



**Adopted Budget
2026 - 2027**



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June 1, 2026

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

Dear Mayor, City Council and Hillsdale residents,

Attached is the City of Hillsdale 2026-27 Annual Budget. This year's General Fund budget seeks to address the top priorities discussed by the Mayor and City Council for the upcoming year.

The City's 2026-27 fiscal year appropriations are \$37,099,172 which is down \$3,323,289 from the 2025-26 amended budget, which is due to decreased capital projects budgeted in 2026-27. An increase of \$589,397 in Fund Balance across all funds is proposed.

Major Priorities for fiscal year 2026-27:

1. Street / Water / Sewer Infrastructure Reconstruction and Maintenance
 - \$1.3M 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. Electric Distribution and Substation Improvements
 - \$700,000 in distribution system automation and expansion and Industrial Substation upgrades
3. New Airport Terminal
 - Complete airport taxiway \$2.9M
4. Economic Development
 - Three Meadows North single family home development, construction of new Culver's restaurant, continued expansion of passenger railroad excursions to Hillsdale, multiple downtown historic building rehabilitations, Hillsdale College's hotel and restaurant project, completion of the Keefer Hotel and start of W Hallett Road bridge reconstruction.

General Fund Revenues

This budget shows General Fund revenues increasing by 4.4 percent (4.4%) 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 three and ½ percent (3.5%) increase in projected property tax revenue due to inflation and a small amount of 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 six 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-five percent (25%) of total General Fund Revenues. State shared revenues make up nineteen percent (19%) of the General Fund funding. The remaining thirteen percent (13%) 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 3.4 percent (3.4%) 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 \$237,000 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 73% with the City contributing approximately \$986,000 per year for 2026-27. 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 2027 budget, utility rates are increasing 6.5% for Electric, 0% for Sewer, and 10% for Water. Capital budgets include both infrastructure and facility improvements. Capital improvements include Electric fund-\$2,453,000, Sewer Fund-\$1,291,000, and Water Fund-\$1,262,500.

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 \$338,960 for projects. The Airport Capital Improvement Fund (481) is dedicated solely for Airport related improvements.

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

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, increasing public safety demands, 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: repaving Industrial Avenue from Mechanic Road to Beck Street, repaving Broad Street from Steamburg Road and E Carleton Road, repaving Manning Street from E Carleton Road to Hallett Street and construction of a new DPS/joint use building.

Conclusion

The attached budget is very solid. The City Council and staff have done their best to address the City's goals by looking at ways to be more efficient, improve services and enhance revenue streams. Through economic development projects built over the last several years we continue to grow the City's tax base, which generates the largest part of the General Fund revenue. Overall, this budget continues to build on previous budgets by making measurable improvements to the City's wellbeing and financial structure.

CITY OF HILLSDALE

David E. Mackie

City Manager

**CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. 3678, as Amended**

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, 2026 and ending June 30, 2027.

Revenues:

Property Taxes	\$ 5,068,528
Payment in Lieu of Taxes.....	1,524,858
State Revenue Sharing	2,462,224
Interest and Rents.....	929,795
Grants.....	1,061,290
Internal Transfers.....	1,219,084
Miscellaneous Other Revenues.....	571,345

Total Revenues City at Large	\$12,837,124
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General Fund Expenditures:

City Council.....	\$28,326
City Manager	202,232
Administrative Services.....	293,826
Finance	116,701
City Clerk	145,941
City Treasurer	262,481
Assessing Department.....	188,562
Elections	28,393
Building & Grounds	121,871
Human Resources	66,674
Police Department	2,122,245
Fire Department.....	716,667
Public Services.....	568,962
Engineering Services	18,098
Street Lighting	58,750
Cemeteries	158,559
Parking Lots.....	35,036
Airport.....	148,463
Planning Department	262,465
Economic Development	60,783
Parks.....	219,278
Transfers to Other Funds	153,877

Total General Fund	\$5,978,190
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Cemetery Perpetual Care Fund	\$20,000
Stock's Park Perpetual Maintenance Fund.....	3,000
R.L. Owens Memorial Fund	0
Major Streets Fund	2,382,767
Local Streets Fund	621,238
Municipal Street Fund	968,448
Recreation Fund	114,636
Tree Restitution Fund.....	0
Economic Development Corp. Fund.....	43,249
Tax Increment Finance Authority Fund	21,062
Contributions & Donations Fund.....	1,000
Drug Forfeiture Fund	3,000

Library Fund.....	313,989
Police OWI Enforcement Fund.....	2,000
Capital Improvement Fund.....	338,962
Field of Dreams	4,330
Mrs. Stock's Park Fund	4,200
Airport Improvement Fund	259,022
Dial-a-Ride Transportation Fund	411,467
Revolving Mobile Equipment Fund	496,859
Fire Vehicle & Equipment Fund	29,000

Total Expenditures City at Large

\$12,016,419

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	\$18,106,998
Sewer Fund.....	3,449,338
Water Fund.....	3,295,109

Expenditures:

Electric Fund	\$16,241,724
Sewer Fund.....	1,871,912
Water Fund.....	1,962,617

Capital Projects

Electric.....	2,453,000
Sewer	1,291,000
Water	1,262,500

BE IT FURTHER RESOLVED, that pursuant to Section 13.6 of the City Charter, those projects which are to begin in fiscal year 2026-2027 as indicated on the report the Board of Utilities presented to Council are hereby approved for the fiscal year 2026-2027.

Scott M. Sessions

11/1/2026

Scott Sessions, Mayor

ATTEST:

Katy Price

11/1/2026

Katy Price, City Clerk

CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. 3679

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 **\$2,460,941** shall be raised by a general tax of **eleven and 7466 hundredths** mills (**11.7466** 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 **\$492,163** shall be raised by a general tax of **two and 3492 hundredths** mills (**2.3492** 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 **\$196,848** shall be raised by a general tax of **9396 hundredths** of a mill (**0.9396** per \$1,000 of taxable valuation) upon the ad valorem real and personal property in the City; and

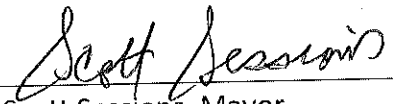
BE IT FURTHER RESOLVED, that pursuant to Hillsdale City Charter Section 8.4 for the purposes of Fire Department and Public Safety acquisition and replacement of equipment, vehicle and capital improvement (building and facilities) only, the sum of **\$197,917** shall be raised by a general tax of **9447 hundredths** of a mill (**0.9447** 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 **\$698,167** shall be raised by a general tax of **three and 3325 hundredths** mills (**3.3325** 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 **\$99,744** shall be raised by a general tax of **4761 hundredths** mills (**0.4761** per \$1,000 of taxable valuation) upon the ad valorem real and personal property in the City; and

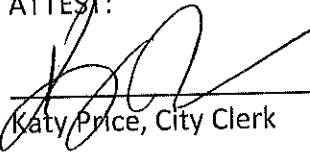
BE IT FURTHER RESOLVED, that pursuant to Public Act 88 of 1983, as amended, the City Treasurer is hereby authorized and directed to impose and collect such property tax administration fees, collection fees, and late payment charges as are authorized by law and charter.

PASSED IN OPEN COUNCIL MEETING THIS 1ST DAY OF June, 2026.



Scott Sessions, Mayor

ATTEST:

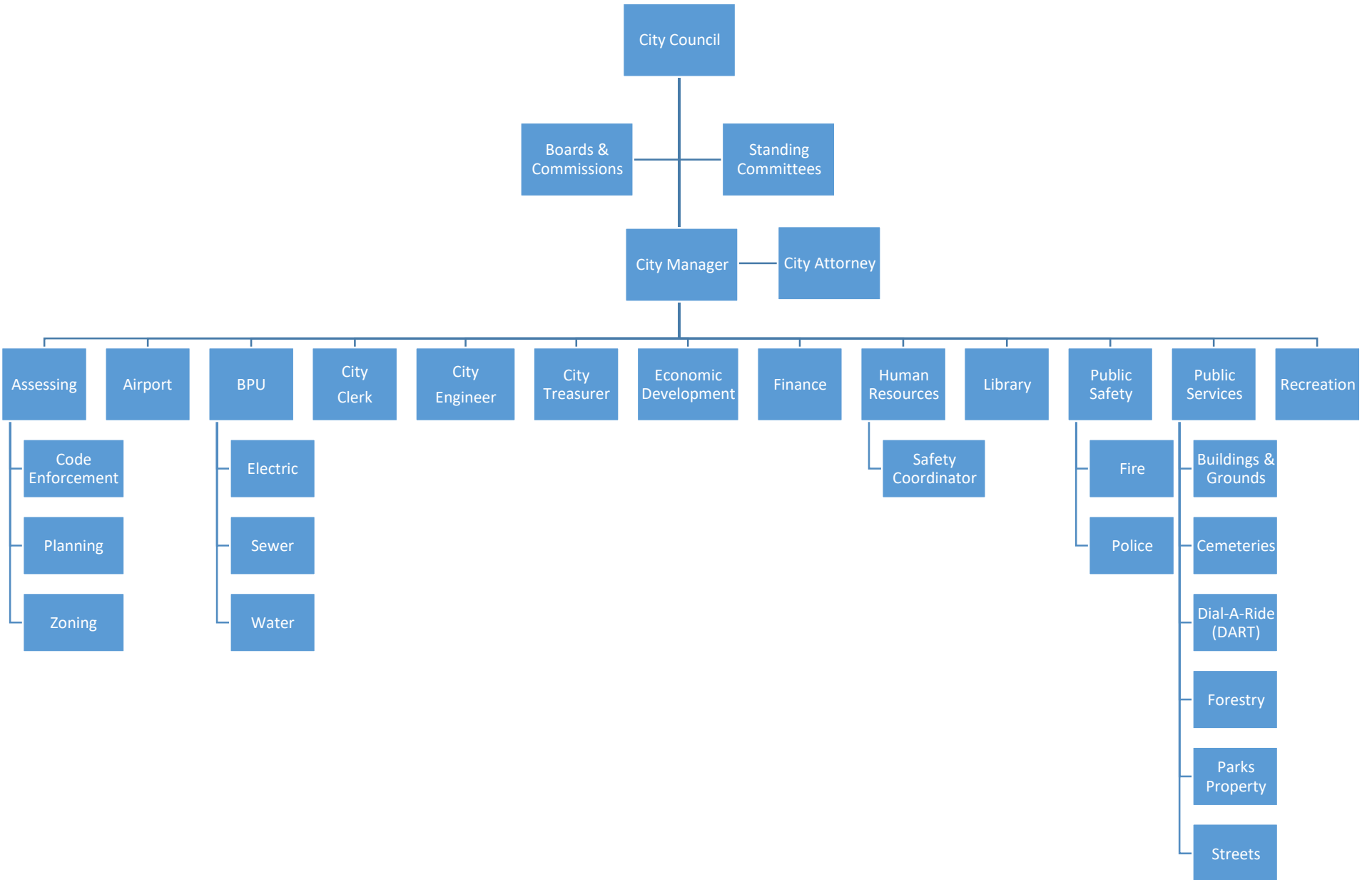


Katy Price, City Clerk



2026 – 2027 BUDGETING SCHEDULE

January 22	Budget Kickoff
February 5	All Department's budget numbers entered into BS&A software; Capital projects, expense sheets and supporting documentation attached in BS&A.
February 19 – February 26	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 2 - March 6	City Manager and Finance Department prepare Manager's recommended budget. (See Sec. 8.2 Charter of the City of Hillsdale, MI)
March 9- March 20	Finance Department updates/edits final budget documents.
March 23 – March 27	Final budget prepared for distribution to Council.
April 6	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 6 – May 4	Set Council work sessions to review budgets with staff, if desired.
May 4	Notice of public hearing published in the newspaper and the Proposed Budget placed on file for public inspection. (See Section 8.3 Charter of the City of Hillsdale, MI)
May 18	Council holds Budget Hearing. (See Sec. 8.3 Charter of the City of Hillsdale, MI)
June 1	Council approves the budget, and millage rate authorizing the City Treasurer to levy the taxes. (See Sec. 8.4 Charter of the City of Hillsdale, MI)





Full-Time Employees by Department

Department	21-22	22-23	23-24	24-25	25-26	26-27
General Government	11	9	9	9	9	10
Dial-A-Ride	4	4	4	4	4	4
Police	16	16	17	17	17	16
Fire	4	4	4	4	4	4
Public Services	12	12	14	15	14	12
Library	1	1	1	1	1	1
Recreation	1	1	1	1	1	1
Technical Services	2	3	3	2	2	2
BPU Management	3	3	3	3	3	3
BPU Administration/Office	3	4	4	4	4	2
Electric	10	9	9	9	9	11
Water/Sewer	9	9	9	9	9	8
Totals	76	75	78	78	77	74

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



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.



Budget Summary by Fund

REVENUES	ACTUAL				BUDGETS		% OF CHANGE
	2022-23	2023-24	2024-25	THRU 02/28/2026	CURRENT 2025-2026	PROPOSED 2026-2027	
Governmental Funds:							
General Fund (101)	6,074,783	5,426,017	5,506,006	4,215,033	5,780,754	6,033,256	4.37%
R.L.Owens Memorial Park (153)	4,388	5,399	6,718	5,694	8,000	4,500	-43.75%
Major St. Fund (202)	1,392,867	1,082,962	1,505,651	561,839	1,485,466	2,397,172	61.38%
Local St. Fund (203)	1,001,997	1,506,292	2,639,683	163,412	1,631,580	590,234	-63.82%
Municipal Street Fund (204)	3,784,191	1,469,584	1,675,851	1,442,307	1,659,558	1,757,454	5.90%
Recreation Fund (208)	210,383	181,242	175,930	25,648	157,101	115,262	-26.63%
Tree Restitution Fund (211)	-	2,403	5,043	1,687	100	100	0.00%
E.D.C. Fund (244)	88,534	23,146	44,866	8,903	5,000	5,000	0.00%
T.I.F.A. Fund (247)	144,104	173,714	187,236	179,613	185,912	189,149	1.74%
Contributions & Donations Fund (252)	553	25,491	30,345	5,466	4,231	1,050	-75.18%
Drug Forfeiture Fund (265)	221	834	149	651	100	600	500.00%
Library Fund (271)	298,541	744,961	345,092	252,372	314,574	339,415	7.90%
Police OWI Enforcement Fund (274)	105	1,153	1,863	1,160	1,030	1,100	6.80%
American Rescue Plan Act Fund (287)	353,127	91,932	-	-	-	-	0.00%
Capital Improvement (401)	55,389	3,295,793	185,577	115,655	100,000	75,000	-25.00%
Fields of Dreams (408)	7,109	16,213	8,471	2,165	10,950	4,000	-63.47%
Stock's Park (409)	13,776	20,670	12,679	9,410	6,101	4,500	-26.24%
Airport Improvement (481)	595,248	464,908	2,555,498	366,744	566,525	317,511	-43.95%
Proprietary Funds:							
Electric (582)	14,204,926	14,532,907	15,310,483	11,640,780	15,682,549	18,106,998	15.46%
Dial-A-Ride (588)	323,646	513,353	589,809	156,413	401,907	411,467	2.38%
Sewer (590)	2,999,091	3,778,344	4,139,672	2,385,642	3,470,739	3,449,338	-0.62%
Water (591)	2,344,493	3,192,638	2,767,054	2,065,564	3,007,126	3,295,109	9.58%
Public Services Inventory (633)	36,093	7,961	3,074	841	300	500	66.67%
Revolving Mobile Equipment Fund (640)	313,439	439,788	388,510	269,685	578,724	365,446	-36.85%
Fire Equipment & Vehicle Fund (663)	150,978	158,714	170,181	183,391	192,750	201,408	4.49%
DPS Leave & Benefits (699)	82,087	61,407	11,349	213,923	-	-	0.00%
Fiduciary Funds:							
Cemetery Perpetual Care (151)	28,858	45,341	62,070	32,393	20,000	20,000	0.00%
Stock's Park Perpetual Maint. Fund (152)	3,898	5,888	8,543	6,063	2,500	3,000	20.00%
TOTAL REVENUES	\$ 34,512,825	\$ 37,269,055	\$ 38,337,403	\$ 24,312,454	\$ 35,273,577	\$ 37,688,569	6.85%



Budget Summary by Fund

<u>EXPENDITURES</u>	ACTUAL			ACTUAL	BUDGETS		% OF CHANGE
	2022-23	2023-24	2024-25	THRU 02/28/2026	CURRENT 2025-2026	PROPOSED 2026-2027	
GOVERNMENTAL FUNDS:							
General Fund (101)							
City Council	20,433	26,431	27,362	19,396	28,124	28,326	0.72%
City Manager	110,528	123,347	151,530	70,821	148,597	202,232	36.09%
Administrative Services	263,166	226,165	210,775	105,854	276,908	293,826	6.11%
Finance Department	106,456	112,297	109,925	84,210	108,123	116,701	7.93%
City Clerk	110,374	109,971	115,185	88,507	161,073	145,941	-9.39%
City Treasurer	169,566	179,918	201,181	158,880	176,518	262,481	48.70%
Assessing Department	190,066	210,372	216,075	131,637	246,866	188,562	-23.62%
Elections	25,610	13,767	19,988	20,635	20,200	28,393	40.56%
Building & Grounds	190,256	152,156	112,158	78,324	121,504	121,871	0.30%
Human Resources	51,597	52,326	54,982	39,960	62,236	66,674	7.13%
Police Department	1,754,197	1,817,869	1,937,419	1,488,948	2,233,800	2,122,245	-4.99%
Fire Department	576,225	612,616	679,311	510,091	672,761	716,667	6.53%
Public Services	437,307	504,963	506,584	349,433	496,260	568,962	14.65%
City Engineer	28,426	37,612	41,112	37,130	41,633	18,098	-56.53%
Street Lighting	54,835	55,084	55,147	37,411	56,750	58,750	3.52%
Cemeteries	139,708	121,526	168,043	105,858	140,246	158,559	13.06%
Parking Lots	18,491	46,201	38,131	20,044	34,226	35,036	2.37%
Airport	149,944	170,964	167,741	102,204	159,809	148,463	-7.10%
Planning	154,898	174,819	114,962	102,104	188,974	262,465	100.00%
Economic Development	74,661	73,158	66,672	56,728	71,654	60,783	-15.17%
Parks	197,024	199,571	245,198	111,414	193,478	219,278	13.33%
Transfers Out	118,593	3,378,078	195,020	-	139,841	153,877	10.04%
Total General Fund (101)	\$ 4,942,361	\$ 8,399,211	\$ 5,434,501	\$ 3,719,589	\$ 5,779,581	\$ 5,978,190	3.44%



Budget Summary by Fund

EXPENDITURES	ACTUAL			ACTUAL	BUDGETS			% OF CHANGE
	2022-23	2023-24	2024-25	THRU 02/28/2026	CURRENT 2025-2026	PROPOSED 2026-2027		
GOVERNMENTAL FUNDS:								
Major Street Fund (202)								
Administrative Services	393,777	321,475	201,591	51,378	297,721	349,017	17.23%	
Sidewalks	2,580	47,068	9,676	9,998	27,043	26,409	100.00%	
Street Surface	152,597	213,089	148,921	110,442	275,608	305,993	11.02%	
Trunkline Surface	12,682	38,856	17,681	19,365	14,703	16,087	9.41%	
R.O.W Maintenance	59,656	32,398	35,229	19,447	51,453	47,267	-8.14%	
Trunkline R.O.W.	4,511	2,437	3,468	1,876	4,308	3,705	-14.00%	
Trees	62,056	43,708	50,565	41,770	63,021	77,139	22.40%	
Trunkline Trees	1,554	735	20,480	2	3,172	3,411	7.53%	
R.O.W. Drainage	26,247	34,140	39,093	25,731	55,720	44,568	-20.01%	
Trunkline Drainage	3,100	2,238	2,737	946	5,716	1,771	-69.02%	
Traffic	157,268	50,626	69,307	23,587	53,880	82,855	53.78%	
Trunkline Traffic	3,291	2,324	1,816	671	4,197	1,623	-61.33%	
Winter Maintenance	50,932	36,899	79,065	96,453	74,879	87,537	16.90%	
Trunkline Winter Maint.	15,671	10,368	10,583	21,696	15,330	17,960	17.16%	
Capital Outlay	504,590	92,704	540,116	-	925,250	1,317,425	42.39%	
Total Major Street Fund (202)	\$ 1,450,512	\$ 929,065	\$ 1,230,328	\$ 423,362	\$ 1,872,001	\$ 2,382,767	27.28%	
Local Street Fund (203)								
Administrative Services	28,042	48,881	30,130	14,577	30,708	31,023	1.03%	
Sidewalks	4,820	-	4,400	9,179	22,384	21,750	100.00%	
Street Surface	126,729	184,066	158,304	59,294	287,635	305,783	6.31%	
R.O.W. Maintenance	62,021	29,883	29,578	21,455	53,310	44,840	-15.89%	
Trees	103,635	59,349	66,474	57,373	69,350	79,933	15.26%	
R.O.W. Drainage	37,616	52,690	48,030	12,292	46,517	53,966	16.01%	
Traffic	11,652	12,224	20,940	12,759	21,160	23,601	11.54%	
Winter Maintenance	39,370	42,866	50,630	60,646	53,292	60,342	13.23%	
Capital Outlay	616,470	1,052,864	2,215,625	(27,321)	1,038,000	-	-100.00%	
Total Local Street Fund (203)	\$ 1,030,355	\$ 1,482,823	\$ 2,624,111	\$ 220,254	\$ 1,622,356	\$ 621,238	-61.71%	



