
409-756.000-801.000	CONTRACTUAL SERVICES	4,060	7,000	5,218	10,428	14,216	4,500	4,500	0.00%
409-756.000-960.000	BANK FEES	0	32	38	39	22	30	0	-100.00%
409-756.000-995.208	TRANSFER OUT - RECREATION	0	0	24,175	0	0	0	0	-
	TOTAL PARKS APPROPRIATIONS	23,944	7,912	30,110	11,896	14,341	4,730	4,700	-0.63%
	TOTAL APPROPRIATIONS - FUND 409	23,944	7,912	30,110	11,896	14,341	4,730	4,700	-6.25%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 409	**1,601**	**24,347**	**(16,334)**	**8,774**	**(5,276)**	**(907)**	**(2,700)**	**-34.55%**

The City of HILLSDALE MICHIGAN

AIRPORT IMPROVEMENT - 481 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	 PROPOSED 2025-26	% OF CHANGE
481-000.000-515.000	FEDERAL GRANT - AIRPORT	20,000	0	250,017	77,371	0	0	0	100.00%
481-000.000-569.000	STATE GRANT	0	0	5,953	2,009	0	0	146,000	100.00%
481-000.000-665.000	INTEREST	1,552	2,491	10,317	25,029	19,798	13,000	25,000	92.31%
481-000.000-665.100	INTEREST INCOME-LEASES (GASB 87)	0	0	1,552	800	0	0	0	-
481-000.000-667.000	RENTS	15,632	31,428	31,428	31,426	30,821	35,211	39,525	12.25%
481-000.000-667.481	RENTS - AIRPORT HANGARS	21,255	21,525	29,450	39,225	29,160	37,500	34,000	-9.33%
481-000.000-669.000	CHANGE IN INVESTMENTS	(311)	(7,540)	(1,544)	4,045	3,272	0	0	-
481-000.000-675.000	CONTRIBUTION & DONATIONS	0	20,000	180	0	0	0	0	-
481-000.000-675.006	CONTRIBUTED CAPITAL	680,933	0	0	0	0	0	0	-
481-000.000-687.300	OTHER REFUNDS	22,964	89	53	294	41	0	0	-
481-000.000-687.481	OTHER REFUNDS - USER FEES	3,785	7,902	7,367	0	0	0	0	-
481-000.000-692.000	OTHER REVENUE	61	51	286	168	103	0	0	-
481-000.000-692.295	OTHER REVENUE - FUEL SALES	60,073	128,662	180,980	200,713	138,971	140,000	175,000	25.00%
481-000.000-692.296	OTHER REVENUE - TAX EXEMPT SALES	72,257	59,251	79,209	71,600	38,688	72,000	72,000	0.00%
481-000.000-692.297	OTHER REVENUE - FACILITY USAGE	0	0	0	12,228	15,603	10,000	25,000	150.00%
	TOTAL AIRPORT IMPROVEMENT REVENUE	898,201	263,859	595,248	464,908	276,457	307,711	516,525	67.86%

AIRPORT IMPROVEMENT - 481 APPROPRIATIONS									
ADMINISTRATIVE SERVICES - 175									
481-175.000-702.000-215	WAGES	0	0	0	0	0	0	16,800	-200.00%
481-175.000-703.000	OVERTIME PAY	0	0	0	0	7,850	0	12,000	-100.00%
481-175.000-720.000	EMPLOYER'S FICA	0	0	0	0	601	0	2,203	0.00%
481-175.000-801.000	CONTRACTUAL SERVICES	0	0	3,072	218	1,346	0	290	100.00%
481-175.000-818.000	INSURANCE	0	0	0	1,741	1,940	0	1,970	200.00%
481-175.000-930.000	REPAIRS & MAINTENANCE	0	0	4,636	1,340	6,326	5,000	6,500	30.00%
481-175.000-960.000	BANK FEES	0	158	187	192	110	200	200	0.00%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		0	158	7,895	3,491	18,173	5,200	39,963	330.00%
CAPITAL OUTLAY - 900									
481-900.000-726.000	SUPPLIES	0	0	578	0	0	0	0	-
481-900.000-740.295	FUEL & LUBRICANTS - AVIATION	111,287	148,968	197,995	186,255	99,981	180,000	200,000	11.11%
481-900.000-801.000	CONTRACTUAL SERVICES	2,669	7,179	8,910	13,515	5,833	11,000	11,500	4.55%
481-900.000-970.000	CAPITAL OUTLAY	708,000	0	306,234	106,815	622,981	617,301	271,000	-56.10%
481-900.000-995.101	TRANSFER OUT - GENERAL FUND	0	0	0	0	0	0	50,000	-
	TOTAL CAPITAL OUTLAY APPROPRIATIONS	821,956	156,147	513,717	306,585	728,795	808,301	532,500	-34.12%
	TOTAL APPROPRIATIONS - FUND 481	821,956	156,305	521,612	310,076	746,968	813,501	572,463	-29.63%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 481		**76,245**	**107,554**	**73,636**	**154,832**	**(470,511)**	**(505,790)**	**(55,938)**	**-88.94%**

The City of HILLSDALE MICHIGAN

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.

The City of HILLSDALE MICHIGAN

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 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
151-000.000-642.100	SALE OF CEMETERY LOTS - LAKEVIEW	8,000	4,250	4,650	2,350	13,575	0	0	-
151-000.000-642.200	SALE OF CEMETERY LOTS - OAKGROVE	13,425	8,713	12,920	13,335	5,595	0	0	-
151-000.000-665.000	INTEREST	10,763	9,910	14,245	21,911	15,738	20,000	20,000	0.00%
151-000.000-669.000	CHANGE IN INVESTMENTS	(596)	(14,432)	(2,957)	7,745	6,266	0	0	-
	TOTAL CEMETERY PERPETUAL CARE REVENUE	31,592	8,441	28,858	45,341	41,174	20,000	20,000	0.00%

CEMETERY PERPETUAL CARE - 151 APPROPRIATIONS									
ADMINISTRATIVE SERVICES - 175									
151-175.000-960.000	BANK FEES	0	302	359	368	210	350	350	100.00%
	TOTAL TRANSFERS TO OTHERS APPROPRIATIONS	0	302	359	368	210	350	350	0.00%
TRANSFERS TO OTHERS - 965									
151-965.000-995.101	TRANSFER OUT - GENERAL FUND	20,000	20,000	20,000	20,000	0	20,000	20,000	100.00%
	TOTAL TRANSFERS TO OTHERS APPROPRIATIONS	20,000	20,000	20,000	20,000	0	20,000	20,000	0.00%
	TOTAL APPROPRIATIONS - FUND 151	20,000	20,302	20,359	20,368	210	20,350	20,350	0.00%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 151	**11,592**	**(11,861)**	**8,499**	**24,973**	**40,964**	**(350)**	**(350)**	**0.00%**

STOCK'S PARK PERPETUAL MAINTENANCE - 152 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
152-000.000-665.000	INTEREST	292	346	1,683	2,544	1,834	1,700	2,500	47.06%
152-000.000-669.000	CHANGE IN INVESTMENTS	(109)	(2,627)	(538)	1,410	1,141	0	0	100.00%
152-000.000-675.000	CONTRIBUTIONS & DONATIONS	15,042	1,870	2,753	1,934	3,400	0	0	#DIV/0!
	TOTAL STOCK'S PARK PERPETUAL MAINTENANCE REVENUE	15,225	(411)	3,898	5,888	6,375	1,700	2,500	47.06%

STOCK'S PARK PERPETUAL MAINTENANCE - 152 APPROPRIATIONS									
PARKS-756									
152-756.000-960.000	BANK FEES	0	55	65	67	38	100	100	100.00%
	TOTAL PARKS APPROPRIATIONS	0	55	65	67	38	100	100	0.00%
	TOTAL APPROPRIATIONS - FUND 152	0	55	65	67	38	100	100	0.00%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 152	**15,225**	**(466)**	**3,833**	**5,821**	**6,337**	**1,600**	**2,400**	**50.00%**

R.L. OWEN MEMORIAL - 153 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
153-000.000-665.000	INTEREST	5,075	5,116	4,743	4,512	4,908	8,000	8,000	0.00%
153-000.000-669.000	CHANGE IN INVESTMENTS	(89)	(2,162)	(355)	887	694	0	0	100.00%
	TOTAL R.L. OWEN MEMORIAL REVENUE	4,986	2,954	4,388	5,399	5,602	8,000	8,000	0.00%

R.L. OWEN MEMORIAL - 153 APPROPRIATIONS									
BUILDINGS AND GROUNDS - 265									
153-265.000-801.000	CONTRACTUAL SERVICES	0	0	21,357	0	0	0	0	-
153-265.000-960.000	BANK FEES	0	45	53	42	23	100	100	0.00%
153-265.000-970.000	CAPITAL OUTLAY	0	0	5,024	0	0	0	0	-
	TOTAL BUILDINGS AND GROUNDS APPROPRIATIONS	0	45	26,434	42	23	100	100	0.00%
	TOTAL APPROPRIATIONS - FUND 153	0	45	26,434	42	23	100	100	0.00%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 153	**4,986**	**2,909**	**(22,046)**	**5,357**	**5,579**	**7,900**	**7,900**	**0.00%**

TREE RESTITUTION FUND - 211 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
211-000.000-665.000	INTEREST	0	0	0	60	57	50	100	100.00%
211-000.000-692.470	OTHER REVENUE - TREES	0	0	0	2,343	4,904	0	0	#DIV/0!
TOTAL CONTRIBUTIONS & DONATIONS REVENUE		0	0	0	2,403	4,961	50	100	-

TREE RESTITUTION FUND - 211
APPROPRIATIONS

PUBLIC SERVICES DEPARTMENT - 441

211-441.000-726.000	SUPPLIES	0	0	0	2,343	4,904	0	0	-
TOTAL CONTRIBUTIONS & DONATIONS APPROPRIATIONS		0	0	0	2,343	4,904	0	0	-
TOTAL APPROPRIATIONS - FUND 211		0	0	0	2,343	4,904	0	0	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 211		**0**	**0**	**0**	**60**	**57**	**50**	**100**	**100.00%**

The City of HILLSDALE MICHIGAN

CONTRIBUTIONS & DONATIONS - 252 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
252-000.000-665.000	INTEREST	0	0	0	175	51	200	100	-
252-000.000-675.000	CONTRIBUTIONS & DONATIONS	0	0	553	25,316	20,261	0	0	-
	TOTAL CONTRIBUTIONS & DONATIONS REVENUE	0	0	553	25,491	20,312	200	100	-

CONTRIBUTIONS AND DONATIONS - 252
APPROPRIATIONS

ADMINISTRATIVE SERVICES-175

252-175.000-726.000	SUPPLIES	0	0	553	25,317	0	0	0	-
	TOTAL CONTRIBUTIONS & DONATIONS APPROPRIATIONS	0	0	553	25,317	0	0	0	-
	TOTAL APPROPRIATIONS - FUND 252	0	0	553	25,317	0	0	0	0.00%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 252	**0**	**0**	**0**	**174**	**20,312**	**200**	**100**	**-50.00%**

DRUG FORFEITURE - 265 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
265-000.000-659.000	DRUG FORFEITURES	3,164	0	100	687	0	0	0	0.00%
265-000.000-665.000	INTEREST	43	71	121	147	84	100	100	-
265-000.000-692.000	OTHER REVENUE	4,034	0	0	0	0	0	0	100.00%
	TOTAL DRUG FORFEITURE REVENUE	7,241	71	221	834	84	100	100	0.00%

DRUG FORFEITURE - 265
APPROPRIATIONS

POLICE DEPARTMENT - 301

265-301.000-726.000	SUPPLIES	6,504	1,356	4,068	0	0	3,000	3,000	0.00%
	TOTAL POLICE DEPARTMENT APPROPRIATIONS	6,504	1,356	4,068	0	0	3,000	3,000	0.00%
	TOTAL APPROPRIATIONS - FUND 265	6,504	1,356	4,068	0	0	3,000	3,000	0.00%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 265	**737**	**(1,285)**	**(3,847)**	**834**	**84**	**(2,900)**	**(2,900)**	**0.00%**

The City of HILLSDALE MICHIGAN

POLICE OWI ENFORCEMENT - 274 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
274-000.000-665.000	INTEREST INCOME	20	10	30	53	48	30	30	0.00%
274-000.000-692.301	OTHER REVENUE - POLICE DEPT	1,173	200	75	1,100	1,039	0	1,000	-
	TOTAL POLICE OWI ENFORCEMENT REVENUE	1,193	210	105	1,153	1,087	30	1,030	-

POLICE OWI ENFORCEMENT - 274
APPROPRIATIONS

POLICE DEPARTMENT - 301

		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
274-301.000-726.000	SUPPLIES	11,346	425	0	0	0	1,600	2,000	25.00%
	TOTAL POLICE DEPARTMENT APPROPRIATIONS	11,346	425	0	0	0	1,600	2,000	25.00%
	TOTAL APPROPRIATIONS - FUND 274	11,346	425	0	0	0	1,600	2,000	0.00%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 274	**(10,153)**	**(215)**	**105**	**1,153**	**1,087**	**(1,570)**	**(970)**	**-38.22%**

ARPA GRANT FUND - 287 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
287-000.000-529.000	FEDERAL GRANT	0	400,664	349,665	90,696	0	0	0	#DIV/0!
287-000.000-665.000	INTEREST INCOME	0	858	3,462	1,236	0	0	0	#DIV/0!
	TOTAL ARPA GRANT REVENUE	0	401,522	353,127	91,932	0	0	0	#DIV/0!