Budget Summary by Fund

<u>EXPENDITURES</u>	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL THRU 02/28/2026	BUDGETS		% OF CHANGE
					CURRENT 2025-2026	PROPOSED 2026-2027	
GOVERNMENTAL FUNDS:							
R.L. Owens Memorial Fund (153)	26,434.00	42.00	43.00	41.00	100.00	-	-100.00%
Municipal Street Fund (204)	872,916.00	1,380,242.00	3,001,503.00	404,406.00	1,547,324.00	968,448	-37.41%
Recreation Fund (208)	215,238.00	180,574.00	175,615.00	79,000.00	157,101.00	114,636	-27.03%
Tree Restitution Fund (211)	-	-	-	-	-	-	0.00%
E.D.C. Fund (244)	8,524.00	6,405.00	5,754.00	4,021.00	26,619.00	43,249	62.47%
T.I.F.A. Fund (247)	57,204.00	79,823.00	95,353.00	56,767.00	71,308.00	21,062	-70.46%
Contributions & Donations Fund (252)	553.00	25,317.00	26,017.00	3,632.00	4,131.00	1,000	-75.79%
Drug Forfeiture Fund (265)	4,068.00	-	120.00	59.00	3,000.00	3,000	0.00%
Library Fund (271)	220,434.00	220,828.00	264,300.00	195,815.00	295,412.00	313,989	6.29%
Police OWI Enforcement Fund (274)	-	-	-	-	2,000.00	2,000	0.00%
American Rescue Plan Act (287)	349,665.00	96,252.00	-	-	-	-	0.00%
Capital Improvement Fund (401)	550.00	50,109.00	59,498.00	47,808.00	287,240.00	338,962	18.01%
Fields of Dreams (408)	663.00	19,408.00	8,630.00	9,307.00	9,585.00	4,330	-54.83%
Stock's Park (409)	30,110.00	11,896.00	15,500.00	4,341.00	5,265.00	4,200	-20.23%
Airport Improvement Fund (481)	521,612.00	310,076.00	2,957,375.00	262,929.00	622,463.00	259,022	-58.39%



Budget Summary by Fund

<u>EXPENDITURES</u>	ACTUAL			ACTUAL	BUDGETS		% OF CHANGE
	2022-23	2023-24	2024-25	THRU 02/28/2026	CURRENT 2025-2026	PROPOSED 2026-2027	
PROPRIETARY FUNDS:							
Electric Fund (582)	13,975,127	14,479,067	14,746,097	13,157,177	20,042,792	18,694,724	-6.73%
Dial-A-Ride Fund (588)	389,130	406,571	470,018	223,651	389,649	411,467	5.60%
Sewer Fund (590)	2,060,986	2,221,070	2,169,482	1,776,454	3,983,404	3,162,912	-20.60%
Water Fund (591)	2,047,479	2,053,283	2,039,492	1,478,999	3,292,909	3,225,117	-2.06%
DPS Inventory Fund (633)	4,593	5,505	1,983	-	-	-	0.00%
Revolving Mobile Equipment Fund (640)	278,521	288,303	308,112	142,547	400,771	496,859	23.98%
Fire Vehicle & Equipment Fund (663)	387,221	112,299	106,015	18,617	104,000	29,000	100.00%
DPS Leave & Benefits (699)	48,816	25,419	80,781	158,878	-	-	0.00%
FIDUCIARY FUNDS:							
Cemetery Perpetual Care (151)	20,359	20,368	21,386	375	20,350	20,000	-1.72%
Stock's Park Perpetual Maint. Fund (152)	65	67	70	68	3,100	3,000	0.00%
TOTAL EXPENDITURES	\$ 28,943,496	\$ 32,804,023	\$ 35,842,084	\$ 22,388,097	\$ 40,542,461	\$ 37,099,172	-8.49%



Fund Balances

Fund	Fund Name	2025-2026				2026-2027			Percent Changed	Change in Fund Balance
		Begin. Fund Bal.	Est. Revenues	Est. Expend.	Est. Ending Bal.	Revenues	Expend.	Ending Fund Bal.		
101	General Fund	\$ 1,725,143	\$ 5,780,754	\$ 5,779,581	\$ 1,726,316	\$ 6,033,256	\$ 5,978,190	1,781,382	3.19%	55,066
151	Cemetery Perpetual Care Fund	808,414	20,000	20,350	808,064	20,000	20,000	808,064	0.00%	-
152	Stock's Park Perpetual Maintenance	102,119	2,500	3,100	101,519	3,000	3,000	101,519	0.00%	-
153	R.L. Owen Memorial Fund	48,752	8,000	100	56,652	4,500	-	61,152	7.94%	4,500
202	Major St./Trunkline Fund	1,483,919	1,485,466	1,872,001	1,097,384	2,397,172	2,382,767	1,111,789	1.31%	14,405
203	Local St. Fund	421,387	1,631,580	1,622,356	430,611	590,234	621,238	399,607	-7.20%	(31,004)
204	Municipal Street Fund	2,003,552	1,659,558	1,547,324	2,115,786	1,757,454	968,448	2,904,792	37.29% *	789,006
208	Recreation Fund	3,435	157,101	157,101	3,435	115,262	114,636	4,061	18.22%	626
211	Tree Restitution Fund	7,446	100	-	7,546	100	-	7,646	-	100
244	Economic Development Corp. Fund	385,432	5,000	26,619	363,813	5,000	43,249	325,564	-10.51% *	(38,249)
247	Tax Increment Finance Authority Fund	2,298,430	185,912	71,308	2,413,034	189,149	21,062	2,581,121	6.97%	168,087
252	Contributions & Donations	4,502	4,231	4,131	4,602	1,050	1,000	4,652	1.09%	50
265	Drug Foreiture/Grant Fund	5,912	100	3,000	3,012	600	3,000	612	-79.68%	(2,400)
271	Library Fund	946,667	314,574	295,412	965,829	339,415	313,989	991,255	2.63%	25,426
274	Police OWI Enforcement	4,677	1,030	2,000	3,707	1,100	2,000	2,807	-24.28%	(900)
401	Capital Improvement Fund	4,090,741	100,000	287,240	3,903,501	75,000	338,962	3,639,539	-6.76%	(263,962)
408	Fields of Dreams Fund	2,249	10,950	9,585	3,614	4,000	4,330	3,284	-9.13%	(330)
409	Mrs. Stock's Park Fund	70,216	6,101	5,265	71,052	4,500	4,200	71,352	0.42%	300
481	Airport Improvement Fund	363,822	566,525	622,463	307,884	317,511	259,022	366,373	19.00% *	58,489
582	Electric	27,330,493	15,682,549	20,042,792	22,970,250	18,106,998	18,694,724	22,382,524	-2.56%	(587,726)
588	Dial-A-Ride Fund	932,020	401,907	389,649	944,278	411,467	411,467	944,278	0.00%	-
590	Sewer Fund	13,230,759	3,470,739	3,983,404	12,718,094	3,449,338	3,162,912	13,004,520	2.25%	286,426
591	Water Fund	8,957,969	3,007,126	3,292,909	8,672,186	3,295,109	3,225,117	8,742,178	0.81%	69,992
633	Public Services Inv. Fund	164,968	300	-	165,268	500	-	165,768	0.30%	500
640	Revolving Mobile Equipment Fund	903,837	578,724	400,771	1,081,790	365,446	496,859	950,377	-12.15% *	(131,413)
663	Fire Vehicle & Equipment Fund	203,148	192,750	104,000	291,898	201,408	29,000	464,306	59.06% *	172,408
699	DPS Leave and Benefits Fund	-	-	-	-	-	-	0	0.00%	-
		\$ 66,500,009	\$ 35,273,577	\$ 40,542,461	\$ 61,231,125	\$ 37,688,569	\$ 37,099,172	\$ 61,820,522	0.96%	589,397



Significant changes in Fund Balance

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

Municipal Street Fund (204) - Fund Balance Addition of \$789,006

The anticipated increase in fund balance is due to less planned projects in FY 2027.

Economic Development Fund (244) - Fund Balance Reduction of \$38,249

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

Airport Improvements Fund (481) - Fund Balance Addition of \$58,489

The anticipated increase in fund balance is due to less planned projects in FY 2027.

Revolving Mobile Equipment Fund (640) - Fund Balance Reduction of \$131,413

The anticipated decrease in fund balance is due to purchase of loader for \$189,000.

Fire Vehicle and Equipment Fund (663) - Fund Balance Addition of \$172,408

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



General Fund Revenues

		ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL THRU 2/28/2026	BUDGETS CURRENT 2025-26	BUDGETS PROPOSED 2026-27	% OF CHANGE
101-000.000-402.000	CURRENT TAXES	1,711,759	1,834,794	1,974,644	2,166,694	2,316,834	2,398,734	3.53%
101-000.000-402.050	CURRENT TAXES - STREET MAINT.	0	0	0	0	0	0	-
101-000.000-404.000	SPECIAL ACTS	45,352	44,769	36,653	0	40,000	40,000	0.00%
101-000.000-411.000	DELINQUENT TAXES	8,374	2,736	4,950	745	4,000	4,000	0.00%
101-000.000-434.000	TRAILER FEES	1,747	534	549	400	500	500	0.00%
101-000.000-437.000	INDUSTRIAL FACILITIES TAX - CLAWBACKS	0	0	0	0	0	0	-
101-000.000-445.000	DELQ TAXES - PENALTIES & INTEREST	21,942	16,396	36,339	14,996	25,000	25,000	0.00%
101-000.000-447.000	PROPERTY TAX ADMIN. FEE	75,221	81,598	87,895	94,733	103,766	106,568	2.70%
101-000.000-451.000	SPECIAL ASSESSMENTS	2,665	0	0	0	0	0	-
101-000.000-476.000	PERMITS	27,745	49,335	46,348	39,070	45,000	45,000	0.00%
101-000.000-477.000	C.A.T.V. FRANCHISE FEES	69,956	61,981	55,894	24,506	62,000	56,000	-9.68%
101-000.000-478.000	PERMITS - SPECIAL EVENTS	0	0	0	200	0	0	-
101-000.000-480.000	DOG LICENSES	0	0	0	0	0	0	-
101-000.000-490.000	LICENSE FEES	7,070	11,194	9,822	6,115	10,000	10,000	0.00%
101-000.000-505.000	FEDERAL GRANT - PUBLIC SAFETY	0	1,819	0	0	0	0	-
101-000.000-529.000	FEDERAL GRANT	31,435	0	0	0	0	0	-
101-000.000-558.000	ACT 302 POLICE TRAINING FUNDS	2,739	11,605	5,228	2,934	5,000	5,000	0.00%
101-000.000-559.000	CONTINUING PROFESSIONAL EDUCATION	0	0	14,000	14,000	7,000	14,000	100.00%
101-000.000-569.000	STATE GRANT	4,180	39,357	0	41,709	0	0	-
101-000.000-569.372	STATE GRANT - MSHDA GRANT - CODE ENFORCEMENT	0	0	0	0	0	0	-
101-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	0	0	0	0	0	0	-
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARING	216,859	195,643	217,673	41,790	196,000	215,000	9.69%
101-000.000-573.500	SMALL BUSINESS TAXPAYER EXEMPTION REIMB	0	0	0	10,287	0	11,000	-
101-000.000-574.000	STATE REVENUE SHARING	1,097,517	1,119,571	1,142,595	385,150	1,160,000	1,116,818	-3.72%
101-000.000-602.000	INTERMENT FEES	18,409	19,896	21,611	14,493	20,000	20,000	0.00%
101-000.000-602.001	INTERMENT FEES - ST ANTHONY'S	1,750	0	0	550	0	0	-
101-000.000-629.000	COPIES / DUPLICATING	500	500	250	0	500	500	0.00%
101-000.000-633.000	ABATEMENT FEES	900	300	0	1,200	500	600	20.00%
101-000.000-658.000	ORDINANCE FINES	859	1,479	1,218	1,279	700	1,200	71.43%
101-000.000-658.001	PARKING FINES	160	351	400	610	350	500	42.86%
101-000.000-665.000	INTEREST	114,940	182,180	86,712	73,269	115,650	95,000	-17.86%
101-000.000-665.100	INTEREST INCOME-LEASES (GASB 87)	8,403	8,165	7,903	0	0	0	-
101-000.000-667.000	RENT	0	0	0	0	0	0	-
101-000.000-667.200	LEASE AGREEMENT - AT&T	7,295	19,909	15,000	9,783	20,000	16,771	-16.15%
101-000.000-667.517	RENT - TRANSFER FACILITY	16,000	0	0	0	0	0	-
101-000.000-668.528	ROYALTIES - TRANSFER FACILITY	2,883	0	0	0	0	0	-
101-000.000-669.000	CHANGE IN INVESTMENTS	(11,992)	26,473	6,836	1,803	0	0	-



General Fund Revenues

	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL THRU 2/28/2026	BUDGETS CURRENT 2025-26	BUDGETS PROPOSED 2026-27	% OF CHANGE
101-000.000-673.000	866,407	0	1,825	0	0	0	-
101-000.000-674.000	1,218,445	1,264,961	1,347,926	794,961	1,280,075	1,524,858	19.12%
101-000.000-675.595	100	0	0	0	0	0	-
101-000.000-675.756	0	0	0	0	0	0	-
101-000.000-687.262	3,522	0	0	0	0	0	-
101-000.000-687.300	188,238	88,225	9,417	0	10,000	1,000	-90.00%
101-000.000-687.806	0	0	0	280	0	0	-
101-000.000-689.000	0	0	20	0	0	0	-
101-000.000-691.000	16,039	0	0	0	0	0	-
101-000.000-692.000	29,199	80,530	41,841	39,331	30,000	20,000	-33.33%
101-000.000-692.010	3,500	6,000	6,000	4,000	6,000	6,000	0.00%
101-000.000-692.050	814	1,428	1,196	476	0	0	-
101-000.000-692.106	11,900	0	0	0	0	0	-
101-000.000-692.174	11,500	0	0	0	0	0	-
101-000.000-692.247	0	3,000	0	0	0	0	-
101-000.000-692.301	2,609	57,378	79,966	40,070	71,883	1,000	-98.61%
101-000.000-692.441	855	5,373	0	1,313	0	0	-
101-000.000-692.470	0	0	0	0	0	0	-
101-000.000-692.567	0	0	24,545	0	0	0	-
101-000.000-692.595	189	94	132	0	0	0	-
101-000.000-692.701	53,614	0	20,413	4,161	0	0	-
101-000.000-692.729	0	190	53	230	0	0	-
101-000.000-699.151	20,000	20,000	20,000	0	20,000	20,000	0.00%
101-000.000-699.202	93,614	96,308	101,415	51,208	97,721	99,017	1.33%
101-000.000-699.203	27,988	28,711	30,071	14,520	30,608	31,023	1.36%
101-000.000-699.244	0	0	0	0	3,417	3,761	10.07%
101-000.000-699.247	0	0	0	0	5,250	4,406	-16.08%
101-000.000-699.271	2,000	0	0	0	0	0	-
101-000.000-699.481	0	0	0	0	50,000	100,000	100.00%
101-000.000-699.588	39,582	43,234	48,666	0	43,000	40,000	-6.98%
TOTAL GENERAL FUND REVENUE	6,074,783	5,426,017	5,506,006	3,896,866	5,780,754	6,033,256	4.37%



City Council

Scott Sessions – Mayor

mayor_scott_sessions@yahoo.com

517-240-6021

Council Members

Greg Stuchell – Council Member Ward 1

Jacob Bruns – Council Member Ward 1

Matthew Bentley – Council Member Ward 2

Will Morrissey – 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. A primary election will be held in August 2026, followed by the general election in November. The elected candidates will serve until 2030.

Department Goals

- Public Safety and Reducing Homelessness
- Economic and Housing Development
- Street repair and reconstruction
- Utility repair, reconstruction and upgrades
- Airport Taxiway Completion

Budget Summary

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



CITY COUNCIL - 101		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-101.000-702.000	WAGES	19,080	18,824	19,162	18,717	10,417	19,000	19,000	0.00%
101-101.000-717.000	WORKERS' COMPENSATION	44	10	14	18	15	20	17	-15.00%
101-101.000-720.000	EMPLOYER'S FICA	1,460	1,440	1,466	1,432	797	1,454	1,454	0.00%
101-101.000-726.000	SUPPLIES	0	64	0	137	54	200	15	-92.50%
101-101.000-801.000	CONTRACTUAL SERVICES	900	95	0	85	119	100	120	20.00%
101-101.000-810.000	DUES & SUBSCRIPTIONS	455	0	5,789	6,079	6,267	6,100	6,500	6.56%
101-101.000-818.000	INSURANCE	0	0	0	609	852	0	920	-
101-101.000-955.200	MISC. - COMMUNICATIONS	0	0	0	0	0	1,000	0	-100.00%
101-101.000-956.000	TRAINING & SEMINARS	0	0	0	285	60	250	300	20.00%
TOTAL CITY COUNCIL APPROPRIATIONS		21,939	20,433	26,431	27,362	18,581	28,124	28,326	0.72%



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. It is the intention of the City Council to separate the two positions on July 1, 2028.

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. Includes 20% of the City Manager's wages/benefits with 80% covered by the BPU.
2. Includes 40% of the Assistant City Manager's wages/benefits with 60% covered by Economic Development.
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.



CITY MANAGER - 172		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-172.000-702.000	WAGES	75,592	60,723	76,190	94,700	36,728	90,365	134,088	48.38%
101-172.000-704.000	SICK TIME PAY	103	1,673	0	0	0	0	0	-
101-172.000-705.000	VACATION TIME PAY	4,711	5,108	0	0	0	0	0	-
101-172.000-706.000	PERSONAL TIME PAY	454	900	0	0	0	0	0	-
101-172.000-707.000	LONGEVITY PAY	0	0	0	0	0	96	0	-100.00%
101-172.000-710.000	HOLIDAY & OTHER PAY	3,632	6,260	4,262	6,215	2,773	0	100	-
101-172.000-715.000	HEALTH & LIFE INSURANCE	3,771	5,939	8,800	7,833	3,339	10,100	12,271	21.50%
101-172.000-716.000	RETIREMENT	23,443	20,823	24,100	30,916	23,170	33,852	39,090	15.47%
101-172.000-717.000	WORKERS' COMPENSATION	170	33	215	247	156	250	170	-32.00%
101-172.000-720.000	EMPLOYER'S FICA	5,657	5,198	5,504	5,914	2,158	6,744	10,074	49.38%
101-172.000-721.000	DISABILITY INSURANCE	277	185	185	238	81	190	120	-36.84%
101-172.000-726.000	SUPPLIES	107	299	352	59	0	1,000	200	-80.00%
101-172.000-801.000	CONTRACTUAL SERVICES	10	1,109	0	20	28	500	100	-80.00%
101-172.000-810.000	DUES & SUBSCRIPTIONS	770	1,205	1,405	1,693	1,018	1,500	1,800	20.00%
101-172.000-818.000	INSURANCE	0	0	0	145	203	0	219	-
101-172.000-860.000	TRANSPORTATION & MILEAGE	0	26	0	85	0	0	0	-
101-172.000-956.000	TRAINING & SEMINARS	588	892	1,478	1,305	615	2,500	1,500	-40.00%
101-172.000-956.200	LODGING & MEALS	438	155	856	2,160	393	1,500	2,500	66.67%
TOTAL CITY MANAGER APPROPRIATIONS		119,723	110,528	123,347	151,530	70,662	148,597	202,232	36.09%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ADMINISTRATIVE SERVICES - 175		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-175.000-702.000	WAGES	46,680	36,855	39,236	48,789	34,546	28,855	30,087	4.27%
101-175.000-703.000	OVERTIME PAY	0	0	0	864	585	0	0	-
101-175.000-707.000	LONGEVITY PAY	0	0	0	48	0	48	0	-100.00%
101-175.000-710.000	HOLIDAY & OTHER PAY	233	153	52	50	32	50	150	200.00%
101-175.000-715.000	HEALTH & LIFE INSURANCE	0	1,347	2,064	5,478	4,422	4,901	4,289	-12.49%
101-175.000-716.000	RETIREMENT	1,271	3,047	2,900	4,093	2,721	3,666	18,668	409.22%
101-175.000-717.000	WORKERS' COMPENSATION	159	173	239	10	20	250	22	-91.20%
101-175.000-720.000	EMPLOYER'S FICA	3,293	2,641	2,887	3,668	2,559	2,166	2,245	3.65%
101-175.000-721.000	DISABILITY INSURANCE	0	23	23	268	230	50	279	458.00%
101-175.000-725.000	FRINGE BENEFITS-ALLOCATED	0	0	1,956	289	0	0	0	-
101-175.000-726.000	SUPPLIES	1,910	805	1,132	113	0	1,800	500	-72.22%
101-175.000-726.007	SUPPLIES - COVID	127	0	0	0	0	0	0	-
101-175.000-742.000	CLOTHING/UNIFORMS	0	0	221	0	0	0	0	-
101-175.000-801.000	CONTRACTUAL SERVICES	24,165	31,995	16,006	16,338	6,468	25,000	17,000	-32.00%
101-175.000-802.000	TECHNICAL SERVICES	4,515	31,311	31,006	34,135	21,555	49,087	52,391	6.73%
101-175.000-806.000	LEGAL SERVICES	50,132	33,970	26,070	50,111	14,434	35,000	35,000	0.00%
101-175.000-808.000	AUDITING SERVICES	28,160	0	0	0	0	0	0	-
101-175.000-810.000	DUES & SUBSCRIPTIONS	435	90	90	90	185	0	75	-
101-175.000-818.000	INSURANCE	70,270	77,678	90,969	38,830	314	105,435	113,870	8.00%
101-175.000-880.000	COMMUNITY PROMOTION	0	326	0	0	2,232	10,000	10,000	0.00%
101-175.000-940.000	INTERNAL INTERNAL EQUIPMENT RENTAL	0	0	0	1,054	2,154	600	0	-100.00%
101-175.000-955.000	MISCELLANEOUS	1,314	5,506	961	0	0	0	0	-
101-175.000-955.025	MISC. - HOLIDAY RECEPTION	499	489	433	0	0	500	500	0.00%
101-175.000-955.101	MISC. - DOMESTIC HARMONY	0	6,000	6,000	6,000	7,500	6,000	7,500	25.00%
101-175.000-955.106	MISC. - NEW YEAR'S EVE EVENT	12,188	12,796	0	0	0	0	0	-
101-175.000-956.000	TRAINING & SEMINARS	250	1,000	1,108	0	413	1,250	500	-60.00%
101-175.000-956.200	LODGING & MEALS	0	0	22	325	464	750	500	-33.33%
101-175.000-960.000	BANK FEES	509	1,335	2,490	222	191	1,500	250	-83.33%
101-175.000-963.000	WRITE OFF BAD DEBTS	0	0	300	0	32	0	0	-
101-175.000-970.000	CAPITAL OUTLAY	0	15,626	0	0	0	0	0	-
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		246,110	263,166	226,165	210,775	101,057	276,908	293,826	6.11%



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 103, *Financial Reporting Model Improvements* & GASB 104, *Disclosure of Certain Capital Assets*.
- 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 and training and dues for Michigan Government Finance Officers Association (MGFOA)
3. Contractual services consists of accounting software support and audit services.
4. No capital purchases are planned for the fiscal year.



FINANCE - 191		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-191.000-702.000	WAGES	55,688	24,824	24,748	30,434	21,838	33,440	34,813	4.11%
101-191.000-703.000	OVERTIME PAY	78	0	0	0	0	0	0	-
101-191.000-704.000	SICK TIME PAY	2,643	1,215	0	0	0	0	0	-
101-191.000-705.000	VACATION TIME PAY	6,764	1,262	0	0	0	0	0	-
101-191.000-706.000	PERSONAL TIME PAY	1,085	150	0	0	0	0	0	-
101-191.000-710.000	HOLIDAY & OTHER PAY	2,943	1,406	489	146	0	200	200	0.00%
101-191.000-715.000	HEALTH & LIFE INSURANCE	19,058	8,283	8,800	7,839	5,448	10,100	9,068	-10.22%
101-191.000-716.000	RETIREMENT	4,743	1,888	1,732	2,185	1,602	2,271	2,340	3.04%
101-191.000-717.000	WORKERS' COMPENSATION	209	33	51	53	58	55	64	16.36%
101-191.000-720.000	EMPLOYER'S FICA	4,637	1,808	1,673	2,070	1,464	2,482	2,557	3.02%
101-191.000-721.000	DISABILITY INSURANCE	337	104	104	198	167	125	239	91.20%
101-191.000-724.000	PAYROLL ALLOCATION	(36,097)	0	0	0	0	0	0	-
101-191.000-726.000	SUPPLIES	181	107	411	432	742	500	750	50.00%
101-191.000-801.000	CONTRACTUAL SERVICES	43,950	62,770	73,789	64,658	48,171	56,000	65,000	16.07%
101-191.000-810.000	DUES & SUBSCRIPTIONS	120	120	0	140	0	200	200	100.00%
101-191.000-818.000	INSURANCE	0	0	0	145	203	0	220	200.00%
101-191.000-860.000	TRANSPORTATION & MILEAGE	0	150	104	0	0	250	200	100.00%
101-191.000-956.000	TRAINING & SEMINARS	0	305	139	0	0	500	500	100.00%
101-191.000-956.200	LODGING & MEALS	0	517	0	0	0	500	500	100.00%
101-191.000-960.000	BANK FEES	1,168	1,514	257	1,625	25	1,500	50	-96.67%
TOTAL FINANCE APPROPRIATIONS		107,507	106,456	112,297	109,925	79,718	108,123	116,701	7.93%



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.
- Hire a Deputy City Clerk (part-time) to assist with elections, files and customer service, etc.
- Administer all municipal elections successfully and maintain an accurate voter file database utilizing the Qualified Voter File (QVF).
- Continue education through the MAMC Academy program for MIPMC Level 2 Certification.
- Obtain CMC certification through the International Institute of Municipal Clerks (IIMPC).
- Continue to collaborate with the County Clerk's office on the State of Michigan's nine day early voting.

Department Objectives

- Continue 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, early voting, and monthly on-site record shredding services.
4. No capital outlay expenditures are planned for this budget year.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
CITY CLERK - 215		2021-22	2022-23	2023-24	2024-25	THRU	CURRENT	PROPOSED	Change
						2/28/2026	2025-26	2026-27	
101-215.000-702.000	WAGES	42,004	51,208	52,470	55,483	42,091	79,740	79,175	-0.71%
101-215.000-704.000	SICK TIME PAY	1,201	0	0	0	0	0	0	-
101-215.000-705.000	VACATION TIME PAY	989	0	0	0	0	0	0	-
101-215.000-707.000	LONGEVITY PAY	600	600	600	600	600	933	0	-100.00%
101-215.000-710.000	HOLIDAY & OTHER PAY	2,177	290	0	0	0	665	500	-24.81%
101-215.000-715.000	HEALTH & LIFE INSURANCE	17,484	20,707	22,000	19,539	14,723	31,826	22,669	-28.77%
101-215.000-716.000	RETIREMENT	6,761	11,746	14,185	15,837	17,168	17,608	16,312	-7.36%
101-215.000-717.000	WORKERS' COMPENSATION	75	94	129	143	137	150	140	-6.67%
101-215.000-720.000	EMPLOYER'S FICA	3,220	3,646	3,708	3,912	3,000	6,026	4,469	-25.84%
101-215.000-721.000	DISABILITY INSURANCE	198	198	198	395	362	225	533	136.89%
101-215.000-726.000	SUPPLIES	2,366	1,602	1,479	1,328	1,180	3,000	2,500	-16.67%
101-215.000-734.000	POSTAGE	1,045	2,018	1,714	3,064	1,335	3,500	3,100	-11.43%
101-215.000-801.000	CONTRACTUAL SERVICES	10,414	8,424	8,775	9,258	4,882	11,000	9,500	-13.64%
101-215.000-810.000	DUES & SUBSCRIPTIONS	0	81	75	385	159	500	500	0.00%
101-215.000-818.000	INSURANCE	0	0	0	359	503	0	543	-
101-215.000-860.000	TRANSPORTATION & MILEAGE	0	174	178	196	0	500	500	0.00%
101-215.000-905.000	PUBLISHING / NOTICES	976	1,998	1,955	2,142	1,278	3,000	2,500	-16.67%
101-215.000-956.000	TRAINING & SEMINARS	0	650	700	700	0	1,200	1,500	25.00%
101-215.000-956.200	LODGING & MEALS	0	667	665	704	0	1,200	1,500	25.00%
101-215.000-980.000	CAPITAL OUTLAY - OFFICE EQUIP	0	5,321	0	0	0	0	0	-
101-215.000-991.100	LEASE PRINCIPAL PAID	0	837	1,031	1,059	0	0	0	-
101-215.000-993.100	LEASE INTEREST PAID	0	113	109	81	0	0	0	-
TOTAL CITY CLERK APPROPRIATIONS		89,510	110,374	109,971	115,185	87,418	161,073	145,941	-9.39%



ELECTIONS - 262		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-262.000-702.000	WAGES	2,876	241	0	69	0	0	0	-
101-262.000-703.000	OVERTIME PAY	184	0	0	0	0	0	0	-
101-262.000-710.000	HOLIDAY & OTHER PAY	0	0	0	1	0	0	0	-
101-262.000-715.000	HEALTH INSURANCE	0	0	0	29	0	0	0	-
101-262.000-716.000	RETIREMENT	0	19	0	5	0	0	0	-
101-262.000-720.000	EMPLOYER'S FICA	30	18	0	5	0	0	0	-
101-262.000-726.000	SUPPLIES	2,312	3,628	3,458	3,171	1,309	7,000	7,000	0.00%
101-262.000-801.000	CONTRACTUAL SERVICES	2,314	20,476	9,918	15,460	17,369	12,000	20,000	66.67%
101-262.000-818.000	INSURANCE	0	0	0	128	179	0	193	-
101-262.000-956.200	LODGING & MEALS	297	1,228	391	1,120	939	1,200	1,200	0.00%
TOTAL ELECTIONS APPROPRIATIONS		8,013	25,610	13,767	19,988	19,796	20,200	28,393	40.56%



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 and one (1) full-time Treasurer as we prepare for the retirement of the part-time 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.



CITY TREASURER - 253		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-253.000-702.000	WAGES	17,477	17,834	17,282	17,483	12,162	21,196	56,110	164.72%
101-253.000-715.000	HEALTH INSURANCE	0	0	0	0	0	0	8,961	-
101-253.000-716.000	RETIREMENT	1,512	1,932	1,637	2,052	2,436	1,470	5,207	254.22%
101-253.000-717.000	WORKERS' COMPENSATION	29	23	27	31	32	30	70	133.33%
101-253.000-720.000	EMPLOYER'S FICA	1,337	1,364	1,322	1,337	930	1,622	4,293	164.67%
101-253.000-726.000	SUPPLIES	630	681	580	289	359	700	500	-28.57%
101-253.000-734.000	POSTAGE	1,254	0	0	4	0	0	0	-
101-253.000-801.000	CONTRACTUAL SERVICES	9,988	8,194	15,086	10,471	5,243	6,500	10,000	53.85%
101-253.000-810.000	DUES & SUBSCRIPTIONS	150	198	0	0	0	0	0	-
101-253.000-818.000	INSURANCE	0	0	0	159	222	0	240	-
101-253.000-956.000	TRAINING & SEMINARS	0	0	18	0	0	0	1,000	-
101-253.000-956.200	TRAINING & SEMINARS	0	0	0	0	0	0	1,000	-
101-253.000-964.000	REFUNDS & REBATES	146,406	139,340	143,966	169,355	136,957	145,000	175,000	20.69%
TOTAL CITY TREASURER APPROPRIATIONS		178,783	169,566	179,918	201,181	158,341	176,518	262,381	48.64%



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. 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. The Assessor also participates in the special assessment determination and hearing notification process.

Zoning Administrator Olivia Smith, Michigan Certified Assessing Officer (MCAO, Citizen Planner is primarily charged with administration of the City's zoning codes. Olivia works with the 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. She is also responsible for issuance of Use and Occupancy, Sign, Fence, and Zoning Compliance Permits and provides staff assistance to the City's Tax Increment Finance Authority (TIFA).

Code Enforcement Officer Nicole Leroux works with the Fire Department, Police Department and County Building Inspection Department to enforce the International Property Maintenance and other codes adopted by the City of Hillsdale.

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.
- Work with the Planning Commission to review and update current zoning ordinances, the City Master Plan and an annual Capital Improvement Plan.
- Review unresolved code violations – determine whether property owners are actively working to voluntarily bring these properties into compliance; for those who aren't, implement active enforcement of the codes through civil infractions and/or other means as provided for by code.

Department Objectives

- Accurately identify properties for fair and equitable assessment 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 fair, equitable, and effective code enforcement.



Assessing, Code Enforcement & Planning

Budget Summary

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



ASSESSING - 257		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-257.000-702.000	WAGES	107,578	124,635	125,802	133,515	72,027	137,670	106,623	-22.55%
101-257.000-702.100	WAGES-PART-TIME	0	0	0	0	0	11,196	0	-100.00%
101-257.000-703.000	OVERTIME PAY	138	0	0	191	0	0	0	-
101-257.000-704.000	SICK TIME PAY	1,839	0	0	0	0	0	0	-
101-257.000-705.000	VACATION TIME PAY	3,179	0	0	0	0	0	0	-
101-257.000-706.000	PERSONAL TIME PAY	1,308	0	0	0	0	0	0	-
101-257.000-707.000	LONGEVITY PAY	480	480	960	480	480	480	480	0.00%
101-257.000-710.000	HOLIDAY & OTHER PAY	6,231	1,471	1,416	1,502	990	1,000	625	-37.50%
101-257.000-715.000	HEALTH & LIFE INSURANCE	6,105	14,626	22,263	19,750	5,085	26,249	6,044	-76.97%
101-257.000-716.000	RETIREMENT	15,022	21,726	26,788	29,733	27,527	25,026	28,605	14.30%
101-257.000-717.000	WORKERS' COMPENSATION	219	279	267	301	372	300	409	36.33%
101-257.000-720.000	EMPLOYER'S FICA	9,043	9,321	9,284	9,828	5,444	10,495	7,806	-25.62%
101-257.000-721.000	DISABILITY INSURANCE	567	567	567	902	510	600	784	30.67%
101-257.000-726.000	SUPPLIES	623	1,041	2,121	962	740	1,000	1,000	0.00%
101-257.000-734.000	POSTAGE	2,070	2,060	2,079	1,932	2,532	2,100	2,500	19.05%
101-257.000-801.000	CONTRACTUAL SERVICES	7,705	6,422	12,781	10,861	8,703	10,000	10,000	0.00%
101-257.000-806.002	LEGAL SERVICES - TAX CASES	0	0	0	0	0	5,000	5,000	0.00%
101-257.000-810.000	DUES & SUBSCRIPTIONS	654	665	920	910	647	1,000	1,000	0.00%
101-257.000-818.000	INSURANCE	0	0	0	1,376	1,927	0	2,081	-
101-257.000-850.000	TELEPHONE	0	0	375	345	206	600	600	
101-257.000-860.000	TRANSPORTATION & MILEAGE	21	42	967	430	510	2,000	1,000	-50.00%
101-257.000-905.000	PUBLISHING / NOTICES	450	521	706	1,389	0	650	1,000	53.85%
101-257.000-956.000	TRAINING & SEMINARS	552	284	1,226	353	892	1,500	1,500	0.00%
101-257.000-956.200	LODGING & MEALS	152	376	662	127	788	2,000	2,000	0.00%
101-257.000-970.000	CAPITAL OUTLAY	0	5,451	0	0	0	0	0	100.00%
101-257.000-991.100	LEASE PRINCIPAL PAID	0	99	1,007	1,045	0	8,000	7,149	200.00%
101-257.000-993.100	LEASE INTEREST PAID	0	0	181	143	0	0	2,356	300.00%
TOTAL ASSESSING APPROPRIATIONS		163,936	190,066	210,372	216,075	129,380	246,866	188,562	-23.62%



Planning - 701		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-701.000-702.000	WAGES	46,657	54,709	55,868	59,562	52,688	61,071	93,601	53.27%
101-701.000-704.000	SICK TIME PAY	949	0	0	0	0	7,237	0	-100.00%
101-701.000-705.000	VACATION TIME PAY	3,546	0	0	0	0	10,252	0	-100.00%
101-701.000-706.000	PERSONAL TIME PAY	226	0	0	0	0	0	0	-
101-701.000-707.000	LONGEVITY PAY	480	480	480	480	0	480	0	-100.00%
101-701.000-710.000	HOLIDAY & OTHER PAY	2,614	463	499	502	55	500	875	75.00%
101-701.000-715.000	HEALTH & LIFE INSURANCE	17,484	20,707	22,000	19,544	14,066	25,249	36,110	43.02%
101-701.000-716.000	RETIREMENT	8,000	12,294	14,553	16,390	20,453	13,148	6,552	-50.17%
101-701.000-717.000	WORKERS' COMPENSATION	167	98	140	152	165	152	182	19.74%
101-701.000-720.000	EMPLOYER'S FICA	3,837	3,917	3,997	4,253	3,710	4,635	7,161	54.50%
101-701.000-721.000	DISABILITY INSURANCE	231	231	231	417	328	250	750	200.00%
101-701.000-726.000	SUPPLIES	328	594	776	489	996	1,000	1,000	0.00%
101-701.000-801.000	CONTRACTUAL SERVICES	1,252	1,108	13,298	4,472	1,221	5,000	5,000	0.00%
101-701.000-801.372	CONTRACTUAL SERVICES - CODE ENFORCEMENT	69,930	57,183	58,287	1,675	1,555	50,000	100,000	100.00%
101-701.000-801.588	CONTRACTUAL SERVICES - ENGINEERING	0	0	0	0	312	0	0	-
101-701.000-810.000	DUES & SUBSCRIPTIONS	2,400	2,235	2,170	2,235	2,170	2,500	2,500	0.00%
101-701.000-818.000	INSURANCE	0	0	0	817	1,143	0	1,234	-
101-701.000-860.000	TRANSPORTATION & MILEAGE	184	223	946	2,173	50	2,000	2,000	0.00%
101-701.000-905.000	PUBLISHING / NOTICES	436	267	260	44	312	1,000	1,000	0.00%
101-701.000-956.000	TRAINING & SEMINARS	0	389	620	1,757	1,584	3,000	3,000	0.00%
101-701.000-956.200	LODGING & MEALS	0	0	694	0	71	1,500	1,500	0.00%
TOTAL PLANNING APPROPRIATIONS		158,721	154,898	174,819	114,962	100,879	188,974	262,465	38.89%



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	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-270.000-702.000	WAGES	55,997	35,224	33,979	36,663	25,552	37,642	40,136	6.63%
101-270.000-704.000	SICK TIME PAY	580	0	0	0	0	0	0	-
101-270.000-705.000	VACATION TIME PAY	4,194	(199)	0	0	0	0	0	-
101-270.000-706.000	PERSONAL TIME PAY	773	0	0	0	0	0	0	-
101-270.000-710.000	HOLIDAY & OTHER PAY	3,727	(198)	280	480	280	200	200	0.00%
101-270.000-715.000	HEALTH & LIFE INSURANCE	17,484	8,283	8,818	7,898	5,487	10,100	9,068	-10.22%
101-270.000-716.000	RETIREMENT	4,672	2,483	3,404	3,656	2,466	3,665	3,874	5.70%
101-270.000-717.000	WORKERS' COMPENSATION	112	97	59	64	63	65	69	6.15%
101-270.000-720.000	EMPLOYER'S FICA	4,233	2,315	2,348	2,534	1,765	2,804	2,964	5.71%
101-270.000-721.000	DISABILITY INSURANCE	356	155	155	218	169	160	242	51.25%
101-270.000-724.000	PAYROLL ALLOCATION	(30,131)	0	0	0	0	0	0	-
101-270.000-726.000	SUPPLIES	567	1,381	587	328	55	200	500	150.00%
101-270.000-801.000	CONTRACTUAL SERVICES	1,125	398	1,222	1,856	1,218	1,200	1,500	25.00%
101-270.000-810.000	DUES & SUBSCRIPTIONS	0	229	244	264	299	300	500	66.67%
101-270.000-818.000	INSURANCE	0	0	0	146	205	0	221	-
101-270.000-860.000	TRANSPORTATION & MILEAGE	0	188	178	185	385	400	400	0.00%
101-270.000-956.000	TRAINING & SEMINARS	590	590	18	690	625	3,800	4,000	5.26%
101-270.000-956.200	LODGING & MEALS	744	651	1,034	0	690	1,700	3,000	100.00%
TOTAL HUMAN RESOURCES APPROPRIATIONS		65,023	51,597	52,326	54,982	39,259	62,236	66,674	7.13%



Police

Kristopher Joswiak – Chief

kjoswiak@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, eight (8) Patrol Officers, one (1) Administrative Assistant, one (1) Records Manager/Dispatcher and five (5) Reserve Officers.

Department Goals

- Provide additional training to staff in areas of specialized response.
- Modernized the Department with minimizing paper and switching over to electronic means where paper is used.
- Implement a new efficient scheduling software.
- Computer tracking and inventory of evidence.