ARPA GRANT FUND - 287
APPROPRIATIONS

ENGINEERING SERVICES - 447

287-447.000-801.000	CONTRACTUAL SERVICES	0	25,450	16,780	3,178	0	0	0	-
	TOTAL ENGINEERING SREVICES APPROPRIATIONS	0	25,450	16,780	3,178	0	0	0	0.00%

CAPITAL OUTLAY - 900

287-900.000-970.000	CAPITAL OUTLAY	0	375,214	332,885	93,074	0	0	0	-
	TOTAL CAPITAL OUTLAY APPROPRIATIONS	0	375,214	332,885	93,074	0	0	0	#DIV/0!
	TOTAL APPROPRIATIONS - FUND 287	0	400,664	349,665	96,252	0	0	0	0.00%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 287	**0**	**858**	**3,462**	**(4,320)**	**0**	**0**	**0**	**-**

The City of HILLSDALE MICHIGAN

PUBLIC SERVICE INVENTORY - 633 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
633-000.000-650.000	SALE OF MATERIALS	5,901	12,411	22,265	10,903	2,000	0	0	-
633-000.000-665.000	INTEREST INCOME	124	129	49	681	384	300	300	0.00%
633-000.000-680.000	INVENTORY ADJUSTMENT	0	(14,745)	13,779	(3,623)	0	0	0	-
633-000.000-687.999	OTHER REFUNDS	114	0	0	0	0	0	0	-
	TOTAL PUBLIC SERVICE INVENTORY REVENUE	6,139	(2,205)	36,093	7,961	2,384	300	300	0.00%

PUBLIC SERVICE INVENTORY - 633
APPROPRIATIONS

PUBLIC SERVICES INVENTORY - 236

		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
633-236.000-702.000	WAGES	0	21	0	0	0	0	0	-
633-236.000-703.000	OVERTIME PAY	0	122	0	0	0	0	0	-
633-236.000-716.000	RETIREMENT	0	122	0	0	0	0	0	-
633-236.000-720.000	EMPLOYER'S FICA	0	10	0	0	0	0	0	-
633-236.000-725.000	FRINGE BENEFITS - ALLOCATED	0	10	0	0	0	0	0	-
633-236.000-726.000	SUPPLIES	2,678	12,327	4,593	5,424	1,983	0	0	-
633-236.000-771.000	INVENTORY ADJUSTMENT	5,875	20,896	0	0	0	0	0	-
633-236.000-801.000	CONTRACTUAL SERVICES	1,927	532	0	81	0	0	0	-
633-236.000-940.000	EQUIPMENT RENTAL	1,927	532	0	81	0	0	0	-
	TOTAL PUBLIC SERVICE INVENTORY APPROPRIATIONS	**12,407**	**34,572**	**4,593**	**5,586**	**1,983**	**0**	**0**	-
	TOTAL APPROPRIATIONS - FUND 633	12,407	34,572	4,593	5,586	1,983	0	0	-
	TOTAL NET OF REVENUE / APPROPRIAITONS - FUND 633	**(6,268)**	**(36,777)**	**31,500**	**2,375**	**401**	**300**	**300**	**0.00%**

The City of HILLSDALE MICHIGAN

DPS LEAVE AND BENENFITS - 699 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
699-000.000-665.000	INTEREST	134	175	1,021	1,641	0	1,000	0	-100.00%
699-000.000-687.300	OTHER REFUNDS	146,940	161,026	81,066	59,766	11,349	212,923	0	-100.00%
	TOTAL DPS LEAVE AND BENEFITS REVENUE	147,074	161,201	82,087	61,407	11,349	213,923	0	-100.00%

DPS LEAVE AND BENENFITS - 699
APPROPRIATIONS

PUBLIC SERVICES DEPARTMENT - 441

		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
699-441.000-704.000	SICK TIME PAY	5,648	8,164	0	0	0	0	0	-
699-441.000-705.000	VACATION TIME PAY	14,328	12,015	0	0	0	0	0	-
699-441.000-706.000	PERSONAL TIME PAY	3,763	3,446	0	0	0	0	0	-
699-441.000-707.000	LONGEVITY PAY	5,580	3,400	1,700	0	0	0	0	-
699-441.000-710.000	HOLIDAY & OTHER PAY	13,178	11,959	0	0	0	0	0	-
699-441.000-714.000	COMPENSATED ABSENCES	0	31,216	(32,249)	(28,718)	0	0	0	-
699-441.000-715.000	HEALTH & LIFE INSURANCE	86,899	67,862	68,590	42,379	179	101,037	0	-100.00%
699-441.000-716.000	RETIREMENT	4,670	7,638	6,146	0	0	45,641	0	-100.00%
699-441.000-717.000	WORKERS' COMPENSATION	10,853	11,023	3,169	10,409	10,975	11,000	0	-100.00%
699-441.000-718.000	UNEMPLOYMENT INSURANCE	10,853	11,023	3,169	10,409	10,975	11,000	0	-100.00%
699-441.000-720.000	EMPLOYER'S FICA	2,490	2,574	130	0	0	0	0	-
699-441.000-721.000	DISABILITY INSURANCE	1,638	1,729	1,330	1,349	195	1,200	0	-100.00%
699-441.000-995.101	TRANSFER OUT - GENERAL FUND	20,606	0	0	0	0	0	0	-
	TOTAL PUBLIC SERVICES DEPARTMENT APPROPRIATIONS	180,506	172,049	51,985	35,828	22,324	169,878	0	-100.00%
	TOTAL APPROPRIATIONS - FUND 699	180,506	172,049	51,985	35,828	22,324	169,878	0	-1.43%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 699	**(33,432)**	**(10,848)**	**30,102**	**25,579**	**(10,975)**	**44,045**	**0**	**-100.00%**

Board of Public Utilities

David Mackie - Director dmackie@cityofhillsdale.org 517-437-6444

Phil McDowell – President
Eric Potes – Vice President
Jeremiah Hodshire – Board Member
Steve Wells – Board Member
Steve Wells – Board Member

Karen Lancaster – Finance Director
Vacant – Water/Sewer Distribution Superintendent
Jake Hammel – Electric Department Superintendent
Brandon Janes – Technology Director
Ken Keasal – Safety Coordinator
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, Safety Coordinator, Mechanic and IT Department.

As part of the Council goals for 2025 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 2025 include: industrial substation and monitoring upgrades, ordering of a new bucket truck, facilities storage building construction and a seawall behind the BPU's office building. The Westwood reconstruction project started in May 2025 that includes substantial Water and Sewer improvements. Water Department capital projects include: distribution system improvements, ordering of a vactor truck (50% split w/Sewer), water plant piping replacement, a valve turning trailer and a service truck (50% split w/Sewer). The Sewer Department capital project include: Hallett and South Streets lift station rebuilds, sewer lining work, vactor and service trucks (50%), lab repairs and window replacement and three garage doors. 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.
- Continue Electric industrial substation upgrades and expansion.
- Complete Water and Sewer distribution system improvements.

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 1.5%, Sewer 0% and Water 10%.
- Purchased Power cost projections are up 3.7% or $32,056.
- PILOT costs remain at 6% of sales for each fund.
- Retirement costs are based on MERS estimates.
- Replace the Water/Sewer Distribution Superintendent

ELECTRIC - 582 REVENUES	DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
582-000.000-546.019	STATE GRANT-COVID 19	3,121	0	0	0	0	0	0	-
582-000.000-569.000	STATE GRANT	713	0	0	5,000	0	0	0	-
582-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	37,918	0	0	0	0	0	-
582-000.000-593.000	INTERDEPARTMENTAL REVENUE	236,609	212,027	237,228	221,335	154,528	246,188	246,188	0.00%
582-000.000-613.000	RESIDENTIAL SALES	4,815,292	4,920,119	5,076,606	5,284,697	3,738,449	5,554,641	5,646,994	1.66%
582-000.000-613.100	EV SALES	0	0	0	1,947	2,017	0	4,000	-
582-000.000-614.000	BUSINESS SALES	1,346,806	1,407,527	1,549,347	1,639,926	1,244,665	1,687,230	1,922,297	13.93%
582-000.000-615.000	COMMERCIAL SALES	3,103,427	3,156,050	3,224,055	3,262,392	2,212,530	3,542,169	3,393,729	-4.19%
582-000.000-616.000	INDUSTRY SALES	3,335,640	3,173,849	3,479,323	3,665,300	2,552,288	3,532,552	3,902,158	10.46%
582-000.000-617.000	STREET LIGHT SALES	54,196	52,492	51,077	51,077	34,057	70,429	52,107	-26.01%
582-000.000-665.000	INTEREST	72,312	67,331	145,382	207,036	156,112	120,000	250,000	108.33%
582-000.000-669.000	CHANGE IN INVESTMENTS	(11,815)	(249,636)	(64,000)	167,653	134,497	0	0	-
582-000.000-669.001	GAIN (LOSS) ON MSCPA INVESTMENT	607,780	78,527	26,221	142,002	0	0	0	-
582-000.000-673.001	GAIN ON SALE OF PROPERTY	13,325	(2,575)	0	(350,853)	(58,986)	0	0	-
582-000.000-675.006	CONTRIBUTED CAPITAL	0	0	337,414	0	0	0	0	-
582-000.000-679.000	LATE CHARGES	29,476	34,496	31,527	55,525	41,919	45,000	55,000	22.22%
582-000.000-680.000	INVENTORY ADJUSTMENT	(3,466)	(40,314)	(76,511)	9	(6,077)	0	0	-
582-000.000-687.300	OTHER REFUNDS	0	0	0	35,245	0	0	0	-
582-000.000-689.000	CASH OVER & (SHORT)	134	162	(22)	(284)	(6)	0	0	-
582-000.000-692.001	OTHER REVENUE - MISC OPERATING	127,161	104,457	157,103	131,601	111,359	122,000	125,000	2.46%
582-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	17,199	11,954	30,176	13,299	12,055	25,000	25,000	0.00%
	TOTAL ELECTRIC REVENUES	13,747,910	12,964,384	14,204,926	14,532,907	10,329,407	14,945,209	15,622,473	4.53%

ELECTRIC - 582 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
ADMINISTRATIVE SERVICES - 175									
582-175.000-702.000	WAGES	270,325	337,037	434,008	463,017	415,305	410,737	432,055	5.19%
582-175.000-702.100	WAGES - PART TIME	0	0	0	0	0	0	18,613	-
582-175.000-703.000	OVERTIME PAY	8,364	1,807	1,619	204	0	0	0	-
582-175.000-704.000	SICK TIME PAY	21,873	47,535	6,233	0	0	0	0	-
582-175.000-705.000	VACATION TIME PAY	60,294	68,159	20,803	4,597	0	0	0	-
582-175.000-706.000	PERSONAL TIME PAY	10,462	11,326	2,149	0	0	0	0	-
582-175.000-707.000	LONGEVITY PAY	10,600	7,800	9,780	7,100	6,384	0	6,556	-
582-175.000-710.000	HOLIDAY & OTHER PAY	41,381	42,752	17,015	14,036	5,182	400	2,350	487.50%
582-175.000-714.000	COMPENSATED ABSENCES	0	47,940	10,577	13,015	0	0	0	-
582-175.000-715.000	HEALTH & LIFE INSURANCE	185,090	209,646	223,444	201,776	45,288	271,038	70,837	-73.86%
582-175.000-716.000	RETIREMENT	260,831	531,983	42,878	563,772	157,315	78,314	91,896	17.34%
582-175.000-717.000	WORKERS' COMPENSATION	6,167	6,332	8,090	6,638	7,954	8,300	8,300	0.00%
582-175.000-720.000	EMPLOYER'S FICA	28,519	36,570	34,463	34,508	29,356	31,112	32,497	4.45%
582-175.000-721.000	DISABILITY INSURANCE	3,962	4,428	4,216	4,589	2,199	4,000	4,500	12.50%
582-175.000-724.000	PAYROLL ALLOCATION	0	33,114	0	0	0	0	0	-
582-175.000-725.100	MICELLANEOUS FRINGE EXPENSE	(311,369)	(389,688)	(309,562)	(275,641)	(65,986)	0	0	-
582-175.000-726.000	SUPPLIES	14,562	20,364	17,307	15,070	10,996	20,000	20,030	0.15%
582-175.000-726.007-CVD	OFFICE SUPPLIES - COVID	6,786	146	0	0	0	0	0	-
582-175.000-726.202	SUPPLIES - COMPUTER	164	0	0	0	0	0	0	-
582-175.000-742.000	CLOTHING / UNIFORMS	0	0	0	4,316	1,833	1,500	1,500	0.00%
582-175.000-801.000	CONTRACTUAL SERVICES	78,817	94,580	95,194	96,191	83,505	107,365	138,000	28.53%
582-175.000-801.200	COMPUTER	29,475	32,849	6,671	0	0	14,050	0	100.00%
582-175.000-802.000	TECHNICAL SERVICES	0	16,115	61,473	56,778	41,742	83,626	91,601	9.54%
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	328	75	713	825	1,260	1,500	1,500	0.00%
582-175.000-808.000	AUDITING SERVICES	5,740	0	0	0	0	0	0	-
582-175.000-810.000	DUES & SUBSCRIPTIONS	32,039	18,887	17,826	18,783	2,164	27,500	27,500	0.00%
582-175.000-818.000	INSURANCE	25,228	63,114	103,170	119,522	80,485	125,415	137,957	10.00%
582-175.000-820.000	PILOT	761,430	761,640	801,580	827,893	514,517	863,221	895,277	3.71%

ELECTRIC - 582 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
ADMINISTRATIVE SERVICES - 175									
582-175.000-850.000	TELEPHONE	12,365	10,903	9,945	11,812	6,418	12,790	10,130	-20.80%
582-175.000-880.000	COMMUNITY PROMOTION	4,841	3,620	3,679	2,878	8,847	21,370	21,370	0.00%
582-175.000-905.000	PUBLISHING / NOTICES	(54)	46	0	0	0	0	0	-
582-175.000-906.000	SPONSORSHIPS	0	150	7,500	7,500	7,500	7,500	7,500	0.00%
582-175.000-920.400	UTILITIES - GAS	4,626	3,714	3,047	1,940	1,476	4,000	3,000	-25.00%
582-175.000-930.000	REPAIRS & MAINTENANCE	3,567	8,029	3,863	2,191	3,976	10,000	5,000	-50.00%
582-175.000-955.000	MISCELLANEOUS	(113)	0	63	(3,724)	0	0	0	-
582-175.000-955.588	MISC. - CDL LICENSING/TESTING	0	0	0	929	135	1,000	1,000	0.00%
582-175.000-956.000	TRAINING & SEMINARS	10,696	3,361	3,678	4,342	4,997	5,000	5,000	0.00%
582-175.000-956.100	TRAINING & SEMINARS-EXTERNAL	0	0	23	0	0	0	0	-
582-175.000-956.200	LODGING & MEALS	216	1,060	4,992	6,209	1,369	5,000	5,000	0.00%
582-175.000-957.000	PROPERTY TAXES	22	0	0	0	0	0	0	-
582-175.000-960.000	BANK FEES	0	6,477	9,411	9,709	5,207	10,000	10,000	100.00%
582-175.000-963.000	WRITE OFF BAD DEBT(S)	263	7,360	989	414	356	0	0	-
582-175.000-968.000	DEPRECIATION	70,201	62,528	50,772	38,804	21,657	0	0	-
582-175.000-968.100	AMORTIZATION	0	8,483	10,213	10,638	0	0	0	-
582-175.000-968.200	AMORTIZATION EXPENSE SBITA	0	0	0	5,385	0	0	0	-
582-175.000-969.000	INTERDEPARTMENTAL EXPENSE	6,438	6,248	7,983	7,071	4,807	8,000	8,000	0.00%
582-175.000-970.000	CAPITAL OUTLAY	0	0	0	0	4,374	96,214	127,500	32.52%
582-175.000-993.100	LEASE INTEREST PAID	0	21	303	323	0	0	0	-
582-175.000-993.200	INTEREST EXPENSE SBITA	0	0	0	526	0	0	0	-
582-175.000-995.000	TRANSFER OUT - GENERAL FUND	70,769	0	0	0	0	0	0	-
582-175.000-995.640	TRANSFER OUT - RMEF	0	0	0	0	46,500	46,500	0	-100.00%
	TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS	1,734,905	2,126,511	1,726,108	2,283,936	1,457,118	2,460,452	2,369,469	-3.70%

The City of HILLSDALE MICHIGAN

ELECTRIC - 582 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
PRODUCTION - 543									
582-543.000-702.000	WAGES	27,697	42,504	49,841	71,827	37,435	262,249	0	-100.00%
582-543.000-703.000	OVERTIME PAY	4,351	10,625	12,691	2,542	2,593	3,500	0	-100.00%
582-543.000-704.000	SICK TIME PAY	25	0	0	0	0	0	0	-
582-543.000-705.000	VACATION TIME PAY	392	0	0	0	0	0	0	-
582-543.000-710.000	HOLIDAY & OTHER PAY	395	(15)	0	0	0	0	0	-
582-543.000-715.000	HEALTH INSURANCE	0	0	0	3,503	10,316	0	0	-
582-543.000-716.000	RETIREMENT	880	0	1,000	693	326	51,532	0	100.00%
582-543.000-720.000	EMPLOYER'S FICA	2,388	3,545	4,132	5,087	2,679	19,893	0	-100.00%
582-543.000-725.100	MICELLANEOUS FRINGE EXPENSE	13,690	31,559	27,269	29,713	4,835	0	0	100.00%
582-543.000-726.000	SUPPLIES	2,709	4,378	7,204	8,105	680	6,000	0	-100.00%
582-543.000-739.000	PURCHASED POWER	8,743,721	9,019,300	9,702,740	9,143,996	5,793,064	10,376,915	0	-100.00%
582-543.000-739.001	PURCHASED POWER - RATE STABILIZATION	16,923	0	0	0	0	0	0	-
582-543.000-739.002	CITY SHARE OF AMP ASSETS	0	0	0	599,802	0	0	0	-
582-543.000-740.000	FUEL & LUBRICANTS	23,247	2,950	3,301	38,750	9	10,000	0	-100.00%
582-543.000-740.100	FUEL OIL - ENGINE #5	6,904	7,668	0	16,396	0	15,000	0	-100.00%
582-543.000-740.200	FUEL OIL - ENGINE #6	20,085	10,559	0	10,067	0	15,000	0	-100.00%
582-543.000-740.300	NATURAL GAS - ENGINE #5	9,934	30,425	14,782	233	160	15,000	0	-100.00%
582-543.000-740.400	NATURAL GAS - ENGINE #6	31,479	30,038	14,782	233	160	15,000	0	-100.00%
582-543.000-742.000	CLOTHING / UNIFORMS	1,285	1,144	1,946	502	699	1,600	0	-100.00%
582-543.000-771.000	INVENTORY ADJUSTMENT	426	0	0	(11,488)	0	0	0	-
582-543.000-801.000	CONTRACTUAL SERVICES	21,488	15,087	27,437	11,058	6,507	35,000	0	-100.00%
582-543.000-818.000	INSURANCE	69,502	35,467	0	0	0	0	0	-
582-543.000-850.000	TELEPHONE	279	124	0	0	0	0	0	-
582-543.000-920.400	UTILITIES - GAS	13,403	16,171	20,683	12,002	9,563	12,000	0	-100.00%
582-543.000-930.000	REPAIRS & MAINTENANCE	15,910	24,914	8,224	8,493	1,280	15,000	0	-100.00%
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5	17,279	60,180	24,644	14,583	1,422	20,000	0	-100.00%
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6	7,949	13,233	19,303	8,979	1,422	20,000	0	-100.00%
582-543.000-956.000	TRAINING & SEMINARS	76	0	0	0	0	1,000	0	-100.00%
582-543.000-968.000	DEPRECIATION	168,912	151,690	149,922	145,942	77,444	0	0	-
582-543.000-969.000	INTERDEPARTMENTAL EXPENSE	38,362	30,856	34,401	25,712	18,351	35,000	0	-100.00%
	TOTAL PRODUCTION APPROPRIATIONS	9,259,691	9,542,402	10,124,302	10,146,730	5,968,945	10,929,689	0	-100.00%

The City of HILLSDALE MICHIGAN

ELECTRIC - 582 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
DISTRIBUTION - 544									
582-544.000-702.000	WAGES	371,475	406,158	467,021	606,404	427,425	616,992	937,918	52.01%
582-544.000-702.019	WAGES - COVID	39,227	0	0	0	0	0	0	-
582-544.000-703.000	OVERTIME PAY	55,798	91,552	131,436	55,716	38,757	70,000	0	-100.00%
582-544.000-704.000	SICK TIME PAY	243	0	0	0	0	0	0	-
582-544.000-705.000	VACATION TIME PAY	442	7,119	0	0	0	0	0	-
582-544.000-706.000	PERSONAL TIME PAY	0	498	0	0	0	0	0	-
582-544.000-710.000	HOLIDAY AND OTHER PAY	196	0	0	0	1	0	500	-
582-544.000-715.000	HEALTH INSURANCE	0	0	0	33,327	95,486	0	241,232	-
582-544.000-716.000	RETIREMENT	1,525	6,188	11,212	15,109	12,406	144,252	214,766	100.00%
582-544.000-717.000	WORKERS' COMP	242	0	0	0	0	0	0	-
582-544.000-720.000	EMPLOYER'S FICA	33,181	35,243	41,916	46,477	33,016	46,884	71,247	51.96%
582-544.000-725.100	MICELLANEOUS FRINGE EXPENSE	240,741	313,999	267,602	243,278	61,928	0	0	100.00%
582-544.000-726.000	SUPPLIES	0	0	0	0	0	0	45,000	200.00%
582-544.000-726.008	SUPPLIES - SAFETY	0	0	0	0	0	0	5,000	300.00%
582-544.000-726.800	SUPPLIES - OPERATIONS	27,235	32,633	23,423	45,048	7,398	40,000	0	-100.00%
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	20,328	37,921	69,771	45,177	26,701	45,000	45,500	1.11%
582-544.000-739.000	PURCHASED POWER	0	0	0	0	0	0	10,591,604	-
582-544.000-740.000	FUEL AND LUBRICANTS	17,481	25,842	29,138	25,116	12,990	25,000	25,000	0.00%
582-544.000-740.050	LUBRICANTS - ENGINES	0	0	0	0	0	0	10,000	-
582-544.000-740.100	FUEL OIL - ENGINE #5	0	0	0	0	0	0	15,000	-
582-544.000-740.200	FUEL OIL - ENGINE #6	0	0	0	0	0	0	15,000	-
582-544.000-740.300	NATURAL GAS - ENGINE #5	0	0	0	0	0	0	15,000	-
582-544.000-740.400	NATURAL GAS - ENGINE #6	0	0	0	0	0	0	15,000	-
582-544.000-742.000	CLOTHING / UNIFORMS	14,003	13,010	12,943	17,945	3,272	17,000	17,000	0.00%
582-544.000-771.000	INVENTORY ADJUSTMENT	5	0	0	0	0	0	0	-
582-544.000-801.000	CONTRACTUAL SERVICES	31,241	68,095	20,842	30,521	10,648	16,000	51,000	218.75%
582-544.000-801.300	TREE TRIMMING	189,268	200,302	26,034	15,741	89,191	350,000	350,000	0.00%
582-544.000-818.000	INSURANCE	38,856	21,133	0	0	0	0	0	-
582-544.000-930.000	REPAIRS & MAINTENANCE	144,819	199,051	394,183	138,285	65,743	150,000	150,000	0.00%
582-544.000-930.025	REPAIRS & MAINTENANCE - POWER PLANT	0	0	0	0	0	0	55,000	-
582-544.000-930.546	REPAIRS & MAINT. - SUBSTATIONS	20,075	40,852	25,789	111,804	27,448	97,500	100,000	2.56%
582-544.000-956.000	TRAINING & SEMINARS	5,200	34,580	26,615	22,869	1,518	25,000	25,000	0.00%
582-544.000-968.000	DEPRECIATION	511,464	525,426	567,075	585,666	326,505	0	0	-
582-544.000-969.000	INTERDEPARTMENTAL EXPENSE	8,930	8,867	9,717	9,918	6,634	9,500	9,500	0.00%
582-544.000-970.000	CAPITAL OUTLAY	0	0	0	0	163,516	1,983,875	1,368,500	-31.02%
	TOTAL DISTRIBUTION APPROPRIATIONS	1,771,975	2,068,469	2,124,717	2,048,401	1,410,583	3,637,003	14,373,767	295.21%
	TOTAL APPROPRIATIONS - FUND 582	12,766,571	13,737,382	13,975,127	14,479,067	8,836,646	17,027,144	16,743,236	-1.67%
	NET OF REVENUE / APPROPRIATIONS - FUND 582	**981,339**	**(772,998)**	**229,799**	**53,840**	**1,492,761**	**(2,081,935)**	**(1,120,763)**	**-46.17%**