Department Objectives

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

Budget Summary

1. Personnel services reflects fourteen (14) full time Police Officers and two (2) full time support staff.
2. Operating expenses include supplies, training/education, vehicle operation and uniforms, modernization of speed measurement equipment, as well as computer and safety equipment in the patrol vehicles will be paramount.
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.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
POLICE - 301									
101-301.000-702.000	WAGES	741,867	909,466	993,079	1,031,655	738,564	1,124,044	1,018,660	-9.38%
101-301.000-703.000	OVERTIME PAY	48,957	61,861	53,199	99,357	66,249	70,000	80,000	14.29%
101-301.000-704.000	SICK TIME PAY	35,166	0	0	0	0	0	0	-
101-301.000-705.000	VACATION TIME PAY	50,408	10,033	0	0	0	0	0	-
101-301.000-706.000	PERSONAL TIME PAY	8,735	0	0	0	0	0	0	-
101-301.000-707.000	LONGEVITY PAY	12,800	9,600	8,600	8,700	8,800	8,050	7,700	-4.35%
101-301.000-710.000	HOLIDAY & OTHER PAY	57,000	22,933	28,687	37,656	18,088	78,826	75,564	-4.14%
101-301.000-710.001	OTHER - HAZARD PAY	0	29	0	0	0	0	0	-
101-301.000-715.000	HEALTH & LIFE INSURANCE	183,062	214,834	258,343	226,956	144,415	321,857	251,654	-21.81%
101-301.000-716.000	RETIREMENT	295,768	344,193	321,825	352,859	352,824	402,919	373,515	-7.30%
101-301.000-717.000	WORKERS' COMPENSATION	9,050	7,219	8,664	10,911	12,194	11,000	13,413	21.94%
101-301.000-720.000	EMPLOYER'S FICA	16,876	18,551	18,611	19,760	14,278	22,302	21,773	-2.37%
101-301.000-721.000	DISABILITY INSURANCE	4,145	3,697	4,006	6,998	5,322	4,100	7,498	82.88%
101-301.000-726.000	SUPPLIES	14,510	8,927	9,209	9,638	11,584	10,000	10,000	0.00%
101-301.000-730.000	POLICE VEH/EQUIP MAIN SUPPLIES	45	13	125	57	477	1,000	1,000	0.00%
101-301.000-740.301	FUEL & LUBRICANTS - POLICE	30,622	30,330	31,306	28,752	17,705	30,000	30,000	0.00%
101-301.000-742.000	CLOTHING / UNIFORMS	7,461	8,728	10,971	2,853	5,658	14,000	14,000	0.00%
101-301.000-801.000	CONTRACTUAL SERVICES	47,958	17,502	22,853	21,013	24,501	28,874	25,000	-13.42%
101-301.000-810.000	DUES & SUBSCRIPTIONS	385	385	505	0	35	500	500	0.00%
101-301.000-818.301	INSURANCE - POLICE	19,332	21,044	9,066	22,721	21,512	34,878	37,668	8.00%
101-301.000-850.000	TELEPHONE	0	0	0	0	1,035	0	6,600	-
101-301.000-860.000	TRANSPORTATION & MILEAGE	0	3,399	556	438	0	750	1,000	33.33%
101-301.000-900.000	PRINTING	185	831	488	900	81	1,000	1,000	0.00%
101-301.000-930.000	REPAIRS & MAINTENANCE	1,143	29,215	26,776	43,475	17,325	35,000	35,000	0.00%
101-301.000-955.000	MISCELLANEOUS/CONTINGENCY	0	(20)	225	0	0	0	0	-
101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS	374	807	0	593	670	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	3,010	27,626	7,794	3,989	6,332	15,000	15,000	0.00%
101-301.000-956.005	STATE TRAINING FUNDS	500	2,692	1,700	4,834	3,484	3,000	3,000	0.00%
101-301.000-956.006	CONTINUING PROFESSIONAL EDUCATION-POLICE	0	0	0	2,657	0	14,000	14,000	0.00%
101-301.000-956.200	LODGING & MEALS	866	302	1,281	647	655	1,000	2,000	100.00%
101-301.000-970.000	CAPITAL OUTLAY	46,944	0	0	0	0	0	75,000	-
TOTAL POLICE APPROPRIATIONS		1,637,169	1,754,197	1,817,869	1,937,419	1,471,788	2,233,800	2,122,245	-4.99%



Fire

Kristopher Joswiak – Chief

kjoswiak@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 nine (9) 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 Goals

- To replace expired and outdated equipment with more modern equipment.
- Continue to allow personnel to train to the medical level of EMT.
- Train full time personnel to the level of Fire Inspector. Conduct Fire Inspections on business occupancies.
- Train and certify all personnel in fire engine pump operations.
- Train all medically licensed personnel in Tactical Emergency Casualty Care (Active Shooter Rescue Task Force Response).

Department Objectives

- To be able to ensure the safety of fire personnel and find ways to make our firefighter's job safer with minimal fiscal impact.
- 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. Capital outlay expenditures are going to be expiring turnout gear and fire hose replacement.



FIRE - 336		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-336.000-702.000	WAGES	218,535	259,606	282,351	306,363	206,093	313,863	312,576	-0.41%
101-336.000-702.336	WAGES - PART-TIME FIREFIGHTER	37,794	40,639	34,629	47,651	30,777	48,000	50,000	4.17%
101-336.000-702.441	WAGES-DPS	0	0	0	0	679	1,370	1,500	9.49%
101-336.000-703.000	OVERTIME PAY	38,649	33,568	33,040	37,143	27,149	32,000	42,000	31.25%
101-336.000-704.000	SICK TIME PAY	3,500	0	0	0	0	0	0	-
101-336.000-705.000	VACATION TIME PAY	11,815	2,575	0	0	0	0	0	-
101-336.000-706.000	PERSONAL TIME PAY	4,779	537	0	0	0	0	0	-
101-336.000-707.000	LONGEVITY PAY	1,100	1,100	1,100	1,100	1,100	1,650	1,100	-33.33%
101-336.000-710.000	HOLIDAY & OTHER PAY	11,728	7,447	5,600	7,600	11,138	250	20,338	8035.20%
101-336.000-715.000	HEALTH & LIFE INSURANCE	46,746	71,267	82,694	73,202	51,189	94,624	87,351	-7.69%
101-336.000-716.000	RETIREMENT	62,948	80,433	86,790	93,737	101,674	92,637	102,521	10.67%
101-336.000-717.000	WORKERS' COMPENSATION	4,762	5,406	5,958	7,521	8,134	7,600	8,947	17.72%
101-336.000-720.000	EMPLOYER'S FICA	6,614	7,172	6,949	8,390	5,801	4,367	4,630	6.02%
101-336.000-721.000	DISABILITY INSURANCE	947	1,123	1,123	1,981	1,580	1,200	2,217	84.75%
101-336.000-726.000	SUPPLIES	6,537	5,985	7,371	8,280	2,076	8,000	8,000	0.00%
101-336.000-726.009	SUPPLIES-DPS	0	0	0	0	353	73	500	584.93%
101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	1,283	479	17	502	372	1,000	1,000	0.00%
101-336.000-740.000	FUEL & LUBRICANTS	8,050	8,216	5,172	4,767	2,983	6,000	6,000	0.00%
101-336.000-742.000	CLOTHING / UNIFORMS	2,022	1,130	1,127	1,173	600	3,000	3,000	0.00%
101-336.000-801.000	CONTRACTUAL SERVICES	6,028	12,340	13,258	15,728	18,132	16,480	19,410	17.78%
101-336.000-801.011	CONTRACTUAL SERVICES-DPS	0	0	0	0	0	161	200	24.22%
101-336.000-810.000	DUES & SUBSCRIPTIONS	375	175	1,330	230	425	250	500	100.00%
101-336.000-818.000	INSURANCE	5,973	3,665	4,568	16,449	9,735	5,500	10,514	91.16%
101-336.000-860.000	TRANSPORTATION & MILEAGE	234	0	92	0	0	200	200	0.00%
101-336.000-920.000	UTILITIES	11,142	12,785	10,330	11,603	8,561	12,000	12,000	0.00%
101-336.000-930.000	REPAIRS & MAINTENANCE	20,639	9,076	22,166	31,349	5,650	14,000	15,000	7.14%
101-336.000-940.000	INTERNAL EQUIPMENT RENTAL	0	0	0	0	435	288	300	4.17%
101-336.000-955.000	MISCELLANEOUS/CONTINGENCY	0	0	(172)	0	0	0	0	-
101-336.000-955.221	MISC - PHYSICAL EXAMINATIONS	309	214	168	147	0	400	400	0.00%
101-336.000-955.222	MISC - SHOTS & TRAINING	0	0	255	0	0	800	800	0.00%
101-336.000-955.336	LOCAL GRANT PURCHASES - FIRE	160	0	0	0	0	0	0	-
101-336.000-956.000	TRAINING & SEMINARS	1,330	4,245	1,595	600	1,088	4,000	4,000	0.00%
101-336.000-956.200	LODGING & MEALS	0	663	0	0	0	600	600	0.00%
101-336.000-993.000	INTEREST EXPENSE	7,618	6,379	5,105	3,795	1,395	2,448	1,063	-56.58%
TOTAL FIRE APPROPRIATIONS		521,617	576,225	612,616	679,311	497,119	672,761	716,667	6.53%



Economic Development

econdev@cityofhillsdale.org

517-437-6426

Department Summary

The Office of Economic Development is staffed by Sam Fry, Olivia Smith, 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.
- Provide business development support and local incentive guidance to businesses and companies looking to grow their footprint in Hillsdale.
- 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.
- Market Hillsdale to site search consultants or prospective businesses looking for a suitable location for expansion or development of facilities.
- 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.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ECONOMIC DEVELOPMENT - 728		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-728.000-702.000	WAGES	43,731	48,256	44,088	49,281	43,560	51,445	44,790	-12.94%
101-728.000-704.000	SICK TIME PAY	692	560	179	0	0	0	0	-
101-728.000-705.000	VACATION TIME PAY	1,662	0	359	0	0	0	0	-
101-728.000-706.000	PERSONAL TIME PAY	554	154	0	0	0	0	0	-
101-728.000-707.000	LONGEVITY PAY	480	480	0	0	0	0	0	-
101-728.000-710.000	HOLIDAY & OTHER PAY	3,702	1,518	3,043	982	604	500	400	-20.00%
101-728.000-715.000	HEALTH & LIFE INSURANCE	195	2,820	7,886	6,961	4,746	8,912	4,805	100.00%
101-728.000-716.000	RETIREMENT	7,460	7,573	3,261	3,483	3,069	3,568	3,115	-12.70%
101-728.000-717.000	WORKERS' COMPENSATION	71	70	61	76	88	80	967	1108.75%
101-728.000-720.000	EMPLOYER'S FICA	3,621	3,693	3,523	3,713	3,288	3,899	3,404	-12.70%
101-728.000-721.000	DISABILITY INSURANCE	213	261	228	387	363	250	448	79.20%
101-728.000-726.000	SUPPLIES	22	115	145	29	130	200	100	-50.00%
101-728.000-801.000	CONTRACTUAL SERVICES	0	8,315	8,870	42	59	0	0	100.00%
101-728.000-810.000	DUES & SUBSCRIPTIONS	340	675	0	325	0	400	400	0.00%
101-728.000-818.000	INSURANCE	0	0	0	300	420	0	454	-
101-728.000-860.000	TRANSPORTATION & MILEAGE	36	0	0	98	0	100	100	0.00%
101-728.000-900.000	PRINTING	932	0	800	0	0	500	500	100.00%
101-728.000-905.000	PUBLISHING / NOTICES	50	0	0	0	0	0	0	-
101-728.000-956.000	TRAINING & SEMINARS	40	171	715	960	0	1,200	1,200	0.00%
101-728.000-956.200	LODGING & MEALS	0	0	0	35	80	600	100	-83.33%
TOTAL ECONOMIC DEVELOPMENT APPROPRIATIONS		63,801	74,661	73,158	66,672	56,407	71,654	60,783	-15.17%



Airport

Travis Stebelton – Director

tstebelton@cityofhillsdale.org

517-797-4833

Department Summary

The City of Hillsdale employs Travis Stebelton 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 a perfect score on the MDOT airport license inspection in 2025.
- All currently available spaces are leased.
- Increased t-hangar rental revenue by \$10,800 per year.
- Leased corporate hangar 2 for \$19,800 per year. Previously not leased.
- Increased rent on corporate 1 hangar by \$2,400 per year.
- Tenants now responsible for utilities.
- Increased contract fuel profit margin by \$1.25 per gallon by negotiating rate with the airports fuel vendor.
- Reduce airport staff labor hours. Staff does not receive benefits of any kind from the staff.
- Mowed ~90 fewer acres of grass (per cut) compared to prior years throughout mowing season, significantly reducing labor and fuel cost.
- Repaired airport equipment in house.
- Removed purchase zero turn mower, bat wing mower and plow from capital outlay, totaling \$55,000.
- Modified hangar repair cost from ~\$105,000 to ~\$5,000.
- Hosted a successful fly-In event and terminal grand opening at the airport.
- Hosted weekend “Donuts and Coffee” events with airport manager available to answer any airport related questions.
- Eliminated the courtesy car program. City resident will provide a car for rent and pilot use at no cost to airport.
- Obtained a new Case tractor for snow removal, 100% funded by MDOT, no local match.
- Performed crack sealing on all surfaces, 100% funded by MDOT, no local match.
- Opened new terminal building.



Airport

Department Goals

- Continue to reduce operating cost.
- Host community motorsports event in 2026.
- Re-paint runway and taxiway markings through MDOT grant program, no local match.
- Complete planning phase of taxiway C connection. IJJA funds to cover 100% of design phase.
- Fly-In event scheduled September 2026.
- Create development opportunities for airport growth, such as non-aviation related events to include motorsports.
- Build the first private hangar in the last 50 years.
- Continue to improve local and community participation at the airport through education, flying events and keeping the public informed on current events.

Department Objectives

- Operate at minimum cost.
- Maintain efficiency on ground maintenance and building maintenance.
- Maintaining a safe and quality fuel facility and fueling truck.
- Exceed all MDOT and FAA requirements to maintain a safe and efficient airport operation.

Budget Summary

1. Personnel consist of part time airport manager, one (1) part time line service person and one (1) seasonal part-time employee.
2. Operating expenses consist of fuel and lubricants, supplies, utilities, repairs and maintenance, insurance, telecommunications, dues and subscriptions
3. Contractual services are the fuel truck, AvFuel Hub point of sale system, QT Pod Credit card reader, garbage pick-up and MDOT 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 leased land.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
AIRPORT - 595									
101-595.000-702.000	WAGES	64,906	79,814	89,094	40,553	0	45,427	403	-99.11%
101-595.000-702.100	WAGES - PART TIME	0	0	0	42,552	54,313	28,561	79,898	179.75%
101-595.000-702.441	WAGES - DPS	0	0	0	0	0	400	404	1.00%
101-595.000-703.000	OVERTIME PAY	5,160	1,738	79	1,112	324	0	0	-
101-595.000-704.000	SICK TIME PAY	124	206	0	0	0	0	0	-
101-595.000-705.000	VACATION TIME PAY	809	306	400	0	0	0	0	-
101-595.000-710.000	HOLIDAY & OTHER PAY	4,623	1,220	917	667	0	500	0	-100.00%
101-595.000-715.000	HEALTH & LIFE INSURANCE	5,574	195	198	2,013	139	1,110	85	-92.34%
101-595.000-716.000	RETIREMENT	3,083	3,631	4,201	3,139	119	3,230	77	-97.62%
101-595.000-717.000	WORKERS' COMPENSATION	641	531	332	632	427	650	470	-27.69%
101-595.000-720.000	EMPLOYER'S FICA	5,712	6,364	6,911	6,459	4,176	5,691	31	-99.46%
101-595.000-721.000	DISABILITY INSURANCE	189	223	237	191	13	240	15	-93.75%
101-595.000-723.999	CAPITALIZED WAGES AND FRINGES	0	0	0	(10,387)	0	0	0	-
101-595.000-725.000	FRINGE BENEFITS - ALLOCATED	111	61	90	7	0	0	0	-
101-595.000-726.000	SUPPLIES	4,297	4,623	6,386	6,049	2,590	7,500	5,000	-33.33%
101-595.000-726.050	SUPPLIES - T-SHIRTS	318	117	0	0	0	300	0	-100.00%
101-595.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	291	0	0	0	0	0	0	-
101-595.000-740.000	FUEL & LUBRICANTS	3,185	4,915	6,094	4,624	1,602	4,500	3,500	-22.22%
101-595.000-801.000	CONTRACTUAL SERVICES	18,268	15,507	13,867	15,566	9,840	14,000	16,000	14.29%
101-595.000-802.000	TECHNICAL SERVICES	0	0	0	0	1,169	0	0	-
101-595.000-810.000	DUES & SUBSCRIPTIONS	107	(80)	360	362	0	0	300	-
101-595.000-818.000	INSURANCE	5,604	5,663	3,957	8,765	9,462	10,000	10,800	8.00%
101-595.000-850.000	TELEPHONE	2,425	1,141	1,162	531	310	950	480	-49.47%
101-595.000-860.000	TRANSPORTATION & MILEAGE	70	0	0	0	0	0	0	-
101-595.000-920.000	UTILITIES	15,540	13,356	13,119	19,379	12,630	20,100	25,000	24.38%
101-595.000-930.000	REPAIRS & MAINTENANCE	20,495	8,361	22,330	23,817	978	15,000	5,000	-66.67%
101-595.000-940.000	INTERNAL EQUIPMENT RENTAL	1,528	1,518	740	547	69	1,000	1,000	0.00%
101-595.000-955.588	MISC. - CDL LICENSING/TESTING	0	103	0	0	0	0	0	-
101-595.000-956.000	TRAINING & SEMINARS	1,279	431	490	1,163	87	650	0	-100.00%
TOTAL AIRPORT APPROPRIATIONS		164,339	149,944	170,964	167,741	98,248	159,809	148,463	-7.10%



Engineering Services

Robert Stiverson, PE – Engineer

rstiverson@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.
2. Operating expenses are for office supplies and training.
3. No contractual services has been budgeted.
4. No capital expenditures are planned for this budget year.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
ENGINEERING SERVICES - 447		2021-22	2022-23	2023-24	2024-25	THRU	CURRENT	PROPOSED	Change
						2/28/2026	2025-26	2026-27	
101-447.000-702.000	WAGES	16,063	34,307	32,294	34,810	25,157	26,561	7,500	-71.76%
101-447.000-702.100	WAGES - PART-TIME	0	0	0	0	0	586	0	100.00%
101-447.000-704.000	SICK TIME PAY	2,536	0	0	0	0	0	0	-
101-447.000-705.000	VACATION TIME PAY	5,549	896	0	0	0	0	0	-
101-447.000-706.000	PERSONAL TIME PAY	1,040	0	0	0	0	0	0	-
101-447.000-710.000	HOLIDAY & OTHER PAY	3,793	449	480	360	200	75	75	0.00%
101-447.000-715.000	HEALTH & LIFE INSURANCE	8,622	22,692	17,783	4,788	1,359	5,268	1,201	-77.20%
101-447.000-716.000	RETIREMENT	1,923	2,281	2,893	2,257	2,638	2,249	1,499	-33.35%
101-447.000-717.000	WORKERS' COMPENSATION	8	299	261	315	294	315	323	100.00%
101-447.000-720.000	EMPLOYER'S FICA	2,084	2,533	2,320	2,535	1,892	1,929	1,146	-40.59%
101-447.000-721.000	DISABILITY INSURANCE	462	490	434	197	131	500	187	-62.60%
101-447.000-725.000	FRINGE BENEFITS - ALLOCATED	0	(38,243)	(22,012)	(6,773)	0	0	0	-
101-447.000-726.000	SUPPLIES	0	749	487	0	287	500	4,000	100.00%
101-447.000-801.000	CONTRACTUAL SERVICES	0	298	1,130	1,289	111	1,200	120	-90.00%
101-447.000-802.000	TECHNICAL SERVICES	0	862	0	0	3,017	0	0	-
101-447.000-810.000	DUES & SUBSCRIPTIONS	0	582	612	704	0	700	0	-100.00%
101-447.000-818.000	INSURANCE	0	0	0	570	798	0	862	-
101-447.000-860.000	TRANSPORTATION & MILEAGE	0	0	312	0	0	500	560	12.00%
101-447.000-955.588	MISC. - CDL LICENSING/TESTING	0	211	63	0	0	250	125	-50.00%
101-447.000-956.000	TRAINING & SEMINARS	0	20	555	60	0	500	500	0.00%
101-447.000-956.200	LODGING & MEALS	0	0	0	0	0	500	0	-100.00%
TOTAL ENGINEERING SERVICES APPROPRIATIONS		42,080	28,426	37,612	41,112	35,884	41,633	18,098	-56.53%



Public Services

Jason Blake – Director

jblake@cityofhillsdale.org

517-437-6491

Department Summary

The Public Services Department consists of a Director, Administrative Assistant (split position with Recreation Dept.), Foreman, Sexton, Part Time Forester, seven (7) Operators, and one (1) General Service employees that provide services to the public, businesses, and other government agencies. Public Services 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). The 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. Public Services also provides support to a municipal airport, Dial-A-Ride (public transit), BPU, and a number of Capital Improvement Projects.

Department Goals

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

Department Objectives

- Assist 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.
- Perform various public services including leaf collection, traffic control for community events etc.