SEWER - 590 REVENUES	DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
590-000.000-529.000	FEDERAL GRANT	0	0	0	569,275	560,887	690,725	0	-100.00%
590-000.000-569.000	STATE GRANT	357	0	0	0	0	0	0	-
590-000.000-593.000	INTERDEPARTMENTAL REVENUE	5,706	5,678	7,022	6,699	4,833	7,000	7,000	0.00%
590-000.000-613.000	RESIDENTIAL SALES	976,269	1,018,509	1,078,372	1,137,155	800,067	1,231,689	1,198,632	-2.68%
590-000.000-614.000	BUSINESS SALES	174,098	197,223	224,252	243,844	183,036	216,165	271,488	25.59%
590-000.000-615.000	COMMERCIAL SALES	410,304	466,533	562,564	603,838	438,050	504,783	643,083	27.40%
590-000.000-616.000	INDUSTRY SALES	399,378	436,289	457,466	363,449	356,424	497,931	544,476	9.35%
590-000.000-619.000	APARTMENT SALES	367,497	375,774	413,591	447,501	295,497	457,578	444,428	-2.87%
590-000.000-665.000	INTEREST	1,988	5,354	101,768	217,377	119,151	120,000	190,000	58.33%
590-000.000-669.000	CHANGE IN INVESTMENTS	(49)	(24,819)	11,130	25,630	4,418	0	0	-
590-000.000-673.001	GAIN (LOSS) ON SALE OF PROPERTY	525	(96,633)	300	(27,676)	0	0	0	-
590-000.000-679.000	LATE CHARGES	5,517	6,285	6,696	12,794	9,176	7,000	12,000	71.43%
590-000.000-680.000	INVENTORY ADJUSTMENTS	61	3,172	(3,493)	(856)	0	0	0	-
590-000.000-687.300	OTHER REFUNDS	0	0	0	14,556	0	0	0	-
590-000.000-692.001	OTHER REVENUE - MISC OPERATING	81,460	108,280	49,101	16,003	12,718	16,000	16,000	0.00%
590-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	4,240	21,860	90,322	148,755	57,204	80,000	80,000	100.00%
	TOTAL SEWER REVENUES	2,427,351	2,523,505	2,999,091	3,778,344	2,841,461	3,828,871	3,407,107	-11.02%

The City of HILLSDALE MICHIGAN

SEWER - 590 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
ADMINISTRATIVE SERVICES -175									
590-175.000-702.000	WAGES	142,361	147,520	223,574	228,006	177,214	225,564	236,548	4.87%
590-175.000-702.100	WAGES - PART TIME	0	0	0	0	0	0	11,046	100.00%
590-175.000-703.000	OVERTIME PAY	387	780	31	68	0	7,127	0	-100.00%
590-175.000-704.000	SICK TIME PAY	4,778	7,280	2,963	0	0	0	0	-
590-175.000-705.000	VACATION TIME PAY	20,146	12,441	9,188	89	0	0	0	-
590-175.000-706.000	PERSONAL TIME PAY	3,837	2,052	1,075	0	0	0	0	-
590-175.000-707.000	LONGEVITY PAY	3,100	360	360	840	192	0	778	-
590-175.000-710.000	HOLIDAY & OTHER PAY	16,298	15,044	8,960	6,119	2,285	450	1,175	161.11%
590-175.000-714.000	COMPENSATED ABSENCES	0	25,557	(5,901)	6,250	0	0	0	-
590-175.000-715.000	HEALTH & LIFE INSURANCE	79,073	78,042	92,110	88,215	34,134	114,825	52,480	-54.30%
590-175.000-716.000	RETIREMENT	51,912	53,852	88,853	130,489	36,702	39,468	46,318	17.36%
590-175.000-717.000	WORKERS' COMPENSATION	2,135	2,100	2,162	2,152	2,559	2,300	2,600	13.04%
590-175.000-720.000	EMPLOYER'S FICA	13,811	12,714	17,111	16,224	11,992	17,136	17,773	3.72%
590-175.000-721.000	DISABILITY INSURANCE	1,461	1,467	1,714	1,615	951	1,750	1,750	0.00%
590-175.000-724.000	PAYROLL ALLOCATION	0	16,557	0	0	0	0	0	-
590-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(116,150)	(91,228)	(70,118)	(63,356)	(11,015)	2,069	0	-100.00%
590-175.000-726.000	SUPPLIES	6,506	8,953	7,522	7,147	4,252	12,000	8,000	-33.33%
590-175.000-726.200	OFFICE SUPPLIES	0	56	0	21	0	0	0	-
590-175.000-726.007-CVI	SUPPLIES-COVID	1,055	48	0	0	0	0	0	-
590-175.000-726.202	SUPPLIES - COMPUTER	82	0	0	0	0	0	0	-
590-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	1,813	83	535	726	116	3,500	0	-100.00%
590-175.000-742.000	CLOTHING / UNIFORMS	0	0	0	106	702	750	800	6.67%
590-175.000-801.000	CONTRACTUAL SERVICES	38,215	44,429	42,188	66,652	30,719	46,478	64,900	39.64%
590-175.000-801.070	BOND COSTS	0	0	19,156	1,200	0	0	0	-
590-175.000-801.200	COMPUTER	15,557	17,077	3,336	0	0	7,025	0	-100.00%
590-175.000-802.000	TECHNICAL SERVICES	0	2,999	24,994	29,281	21,534	36,518	37,356	2.29%
590-175.000-806.000	LEGAL SERVICES	505	223	518	0	0	2,000	0	-100.00%
590-175.000-808.000	AUDITING SERVICES	2,870	0	0	0	0	0	0	-
590-175.000-810.000	DUES & SUBSCRIPTIONS	4,674	2,024	7,044	1,242	2,551	8,000	8,000	0.00%
590-175.000-818.000	INSURANCE	10,545	21,663	35,108	36,245	19,911	42,999	47,299	10.00%
590-175.000-820.000	PILOT	139,695	149,261	162,955	167,326	108,583	174,489	186,126	6.67%
590-175.000-850.000	TELEPHONE	4,167	3,919	3,470	4,370	1,955	3,725	3,305	-11.28%

SEWER - 590 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	 PROPOSED 2025-26	% OF CHANGE
ADMINISTRATIVE SERVICES -175									
590-175.000-880.000	COMMUNITY PROMOTION	2,392	1,810	1,881	1,439	1,671	2,935	2,188	-25.45%
590-175.000-905.000	PUBLISHING / NOTICES	(27)	47	49	0	0	0	0	-
590-175.000-906.000	SPONSORSHIPS	0	75	3,750	3,750	3,750	3,750	3,750	100.00%
590-175.000-920.400	UTILITIES - GAS	2,335	1,904	1,523	970	782	1,500	1,500	0.00%
590-175.000-930.000	REPAIRS & MAINTENANCE	1,870	5,523	1,650	1,571	675	2,000	2,000	0.00%
590-175.000-940.000	EQUIPMENT RENTAL	0	0	0	109	272	0	0	-
590-175.000-955.000	MISCELLANEOUS	0	0	31	25	0	0	0	-
590-175.000-955.588	MISC. - CDL LICENSING/TESTING	0	0	54	138	167	500	500	0.00%
590-175.000-956.000	TRAINING & SEMINARS	744	678	1,130	1,924	1,054	4,500	4,500	0.00%
590-175.000-956.100	TRAINING & SEMINARS-EXTERNAL	0	0	11	0	0	0	0	-
590-175.000-956.200	LODGING & MEALS	14	504	922	525	501	1,500	1,500	0.00%
590-175.000-960.000	BANK FEES	0	1,661	2,077	1,550	929	2,100	2,100	100.00%
590-175.000-963.000	WRITE OFF BAD DEBT(S)	131	1,535	494	207	178	0	0	-
590-175.000-968.000	DEPRECIATION	8,735	8,738	12,016	12,397	10,292	0	0	-
590-175.000-968.100	AMORTIZATION OF LEASED ASSETS	0	119	985	1,197	0	0	0	-
590-175.000-968.200	AMORTIZATION EXPENSE SBITA	0	0	0	2,693	0	0	0	-
590-175.000-969.000	INTERDEPARTMENTAL EXPENSE	3,003	2,930	3,824	3,362	2,287	3,500	3,500	0.00%
590-175.000-970.000	CAPITAL OUTLAY	0	0	0	0	1,458	46,107	63,750	38.27%
590-175.000-993.000	DEBT SERVICE - INTEREST	188,231	175,492	228,436	252,908	120,621	244,991	228,125	-6.88%
590-175.000-993.100	LEASE INTEREST PAID	0	11	152	162	0	0	0	-
590-175.000-993.200	INTEREST EXPENSE SBITA	0	0	0	263	0	0	0	-
590-175.000-995.000	TRANSFER OUT - GENERAL FUND	35,385	0	0	0	0	0	0	-
	TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS	691,646	736,300	937,893	1,016,217	589,974	1,061,556	1,039,667	-2.06%