Public Services

Budget Summary

1. Personnel consist of a director, administrative assistant, full time and seasonal employees totaling 12,012 regular working 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), and City Hall Maintenance.
4. Capital outlay requests for Building and Grounds, Parking Lots and Parks are as follows:
 - Repair/Replace City Hall Exterior doors.
 - Repair/Replace sidewalk over City Hall Generator Room.
 - Design and Engineering Services for new DPS facility.
 - HVAC Replacement 2nd floor Mitchell Research Center.
 - Mill, resurface and crack fill bike path; Short St. to Barnard St.
 - Oak Grove Scattering Garden.
 - Millpond Dam Earthwork and Removal design and engineering.
5. Capital Outlay expenditures for Public Services, Building and Grounds, Parking Lots, Parks and Cemeteries are appropriated through the Capital Improvement fund.



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
PUBLIC SERVICES - 441		2021-22	2022-23	2023-24	2024-25	THRU	CURRENT	PROPOSED	Change
						2/28/2026	2025-26	2026-27	
101-441.000-702.000	WAGES	157,899	209,705	218,695	231,969	164,859	200,997	234,943	16.89%
101-441.000-703.000	OVERTIME PAY	233	393	238	356	85	500	400	-20.00%
101-441.000-704.000	SICK TIME PAY	5,107	7,319	0	0	0	7,130	8,606	20.70%
101-441.000-705.000	VACATION TIME PAY	8,982	1,847	0	612	0	0	0	-
101-441.000-706.000	PERSONAL TIME PAY	2,191	0	0	0	0	2,549	3,581	40.49%
101-441.000-707.000	LONGEVITY PAY	2,100	1,100	2,300	2,444	2,300	2,444	3,400	39.12%
101-441.000-710.000	HOLIDAY & OTHER PAY	13,994	6,520	8,534	4,582	2,369	1,250	5,950	376.00%
101-441.000-715.000	HEALTH & LIFE INSURANCE	17,633	39,793	53,699	53,482	33,112	54,956	42,244	-23.13%
101-441.000-716.000	RETIREMENT	22,234	27,311	32,349	34,545	29,194	25,256	38,277	51.56%
101-441.000-717.000	WORKERS' COMPENSATION	234	1,356	2,226	619	514	700	565	-19.29%
101-441.000-720.000	EMPLOYER'S FICA	13,312	15,817	16,357	17,111	12,190	15,376	17,041	10.83%
101-441.000-721.000	DISABILITY INSURANCE	549	624	892	1,476	1,173	0	1,529	-
101-441.000-725.000	FRINGE BENEFITS - ALLOCATED	11,402	12,216	7,768	594	0	0	0	-
101-441.000-726.000	SUPPLIES	8,931	6,657	6,524	8,458	2,155	8,000	7,500	-6.25%
101-441.000-726.008	SUPPLIES-SAFETY	0	0	0	0	1,530	2,500	2,500	0.00%
101-441.000-742.000	CLOTHING / UNIFORMS	1,813	2,925	2,464	2,712	1,343	3,400	3,150	-7.35%
101-441.000-801.000	CONTRACTUAL SERVICES	30,961	17,608	50,191	16,251	5,430	27,918	40,894	46.48%
101-441.000-810.000	DUES & SUBSCRIPTIONS	1,591	712	270	1,368	20	2,236	1,756	-21.47%
101-441.000-818.000	INSURANCE	0	0	0	2,603	3,644	0	3,936	-
101-441.000-850.000	TELEPHONE	0	373	594	551	341	800	1,380	72.50%
101-441.000-860.000	TRANSPORTATION & MILEAGE	405	0	0	169	322	0	624	-
101-441.000-905.000	PUBLISHING/NOTICES	0	0	0	20	0	0	0	-
101-441.000-920.000	UTILITIES	5,667	3,929	4,192	4,227	3,069	4,500	4,500	0.00%
101-441.000-930.000	REPAIRS & MAINTENANCE	175	1,015	2,253	664	382	1,000	1,000	0.00%
101-441.000-940.000	INTERNAL EQUIPMENT RENTAL	768	637	2,746	1,825	747	3,000	2,500	-16.67%
101-441.000-941.000	RMEF REPLACEMENT CHARGE	0	65,533	82,766	103,227	65,605	112,466	130,596	16.12%
101-441.000-955.441	MISC. - SHOE ALLOWANCE	2,376	1,588	1,688	3,578	1,309	1,200	1,901	58.42%
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	2,159	4,086	2,757	5,312	1,195	3,500	2,500	-28.57%
101-441.000-956.000	TRAINING & SEMINARS	2,113	2,880	3,351	4,266	2,194	9,873	5,568	-43.60%
101-441.000-956.200	LODGING & MEALS	1,016	0	957	2,411	1,096	4,709	2,121	-54.96%
101-441.000-970.000	CAPITAL OUTLAY	0	5,267	0	0	0	0	0	-
101-441.000-991.100	LEASE PRINCIPAL PAID	0	96	978	1,014	0	0	0	-
101-441.000-993.100	LEASE INTEREST PAID	0	0	174	138	0	0	0	-
TOTAL PUBLIC SERVICES APPROPRIATIONS		313,845	437,307	504,963	506,584	336,178	496,260	568,962	14.65%



BUILDINGS AND GROUNDS - 265		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-265.000-702.000	WAGES	12,340	13,613	14,752	11,861	10,175	16,992	18,066	6.32%
101-265.000-703.000	OVERTIME PAY	124	832	182	118	144	475	375	-21.05%
101-265.000-710.000	HOLIDAY & OTHER PAY	0	6	37	0	0	350	0	-100.00%
101-265.000-715.000	HEALTH INSURANCE	0	0	186	1,230	1,086	4,663	3,329	-28.61%
101-265.000-716.000	RETIREMENT	348	530	704	640	467	2,143	3,017	40.78%
101-265.000-717.000	WORKERS' COMPENSATION	276	1,084	0	0	342	1,100	376	-65.82%
101-265.000-720.000	EMPLOYER'S FICA	912	1,034	1,108	885	764	1,300	1,214	-6.62%
101-265.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	96	31	150	170	13.33%
101-265.000-725.000	FRINGE BENEFITS - ALLOCATED	6,374	3,422	2,183	249	0	0	0	-
101-265.000-726.000	SUPPLIES	7,657	10,414	4,749	5,154	3,528	8,000	7,000	-12.50%
101-265.000-801.000	CONTRACTUAL SERVICES	26,796	29,163	28,436	19,786	11,936	37,357	36,011	-3.60%
101-265.000-801.790	CONTRACTUAL SRV-MITCHELL BLDG	174	1,235	0	0	0	0	0	-
101-265.000-818.000	INSURANCE	0	0	0	5,539	7,753	0	8,373	-
101-265.000-850.000	TELEPHONE	6,154	6,345	8,549	6,186	2,177	6,900	5,940	-13.91%
101-265.000-920.000	UTILITIES	27,919	28,174	23,851	25,655	22,622	28,500	24,500	-14.04%
101-265.000-930.000	REPAIRS & MAINTENANCE	8,401	20,507	2,862	943	2,484	7,500	5,500	-26.67%
101-265.000-940.000	INTERNAL EQUIPMENT RENTAL	4,065	5,407	5,840	6,233	7,061	5,374	8,000	48.86%
101-265.000-957.000	PROPERTY TAXES	218	1,155	685	27,583	0	700	0	-100.00%
101-265.000-970.000	CAPITAL OUTLAY	0	67,335	58,032	0	0	0	0	-
TOTAL BUILDINGS AND GROUNDS APPROPRIATIONS		101,758	190,256	152,156	112,158	70,570	121,504	121,871	0.30%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
PARKING LOTS - 571		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-571.000-702.000	WAGES	3,766	2,568	4,882	7,374	5,144	7,886	8,073	2.37%
101-571.000-703.000	OVERTIME PAY	1,110	522	313	167	561	1,200	1,200	0.00%
101-571.000-710.000	HOLIDAY & OTHER PAY	0	0	7	0	0	0	0	-
101-571.000-715.000	HEALTH INSURANCE	0	0	69	678	416	2,156	1,694	-21.43%
101-571.000-716.000	RETIREMENT	222	151	282	458	404	991	1,535	54.89%
101-571.000-717.000	WORKERS' COMPENSATION	0	0	0	0	243	0	267	-
101-571.000-720.000	EMPLOYER'S FICA	351	228	389	558	426	603	618	2.49%
101-571.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	16	34	20	20	0.00%
101-571.000-725.000	FRINGE BENEFITS - ALLOCATED	2,637	723	728	291	0	0	0	-
101-571.000-726.000	SUPPLIES	1,363	3,759	1,727	3,166	2,780	3,500	3,500	0.00%
101-571.000-801.000	CONTRACTUAL SERVICES	5,673	7,426	32,425	18,024	4,492	10,570	10,773	1.92%
101-571.000-818.000	INSURANCE	0	0	0	37	52	0	56	-
101-571.000-920.000	UTILITIES	1,336	1,290	1,296	1,301	873	1,300	1,300	0.00%
101-571.000-940.000	INTERNAL EQUIPMENT RENTAL	3,307	1,824	4,083	6,061	4,587	6,000	6,000	0.00%
TOTAL PARKING LOTS APPROPRIATIONS		19,765	18,491	46,201	38,131	20,012	34,226	35,036	2.37%

PARKS - 756

101-756.000-702.000	WAGES	49,826	40,183	58,824	54,301	22,476	32,789	36,169	10.31%
101-756.000-703.000	OVERTIME PAY	731	353	169	97	19	500	500	0.00%
101-756.000-710.000	HOLIDAY & OTHER PAY	0	55	152	0	0	0	0	-
101-756.000-715.000	HEALTH INSURANCE	0	0	1,990	6,528	2,265	8,965	7,590	-15.34%
101-756.000-716.000	RETIREMENT	1,581	1,374	3,188	3,309	1,320	4,120	6,877	66.92%
101-756.000-717.000	WORKERS' COMPENSATION	0	0	0	0	516	0	568	-
101-756.000-720.000	EMPLOYER'S FICA	3,688	2,950	4,389	4,017	1,669	2,508	2,767	10.33%
101-756.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	403	192	100	377	277.00%
101-756.000-725.000	FRINGE BENEFITS - ALLOCATED	26,859	9,004	9,001	1,437	0	0	0	-
101-756.000-726.000	SUPPLIES	16,897	9,778	12,041	13,790	2,265	10,000	14,343	43.43%
101-756.000-726.470	SUPPLIES - REPLACEMENT TREES	3,181	2,037	1,058	0	0	1,500	500	-66.67%
101-756.000-801.000	CONTRACTUAL SERVICES	80,889	99,234	77,390	129,190	59,830	103,796	117,922	13.61%
101-756.000-818.000	INSURANCE	0	0	0	308	431	0	465	-
101-756.000-920.000	UTILITIES	7,457	8,048	9,177	9,788	5,420	8,200	9,000	9.76%
101-756.000-930.000	REPAIRS & MAINTENANCE	2,024	3,253	1,652	0	0	2,000	2,000	0.00%
101-756.000-940.000	INTERNAL EQUIPMENT RENTAL	25,011	20,755	20,540	22,030	14,522	19,000	20,200	6.32%
TOTAL PARKS APPROPRIATIONS		218,144	197,024	199,571	245,198	110,925	193,478	219,278	13.33%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
STREET LIGHTING - 448		2021-22	2022-23	2023-24	2024-25	THRU	CURRENT	PROPOSED	Change
						2/28/2026	2025-26	2026-27	
101-448.000-920.202	UTILITIES - MAJOR STREETS	53,122	51,577	51,799	51,841	35,152	53,000	55,000	3.77%
101-448.000-920.203	UTILITIES - LOCAL STREETS	4,328	3,258	3,285	3,306	2,259	3,750	3,750	0.00%
TOTAL STREET LIGHTING APPROPRIATIONS		57,450	54,835	55,084	55,147	37,411	56,750	58,750	3.52%

CEMETERIES - 567

101-567.000-702.000	WAGES	31,236	23,875	25,295	32,818	17,518	31,105	32,079	3.13%
101-567.000-702.100	WAGES - PART TIME	0	0	0	0	62	0	0	-
101-567.000-703.000	OVERTIME PAY	3,033	916	900	970	348	1,000	1,000	0.00%
101-567.000-710.000	HOLIDAY & OTHER PAY	0	2	30	0	0	0	0	-
101-567.000-715.000	HEALTH INSURANCE	0	0	1,282	5,996	4,392	8,505	6,731	-20.86%
101-567.000-716.000	RETIREMENT	950	920	954	1,356	615	3,908	6,099	56.06%
101-567.000-717.000	WORKERS' COMPENSATION	370	66	0	0	469	70	516	637.14%
101-567.000-720.000	EMPLOYER'S FICA	2,513	1,784	1,894	2,441	1,280	2,380	2,455	3.15%
101-567.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	213	154	100	284	184.00%
101-567.000-725.000	FRINGE BENEFITS - ALLOCATED	19,865	6,005	4,385	705	0	0	0	-
101-567.000-726.000	SUPPLIES	5,952	5,369	4,686	4,442	1,530	2,500	3,000	20.00%
101-567.000-801.000	CONTRACTUAL SERVICES	59,215	86,985	69,204	79,387	68,362	72,578	87,872	21.07%
101-567.000-818.000	INSURANCE	0	0	0	445	623	0	673	-
101-567.000-920.000	UTILITIES	749	413	362	540	512	600	600	0.00%
101-567.000-930.000	REPAIRS & MAINTENANCE	0	35	204	0	0	500	250	-50.00%
101-567.000-940.000	INTERNAL EQUIPMENT RENTAL	21,020	13,338	12,330	15,230	9,262	17,000	17,000	0.00%
101-567.000-970.000	CAPITAL OUTLAY	0	0	0	23,500	0	0	0	-
TOTAL CEMETERIES APPROPRIATIONS		144,903	139,708	121,526	168,043	105,127	140,246	158,559	13.06%



		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
TRANSFERS TO OTHER FUNDS - 965		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	Change
101-965.000-995.204	TRANSFER OUT - MUNICIPAL STREETS	0	10,520	0	0	0	0	0	-
101-965.000-995.208	TRANSFER OUT - RECREATION	64,054	58,073	61,241	68,865	0	27,218	11,000	-59.59%
101-965.000-995.401	TRANSFER OUT - CAPITAL IMPROVEMENT	0	50,000	3,242,000	0	0	0	0	-
101-965.000-995.408	TRANSFER OUT - FIELD OF DREAMS	0	0	0	4,500	0	0	0	-
101-965.000-995.588	TRANSFER OUT - DIAL-A-RIDE	0	0	74,837	121,655	0	112,623	142,877	26.86%
TOTAL TRANSFERS TO OTHER FUNDS APPROPRIATIONS		64,054	118,593	3,378,078	195,020	0	139,841	153,877	10.04%
TOTAL APPROPRIATIONS - FUND 101		4,508,190	4,942,361	8,399,211	5,434,501	3,644,760	5,779,581	5,978,190	3.44%
NET OF REVENUES / APPROPRIATIONS - FUND 101		1,278,393	1,132,422	(2,973,194)	71,505	252,106	1,173	55,066	4594.46%



Major/Trunkline & Local Streets

Jason Blake – Director

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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 for maintenance work done along this portion of highway.

Department Goals

- Continued development of an infrastructure system that is designed to be well constructed, functional, and properly maintained to serve the community now and into the future.

Department Objectives

- Assist in the completion of the update process of identifying and maintaining a Capital Improvement Plan as 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 which has been successfully accomplished in the past through the State of Michigan Small Urban Grant. Over the years, up to \$385,000 has been awarded to the City of Hillsdale. Combined with matching funds, this resource has consistently allowed for the rehabilitation or reconstruction of various major streets dating back several years.
- Implementation of Arch Ave and Industrial Dr. S.A.D 2026-27 Street Reconstruction Projects, funded partially by TEDF-F Grant and Congressional Appropriation. (Subject to change).
- Implementation of South St., Oak St. and Proctor Dr. S.A.D 2026 Street Reconstruction Projects. (Subject to change)
- Continue traffic sign upgrades per Manual of Uniform Traffic Control Devices on Arch St, South St, Oak St, Industrial Dr. and Proctor Dr. (Locations subject to change).
- Identify and repair various sidewalk issues throughout the City.
- Continue chip seal and over band crack sealing surface treatments on eligible streets.



Major/Trunkline & Local Streets

Budget Summary

1. Personnel consist of 11,847 regular working hours in addition to fringe benefits.
2. Operating expenses include supplies (asphalt, road salt, signs, etc.), equipment rental, and general maintenance activities.
3. Contractual services include lawn maintenance, tree trimming, tree removal, pavement marking, and railroad signal maintenance, televising and cleaning storm sewers, traffic signal maintenance and street light maintenance.



MAJOR STREETS / TRUNKLINE - 202 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
202-000.000-529.000	FEDERAL GRANT	0	127,555	0	0	0	425,250	800,000	88.12%
202-000.000-546.000	STATE GRANT - GAS & WEIGHT TAX	869,535	896,620	918,232	961,101	464,966	977,216	990,172	1.33%
202-000.000-546.048	STATE GRANT - METRO ROW ACT	18,418	19,638	18,724	20,491	0	18,000	0	-100.00%
202-000.000-548.000	STATE GRANT - TRUNKLINE MAINT	40,530	39,518	44,852	53,048	47,112	40,000	45,000	12.50%
202-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	12,499	0	0	0	0	0	0	-
202-000.000-665.000	INTEREST	4,717	15,893	36,291	32,968	34,936	25,000	45,000	80.00%
202-000.000-669.000	CHANGE IN INVESTMENTS	(6,572)	(1,346)	3,526	5,401	1,424	0	0	0.00%
202-000.000-687.300	OTHER REFUNDS	0	0	1,133	0	0	0	0	100.00%
202-000.000-692.000	OTHER REVENUE	4,936	3,507	26,080	19,343	4,806	0	0	0.00%
202-000.000-692.039	OTHER REVENUE - BPU	9,530	11,045	13,885	13,299	3,425	0	0	-
202-000.000-692.470	OTHER REVENUE - TREES	261	0	125	0	0	0	0	0.00%
202-000.000-699.203	TRANSFER IN - LOCAL STREETS	0	0	20,114	0	0	0	0	100.00%
202-000.000-699.204	TRANSFER IN - MUNICIPAL STREETS	0	280,437	0	400,000	0	0	517,000	-
TOTAL MAJOR STREETS / TRUNKLINE REVENUE		953,854	1,392,867	1,082,962	1,505,651	556,669	1,485,466	2,397,172	61.38%

**MAJOR STREETS / TRUNKLINE - 202
APPROPRIATIONS**

ADMINISTRATIVE SERVICES - 175

202-175.000-960.000	BANK FEES	137	163	167	176	151	0	0	-
202-175.000-995.101	TRANSFER OUT - GENERAL FUND	91,006	93,614	96,308	101,415	51,208	97,721	99,017	1.33%
202-175.000-995.203	TRANSFER OUT - LOCAL STREETS	50,000	300,000	225,000	100,000	0	200,000	250,000	25.00%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		141,143	393,777	321,475	201,591	51,359	297,721	349,017	17.23%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
SIDEWALKS - 444									
202-444.000-702.000	WAGES	0	0	0	1,130	616	1,961	1,520	100.00%
202-444.000-715.000	HEALTH INSURANCE	0	0	0	167	126	536	319	200.00%
202-444.000-716.000	RETIREMENT	0	0	0	66	41	246	289	300.00%
202-444.000-720.000	EMPLOYER'S FICA	0	0	0	83	45	150	117	100.00%
202-444.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	0	5	0	5	200.00%
202-444.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	0	130	0	0	0	200.00%
202-444.000-726.000	SUPPLIES	0	170	0	55	0	150	150	100.00%
202-444.000-801.000	CONTRACTUAL SERVICES	0	2,410	47,068	7,148	8,716	23,000	23,000	100.00%
202-444.000-818.000	INSURANCE	0	0	0	6	8	0	9	200.00%
202-444.000-940.000	INTERNAL EQUIPMENT RENTAL	0	0	0	891	437	1,000	1,000	300.00%
TOTAL SIDEWALK APPROPRIATIONS		0	2,580	47,068	9,676	9,994	27,043	26,409	100.00%
STREET SURFACE - 450									
202-450.000-702.000	WAGES	39,593	69,029	62,000	59,624	45,077	71,595	79,753	11.39%
202-450.000-702.100	WAGES - PART TIME	0	0	0	0	0	2,892	0	100.00%
202-450.000-703.000	OVERTIME PAY	373	543	247	356	310	1,010	1,000	-0.99%
202-450.000-710.000	HOLIDAY AND OTHER PAY	58	90	25	0	0	131	75	-42.75%
202-450.000-715.000	HEALTH & LIFE INSURANCE	0	0	2,415	8,965	4,812	20,008	14,682	-26.62%
202-450.000-716.000	RETIREMENT	1,590	3,630	3,842	4,198	3,010	9,091	13,714	100.00%
202-450.000-717.000	WORKERS' COMPENSATION	0	0	0	0	4,730	0	5,203	200.00%
202-450.000-720.000	EMPLOYER'S FICA	2,898	5,067	4,536	4,351	3,340	5,517	6,061	9.86%
202-450.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	236	255	200	306	53.00%
202-450.000-725.000	FRINGE BENEFITS - ALLOCATED	9,246	20,640	12,411	3,169	0	0	0	-
202-450.000-726.000	SUPPLIES	15,755	31,405	14,198	18,025	13,629	16,500	18,500	12.12%
202-450.000-801.000	CONTRACTUAL SERVICES	5,000	1,100	365	28,495	53	6,950	4,950	-28.78%
202-450.000-801.588	CONTRACTUAL SERVICES - ENGINEERING	0	0	0	0	17,295	0	0	-
202-450.000-818.000	INSURANCE	0	0	0	273	382	0	413	-
202-450.000-940.000	INTERNAL EQUIPMENT RENTAL	17,788	21,093	17,328	21,229	17,372	20,000	20,000	0.00%
202-450.000-941.000	RMEF REPLACEMENT CHARGE	0	0	95,722	0	0	121,714	141,336	16.12%
TOTAL STREET SURFACE APPROPRIATIONS		92,301	152,597	213,089	148,921	110,265	275,608	305,993	11.02%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
TRUNKLINE SURFACE - 450.500									
202-450.500-702.000	WAGES	4,213	4,642	5,589	5,862	4,210	5,715	5,928	3.73%
202-450.500-703.000	OVERTIME PAY	349	276	0	142	88	250	250	0.00%
202-450.500-710.000	HOLIDAY & OTHER PAY	0	1	4	0	0	0	0	-
202-450.500-715.000	HEALTH INSURANCE	0	0	174	1,258	710	1,563	1,244	-20.41%
202-450.500-716.000	RETIREMENT	96	194	253	279	202	718	1,127	56.96%
202-450.500-717.000	WORKERS' COMPENSATION	0	0	0	0	8	0	9	-
202-450.500-720.000	EMPLOYER'S FICA	324	357	410	431	312	437	454	3.89%
202-450.500-721.000	LIFE & DISABILITY INSURANCE	0	0	0	17	32	20	44	120.00%
202-450.500-725.000	FRINGE BENEFITS - ALLOCATED	2,308	826	1,071	107	0	0	0	-
202-450.500-726.000	SUPPLIES	5,109	3,318	3,926	6,100	2,689	3,000	4,000	33.33%
202-450.500-801.000	CONTRACTUAL SERVICES	0	0	24,775	3	8,454	0	0	-
202-450.500-818.000	INSURANCE	0	0	0	21	29	0	31	-
202-450.500-940.000	INTERNAL EQUIPMENT RENTAL	4,746	3,068	2,654	3,461	2,592	3,000	3,000	0.00%
TOTAL TRUNKLINE SURFACE APPROPRIATIONS		17,145	12,682	38,856	17,681	19,326	14,703	16,087	9.41%
R.O.W. MAINTENANCE - 460									
202-460.000-702.000	WAGES	13,021	21,556	14,206	16,054	7,124	20,133	17,412	-13.52%
202-460.000-703.000	OVERTIME PAY	2,075	3	34	259	131	200	200	0.00%
202-460.000-710.000	HOLIDAY & OTHER PAY	0	13	11	0	0	56	0	-100.00%
202-460.000-715.000	HEALTH & LIFE INSURANCE	0	0	785	2,625	1,509	5,505	3,654	-33.62%
202-460.000-716.000	RETIREMENT	696	958	788	1,007	390	2,530	3,311	100.00%
202-460.000-717.000	WORKERS' COMPENSATION	0	0	0	0	10	0	11	100.00%
202-460.000-720.000	EMPLOYER'S FICA	1,582	1,561	1,031	1,190	525	1,540	1,332	-13.51%
202-460.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	64	41	40	79	97.50%
202-460.000-725.000	FRINGE BENEFITS - ALLOCATED	8,167	5,426	2,802	546	0	0	0	-
202-460.000-726.000	SUPPLIES	1,451	2,508	1,466	350	1,052	2,000	1,800	-10.00%
202-460.000-801.000	CONTRACTUAL SERVICES	7,460	6,835	5,527	5,236	3,270	9,449	9,357	-0.97%
202-460.000-818.000	INSURANCE	0	0	0	73	103	0	111	-
202-460.000-940.000	INTERNAL EQUIPMENT RENTAL	12,560	20,796	5,748	7,825	5,218	10,000	10,000	0.00%
TOTAL R.O.W. MAINTENANCE APPROPRIATIONS		47,012	59,656	32,398	35,229	19,373	51,453	47,267	-8.14%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
TRUNKLINE R.O.W MAINTENANCE - 460.500									
202-460.500-702.000	WAGES	954	914	221	511	120	755	577	-23.58%
202-460.500-703.000	OVERTIME PAY	90	0	0	0	17	50	50	0.00%
202-460.500-715.000	HEALTH INSURANCE	0	0	10	56	19	206	121	-41.26%
202-460.500-716.000	RETIREMENT	41	24	10	28	5	95	110	15.79%
202-460.500-720.000	EMPLOYER'S FICA	91	65	16	38	10	58	45	-22.41%
202-460.500-721.000	LIFE & DISABILITY INSURANCE	0	0	0	1	1	0	2	-
202-460.500-725.000	FRINGE BENEFITS - ALLOCATED	715	218	33	20	0	0	0	-
202-460.500-726.000	SUPPLIES	4	0	0	0	0	0	0	-
202-460.500-801.000	CONTRACTUAL SERVICES	1,213	2,296	1,895	2,176	1,568	2,394	2,298	-4.01%
202-460.500-818.000	INSURANCE	0	0	0	2	2	0	2	-
202-460.500-940.000	INTERNAL EQUIPMENT RENTAL	1,815	994	252	636	131	750	500	-33.33%
TOTAL TRUNKLINE R.O.W. MAINTENANCE APPROPRIATIONS		4,923	4,511	2,437	3,468	1,873	4,308	3,705	-14.00%
TREES - 470									
202-470.000-702.000	WAGES	17,050	11,901	10,882	7,479	4,639	15,676	16,893	7.76%
202-470.000-703.000	OVERTIME PAY	1,223	475	88	35	98	200	200	0.00%
202-470.000-710.000	HOLIDAY & OTHER PAY	0	1	1	0	0	0	0	-
202-470.000-715.000	HEALTH INSURANCE	0	0	95	1,110	442	4,286	3,545	-17.29%
202-470.000-716.000	RETIREMENT	241	320	527	277	75	1,970	3,212	63.05%
202-470.000-717.000	WORKERS' COMPENSATION	0	0	0	0	6	0	7	-
202-470.000-720.000	EMPLOYER'S FICA	1,269	866	817	547	352	1,199	1,293	7.84%
202-470.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	29	20	40	41	2.50%
202-470.000-725.000	FRINGE BENEFITS - ALLOCATED	10,844	2,655	858	302	0	0	0	-
202-470.000-726.000	SUPPLIES	2,202	638	559	221	653	400	650	62.50%
202-470.000-726.470	SUPPLIES - REPLACEMENT TREES	526	930	422	995	0	1,500	1,000	100.00%
202-470.000-801.000	CONTRACTUAL SERVICES	23,316	39,875	26,934	37,129	34,373	33,250	47,750	43.61%
202-470.000-818.000	INSURANCE	0	0	0	32	44	0	48	-
202-470.000-940.000	INTERNAL EQUIPMENT RENTAL	10,784	4,395	2,525	2,409	1,033	4,500	2,500	-44.44%
TOTAL TREES APPROPRIATIONS		67,455	62,056	43,708	50,565	41,735	63,021	77,139	22.40%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
TRUNKLINE TREES - 470.500									
202-470.500-702.000	WAGES	855	580	411	210	0	998	1,022	2.40%
202-470.500-703.000	OVERTIME PAY	235	10	10	70	0	100	0	-100.00%
202-470.500-710.000	HOLIDAY & OTHER PAY	0	0	1	0	0	0	0	-
202-470.500-715.000	HEALTH INSURANCE	0	0	0	31	0	273	214	-21.61%
202-470.500-716.000	RETIREMENT	14	11	28	7	0	125	194	55.20%
202-470.500-720.000	EMPLOYER'S FICA	76	41	32	20	0	76	79	3.95%
202-470.500-725.000	FRINGE BENEFITS - ALLOCATED	462	168	34	27	0	0	0	-
202-470.500-726.000	SUPPLIES	488	26	11	0	0	50	0	100.00%
202-470.500-801.000	CONTRACTUAL SERVICES	3,645	350	30	20,000	0	1,250	1,900	52.00%
202-470.500-818.000	INSURANCE	0	0	0	2	2	0	2	-
202-470.500-940.000	INTERNAL EQUIPMENT RENTAL	472	368	178	113	0	300	0	-100.00%
TOTAL TRUNKLINE TREES APPROPRIATIONS		6,247	1,554	735	20,480	2	3,172	3,411	7.53%
DRAINAGE - 480									
202-480.000-702.000	WAGES	17,823	11,965	16,207	17,699	10,476	16,362	16,994	3.86%
202-480.000-703.000	OVERTIME PAY	599	791	17	0	0	250	250	0.00%
202-480.000-710.000	HOLIDAY & OTHER PAY	0	1	15	0	0	56	0	-100.00%
202-480.000-715.000	HEALTH & LIFE INSURANCE	0	0	672	3,027	1,197	4,474	3,566	-20.30%
202-480.000-716.000	RETIREMENT	468	639	945	1,042	566	2,056	3,231	100.00%
202-480.000-717.000	WORKERS' COMPENSATION	0	0	0	0	11	0	12	200.00%
202-480.000-720.000	EMPLOYER'S FICA	1,330	934	1,186	1,287	774	1,252	1,300	3.83%
202-480.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	141	53	70	105	50.00%
202-480.000-725.000	FRINGE BENEFITS - ALLOCATED	6,117	3,205	3,001	543	0	0	0	-
202-480.000-726.000	SUPPLIES	1,914	1,682	2,080	24	274	2,500	1,500	-40.00%
202-480.000-801.000	CONTRACTUAL SERVICES	5,795	1,480	5,359	6,883	5,214	22,500	9,000	-60.00%
202-480.000-818.000	INSURANCE	0	0	0	73	102	0	110	-
202-480.000-940.000	INTERNAL EQUIPMENT RENTAL	7,821	5,550	4,658	8,374	6,943	6,200	8,500	37.10%
TOTAL DRAINAGE APPROPRIATIONS		41,867	26,247	34,140	39,093	25,610	55,720	44,568	-20.01%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
TRUNKLINE R.O.W. DRAINAGE - 480.500									
202-480.500-702.000	WAGES	1,147	1,405	1,034	957	569	2,044	0	-100.00%
202-480.500-703.000	OVERTIME PAY	24	119	0	0	0	100	0	-100.00%
202-480.500-715.000	HEALTH INSURANCE	0	0	95	203	72	559	0	-100.00%
202-480.500-716.000	RETIREMENT	46	83	39	39	23	257	0	-100.00%
202-480.500-717.000	WORKERS' COMPENSATION	0	0	0	0	1	0	2	-
202-480.500-720.000	EMPLOYER'S FICA	85	111	75	69	41	156	0	-100.00%
202-480.500-721.000	LIFE & DISABILITY INSURANCE	0	0	0	3	8	0	9	-
202-480.500-725.000	FRINGE BENEFITS - ALLOCATED	697	382	165	90	0	0	0	-
202-480.500-726.000	SUPPLIES	0	0	0	225	0	100	0	-100.00%
202-480.500-801.000	CONTRACTUAL SERVICES	0	0	249	1	1	1,000	750	-25.00%
202-480.500-818.000	INSURANCE	0	0	0	7	9	0	10	-
202-480.500-940.000	INTERNAL EQUIPMENT RENTAL	765	1,000	581	1,143	221	1,500	1,000	-33.33%
TOTAL TRUNKLINE R.O.W. DRAINAGE APPROPRIATIONS		2,764	3,100	2,238	2,737	945	5,716	1,771	-69.02%
TRAFFIC - 490									
202-490.000-702.000	WAGES	11,710	12,243	15,272	11,226	5,003	15,222	14,425	-5.24%
202-490.000-703.000	OVERTIME PAY	495	616	847	375	0	750	650	-13.33%
202-490.000-710.000	HOLIDAY & OTHER PAY	0	4	1	0	0	56	0	-100.00%
202-490.000-715.000	HEALTH & LIFE INSURANCE	0	0	1,006	2,452	1,259	4,162	3,027	-27.27%
202-490.000-716.000	RETIREMENT	185	485	773	637	213	1,913	2,743	100.00%
202-490.000-717.000	WORKERS' COMPENSATION	0	0	0	0	14	0	15	200.00%
202-490.000-720.000	EMPLOYER'S FICA	878	930	1,159	837	356	1,164	1,104	-5.15%
202-490.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	60	24	50	50	0.00%
202-490.000-725.000	FRINGE BENEFITS - ALLOCATED	2,548	3,218	3,279	330	0	0	0	-
202-490.000-726.000	SUPPLIES	1,880	56,744	9,774	5,536	2,387	10,000	10,000	0.00%
202-490.000-801.000	CONTRACTUAL SERVICES	61,482	77,941	13,887	44,749	11,505	16,263	46,344	184.97%
202-490.000-818.000	INSURANCE	0	0	0	65	90	0	97	-
202-490.000-920.000	UTILITIES	2,896	2,953	1,984	999	694	2,100	2,000	-4.76%
202-490.000-940.000	INTERNAL EQUIPMENT RENTAL	1,741	2,134	2,644	2,041	1,859	2,200	2,400	9.09%
TOTAL TRAFFIC APPROPRIATIONS		83,815	157,268	50,626	69,307	23,404	53,880	82,855	53.78%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
TRUNKLINE TRAFFIC - 490.500									
202-490.500-702.000	WAGES	1,654	851	546	134	56	744	790	6.18%
202-490.500-703.000	OVERTIME PAY	219	0	158	84	0	200	150	-25.00%
202-490.500-715.000	HEALTH INSURANCE	0	0	100	30	11	203	166	-18.23%
202-490.500-716.000	RETIREMENT	85	18	36	11	4	93	150	61.29%
202-490.500-717.000	WORKERS' COMPENSATION	0	0	0	0	1	0	2	-
202-490.500-720.000	EMPLOYER'S FICA	138	59	51	16	4	57	60	5.26%
202-490.500-725.000	FRINGE BENEFITS - ALLOCATED	871	151	182	25	0	0	0	-
202-490.500-726.000	SUPPLIES	355	0	19	47	0	150	100	-33.33%
202-490.500-801.000	CONTRACTUAL SERVICES	332	492	1,039	1,454	556	500	0	-100.00%
202-490.500-818.000	INSURANCE	0	0	0	4	5	0	5	-
202-490.500-920.000	UTILITIES	4,721	1,577	0	0	0	2,000	0	-100.00%
202-490.500-940.000	INTERNAL EQUIPMENT RENTAL	330	143	193	11	34	250	200	-20.00%
TOTAL TRUNKLINE TRAFFIC APPROPRIATIONS		8,705	3,291	2,324	1,816	671	4,197	1,623	-61.33%
WINTER MAINTENANCE - 500									
202-500.000-702.000	WAGES	9,121	6,503	7,270	13,557	14,851	15,749	17,520	11.25%
202-500.000-703.000	OVERTIME PAY	5,304	3,968	2,845	5,549	6,840	5,500	5,500	0.00%
202-500.000-710.000	HOLIDAY & OTHER PAY	0	0	6	0	0	0	0	-
202-500.000-715.000	HEALTH INSURANCE	0	0	10	2,921	3,866	4,306	3,676	-14.63%
202-500.000-716.000	RETIREMENT	409	569	418	844	878	1,979	3,331	68.32%
202-500.000-717.000	WORKERS' COMPENSATION	0	0	0	0	14	0	15	-
202-500.000-720.000	EMPLOYER'S FICA	1,063	763	733	1,387	1,564	1,205	1,340	11.20%
202-500.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	81	157	140	80	-42.86%
202-500.000-725.000	FRINGE BENEFITS - ALLOCATED	8,580	2,574	1,745	0	0	0	0	-
202-500.000-726.000	SUPPLIES	20,969	23,535	21,614	30,688	37,487	25,000	32,000	28.00%
202-500.000-801.000	CONTRACTUAL SERVICES	0	0	0	7	10	0	0	-
202-500.000-818.000	INSURANCE	0	0	0	49	69	0	75	-
202-500.000-940.000	INTERNAL EQUIPMENT RENTAL	21,960	13,020	2,258	23,982	30,586	21,000	24,000	14.29%
TOTAL WINTER MAINTENANCE APPROPRIATIONS		67,406	50,932	36,899	79,065	96,322	74,879	87,537	16.90%



MAJOR STREETS / TRUNKLINE - 202 APPROPRIATIONS		ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL THRU 2/28/2026	BUDGETS CURRENT 2025-26	BUDGETS PROPOSED 2026-27	% OF CHANGE
TRUNKLINE WINTER MAINTENANCE - 500.500									
202-500.500-702.000	WAGES	1,052	1,033	682	945	2,059	2,589	2,665	2.94%
202-500.500-703.000	OVERTIME PAY	1,061	1,691	956	742	1,591	1,300	1,500	15.38%
202-500.500-715.000	HEALTH INSURANCE	0	0	45	306	628	708	559	-21.05%
202-500.500-716.000	RETIREMENT	52	126	73	69	134	325	507	56.00%
202-500.500-717.000	WORKERS' COMPENSATION	0	0	0	0	2	0	3	-
202-500.500-720.000	EMPLOYER'S FICA	154	199	119	122	263	198	204	3.03%
202-500.500-721.000	LIFE & DISABILITY INSURANCE	0	0	0	5	32	10	22	120.00%
202-500.500-725.000	FRINGE BENEFITS - ALLOCATED	1,232	682	275	15	0	0	0	-
202-500.500-726.000	SUPPLIES	5,146	7,845	5,115	4,806	9,991	6,200	7,500	20.97%
202-500.500-801.000	CONTRACTUAL SERVICES	0	0	0	1	1	0	0	-
202-500.500-818.000	INSURANCE	0	0	0	6	9	0	0	-
202-500.500-940.000	INTERNAL EQUIPMENT RENTAL	4,718	4,095	3,103	3,566	6,973	4,000	5,000	25.00%
TOTAL TRUNKLINE WINTER MAINTENANCE APPROPRIATIONS		13,415	15,671	10,368	10,583	21,683	15,330	17,960	17.16%
CAPITAL OUTLAY-900.000									
202-900.000-970.000	CAPITAL OUTLAY	0	504,590	92,704	540,116	0	925,250	1,317,425	42.39%
TOTAL CAPITAL OUTLAY APPROPRIATIONS		0	504,590	92,704	540,116	0	925,250	1,317,425	42.39%
TOTAL APPROPRIATIONS - FUND 202		594,198	1,450,512	929,065	1,230,328	422,562	1,872,001	2,382,767	27.28%
NET OF REVENUES / APPROPRIATIONS - FUND 202		359,656	(57,645)	153,897	275,323	134,107	(386,535)	14,405	-103.73%



LOCAL STREET - 203 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
203-000.000-546.000	STATE GRANT - GAS & WEIGHT TAX	271,589	279,877	287,106	300,711	145,195	306,080	310,234	1.36%
203-000.000-546.048	STATE GRANT - METRO ROW ACT	18,418	19,638	18,724	20,491	0	18,000	20,000	11.11%
203-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	7,749	0	0	0	0	0	0	-
203-000.000-665.000	INTEREST	1,736	2,614	7,683	7,864	9,569	6,000	5,000	-16.67%
203-000.000-669.000	CHANGE IN INVESTMENTS	(2,191)	(449)	1,175	1,801	475	0	0	-
203-000.000-687.300	OTHER REFUNDS	0	0	881	0	0	0	0	-
203-000.000-692.000	OTHER REVENUE	1,119	3,373	3,469	23,335	6,913	0	0	-
203-000.000-692.039	OTHER REVENUE - BPU	1,626	4,452	10,662	7,110	0	1,500	5,000	233.33%
203-000.000-692.470	OTHER REVENUE - TREES	100	500	0	0	0	0	0	-
203-000.000-699.202	TRANSFER IN - MAJOR STREETS	50,000	300,000	225,000	100,000	0	200,000	250,000	25.00%
203-000.000-699.204	TRANSFER IN - MUNICIPAL STREETS	0	391,992	951,592	2,178,371	0	1,100,000	0	-100.00%
TOTAL LOCAL STREET REVENUE		350,146	1,001,997	1,506,292	2,639,683	162,152	1,631,580	590,234	-63.82%

**LOCAL STREET - 203
APPROPRIATIONS**

ADMINISTRATIVE SERVICES - 175

203-175.000-960.000	BANK FEES	46	54	56	59	50	100	0	100.00%
203-175.000-995.101	TRANSFER OUT - GENERAL FUND	27,159	27,988	28,711	30,071	14,520	30,608	31,023	1.36%
203-175.000-995.202	TRANSFER OUT - MAJOR STREETS	0	0	20,114	0	0	0	0	-
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		27,205	28,042	48,881	30,130	14,570	30,708	31,023	1.03%