The City of HILLSDALE MICHIGAN

SEWER - 590 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
OPERATIONS - 546									
590-546.000-702.000	WAGES	47,015	67,090	73,251	70,370	36,656	66,994	217,953	225.33%
590-546.000-702.019	WAGES - COVID	2,064	163	0	0	0	0	0	-
590-546.000-703.000	OVERTIME PAY	2,503	5,861	2,951	4,194	2,366	0	0	-
590-546.000-710.000	HOLIDAY & OTHER PAY	0	0	0	3	0	0	700	-
590-546.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	3,392	7,788	0	57,176	-
590-546.000-716.000	RETIREMENT	371	2,819	3,419	2,915	1,646	12,535	20,047	59.93%
590-546.000-717.000	WORKERS' COMPENSATION	70	0	0	0	0	0	0	-
590-546.000-720.000	EMPLOYER'S FICA	3,736	5,323	5,505	5,357	2,815	5,116	16,673	225.90%
590-546.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	214	0	1,000	-
590-546.000-723.999	CAPITALIZED WAGES AND FRINGES	0	0	0	(14,156)	0	0	0	-
590-546.000-725.100	MICELLANEOUS FRINGE EXPENSE	30,302	36,788	31,755	25,633	3,588	0	0	100.00%
590-546.000-726.008	SUPPLIES - SAFETY	0	0	0	0	0	0	5,000	200.00%
590-546.000-726.800	SUPPLIES - OPERATIONS	1,497	848	645	1,190	568	2,500	74,000	2860.00%
590-546.000-727.800	SUPPLIES - CHEMICALS	0	0	0	0	0	0	48,000	-
590-546.000-730.039	BPU VEHICLE MAINT/SUPPLIES	3,976	1,488	8,167	7,389	2,103	5,750	0	-100.00%
590-546.000-742.000	CLOTHING / UNIFORMS	2,192	2,963	3,235	3,242	722	4,250	0	-100.00%
590-546.000-771.000	INVENTORY ADJUSTMENT	287	0	0	0	0	0	0	-
590-546.000-801.000	CONTRACTUAL SERVICES	5,380	1,461	300	0	231	2,000	160,000	7900.00%
590-546.000-818.000	INSURANCE	13,417	6,055	0	0	0	0	0	-
590-546.000-920.400	UTILITIES - GAS	0	0	20	440	490	0	26,500	-
590-546.000-920.500	UTILITIES - REFUSE	0	0	100	0	0	0	0	-
590-546.000-930.000	REPAIRS & MAINTENANCE	5,168	3,762	6,628	12,570	537	16,000	410,000	2462.50%
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIONS	1,883	4,515	7,030	1,226	9,885	8,500	0	-100.00%
590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS	131,897	240,229	8,314	46,955	3,782	250,000	0	-100.00%
590-546.000-930.970	REPAIRS & MAINT. - MANHOLES	321	385	1,250	4,295	482	5,000	0	-100.00%
590-546.000-930.980	REPAIRS & MAINT. - SERVICE LINES	836	0	0	2,046	0	0	0	-
590-546.000-956.000	TRAINING & SEMINARS	365	508	1,563	2,528	1,660	3,000	3,500	16.67%
590-546.000-968.000	DEPRECIATION	74,571	75,431	79,049	90,241	65,295	0	0	-
590-546.000-969.000	INTERDEPARTMENTAL EXPENSE	6,442	6,888	7,663	7,552	4,959	6,500	6,500	0.00%
590-546.000-970.000	CAPITAL OUTLAY	0	0	0	0	28,841	2,655,849	1,240,500	-53.29%
	TOTAL OPERATIONS APPROPRIATIONS	334,293	462,577	240,845	277,382	174,628	3,043,994	2,287,549	-24.85%

The City of HILLSDALE MICHIGAN

SEWER - 590 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
TREATMENT - 547									
590-547.000-702.000	WAGES	112,013	84,346	99,828	123,515	80,845	168,960	0	-100.00%
590-547.000-702.019	WAGES - COVID	15,303	0	0	0	0	0	0	-
590-547.000-703.000	OVERTIME PAY	20,661	18,695	17,596	12,365	9,210	0	0	-
590-547.000-710.000	HOLIDAY & OTHER PAY	0	0	364	677	218	700	0	-100.00%
590-547.000-715.000	HEALTH INSURANCE	0	0	0	9,046	17,798	0	0	-
590-547.000-716.000	RETIREMENT	536	4,448	5,706	7,416	6,325	20,512	0	-100.00%
590-547.000-720.000	EMPLOYER'S FICA	10,030	7,041	8,172	9,234	6,287	12,907	0	-100.00%
590-547.000-725.100	MISCELLANEOUS FRINGE EXPENSE	85,848	54,440	46,977	41,962	7,890	0	0	100.00%
590-547.000-726.900	SUPPLIES - LABORATORY	23,801	29,257	31,663	33,255	29,228	34,000	0	-100.00%
590-547.000-727.500	SUPPLIES - CHLORINE	2,355	10,919	10,682	12,509	8,605	14,000	0	-100.00%
590-547.000-727.600	SUPPLIES - FERROUS CHLORIDE	15,292	7,167	9,693	27,733	19,895	25,000	0	-100.00%
590-547.000-727.700	SUPPLIES - DIOXIDE	2,380	4,028	3,813	6,385	4,005	5,400	0	-100.00%
590-547.000-727.800	SUPPLIES - MISC. CHEMICALS	0	0	51	266	0	0	0	-
590-547.000-730.039	BPU VEHICLE MAINT/SUPPLIES	70	190	174	135	290	3,500	0	-100.00%
590-547.000-740.000	FUEL & LUBRICANTS	3,565	8,367	11,001	10,827	5,328	7,500	0	-100.00%
590-547.000-742.000	CLOTHING / UNIFORMS	293	730	1,619	374	406	2,250	0	-100.00%
590-547.000-801.000	CONTRACTUAL SERVICES	128,312	128,750	144,200	128,914	99,890	150,000	0	-100.00%
590-547.000-801.200	COMPUTER	0	1,010	0	0	0	0	0	-
590-547.000-818.000	INSURANCE	13,417	6,055	0	0	0	0	0	-
590-547.000-850.000	TELEPHONE	185	0	0	0	0	0	0	-
590-547.000-920.400	UTILITIES - GAS	30,365	41,153	40,492	19,106	15,632	25,000	0	-100.00%
590-547.000-930.000	REPAIRS & MAINTENANCE	29,393	26,324	39,439	50,234	30,935	50,000	0	-100.00%
590-547.000-930.900	REPAIRS & MAINT - LABORATORY	1,950	875	5,991	14,354	2,873	12,500	0	-100.00%
590-547.000-956.000	TRAINING & SEMINARS	453	143	2,129	1,706	455	2,500	0	-100.00%
590-547.000-968.000	DEPRECIATION	216,828	311,221	315,968	330,499	203,922	0	0	-
590-547.000-969.000	INTERDEPARTMENAL EXPENSE	79,607	83,371	86,690	86,959	60,040	90,000	0	-100.00%
590-547.000-970.000	CAPITAL OUTLAY	0	0	0	0	14,651	417,427	0	-100.00%
	TOTAL TREATMENT APPROPRIATIONS	792,657	828,530	882,248	927,471	624,728	1,042,156	0	-100.00%
	TOTAL APPROPRIATIONS - FUND 590	1,818,596	2,027,407	2,060,986	2,221,070	1,389,330	5,147,706	3,327,216	-35.37%
	NET OF REVENUE / APPROPRIATIONS - FUND 590	**608,755**	**496,098**	**938,105**	**1,557,274**	**1,452,131**	**(1,318,835)**	**79,891**	**-106.06%**

WATER - 591 REVENUES	DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
591-000.000-529.000	FEDERAL GRANT	0	0	0	667,590	2,970	0	0	-
591-000.000-569.000	STATE GRANT	357	59,917	140,071	0	0	0	0	-
591-000.000-593.000	INTERDEPARTMENTAL EXPENSE	11,382	12,009	11,910	11,914	8,609	0	12,418	-
591-000.000-613.000	RESIDENTIAL SALES	713,681	747,883	825,468	902,090	662,470	999,749	1,093,137	9.34%
591-000.000-614.000	BUSINESS SALES	160,431	170,777	210,023	244,362	186,540	223,702	310,460	38.78%
591-000.000-615.000	COMMERCIAL SALES	338,818	369,794	449,065	517,296	397,828	467,795	660,651	41.23%
591-000.000-616.000	INDUSTRY SALES	232,992	259,557	282,422	239,150	248,044	323,941	356,335	10.00%
591-000.000-619.000	APARTMENT SALES	259,516	265,852	302,812	340,240	236,365	378,286	390,625	3.26%
591-000.000-665.000	INTEREST	3,875	3,408	80,999	147,128	60,997	90,000	100,000	100.00%
591-000.000-669.000	CHANGE IN INVESTMENTS	(2,558)	(29,664)	(4,243)	9,766	1,250	0	0	-
591-000.000-673.001	GAIN ON SALE OF PROPERTY	525	(1,214)	300	27,330	0	0	0	-
591-000.000-679.000	LATE CHARGES	3,842	4,370	4,818	9,693	7,497	6,800	11,000	61.76%
591-000.000-680.000	INVENTORY ADJUSTMENT	274	30,573	(7,377)	215	0	0	0	-
591-000.000-687.300	OTHER REFUNDS	0	0	0	13,928	0	0	0	-
591-000.000-692.001	OTHER REVENUE - MISC OPERATING	24,216	31,890	16,309	16,575	18,218	15,000	15,000	100.00%
591-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	6,145	22,900	31,916	45,361	30,512	30,000	30,000	100.00%
	TOTAL WATER REVENUES	1,753,496	1,948,052	2,344,493	3,192,638	1,861,300	2,535,273	2,979,626	17.53%

WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
ADMINISTRATIVE SERVICES -175									
591-175.000-702.000	WAGES	157,447	158,050	194,490	215,630	146,131	253,081	264,209	4.40%
591-175.000-702.100	WAGES - PART TIME	0	0	0	0	0	0	11,046	100.00%
591-175.000-703.000	OVERTIME PAY	387	795	243	170	0	10,236	0	-100.00%
591-175.000-704.000	SICK TIME PAY	8,743	7,522	2,962	0	0	0	0	-
591-175.000-705.000	VACATION TIME PAY	11,029	14,800	8,581	1,983	0	0	0	-
591-175.000-706.000	PERSONAL TIME PAY	3,292	2,853	1,074	0	0	0	0	-
591-175.000-707.000	LONGEVITY PAY	1,160	0	0	0	192	0	778	-
591-175.000-710.000	HOLIDAY & OTHER PAY	16,523	8,588	8,019	5,550	1,850	450	1,250	177.78%
591-175.000-714.000	COMPENSATED ABSENCES	0	16,814	10,731	1,738	0	0	0	-
591-175.000-715.000	HEALTH & LIFE INSURANCE	75,592	78,559	87,357	81,968	24,765	117,664	58,758	-50.06%
591-175.000-716.000	RETIREMENT	33,929	46,603	85,804	131,484	38,149	42,163	49,012	16.24%
591-175.000-717.000	WORKERS' COMPENSATION	2,561	2,802	1,823	2,907	3,373	3,000	3,400	13.33%
591-175.000-720.000	EMPLOYER'S FICA	14,164	13,356	15,020	15,611	9,885	19,234	19,859	3.25%
591-175.000-721.000	DISABILITY INSURANCE	1,419	1,466	1,911	1,738	810	2,000	2,000	0.00%
591-175.000-724.000	PAYROLL ALLOCATION	0	16,557	0	0	0	0	0	-
591-175.000-725.100	MICELLANEOUS FRINGE EXPENSE	(86,299)	(75,189)	(70,176)	(57,956)	(14,794)	4,138	0	-100.00%
591-175.000-726.000	SUPPLIES	7,246	8,934	7,730	7,753	4,978	12,000	8,000	-33.33%
591-175.000-726.007-CVD	SUPPLIES - COVID	541	47	0	0	0	0	0	-
591-175.000-726.200	OFFICE SUPPLIES	0	0	0	21	0	0	0	-
591-175.000-726.202	SUPPLIES - COMPUTER	94	0	0	0	0	0	0	-
591-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	2,570	0	1,052	10	0	3,000	1,000	-66.67%
591-175.000-742.000	CLOTHING / UNIFORMS	0	0	0	438	580	750	800	6.67%
591-175.000-801.000	CONTRACTUAL SERVICES	46,000	46,211	42,497	41,456	30,646	52,478	64,900	23.67%
591-175.000-801.070	CONTRACTUAL SERVICES - BOND COSTS	0	0	22,103	0	1,700	0	0	-
591-175.000-801.200	COMPUTER	15,928	18,032	3,335	0	0	7,025	0	-100.00%
591-175.000-802.000	TECHNICAL SERVICES	0	3,144	25,365	29,019	21,448	36,518	37,356	2.29%
591-175.000-806.000	LEGAL SERVICES	70	2,223	0	0	660	0	0	-
591-175.000-808.000	AUDITING SERVICES	2,870	0	0	0	0	0	0	-
591-175.000-810.000	DUES & SUBSCRIPTIONS	5,522	1,927	10,015	5,400	5,054	6,500	6,500	0.00%
591-175.000-818.000	INSURANCE	7,331	20,587	35,130	35,779	19,347	43,098	47,408	10.00%

WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
ADMINISTRATIVE SERVICES -175									
591-175.000-820.000	PILOT	102,337	108,292	122,803	134,008	91,423	143,608	168,672	17.45%
591-175.000-850.000	TELEPHONE	4,356	3,736	3,470	4,442	2,072	3,725	3,305	-11.28%
591-175.000-880.000	COMMUNITY PROMOTION	2,392	1,810	1,881	1,439	1,671	2,935	2,188	-25.45%
591-175.000-905.000	PUBLISHING / NOTICES	457	775	0	0	0	750	0	-100.00%
591-175.000-906.000	SPONSORSHIPS	0	75	3,750	3,750	3,750	3,750	3,750	100.00%
591-175.000-920.400	UTILITIES - GAS	3,917	1,904	1,523	970	760	1,200	1,200	0.00%
591-175.000-930.000	REPAIRS & MAINTENANCE	2,416	5,399	1,966	1,834	856	5,000	3,000	-40.00%
591-175.000-940.000	EQUIPMENT RENTAL	0	0	0	512	459	0	0	-
591-175.000-955.000	MISCELLANEOUS	0	0	31	25	0	0	0	-
591-175.000-955.588	MISC. - CDL LICENSING/TESTING	0	0	54	138	235	500	500	0.00%
591-175.000-956.000	TRAINING & SEMINARS	200	223	2,388	833	1,635	4,000	4,000	0.00%
591-175.000-956.100	TRAINING & SEMINARS-EXTERNAL	0	0	11	0	0	0	0	-
591-175.000-956.200	LODGING & MEALS	14	0	54	736	734	1,500	1,500	0.00%
591-175.000-957.000	PROPERTY TAXES	0	178	0	178	0	0	0	-
591-175.000-960.000	BANK FEES	0	1,199	1,339	1,346	535	1,200	1,200	100.00%
591-175.000-963.000	WRITE OFF BAD DEBTS	131	1,535	494	207	178	0	0	-
591-175.000-968.000	DEPRECIATION	9,307	9,309	12,386	12,483	10,343	0	0	-
591-175.000-968.100	AMORTIZATION OF LEASED ASSETS	0	119	985	1,197	0	0	0	-
591-175.000-968.200	AMORTIZATION EXPENSE SBITA	0	0	0	2,693	0	0	0	-
591-175.000-969.000	INTERDEPARTMENTAL EXPENSE	3,003	2,930	3,824	3,362	2,287	3,500	3,500	0.00%
591-175.000-970.000	CAPITAL OUTLAY	0	0	0	0	1,458	46,107	63,750	38.27%
591-175.000-993.000	INTEREST EXPENSE	449	0	68,438	107,117	54,442	108,884	105,000	100.00%
591-175.000-993.100	LEASE INTEREST PAID	0	11	152	162	0	0	0	-
591-175.000-993.200	INTEREST EXPENSE SBITA	0	0	0	263	0	0	0	-
591-175.000-995.000	TRANSFER OUT - GENERAL FUND	35,385	0	0	0	0	0	0	-
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		492,483	532,176	720,615	798,394	467,612	939,994	937,841	-0.23%

WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
PRODUCTION - 543									
591-543.000-702.000	WAGES	5,279	6,870	8,584	2,987	2,073	0	231,350	-
591-543.000-702.019	WAGES - COVID	688	122	0	0	0	0	0	-
591-543.000-703.000	OVERTIME PAY	2,125	1,572	2,374	2,938	2,267	0	0	-
591-543.000-710.000	HOLIDAY & OTHER PAY	0	0	15	30	8	0	300	-
591-543.000-715.000	HEALTH & LIFE INSURANCE	0	0	0	296	825	0	59,957	-
591-543.000-716.000	RETIREMENT	51	573	596	319	308	0	27,372	-
591-543.000-717.000	WORKERS' COMPENSATION	90	0	0	0	0	0	0	-
591-543.000-720.000	EMPLOYER'S FICA	551	601	775	408	301	0	17,698	-
591-543.000-725.100	MICELLANEOUS FRINGE EXPENSE	3,906	4,388	4,651	2,026	505	0	0	-
591-543.000-726.000	SUPPLIES	38	0	45	0	0	0	22,000	-
591-543.000-726.008	SUPPLIES - SAFETY	0	0	0	0	0	0	5,000	-
591-543.000-727.800	SUPPLIES - CHEMICALS	0	0	0	0	0	0	135,000	-
591-543.000-801.000	CONTRACTUAL SERVICES	694	3,443	3,436	0	58	4,800	32,000	566.67%
591-543.000-818.000	INSURANCE	6,254	3,423	0	0	0	0	0	-
591-543.000-930.000	REPAIRS & MAINTENANCE	3,278	5,712	5,039	356	2,363	5,600	88,000	1471.43%
591-543.000-930.800	REPAIRS & MAINT. - WELL #8	1,083	0	0	0	0	0	0	-
591-543.000-930.990	REPAIRS & MAINT. - LEAD SERVICES	0	0	0	0	0	0	360,000	-
591-543.000-956.000	TRAINING & SEMINARS	70	120	2,408	2,585	555	2,800	6,500	132.14%
591-543.000-968.000	DEPRECIATION	26,881	28,118	28,898	30,935	19,059	0	0	-
591-543.000-969.000	INTERDEPARTMENTAL EXPENSE	31,804	24,740	27,201	27,789	19,666	30,000	0	-100.00%
591-543.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	152,500	1,252,000	720.98%
TOTAL PRODUCTION APPROPRIATIONS		82,792	79,682	84,022	70,669	47,988	195,700	2,237,177	1043.17%

WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
DISTRIBUTION - 544									
591-544.000-702.000	WAGES	98,409	98,644	126,005	136,574	92,033	136,270	0	-100.00%
591-544.000-702.019	WAGES-COVID	7,826	0	0	0	0	0	0	-
591-544.000-703.000	OVERTIME PAY	15,161	6,908	8,333	5,711	5,991	0	0	-
591-544.000-704.000	SICK TIME PAY	0	297	0	0	0	0	0	-
591-544.000-705.000	VACATION TIME PAY	0	658	0	0	0	0	0	-
591-544.000-706.000	PERSONAL TIME PAY	0	426	0	0	0	0	0	-
591-544.000-710.000	HOLIDAY & OTHER PAY	722	6,584	47	8	0	0	0	-
591-544.000-715.000	HEALTH INSURANCE	0	0	0	7,041	18,267	0	0	-
591-544.000-716.000	RETIREMENT	862	4,538	6,135	6,363	4,646	23,222	0	-100.00%
591-544.000-720.000	EMPLOYER'S FICA	8,984	8,216	9,726	10,253	7,090	10,416	0	-100.00%
591-544.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	465	0	0	-
591-544.000-723.999	CAPITALIZED WAGES AND FRINGES	0	0	0	(8,484)	0	0	0	-
591-544.000-725.100	MICELLANEOUS FRINGE EXPENSE	58,278	47,688	56,349	50,967	11,382	0	0	100.00%
591-544.000-726.800	SUPPLIES - OPERATIONS	4,093	6,939	2,188	4,802	1,343	8,500	0	-100.00%
591-544.000-730.039	BPU VEHICLE MAINT/SUPPLIES	2,534	3,045	7,157	6,648	1,606	2,800	0	-100.00%
591-544.000-740.000	FUEL & LUBRICANTS	4,841	8,406	9,842	9,417	4,908	5,750	0	-100.00%
591-544.000-742.000	CLOTHING / UNIFORMS	1,563	3,164	4,227	4,162	1,385	3,500	0	-100.00%
591-544.000-771.000	INVENTORY ADJUSTMENT	(2,652)	0	0	0	0	0	0	-
591-544.000-801.000	CONTRACTUAL SERVICES	34,110	149,627	214,662	22,329	10,146	25,000	0	-100.00%
591-544.000-801.200	COMPUTER	0	1,049	0	0	0	0	0	-
591-544.000-818.000	INSURANCE	15,062	8,109	0	0	0	0	0	-
591-544.000-930.000	REPAIRS & MAINTENANCE	86,577	56,810	92,633	88,658	32,082	60,000	0	-100.00%
591-544.000-930.990	REPAIRS & MAINT. - LEAD SERVICES	205,025	157,236	181,914	313,308	234,281	340,000	0	-100.00%
591-544.000-956.000	TRAINING & SEMINARS	50	1,174	1,213	1,945	1,175	2,500	0	-100.00%
591-544.000-968.000	DEPRECIATION	132,185	137,135	170,694	173,975	104,812	0	0	-
591-544.000-969.000	INTERDEPARTMENTAL EXPENSE	2,699	3,656	4,259	4,505	2,061	3,000	0	-100.00%
591-544.000-970.000	CAPITAL OUTLAY	0	0	0	0	42,049	1,171,538	0	-100.00%
	TOTAL DISTRIBUTION APPROPRIATIONS	676,329	710,309	895,384	838,182	575,722	1,792,496	0	-100.00%

WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
PURIFICATION - 545									
591-545.000-702.000	WAGES	41,499	33,228	39,625	37,447	27,945	103,374	0	-100.00%
591-545.000-702.019	WAGES - COVID	190	0	632	0	0	0	0	-
591-545.000-703.000	OVERTIME PAY	7,668	7,092	8,272	6,032	5,222	0	0	-
591-545.000-710.000	HOLIDAY & OTHER PAY	0	0	95	257	112	300	0	100.00%
591-545.000-715.000	HEALTH INSURANCE	0	0	0	3,165	6,523	0	0	200.00%
591-545.000-716.000	RETIREMENT	531	1,898	2,711	2,294	2,376	10,959	0	-100.00%
591-545.000-720.000	EMPLOYER'S FICA	3,357	2,698	3,318	2,829	2,313	7,900	0	-100.00%
591-545.000-725.100	MISCELLANEOUS FRINGE EXPENSE	24,115	21,628	20,233	13,709	3,883	0	0	100.00%
591-545.000-726.000	SUPPLIES	4,198	0	0	0	0	0	0	-
591-545.000-727.100	SUPPLIES - POTASSIUM PERMAGANATE	3,565	0	12,404	3,931	5,742	25,000	0	-100.00%
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	34,381	34,508	51,138	74,014	42,885	85,000	0	-100.00%
591-545.000-727.300	SUPPLIES - FLOURIDE	2,998	3,138	1,298	3,656	1,390	4,500	0	-100.00%
591-545.000-727.400	SUPPLIES - PHOSPHATE	12,970	13,909	12,254	15,205	8,514	18,000	0	-100.00%
591-545.000-801.000	CONTRACTUAL SERVICES	1,797	2,645	2,020	0	1,286	2,000	0	-100.00%
591-545.000-818.000	INSURANCE	6,254	3,423	0	0	0	0	0	-
591-545.000-850.000	TELEPHONE	92	0	0	0	0	0	0	-
591-545.000-920.400	UTILITIES - GAS	484	3,996	4,156	2,694	1,917	3,000	0	-100.00%
591-545.000-930.000	REPAIRS & MAINTENANCE	11,588	15,523	10,484	5,945	2,925	18,000	0	-100.00%
591-545.000-968.000	DEPRECIATION	77,858	109,865	109,747	109,747	64,019	0	0	-
591-545.000-969.000	INTERDEPARTMENTAL EXPENSE	81,189	63,733	69,071	65,113	46,102	75,000	0	-100.00%
591-545.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	65,001	0	-100.00%
TOTAL PURIFICATION APPROPRIATIONS		314,734	317,284	347,458	346,038	223,154	418,034	0	-100.00%
	TOTAL APPROPRIATIONS - FUND 591	1,566,338	1,639,451	2,047,479	2,053,283	1,314,476	3,346,224	3,175,018	-5.12%
	NET OF REVENUE / APPROPRIATIONS - FUND 591	**187,158**	**308,601**	**297,014**	**1,139,355**	**546,824**	**(810,951)**	**(195,392)**	**-75.91%**

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 daily. The summer months of June to August, when school is not in session are the slowest months. Adults pay $5.00 per ride, with children and senior/disabled passengers paying $2.50 per ride. Dial-A-Ride is funded from federal sources (18%), state sources (30.5895%, decrease of 9.7098% from FY 23/24), fares (14.431%) and a local subsidy from general fund (36.9795%, increase of 6.5387% 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%
- Rent out advertising space on all DART buses in efforts to offset additional general fund contributions and to keep fare prices low as possible.