SIDEWALKS - 444

203-444.000-702.000	WAGES	0	0	0	0	262	1,277	1,071	100.00%
203-444.000-715.000	HEALTH INSURANCE	0	0	0	0	31	349	225	200.00%
203-444.000-716.000	RETIREMENT	0	0	0	0	15	160	204	300.00%
203-444.000-720.000	EMPLOYER'S FICA	0	0	0	0	19	98	0	100.00%
203-444.000-726.000	SUPPLIES	0	0	0	0	0	250	250	100.00%
203-444.000-801.000	CONTRACTUAL SERVICES	0	4,820	0	4,400	8,584	20,000	20,000	100.00%
203-444.000-940.000	INTERNAL EQUIPMENT RENTAL	0	0	0	0	268	250	0	100.00%
TOTAL SIDEWALKS APPROPRIATIONS		0	4,820	0	4,400	9,179	22,384	21,750	100.00%



LOCAL STREET - 203 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS	% OF CHANGE	
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26		PROPOSED 2026-27
STREET SURFACE - 450									
203-450.000-702.000	WAGES	46,506	54,974	64,741	71,996	15,423	82,907	86,829	4.73%
203-450.000-702.100	WAGES - PART TIME	0	0	0	0	0	2,720	0	100.00%
203-450.000-703.000	OVERTIME PAY	217	139	753	1,039	0	2,510	1,250	-50.20%
203-450.000-710.000	HOLIDAY & OTHER PAY	107	65	40	0	0	183	125	-31.69%
203-450.000-715.000	HEALTH & LIFE INSURANCE	0	0	3,437	14,280	2,014	24,380	14,798	-39.30%
203-450.000-716.000	RETIREMENT	2,214	3,060	3,779	4,611	724	11,031	14,093	100.00%
203-450.000-717.000	WORKERS' COMPENSATION	0	0	0	0	3,990	0	4,389	200.00%
203-450.000-720.000	EMPLOYER'S FICA	3,401	4,013	4,763	5,231	1,136	6,744	6,576	-2.49%
203-450.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	325	44	340	210	-38.24%
203-450.000-725.000	FRINGE BENEFITS - ALLOCATED	7,648	16,900	11,968	5,275	0	0	0	-
203-450.000-726.000	SUPPLIES	861	22,326	19,348	15,266	7,360	20,000	15,000	-25.00%
203-450.000-801.000	CONTRACTUAL SERVICES	9,521	6,084	3,192	23,945	4,001	5,000	5,000	0.00%
203-450.000-801.588	CONTRACTUAL SERVICES-ENGINEERING	0	0	0	0	12,010	0	0	-
203-450.000-818.000	INSURANCE	0	0	0	356	498	0	538	-
203-450.000-940.000	INTERNAL EQUIPMENT RENTAL	15,466	19,168	17,941	15,980	11,736	20,000	19,000	-5.00%
203-450.000-941.000	CONTRACTUAL SERVICES	0	0	54,104	0	0	111,820	137,975	23.39%
TOTAL STREET SURFACE APPROPRIATIONS		85,941	126,729	184,066	158,304	58,936	287,635	305,783	6.31%
R.O.W. MAINTENANCE - 460									
203-460.000-702.000	WAGES	15,634	21,208	12,790	12,500	6,357	19,485	14,450	-25.84%
203-460.000-703.000	OVERTIME PAY	1,258	48	144	105	278	100	300	200.00%
203-460.000-710.000	HOLIDAY & OTHER PAY	0	14	5	0	0	58	0	-100.00%
203-460.000-715.000	HEALTH & LIFE INSURANCE	0	0	729	2,300	1,285	5,328	3,032	-43.09%
203-460.000-716.000	RETIREMENT	749	1,028	746	776	311	2,448	2,747	100.00%
203-460.000-717.000	WORKERS' COMPENSATION	0	0	0	0	8	0	9	200.00%
203-460.000-720.000	EMPLOYER'S FICA	1,715	1,543	937	917	479	1,491	1,105	-25.89%
203-460.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	31	46	35	85	142.86%
203-460.000-725.000	FRINGE BENEFITS - ALLOCATED	8,896	5,340	2,598	377	0	0	0	-
203-460.000-726.000	SUPPLIES	838	866	681	208	955	1,000	1,500	50.00%
203-460.000-801.000	CONTRACTUAL SERVICES	11,234	6,324	5,965	5,436	5,073	15,365	13,612	-11.41%
203-460.000-818.000	INSURANCE	0	0	0	57	80	0	0	-
203-460.000-940.000	INTERNAL EQUIPMENT RENTAL	20,334	25,650	5,288	6,871	6,522	8,000	8,000	0.00%
TOTAL R.O.W. MAINTENANCE APPROPRIATIONS		60,658	62,021	29,883	29,578	21,394	53,310	44,840	-15.89%



LOCAL STREET - 203 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
TREES - 470									
203-470.000-702.000	WAGES	18,753	16,353	14,106	11,490	6,223	15,804	19,447	23.05%
203-470.000-703.000	OVERTIME PAY	306	414	325	334	83	500	300	-40.00%
203-470.000-710.000	HOLIDAY & OTHER PAY	0	1	3	0	0	0	0	-
203-470.000-715.000	HEALTH INSURANCE	0	0	211	1,538	644	4,321	4,081	-5.55%
203-470.000-716.000	RETIREMENT	274	421	718	480	101	1,986	3,697	86.15%
203-470.000-717.000	WORKERS' COMPENSATION	0	0	0	0	6	0	7	-
203-470.000-720.000	EMPLOYER'S FICA	1,315	1,173	1,084	860	468	1,209	1,488	23.08%
203-470.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	56	20	80	39	-51.25%
203-470.000-725.000	FRINGE BENEFITS - ALLOCATED	10,281	3,673	879	496	0	0	0	-
203-470.000-726.000	SUPPLIES	4,114	1,755	1,036	406	404	1,000	500	-50.00%
203-470.000-726.470	SUPPLIES - REPLACEMENT TREES	1,673	1,597	2,492	936	0	1,200	1,000	100.00%
203-470.000-801.000	CONTRACTUAL SERVICES	33,689	72,538	35,302	45,249	47,266	36,250	44,500	22.76%
203-470.000-818.000	INSURANCE	0	0	0	82	115	0	124	-
203-470.000-940.000	INTERNAL EQUIPMENT RENTAL	8,546	5,710	3,193	4,547	1,995	7,000	4,750	-32.14%
	TOTAL TREES APPROPRIATIONS	78,951	103,635	59,349	66,474	57,325	69,350	79,933	15.26%
DRAINAGE - 480									
203-480.000-702.000	WAGES	18,287	16,270	17,283	18,126	6,342	16,095	16,541	2.77%
203-480.000-703.000	OVERTIME PAY	259	67	0	0	0	200	200	0.00%
203-480.000-710.000	HOLIDAY & OTHER PAY	0	1	14	0	0	58	0	-100.00%
203-480.000-715.000	HEALTH & LIFE INSURANCE	0	0	1,149	3,037	719	4,401	3,471	-21.13%
203-480.000-716.000	RETIREMENT	410	811	973	1,031	332	2,022	3,145	100.00%
203-480.000-717.000	WORKERS' COMPENSATION	0	0	0	0	14	0	15	200.00%
203-480.000-720.000	EMPLOYER'S FICA	1,337	1,199	1,257	1,317	468	1,231	1,265	2.76%
203-480.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	138	19	60	50	-16.67%
203-480.000-725.000	FRINGE BENEFITS - ALLOCATED	5,584	4,043	3,354	535	0	0	0	-
203-480.000-726.000	SUPPLIES	5,890	5,708	3,645	2,426	76	5,000	3,750	-25.00%
203-480.000-801.000	CONTRACTUAL SERVICES	2,500	480	17,693	12,239	10	9,000	17,000	88.89%
203-480.000-818.000	INSURANCE	0	0	0	52	73	0	79	-
203-480.000-920.000	UTILITIES	342	485	570	351	228	450	450	0.00%
203-480.000-940.000	INTERNAL EQUIPMENT RENTAL	9,579	8,552	6,752	8,778	3,912	8,000	8,000	0.00%
	TOTAL DRAINAGE APPROPRIATIONS	44,188	37,616	52,690	48,030	12,193	46,517	53,966	16.01%



LOCAL STREET - 203 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
TRAFFIC - 490									
203-490.000-702.000	WAGES	3,917	2,290	2,499	4,373	4,451	6,145	7,130	16.03%
203-490.000-703.000	OVERTIME PAY	135	0	277	111	0	275	275	0.00%
203-490.000-710.000	HOLIDAY & OTHER PAY	0	0	2	0	0	0	0	-
203-490.000-715.000	HEALTH INSURANCE	0	0	9	928	1,100	1,680	1,496	-10.95%
203-490.000-716.000	RETIREMENT	138	104	110	185	126	772	1,356	75.65%
203-490.000-717.000	WORKERS' COMPENSATION	0	0	0	0	3	0	4	-
203-490.000-720.000	EMPLOYER'S FICA	297	165	201	323	315	470	545	15.96%
203-490.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	21	33	18	66	266.67%
203-490.000-725.000	FRINGE BENEFITS - ALLOCATED	1,924	571	397	254	0	0	0	-
203-490.000-726.000	SUPPLIES	1,858	5,235	4,910	8,572	3,764	8,100	7,400	-8.64%
203-490.000-801.000	CONTRACTUAL SERVICES	2,478	2,943	2,924	4,563	1,713	2,000	3,500	75.00%
203-490.000-818.000	INSURANCE	0	0	0	19	27	0	29	-
203-490.000-940.000	INTERNAL EQUIPMENT RENTAL	739	344	895	1,591	940	1,700	1,800	5.88%
TOTAL TRAFFIC APPROPRIATIONS		11,486	11,652	12,224	20,940	12,472	21,160	23,601	11.54%
WINTER MAINTENANCE - 500									
203-500.000-702.000	WAGES	7,086	5,789	9,170	12,228	13,517	15,067	15,509	2.93%
203-500.000-703.000	OVERTIME PAY	843	1,393	1,016	819	2,587	1,000	1,300	30.00%
203-500.000-710.000	HOLIDAY & OTHER PAY	0	0	8	0	0	0	0	-
203-500.000-715.000	HEALTH INSURANCE	0	0	24	1,706	2,542	4,119	3,254	-21.00%
203-500.000-716.000	RETIREMENT	310	384	513	676	875	1,893	2,949	55.78%
203-500.000-717.000	WORKERS' COMPENSATION	0	0	0	0	14	0	15	-
203-500.000-720.000	EMPLOYER'S FICA	581	523	747	955	1,171	1,153	1,186	2.86%
203-500.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	41	111	60	50	-16.67%
203-500.000-725.000	FRINGE BENEFITS - ALLOCATED	4,870	1,767	1,763	0	0	0	0	-
203-500.000-726.000	SUPPLIES	11,565	20,036	16,895	18,168	21,060	18,000	19,500	8.33%
203-500.000-801.000	CONTRACTUAL SERVICES	0	0	0	7	10	0	0	-
203-500.000-818.000	INSURANCE	0	0	0	52	73	0	79	-
203-500.000-940.000	INTERNAL EQUIPMENT RENTAL	11,589	9,478	12,730	15,978	18,590	12,000	16,500	37.50%
TOTAL WINTER MAINTENANCE APPROPRIATIONS		36,844	39,370	42,866	50,630	60,550	53,292	60,342	13.23%



LOCAL STREET - 203 APPROPRIATIONS		ACTUAL				ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
CAPITAL OUTLAY-900.000									
203-900.000-970.000	CAPITAL OUTLAY	0	616,470	1,052,864	2,215,625	(27,321)	1,038,000	0	-100.00%
TOTAL CAPITAL OUTLAY APPROPRIATIONS		0	616,470	1,052,864	2,215,625	(27,321)	1,038,000	0	-100.00%
TOTAL APPROPRIATIONS - FUND 203		345,273	1,030,355	1,482,823	2,624,111	219,298	1,622,356	621,238	-61.71%
NET OF REVENUES / APPROPRIATIONS - FUND 203		4,873	(28,358)	23,469	15,572	(57,146)	9,224	(31,004)	-436.12%



MUNICIPAL STREETS - 204		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
204-000.000-402.050	CURRENT TAXES - STREET MAINT.	320,997	342,345	366,952	394,912	433,312	463,359	479,716	3.53%
204-000.000-402.060	CURRENT TAXES - 2021 LEAF	67,172	69,358	74,344	80,020	87,800	93,895	97,203	3.52%
204-000.000-402.070	CURRENT TAXES - 2021 STREET RECONSTRUCTION	470,264	485,637	520,544	560,215	614,704	657,304	680,535	3.53%
204-000.000-404.000	SPECIAL ACTS	6,398	7,861	12,095	9,902	0	0	0	-
204-000.000-411.000	DELINQUENT TAXES	952	990	674	1,426	0	0	0	-
204-000.000-451.000	SPECIAL ASSESSMENTS	194,556	163,180	144,719	284,150	190,585	160,000	260,000	62.50%
204-000.000-573.000	LOCAL COMMUNITY STABILIZATION TAX	0	152,275	137,423	153,594	30,239	135,000	150,000	11.11%
204-000.000-573.500	SMALL BUSINESS TAXPAYER EXEMPTION REIMB	0	0	0	0	5,393	0	0	-
204-000.000-665.000	INTEREST INCOME	1,493	90,926	197,749	171,730	70,291	150,000	90,000	-40.00%
204-000.000-674.000	OTHER REVENUE	12,589	14,084	14,584	16,001	0	0	0	-
204-000.000-692.000	CONTRIBUTIONS IN LIEU OF TAX	5,500	500	500	3,901	500	0	0	-
204-000.000-696.000	BOND PROCEEDS	0	2,300,000	0	0	0	0	0	-
204-000.000-697.000	BOND PREMIUM	0	146,515	0	0	0	0	0	-
204-000.000-699.101	TRANSFER IN - GENERAL FUND	0	10,520	0	0	0	0	0	-
TOTAL MUNICIPAL STREETS REVENUE		1,079,921	3,784,191	1,469,584	1,675,851	1,432,824	1,659,558	1,757,454	5.90%

**MUNICIPAL STREETS - 204
APPROPRIATIONS**

ADMINISTRATIVE SERVICES - 175									
204-175.000-801.070	CONTRACTUAL SERVICES - BOND COSTS	0	0	0	0	500	0	0	-
204-175.000-964.000	REFUNDS & REBATES	0	0	222	548	123	0	0	-
204-175.000-995.202	TRANSFER OUT - MAJOR STREETS	0	280,437	0	400,000	0	0	517,000	-
204-175.000-995.203	TRANSFER OUT - LOCAL STREETS	0	391,992	951,592	2,178,371	0	1,100,000	0	-100.00%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		0	672,429	951,814	2,578,919	623	1,100,000	517,000	-53.00%

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

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



MUNICIPAL STREETS - 204 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
LEAF COLLECTION - 572									
204-572.000-702.000	WAGES	17,319	13,622	19,503	19,069	14,144	25,988	27,209	4.70%
204-572.000-703.000	OVERTIME PAY	0	4,322	206	0	0	1,000	500	-50.00%
204-572.000-710.000	HOLIDAY & OTHER PAY	0	0	40	0	0	0	0	-
204-572.000-715.000	HEALTH INSURANCE	0	0	0	2,642	2,221	7,131	5,709	-19.94%
204-572.000-716.000	RETIREMENT	230	931	1,123	1,070	713	3,277	5,173	57.86%
204-572.000-717.000	WORKERS' COMPENSATION	0	0	0	0	809	0	890	-
204-572.000-720.000	EMPLOYER'S FICA	268	1,323	1,473	1,399	1,031	1,988	2,082	4.73%
204-572.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	127	157	240	289	20.42%
204-572.000-725.000	FRINGE BENEFITS - ALLOCATED	1,131	4,337	3,288	0	0	0	0	-
204-572.000-726.000	SUPPLIES	0	0	0	0	0	200	200	0.00%
204-572.000-801.000	CONTRACTUAL SERVICES	23,822	25,995	11,585	10,896	5,024	17,000	17,000	0.00%
204-572.000-818.000	INSURANCE	0	0	0	96	135	0	146	-
204-572.000-940.000	INTERNAL EQUIPMENT RENTAL	35,147	28,932	36,191	34,250	23,583	35,000	35,000	0.00%
204-572.000-964.000	REFUNDS & REBATES	0	0	19	35	0	0	0	-
TOTAL LEAF COLLECTION APPROPRIATIONS		77,917	79,462	73,428	69,584	47,817	91,824	94,198	2.59%
DEBT SERVICE - 905									
204-900.000-801.070	CONTRACTUAL SERVICES - BOND COSTS	0	79,817	0	0	400	0	0	-
204-905.000-991.000	DEBT SERVICE - PRINCIPAL	0	0	240,000	250,000	0	265,000	280,000	5.66%
204-905.000-993.000	INTEREST EXPENSE	0	41,208	115,000	103,000	45,250	90,500	77,250	-14.64%
TOTAL DEBT SERVICE APPROPRIATIONS		0	121,025	355,000	353,000	45,650	355,500	357,250	0.49%
TOTAL APPROPRIATIONS - FUND 204		751,337	872,916	1,380,242	3,001,503	94,090	1,547,324	968,448	-37.41%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 204		328,584	2,911,275	89,342	(1,325,652)	1,338,734	112,234	789,006	603.00%



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.

Department Goals

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

Department Objectives

- Continue to improve website and social media capabilities in order to provide the community with current program and event information in order to broaden the participation base.
- Continue working with area service organizations on community park renovations.
- Improve park standards in order to be inclusive of the many needs and challenges of members of the community.
- Organize events in parks in order to generate funds for future capital outlay and to assist in offsetting park maintenance expense.

Budget Summary

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



RECREATION - 208 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
208-000.000-644.000	CONCESSION SALES	5,237	6,967	6,955	5,085	3,912	5,866	5,000	-14.76%
208-000.000-651.000	USE & ADMISSION FEES	13,519	17,256	18,803	14,212	9,672	18,000	15,000	-16.67%
208-000.000-653.000	TEAM & EVENT FEES	4,445	2,960	2,800	2,985	0	2,300	0	-100.00%
208-000.000-653.001	YOUTH PROGRAM FEES	36,555	40,754	43,963	42,635	775	43,000	23,045	-46.41%
208-000.000-665.000	INTEREST	28	42	146	43	7	0	0	-
208-000.000-667.000	RENTS	26,605	33,210	35,478	34,086	8,887	53,217	53,217	0.00%
208-000.000-675.000	CONTRIBUTIONS & DONATIONS	4,404	1,000	3,586	0	44	0	0	-
208-000.000-675.409	CONTRIBUTIONS & DONATIONS - PAVILION	0	18,844	0	0	0	0	0	-
208-000.000-687.300	OTHER REFUNDS	0	0	2,648	0	0	0	0	-
208-000.000-692.000	OTHER REVENUE	7,652	7,102	5,622	8,019	2,901	7,500	8,000	6.67%
208-000.000-699.101	TRANSFER IN - GENERAL FUND	64,054	58,073	61,241	68,865	0	27,218	11,000	-59.59%
208-000.000-699.409	TRANSFER IN - STOCKS PARK FUND	0	24,175	0	0	0	0	0	-
TOTAL RECREATION REVENUE		162,499	210,383	181,242	175,930	26,198	157,101	115,262	-26.63%



RECREATION - 208 APPROPRIATIONS	ACTUAL 2017-18	ACTUAL 2018-19	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL	BUDGETS		% OF CHANGE
					THRU 3/31/2022	CURRENT 2021-22	PROPOSED 2022-23	
RECREATION - 751								
208-751.000-702.000	79,480	81,009	71,358	68,125	24,151	45,542	27,974	-38.58%
208-751.000-702.100	0	2,033	9,971	15,158	14,166	15,231	19,601	100.00%
208-751.000-702.441	0	0	0	0	0	8,059	8,059	200.00%
208-751.000-704.000	1,344	0	0	0	0	0	0	-
208-751.000-705.000	5,826	0	0	0	0	0	0	-
208-751.000-706.000	672	0	0	0	0	0	0	-
208-751.000-707.000	1,100	1,100	1,100	1,100	1,100	667	1,100	64.92%
208-751.000-710.000	2,854	290	0	0	0	335	200	-40.30%
208-751.000-715.000	13,788	16,381	17,393	15,453	4,699	13,353	7,169	-46.31%
208-751.000-716.000	9,530	14,131	17,009	18,913	18,802	10,010	7,688	-23.20%
208-751.000-717.000	1,586	814	1,026	1,192	874	1,200	961	-19.92%
208-751.000-720.000	6,637	6,092	5,912	6,041	2,867	3,426	2,106	-38.53%
208-751.000-721.000	295	336	336	465	177	542	300	-44.65%
208-751.000-726.000	28,645	29,470	32,621	28,425	4,488	27,000	15,000	-44.44%
208-751.000-726.006	5,223	5,738	4,767	3,061	3,981	5,000	5,000	0.00%
208-751.000-726.009	0	0	0	0	0	510	510	0.00%
208-751.000-801.000	7,002	3,050	3,017	1,535	402	2,500	2,000	-20.00%
208-751.000-801.008	0	10,883	15,855	15,210	1,200	15,500	6,500	100.00%
208-751.000-810.000	0	0	0	0	0	8,226	8,226	0.00%
208-751.000-812.000	835	390	0	0	0	0	0	-
208-751.000-818.000	0	0	0	822	1,150	0	1,242	-
208-751.000-850.000	91	83	109	115	0	0	0	-
208-751.000-940.000	0	0	0	0	0	0	1,000	-
208-751.000-956.000	0	89	0	0	0	0	0	-
208-751.000-964.000	0	0	100	0	0	0	0	-
208-751.000-970.000	0	43,349	0	0	0	0	0	-
TOTAL RECREATION APPROPRIATIONS	164,908	215,238	180,574	175,615	78,057	157,101	114,636	-27.03%
TOTAL APPROPRIATIONS - FUND 208	164,908	215,238	180,574	175,615	78,057	157,101	114,636	-27.03%
NET OF REVENUE / APPROPRIATIONS - FUND 208	(2,409)	(4,855)	668	315	(51,859)	0	626	-



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 and talent pipelines

Department Objectives

- Facilitate investment in the City of Hillsdale to create high-paying jobs and housing opportunities for residents.
- Populate vacant buildings and reduce the number of obsolete/blighted commercial properties.
- Pursue funding opportunities for site assessment and remediation of contamination at industrial facilities or underutilized properties.
- 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.
- Support local events or festivals designed to promote Hillsdale as a tourist destination and/or increase commercial activity.