The City of HILLSDALE MICHIGAN

Dial-A-Ride

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 and 25/26 FY Operating Budget being decreased by 9.7098% ($39,000), a rate increase to all current DART ridership fares will go in effect July 1, 2025 (fares noted in "Department Summary," reflect the approved fare increase).

DIAL-A-RIDE - 588 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	PROPOSED 2025-26	% OF CHANGE
588-000.000-528.000	FEDERAL GRANT-CARES ACT	0	6,591	0	0	0	0	0	-
588-000.000-529.000	FEDERAL GRANT	149,229	111,775	127,508	72,090	21,743	71,936	72,343	0.57%
588-000.000-529.021	FEDERAL GRANT - 2021 FUNDING	0	31,114	0	0	0	0	0	-
588-000.000-529.100	FEDERAL GRANT - MOBILITY MANAGEMENT	19,773	0	0	0	0	0	0	-
588-000.000-538.000	FEDERAL GRANT - CAPITAL	47,246	5,000	0	76,418	140,457	0	0	-
588-000.000-569.000	STATE GRANT	134,164	987	120,579	130,748	100,417	161,055	122,941	-23.67%
588-000.000-569.018	STATE GRANT - 2019 SETTLEMENT	134,164	987	120,579	130,748	100,417	161,055	122,941	-23.67%
588-000.000-569.019	STATE GRANT - 2019 SETTLEMENT	(3,183)	(325)	9,021	0	0	0	0	-
588-000.000-569.030	PRIOR YEAR ACTIVITY	0	(1,583)	251	6,622	0	0	0	-
588-000.000-569.021	STATE GRANT - 2021 REDISTRIBUTION	0	54,387	0	0	0	0	0	-
588-000.000-569.022	STATE OPERATING REVENUE-21-22	0	98,342	10,872	0	0	0	0	-
588-000.000-569.100	STATE GRANT - MOBILITY MANAGEMENT	4,943	0	0	0	0	0	0	-
588-000.000-569.588	STATE GRANT - CAPITAL	0	1,250	0	98,677	56,427	0	0	-
588-000.000-651.000	USE AND ADMISSION FEES	34,405	39,899	42,236	45,817	36,756	45,000	58,000	28.89%
588-000.000-665.000	INTEREST INCOME	351	1,114	3,277	2,713	1,384	0	0	-
588-000.000-673.000	SALE OF CITY PROPERTY	5,700	0	0	0	0	0	0	-
588-000.000-687.300	OTHER REFUNDS	0	0	0	4,597	0	0	0	-
588-000.000-692.000	OTHER REVENUE	0	0	9,902	834	646	0	0	-
588-000.000-699.101	TRANSFERS IN - GENERAL FUND	94,615	0	0	74,837	0	121,655	112,623	-7.42%
	TOTAL DIAL-A-RIDE REVENUE	621,407	349,538	444,225	644,101	458,247	560,701	488,848	-12.81%

DIAL-A-RIDE - 588 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
ADMINISTRATIVE SERVICES - 175									
588-175.000-999.101	TRANSFER OUT- GENERAL FUND	68,781	48,315	39,582	43,234	0	40,000	43,000	7.50%
	TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS	68,781	48,315	39,582	43,234	0	40,000	43,000	7.50%
DIAL-A-RIDE - 596									
588-596.000-702.000	WAGES	134,595	141,516	167,478	172,215	125,489	186,557	176,925	-5.16%
588-596.000-703.000	OVERTIME PAY	100	645	2,533	320	252	1,000	1,000	0.00%
588-596.000-704.000	SICK TIME PAY	4,962	4,725	0	0	0	1,556	1,304	-16.20%
588-596.000-705.000	VACATION TIME PAY	12,042	9,002	1,611	807	0	0	0	-
588-596.000-706.000	PERSONAL TIME PAY	2,211	2,182	0	0	0	0	1,048	100.00%
588-596.000-707.000	LONGEVITY PAY	2,560	2,440	2,200	1,100	1,100	1,100	1,100	0.00%
588-596.000-710.000	HOLIDAY & OTHER PAY	7,302	7,789	1,471	1,417	993	958	1,500	56.58%
588-596.000-714.000	COMPENSATED ABSENCES	0	4,280	(244)	(662)	0	0	0	-
588-596.000-715.000	HEALTH & LIFE INSURANCE	47,579	39,152	36,471	32,878	19,410	36,081	38,753	7.41%
588-596.000-716.000	RETIREMENT	4,778	8,726	5,944	8,811	6,370	17,944	18,658	3.98%
588-596.000-717.000	WORKERS' COMPENSATION	2,093	2,063	1,457	2,175	2,904	2,400	3,000	25.00%
588-596.000-718.000	UNEMPLOYMENT INSURANCE	2,093	2,063	1,457	2,175	2,904	2,400	3,000	25.00%
588-596.000-720.000	EMPLOYER'S FICA	10,438	10,750	12,418	12,290	8,947	14,625	13,451	-8.03%
588-596.000-721.000	DISABILITY INSURANCE	783	821	758	849	702	835	835	0.00%
588-596.000-725.000	FRINGE BENEFITS - ALLOCATED	2,039	2,128	1,478	706	352	2,790	500	-82.08%
588-596.000-726.000	SUPPLIES	2,081	1,466	1,207	2,489	1,327	2,500	4,900	96.00%
588-596.000-726.007	SUPPLIES - COVID	170	962	0	0	0	0	0	-
588-596.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	3,942	12,636	3,176	1,237	3,237	14,000	6,000	-57.14%
588-596.000-740.000	FUEL & LUBRICANTS	15,767	27,875	30,123	31,048	16,623	30,000	31,000	3.33%

The City of HILLSDALE MICHIGAN

DIAL-A-RIDE - 588 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
DIAL-A-RIDE - 596									
588-596.000-742.000	CLOTHING / UNIFORMS	0	452	0	0	855	0	300	-
588-596.000-801.000	CONTRACTUAL SERVICES	28,383	15,193	19,386	15,620	8,671	20,000	20,000	0.00%
588-596.000-818.000	INSURANCE	14,201	6,057	10,851	6,808	6,229	12,000	12,000	0.00%
588-596.000-850.000	TELEPHONE	189	181	166	218	0	300	300	0.00%
588-596.000-905.000	PUBLISHING / NOTICES	79	100	284	0	0	0	0	-
588-596.000-920.000	UTILITIES	4,933	5,589	5,908	5,478	4,403	6,500	6,200	-4.62%
588-596.000-930.000	REPAIRS & MAINTENANCE	1,839	862	2,303	13	0	2,500	2,500	0.00%
588-596.000-940.000	EQUIPMENT RENTAL	848	596	525	658	996	1,000	1,500	50.00%
588-596.000-955.000	MISCELLANEOUS	277	0	0	0	0	0	0	-
588-596.000-955.588	MISC. - CDL LICENSING/TESTING	676	901	748	553	446	5,000	2,875	-42.50%
588-596.000-956.000	TRAINING & SEMINARS	0	0	0	0	470	0	1,000	-
588-596.000-968.000	DEPRECIATION	46,894	53,753	41,296	66,309	0	0	0	-
588-596.000-970.000	CAPITAL OUTLAY	46,894	53,753	41,296	66,309	0	0	0	-
	TOTAL DIAL-A-RIDE APPROPRIATIONS	400,748	418,658	392,301	431,821	212,680	362,046	349,649	-3.42%
	TOTAL APPROPRIATIONS - FUND 588	469,529	466,973	431,883	475,055	212,680	402,046	392,649	-2.34%
	NET OF REVENUE / APPROPRIATIONS - FUND 588	**151,878**	**(117,435)**	**12,342**	**169,046**	**245,567**	**158,655**	**96,199**	**-39.37%**

Revolving Mobile Equipment Fund

Jason Blake – Director jblake@cityofhillsdale.org 517-437-6491

Department Summary
The Revolving Mobile Equipment Fund (RMEF) consists of one (1) 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. Mechanic is utilized in other departments as needed.

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) mechanic totaling 1488 man-hours.
2. Operating expenses are supplies, equipment rental, and general maintenance activities.
3. Contractual Services includes various types of repairs, recycling of waste oil, antifreeze and tires, parts cleaner service, uniforms, and computer software (Fleet Management) maintenance and upgrades.
4. The Capital Equipment requests for RMEF are as follows:
    - Purchase one (1) 4WD 2500 series pickup truck. This truck will be utilized for winter maintenance operations, hauling trailers for street maintenance operations in addition to other daily operations within streets, parks, cemeteries, and building and grounds.
    - Purchase one (1) 4WD 3500 series stake truck with dump box to be utilized for city trash collection in the parks, traffic control operations and cemeteries in addition to transport materials and equipment for daily operations.
- Purchase one (1) 4WD 1500 series Pickup truck. This truck will be utilized for the Engineering Dept. to conduct engineering services during road projects, install traffic counters etc. In addition to Engineering Dept., the Accessing and Zoning Dept. would utilize this vehicle.

The City of HILLSDALE MICHIGAN

REVOLVING MOBILE EQUIPMENT FUND - 640 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
640-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	5,828	0	0	0	0	0	-
640-000.000-665.000	INTEREST	1,910	744	2,915	5,098	3,111	3,000	5,000	66.67%
640-000.000-667.000	RENTS	198,625	242,623	217,260	173,278	165,459	245,000	220,724	-9.91%
640-000.000-667.001	RENTS - REPLACEMENT COST	0	0	65,533	232,592	207,400	324,003	353,000	8.95%
640-000.000-667.301	RENTS - POLICE VEHICLES	66,151	0	0	0	0	0	0	-
640-000.000-673.000	SALE OF CITY PROPERTY	(1,325)	4,050	15,585	0	0	0	0	-
640-000.000-673.001	GAIN ON SALE OF PROPERTY	0	0	0	16,576	0	0	0	-
640-000.000-692.000	OTHER REVENUE	36,620	12,511	9,872	12,244	3,504	0	0	-
640-000.000-692.039	OTHER REVENUE - BPU	9,144	10,205	2,274	0	0	0	0	-
640-000.000-699.101	TRANSFER IN - GENERAL FUND	40,000	0	0	0	0	0	0	-
640-000.000-699.582	TRANSFER IN - ELECTRIC	0	0	0	0	46,500	46,500	0	-100.00%
	TOTAL REVOLVING MOBILE EQUIPMENT FUND REVENUE	351,125	275,961	313,439	439,788	425,974	618,503	578,724	-6.43%

The City of HILLSDALE MICHIGAN

REVOLVING MOBILE EQUIPMENT FUND - 640 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
MOBILE EQUIPMENT MAINTENANCE - 443									
640-443.000-702.000	WAGES	38,935	38,374	42,230	27,271	17,934	68,584	35,715	-47.93%
640-443.000-702.019	WAGES - COVID	8,259	0	0	0	0	0	0	-
640-443.000-703.000	OVERTIME PAY	31	446	0	210	144	500	500	0.00%
640-443.000-704.000	SICK TIME PAY	1,858	941	0	0	0	0	0	-
640-443.000-705.000	VACATION TIME PAY	6,298	2,390	0	0	0	0	0	-
640-443.000-706.000	PERSONAL TIME PAY	1,043	531	0	0	0	0	0	-
640-443.000-707.000	LONGEVITY PAY	0	600	1,200	0	0	0	0	-
640-443.000-710.000	HOLIDAY & OTHER PAY	3,395	2,066	0	1	0	0	0	-
640-443.000-714.000	COMPENSATED ABSENCES	0	(1,058)	(7,876)	0	0	0	0	-
640-443.000-715.000	HEALTH & LIFE INSURANCE	18,782	5,814	6,483	8	215	23,171	9,800	-57.71%
640-443.000-716.000	RETIREMENT	4,555	7,058	8,663	1,862	1,369	4,586	4,504	-1.79%
640-443.000-717.000	WORKERS' COMPENSATION	1,232	1,250	326	49	0	350	350	0.00%
640-443.000-718.000	UNEMPLOYMENT INSURANCE	1,232	1,250	326	49	0	350	350	0.00%
640-443.000-720.000	EMPLOYER'S FICA	4,069	3,181	2,889	2,093	1,376	4,713	2,732	-42.03%
640-443.000-721.000	DISABILITY INSURANCE	399	236	158	0	75	250	120	-52.00%
640-443.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	12	863	24,073	0	-100.00%
640-443.000-726.000	SUPPLIES	2,496	2,533	3,165	4,664	2,261	4,500	4,500	0.00%
640-443.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	31,884	49,268	28,442	19,550	20,554	40,000	36,000	-10.00%
640-443.000-730.039	BPU VEHICLE MAINT/SUPPLIES	0	0	361	0	0	0	0	-
640-443.000-730.301	POLICE VEH/EQUP MAINT SUPPLIES	65	0	0	0	0	0	0	-
640-443.000-740.000	FUEL & LUBRICANTS	23,557	41,486	40,504	30,255	19,899	34,500	33,000	-4.35%
640-443.000-740.301	FUEL & LUBRICANTS - POLICE	18,981	0	0	0	0	0	0	-
640-443.000-742.000	CLOTHING / UNIFORMS	673	334	271	0	0	500	125	-75.00%
640-443.000-801.000	CONTRACTUAL SERVICES	18,077	9,303	30,944	36,824	11,712	43,818	32,917	-24.88%
640-443.000-801.301	POLICE VEHICLE REPAIR	20,523	(295)	0	0	0	0	0	-
640-443.000-818.000	INSURANCE	40,395	30,063	15,105	24,927	19,016	19,575	21,533	10.00%

The City of HILLSDALE MICHIGAN

REVOLVING MOBILE EQUIPMENT FUND - 640 APPROPRIATIONS		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
MOBILE EQUIPMENT MAINTENANCE - 444									
640-443.000-818.301	INSURANCE - POLICE	4,016	0	0	0	0	0	0	-
640-443.000-850.000	POLICE VEHICLE REPAIR	95	91	83	109	0	0	0	-
640-443.000-920.000	UTILITIES	5,268	6,106	9,868	7,058	5,365	6,300	6,300	0.00%
640-443.000-940.000	EQUIPMENT RENTAL	182	178	195	1,107	873	750	1,200	60.00%
640-443.000-955.000	MISCELLANEOUS/CONTINGENCY	182	178	195	1,107	873	750	1,200	60.00%
640-443.000-955.441	MISCELLANEOUS - SHOE ALLOWANCE	720	250	0	0	0	250	125	100.00%
640-443.000-955.588	MISC. - CDL LICENSING/TESTING	100	0	0	0	0	3,000	3,000	0.00%
640-443.000-956.000	TRAINING & SEMINARS	0	0	0	732	1,100	1,300	2,450	88.46%
640-443.000-968.000	DEPRECIATION	86,642	105,746	95,510	131,571	0	0	0	-
640-443.000-981.000	CAPITAL OUTLAY - VEHICLES	0	0	0	0	85,988	268,000	205,000	100.00%
640-443.000-983.000	CAPITAL OUTLAY - SMALL EQUIP	14	0	0	0	0	0	900	-
TOTAL MOBILE EQUIPMENT MAINTENANCE APPROPRIATIONS		343,958	308,320	279,042	289,459	189,617	549,820	402,321	-26.83%
TOTAL APPROPRIATIONS - FUND 640		343,958	308,320	279,042	289,459	189,617	549,820	402,321	-26.83%
NET OF REVENUE / APPROPRIATIONS - FUND 640		**7,167**	**(32,359)**	**34,397**	**150,329**	**236,357**	**68,683**	**176,403**	156.84%

The City of HILLSDALE MICHIGAN

FIRE VEHICLE & EQUIPMENT - 663 REVENUE		ACTUAL 2020-21	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL THRU 2/28/2025	BUDGETS CURRENT 2024-25	BUDGETS PROPOSED 2025-26	% OF CHANGE
663-000.000-402.150	CURRENT TAXES - FIRE CAPITAL	129,445	133,304	137,658	147,553	153,383	162,132	186,325	14.92%
663-000.000-404.000	SPECIAL ACTS	1,501	1,587	1,950	3,000	0	2,353	2,425	3.06%
663-000.000-411.000	DELINQUENT TAXES	0	285	256	127	165	0	0	-
663-000.000-505.000	FEDERAL GRANT	0	140,000	0	0	0	0	0	-
663-000.000-573.000	LOCAL COMMUNITY STABILIZATION REVENUE	6,712	5,934	0	0	0	0	0	100.00%
663-000.000-665.000	INTEREST	926	1,738	5,507	4,425	3,222	4,000	4,000	100.00%
663-000.000-669.000	CHANGE IN INVESTMENTS	(162)	(3,913)	177	5	4	0	0	-
663-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	0	1,931	2,161	2,237	0	0	0	-
663-000.000-675.000	CONTRIBUTIONS & DONATIONS	0	0	400	1,367	288	0	0	-
663-000.000-687.300	OTHER REFUNDS	576	11,005	2,869	0	0	0	0	-
	TOTAL FIRE VEHICLE & EQUIPMENT REVENUE	138,998	291,871	150,978	158,714	157,062	168,485	192,750	14.40%

FIRE VEHICLE & EQUIPMENT - 663
APPROPRIATIONS

FIRE DEPARTMENT - 336

663-336.000-960.000	BANK FEES	0	82	79	0	0	0	0	-
663-336.000-964.000	REFUNDS & REBATES	0	0	0	37	89	0	0	-
663-336.000-970.000	CAPITAL OUTLAY	0	176,953	363,246	97,855	25,517	140,000	100,000	-28.57%
663-336.000-983.000	CAPITAL OUTLAY - SMALL EQUIPMENT	1,333	23,315	23,896	14,407	0	4,000	4,000	0.00%
	TOTAL FIRE DEPARTMENT APPROPRIATIONS	1,333	200,350	387,221	112,299	25,606	144,000	104,000	-27.78%
	TOTAL APPROPRIATIONS - FUND 663	1,333	200,350	387,221	112,299	25,606	144,000	104,000	-27.78%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 663	**137,665**	**91,521**	**(236,243)**	**46,415**	**131,456**	**24,485**	**88,750**	**262.47%**

Capital Outlay & Projects

Fund 202 - Major Streets

$425,250	Arch Ave 2025-9 S.A.D. – 100% Federal Grant
$500,000	Major Street Project – Rehab

Fund 203 – Local Streets

$738,000	Monroe Street 2025-10 S.A.D.
$300,000	Local Street Project – Rehab

Fund 244 – Economic Development Corporation

$13,552	Parking Lot E (City Center) – Shared cost with City Capital Improvement (Fund 401, $27,103) & TIFA (Fund 247, $13,552)

Fund 247 – TIFA

$13,552	Parking Lot E (City Center) – Shared cost with City Capital Improvement (Fund 401, $27,103) & EDC (Fund 244, $13,552)

Fund 271 – Library

$25,000	Carpet for adult area
$5,000	Doors

Fund 401 – Capital Improvement

$50,000	Bike Path – Repair/resurface
$30,000	Network Storage – Shared cost with BPU departments: Electric (Fund 582, $15,000), Sewer (Fund 590, $7,500) & Water (Fund 591, $7,500)
$129,037	Millpond Dam Repairs
$27,103	Parking Lot E (City Center) – Shared cost with EDC (Fund 244, $13,552) & TIFA (Fund 247, $13,552)
$15,000	City Hall carpet/tile replacement on 1st floor
$35,000	EDPM roof replacement on 2nd floor

Capital Outlay & Projects

Fund 481 – Airport Improvement

$50,000	T-Hangar repairs – carryover from previous FY
$20,000	Furniture for new terminal
$28,500	Batwing mower
$12,500	Zero-turn mower
$14,000	Plow
$46,000	Pavement marking & crack sealing
$100,000	Tractor

Fund 582 – Electric

$38,500	Distribution Automation & Monitoring
$750,000	Industrial Substation Construction
$50,000	Distribution Expansion and Upgrade
$20,000	Primary Electric Meter Updates
$420,000	Bucket Truck
$90,000	Storage Building
$75,000	Seawall repairs – Shared costs with Sewer (Fund 590, $37,500) & Water (Fund 591, $37,500)
$15,000	Office Remodel Phase II – Shared costs with Sewer (Fund 590, $7,500) & Water (Fund 591, $7,500)
$12,500	Carpet/Flooring – Offices & Conference Room – Shared costs with Sewer (Fund 590, $6,250) & Water (Fund 591, $6,250)
$15,000	Network Storage – Shared cost with Capital Improvement (Fund 401, $30,000), Sewer (Fund 590, $7,500) & Water (Fund 591, $7,500)
$10,000	AMI Relays – Shared costs with Sewer (Fund 591, $5,000) & Water (Fund 591, $5,000)

The City of HILLSDALE MICHIGAN

Capital Outlay & Projects

Fund 590 – Sewer

$34,000	Influent Pump #2 Replacement
$300,000	Sewer Main Lining/fix RTF Areas
$150,000	Vactor – Shared costs with Water (Fund 591, $150,000)
$40,000	Service Truck – Shared costs with Water (Fund 591, $40,000)
$10,000	Aerator Gear Box (4 of 4)
$35,000	Channel Monster Replacement
$32,000	Sludge Storage Pump
$75,000	Lab repairs & windows
$24,500	Garage Doors – 3
$40,000	Engineering for Sludge Storage repair/addition
$175,000	South Lift Station Rebuild
$175,000	Hallett Lift Station – New pumps, controls & piping
$75,000	Seawall repairs – Shared costs with Electric (Fund 582, $75,000) & Water (Fund 591, $37,500)
$7,500	Office Remodel Phase II – Shared costs with Electric (Fund 582, $15,000) & Water (Fund 591, $7,500)
$6,250	Carpet/Flooring – Offices & Conference Room – Shared costs with Electric (Fund 582, $12,500) & Water (Fund 591, $6,250)
$7,500	Network Storage – Shared cost with Capital Improvement (Fund 401, $30,000), Electric (Fund 582, $15,000) & Water (Fund 591, $7,500)
$5,000	AMI Relays – Shared costs with Electric (Fund 582, $10,000) & Water (Fund 591, $5,000)

Capital Outlay & Projects

Fund 591 – Water

$50,000	Well & High Service Pump Maintenance
$40,000	Service Truck – Shared costs with Sewer (Fund 590, $40,000)
$450,000	Distribution System Improvements – Mains, valves, hydrants, LSL
$150,000	Vactor – Shared costs with Sewer (Fund 590, $150,000)
$85,000	Water Meter/Nodes Replacement
$10,000	Tower Inspection
$179,000	WTP Pipe Replacement
$48,000	Compressor – pull behind
$90,000	Valve turning Trailer
$75,000	Seawall repairs – Shared costs with Electric (Fund 582, $75,000) & Sewer (Fund 590, $37,500)
$7,500	Office Remodel Phase II – Shared costs with Electric (Fund 582, $15,000) & Sewer (Fund 59, $7,500)
$6,250	Carpet/Flooring – Offices & Conference Room – Shared costs with Electric (Fund 582, $12,500) & Sewer (Fund 590, $6,250)
$7,500	Network Storage – Shared cost with Capital Improvement (Fund 401, $30,000), Electric (Fund 582, $15,000) & Sewer (Fund 590, $7,500)
$5,000	AMI Relays – Shared costs with Electric (Fund 582, $10,000) & Sewer (Fund 590, $5,000)

Fund 640 – Revolving Mobile Equipment

$120,000	Stake Truck
$55,000	Pickup 4x2
$30,000	Outfitting of Vehicles

Fund 663 – Fire Vehicle & Equipment

$75,000	Police Vehicle
$25,000	Fire arms