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 support for Rotary Fitness Park project to transform underutilized former industrial site into a public amenity/placemaking asset.



ECONOMIC DEVELOPMENT CORP - 244 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
244-000.000-665.000	INTEREST	396	3,369	7,300	8,332	7,215	5,000	5,000	0.00%
244-000.000-669.000	CHANGE IN INVESTMENTS	(2,605)	(493)	1,293	1,981	522	0	0	-
244-000.000-673.000	SALE OF CITY PROPERTY	24,340	85,658	14,553	34,529	0	0	0	-
244-000.000-692.000	OTHER REVENUE	8,748	0	0	24	0	0	0	-
TOTAL ECONOMIC DEVELOPMENT CORP REVENUE		30,879	88,534	23,146	44,866	7,737	5,000	5,000	0.00%
ECONOMIC DEVELOPMENT CORP - 244 APPROPRIATIONS									
<hr/>									
ECONOMIC DEVELOPMENT - 174									
244-728.000-726.000	SUPPLIES	12,672	0	458	0	0	300	150	-50.00%
244-728.000-801.000	CONTRACTUAL SERVICES	12,340	7,900	2,963	2,375	2,849	8,250	13,260	60.73%
244-728.000-806.000	LEGAL SERVICES	0	525	0	0	0	1,000	500	-50.00%
244-728.000-818.000	INSURANCE	0	0	0	382	535	0	578	-
244-728.000-955.000	MISCELLANEOUS	0	39	0	0	0	100	0	100.00%
244-728.000-957.000	PROPERTY TAXES	0	0	0	10	63	0	0	-
244-728.000-960.000	BANK FEES	54	60	61	64	55	0	0	-
244-728.000-968.000	DEPRECIATION	0	0	2,923	2,923	0	0	0	-
244-728.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	13,552	25,000	84.47%
244-728.000-995.101	TRANSFER OUT - GENERAL FUND	0	0	0	0	0	3,417	3,761	10.07%
TOTAL ECONOMIC DEVELOPMENT APPROPRIATIONS		25,066	8,524	6,405	5,754	3,502	26,619	43,249	62.47%
TOTAL APPROPRIATIONS - FUND 244		25,066	8,524	6,405	5,754	3,502	26,619	43,249	62.47%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 244		5,813	80,010	16,741	39,112	4,235	(21,619)	(38,249)	-76.92%



Tax Increment Finance Authority

Olivia Smith – Staff Liaison

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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.



TAX INCREMENT FINANCE AUTHORITY - 247 REVENUE		ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
247-000.000-402.000	CURRENT TAXES	91,195	95,788	140,077	160,435	141,028	156,912	161,149	2.70%
247-000.000-529.000	FEDERAL GRANT - CDBG	48,671	0	0	0	0	0	0	-
247-000.000-573.000	LOCAL COMMUNITY STABILIZATION AGENCY	33,570	34,285	14,917	26,404	25,372	26,000	25,000	-3.85%
247-000.000-665.000	INTEREST	1,363	2,030	4,747	6,193	5,530	3,000	3,000	0.00%
247-000.000-665.100	INTEREST - LEASES	856	2,526	2,415	2,101	0	0	0	-
247-000.000-667.002	RENTS - DAWN THEATER	3,019	9,475	11,558	10,586	0	0	0	-
247-000.000-673.003	GAIN/LOSS - LEASE TERMINATION	0	0	0	(19,758)	0	0	0	-
247-000.000-675.004	CONTRIBUTIONS & DONATIONS-BEAUTIFICATION	0	0	0	1,275	0	0	0	-
247-000.000-675.005	CONTRIBUTIONS & DONATIONS - DAWN THEATER	1,300	0	0	0	6,161	0	0	-
247-000.000-692.005	OTHER REVENUE - DAWN THEATER	35,000	0	0	0	780	0	0	-
TOTAL TAX INCREMENT FINANCE AUTHORITY REVENUE		214,974	144,104	173,714	187,236	178,871	185,912	189,149	1.74%



TAX INCREMENT FINANCE AUTHORITY - 247 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
ADMINISTRATIVE SERVICES- 175.000									
247-175.000-702.000-215	WAGES - FERRIS STREET PARKING	0	0	386	0	0	0	0	-
247-175.000-716.000-215	RETIREMENT - FERRIS STREET PARKING	0	0	14	0	0	0	0	-
247-175.000-720.000-215	EMPLOYER'S FICA - FERRIS STREET PARKING	0	0	29	0	0	0	0	-
247-175.000-801.000	CONTRACTUAL SERVICES	0	0	155	584	402	0	0	-
247-175.000-818.000	INSURANCE	0	0	1,327	3,536	2,912	2,881	1,626	-43.56%
TOTAL CAPITAL OUTLAY APPROPRIATIONS		0	0	1,911	4,120	3,314	2,881	1,626	-43.56%
CAPITAL OUTLAY - 900.000									
247-900.000-801.000	CONTRACTUAL SERVICES	1,065	918	3,867	10,262	2,981	1,500	1,500	0.00%
247-900.000-801.005	CONTRACTUAL SERVICES - DAWN THEATER	0	0	0	40	23	0	0	-
247-900.000-801.007	CONTRACTUAL SERVICES - TIFA GRANTS	0	0	2,380	0	0	0	0	-
247-900.000-801.247	CONTRACTUAL SERVICES - FACADE GRANT	10,000	0	12,000	11,073	16,930	20,000	10,000	100.00%
247-900.000-801.248	CONTRACTUAL SERVICES - BUS ATTRACTION	0	0	0	4,429	0	0	0	-
247-900.000-806.000	LEGAL SERVICES	1,313	0	0	4,276	5,901	1,000	1,000	0.00%
247-900.000-818.000	INSURANCE	1,711	0	0	0	0	0	0	-
247-900.000-920.000	UTILITIES	2,445	0	534	0	1,996	0	0	-
247-900.000-930.000	REPAIRS & MAINTENANCE	145	847	3,126	8,435	12,715	20,000	0	-100.00%
247-900.000-955.000	MISCELLANEOUS	265,000	0	0	0	0	0	0	-
247-900.000-957.000	PROPERTY TAXES	0	0	0	0	8,290	4,235	0	-100.00%
247-900.000-964.000	REFUNDS AND REBATES	0	0	1,300	0	0	0	0	-
247-900.000-968.000	DEPRECIATION	4,229	49,362	49,988	49,362	0	0	0	-
247-900.000-970.000	CAPITAL OUTLAY	0	0	0	0	0	13,552	0	-100.00%
247-900.000-993.000	DEBT SERVICE - INTEREST	7,437	6,077	4,717	3,356	1,990	2,890	2,530	-12.46%
247-900.000-995.101	TRANSFER OUT - GENERAL FUND	0	0	0	0	0	5,250	4,406	-16.08%
TOTAL CAPITAL OUTLAY APPROPRIATIONS		293,345	57,204	77,912	91,233	50,826	68,427	19,436	-71.60%
TOTAL APPROPRIATIONS - FUND 247		293,345	57,204	79,823	95,353	54,140	71,308	21,062	-70.46%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 247		(78,371)	86,900	93,891	91,883	124,731	114,604	168,087	46.67%



Library

Rebekah Dobski – Director

director@hillsdale-library.org

517-437-6472

Department Summary

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

In 2024/2025, the library was visited over 35,000 times by patrons using our services or visiting the library. The library circulated 33,482 physical items and 6,302 items electronically, totaling 39,784 altogether. We loaned 1,982 items to other libraries and borrowed 4,339 items from other libraries for our patrons.

The public computers were used 3,564 times and 11,062 wireless internet logins. Our active registered borrowers were 1,203. We have nearly 50,000 physical materials held within the library and offer roughly 50,000 more digital materials via Libby. The library also has a library of things with 26 circulating items.

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.



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.



LIBRARY - 271		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		
REVENUE		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	% OF CHANGE
271-000.000-402.000	CURRENT TAXES	135,809	140,283	151,080	163,104	179,006	172,775	196,715	13.86%
271-000.000-404.000	SPECIAL ACTS	1,579	1,939	2,984	2,443	0	1,949	0	-100.00%
271-000.000-411.000	DELINQUENT TAXES	502	305	127	5,384	0	500	2,000	300.00%
271-000.000-528.000	FEDERAL GRANT - CARES ACT	130	0	0	0	0	0	0	-
271-000.000-569.000	STATE GRANT	28,320	11,708	11,783	12,544	0	11,500	11,700	100.00%
271-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	21,480	23,237	20,970	26,428	5,529	20,000	20,000	0.00%
271-000.000-573.500	SMALL BUSINESS TAXPAYER EXEMPTION REIMB	0	0	0	0	823	0	0	-
271-000.000-587.000	CONT./LOCAL UNITS-CULTURE/REC	13,800	13,800	13,800	13,800	0	13,800	13,800	0.00%
271-000.000-588.000	SUBSCRIPTION CARD SALES	2,838	3,178	2,791	3,086	2,098	3,000	3,000	0.00%
271-000.000-629.000	COPIES / DUPLICATING	3,308	3,546	3,695	4,202	2,378	3,500	3,500	0.00%
271-000.000-656.000	PENAL FINES	29,284	29,991	34,695	28,744	0	20,000	20,000	0.00%
271-000.000-657.000	BOOK FINES	1,393	1,603	1,612	1,932	1,250	1,500	2,000	33.33%
271-000.000-658.000	ORDINANCE FINES	643	726	1,478	1,218	1,280	1,000	1,500	50.00%
271-000.000-665.000	INTEREST	844	8,960	31,391	41,237	24,734	30,000	30,000	0.00%
271-000.000-667.000	RENTS	413	463	290	122	97	0	0	100.00%
271-000.000-667.271	RENTS - MEETING ROOMS	11,675	5,775	5,608	3,270	350	3,500	3,000	-14.29%
271-000.000-673.000	SALE OF CITY PROPERTY	0	0	0	10	0	0	0	-
271-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	1,921	2,149	2,226	2,442	0	2,000	2,000	100.00%
271-000.000-675.000	CONTRIBUTIONS & DONATIONS	7,622	2,588	424,788	449	227	1,000	500	-50.00%
271-000.000-675.471	CONTRIBUTIONS & DONATIONS - LIBRARY EXPAN	48	144	170	0	0	0	0	-
271-000.000-675.790	CONTRIBUTIONS & DONATIONS - BOOKS	2,101	1,622	2,739	1,522	1,528	500	1,000	100.00%
271-000.000-675.792	CONTRIBUTIONS & DONATIONS- CHILDREN'S LIBRARY	184	1,212	1,820	4,523	3	100	100	0.00%
271-000.000-687.300	OTHER REFUNDS	0	0	713	367	0	100	100	0.00%
271-000.000-691.000	OTHER FINANCING SOURCES-LEASE FINANCING	0	5,965	0	0	0	0	0	-
271-000.000-692.000	OTHER REVENUE	2,873	9,396	120	458	1,722	750	1,500	100.00%
271-000.000-692.007	OTHER REVENUE - TRUSTS	26,313	27,743	24,710	24,958	24,858	25,000	23,000	-8.00%
271-000.000-692.008	OTHER REVENUE - TRUSTS	4,400	862	4,420	806	2,936	1,000	2,900	190.00%
271-000.000-692.009	OTHER REVENUE - AMAZON SALES	1,175	1,346	201	0	278	100	100	0.00%
271-000.000-692.011	OTHER REVENUE - MISC GRANTS	0	0	750	2,043	0	1,000	1,000	0.00%
TOTAL LIBRARY REVENUE		298,655	298,541	744,961	345,092	249,097	314,574	339,415	7.90%



LIBRARY - 271		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2021-22	2022-23	2023-24	2024-25	THRU	CURRENT	PROPOSED	CHANGE
						2/28/2026	2025-26	2026-27	
LIBRARY - 790									
271-790.000-702.000	WAGES	106,307	79,793	48,682	52,319	39,592	52,003	56,238	8.14%
271-790.000-702.100	WAGES - PART TIME	0	31,205	64,841	72,029	48,097	93,619	99,904	100.00%
271-790.000-702.441	WAGES - DPS	0	0	0	0	2,245	2,500	2,500	200.00%
271-790.000-703.000	OVERTIME PAY	0	141	0	0	0	0	0	300.00%
271-790.000-704.000	SICK TIME PAY	1,922	0	0	0	0	0	0	-
271-790.000-705.000	VACATION TIME PAY	1,907	2,262	0	0	0	0	0	-
271-790.000-710.000	HOLIDAY & OTHER PAY	1,762	354	1,520	577	0	500	500	100.00%
271-790.000-715.000	HEALTH & LIFE INSURANCE	3,246	5,633	5,196	6,966	5,235	8,912	8,009	-10.13%
271-790.000-716.000	RETIREMENT	2,808	2,677	2,998	4,205	2,903	3,640	3,937	8.16%
271-790.000-717.000	WORKERS' COMPENSATION	170	57	132	156	176	0	194	-
271-790.000-720.000	EMPLOYER'S FICA	8,478	8,457	8,705	9,415	6,843	5,202	4,302	-17.30%
271-790.000-721.000	DISABILITY INSURANCE	178	171	168	378	303	200	420	110.00%
271-790.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	1	0	0	0	0	-
271-790.000-726.000	SUPPLIES	10,283	3,303	2,289	4,775	5,567	5,000	6,000	20.00%
271-790.000-726.009	SUPPLIES - DPS	0	0	0	41	631	1,000	1,000	0.00%
271-790.000-734.000	POSTAGE	0	147	279	201	78	350	350	100.00%
271-790.000-750.000	PERIODICALS / MAGAZINES	421	511	0	301	0	301	301	100.00%
271-790.000-801.000	CONTRACTUAL SERVICES	16,871	19,327	20,429	19,134	14,816	20,000	20,000	0.00%
271-790.000-802.000	TECHNICAL SERVICES	2,081	5,906	9,584	9,262	3,674	14,462	13,335	-7.79%
271-790.000-810.000	DUES & SUBSCRIPTIONS	510	466	503	912	526	400	750	87.50%
271-790.000-815.000	LIBRARY GRANT EXPENDITURES	0	0	3,553	2,436	2,964	1,500	2,000	33.33%
271-790.000-818.000	INSURANCE	0	0	2,246	7,652	7,207	3,000	7,784	159.47%
271-790.000-850.000	TELEPHONE	1,815	1,941	2,326	1,934	727	2,000	1,740	-13.00%
271-790.000-860.000	TRANSPORTATION & MILEAGE	0	45	0	31	33	75	75	0.00%
271-790.000-880.000	COMMUNITY PROMOTIONS	0	358	295	738	925	1,000	1,500	100.00%
271-790.000-920.000	UTILITIES	16,917	20,997	16,588	18,361	14,560	20,000	20,000	0.00%
271-790.000-930.000	REPAIRS & MAINTENANCE	3,092	8,295	4,345	4,150	9,337	2,500	5,000	100.00%
271-790.000-940.000	INTERNAL EQUIPMENT RENTAL	0	0	0	0	1,529	3,148	1,500	-52.35%
271-790.000-956.000	TRAINING & SEMINARS	0	570	(175)	300	325	750	750	0.00%
271-790.000-956.200	LODGING & MEALS	0	159	0	612	450	750	750	100.00%
271-790.000-964.000	REFUNDS & REBATES	0	108	68	91	30	100	100	100.00%
271-790.000-970.000	CAPITAL OUTLAY	0	5,965	0	22,360	0	30,000	30,000	0.00%
271-790.000-982.000	BOOKS	12,908	9,909	13,008	12,509	7,842	12,600	12,600	0.00%
271-790.000-982.001	BOOKS - FROM DONATION MONIES	0	0	0	593	0	0	0	-
271-790.000-982.002	BOOKS - LOST/DAMAGED	0	0	69	430	740	600	1,000	66.67%



LIBRARY - 271		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
LIBRARY - 790									
271-790.000-991.100	LEASE PRINCIPAL PAID	0	839	1,146	1,177	0	0	0	-
271-790.000-993.100	LEASE INTEREST PAID	0	115	126	95	0	0	0	-
271-790.000-995.101	TRANSFER OUT - GENERAL FUND	2,000	2,000	0	0	0	0	0	-
TOTAL LIBRARY APPROPRIATIONS		193,676	211,711	208,922	254,140	177,355	286,112	302,539	5.74%
LIBRARY CHILDREN'S AREA - 792									
271-792.000-726.000	SUPPLIES	538	1,223	788	1,501	1,215	1,500	2,000	33.33%
271-792.000-726.001	SUPPLIES - GRANTS	0	0	2,242	0	0	0	1,000	-
271-792.000-726.010	SUPPLIES - SUMMER READING	985	1,027	1,159	932	837	1,200	1,200	0.00%
271-792.000-726.792	SUPPLIES - FROM DONATIONS	0	0	1,034	253	2,081	0	0	-
271-792.000-982.000	BOOKS	4,044	6,473	6,626	7,433	5,252	6,600	7,250	9.85%
271-792.000-982.001	BOOKS - FROM DONATION MONIES	0	0	57	41	849	0	0	-
TOTAL LIBRARY CHILDREN'S AREA APPROPRIATIONS		5,567	8,723	11,906	10,160	10,234	9,300	11,450	23.12%
TOTAL APPROPRIATIONS - FUND 271		199,243	220,434	220,828	264,300	187,589	295,412	313,989	6.29%
NET OF REVENUE / APPROPRIATIONS - FUND 271		99,412	78,107	524,133	80,792	61,508	19,162	25,426	32.69%



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 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL THRU 2/28/2026	BUDGETS CURRENT 2025-26	PROPOSED 2026-27	% OF CHANGE
401-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	12,552	0	0	0	0	0	0	-
401-000.000-665.000	INTEREST	4,485	9,928	36,981	124,543	80,883	100,000	75,000	100.00%
401-000.000-669.000	CHANGE IN INVESTMENTS	(21,123)	(4,539)	16,762	60,301	15,900	0	0	-
401-000.000-692.000	OTHER REVENUE	6,354	0	50	733	0	0	0	-
401-000.000-699.101	TRANSFER IN - GENERAL FUND	0	50,000	3,242,000	0	0	0	0	-
401-000.000-699.363	TRANSFER IN - DEBT SERVICE	1,119,591	0	0	0	0	0	0	-
TOTAL CAPITAL IMPROVEMENT REVENUE		1,121,859	55,389	3,295,793	185,577	96,783	100,000	75,000	-25.00%

CAPITAL IMPROVEMENT - 401 APPROPRIATIONS

ADMINISTRATION - 175

401-175.000-960.000	BANK FEES	420	551	884	1,961	1,684	1,100	0	-100.00%
TOTAL SIDEWALKS APPROPRIATIONS		420	551	884	1,961	1,684	1,100	0	0.00%

SIDEWALKS - 444

401-444.000-702.000	WAGES	1,817	0	0	185	0	0	0	-
401-444.000-703.000	OVERTIME PAY	58	0	0	0	0	0	0	-
401-444.000-715.000	HEALTH INSURANCE	0	0	0	17	0	0	0	-
401-444.000-716.000	RETIREMENT	63	0	0	13	0	0	0	-
401-444.000-720.000	EMPLOYER'S FICA	137	0	0	14	0	0	0	-
401-444.000-725.000	FRINGE BENEFITS - ALLOCATED	1,163	0	0	21	0	0	0	-
401-444.000-726.000	SUPPLIES	609	(1)	0	0	0	0	0	-
401-444.000-801.000	CONTRACTUAL SERVICES	37,677	0	0	0	0	0	0	-
401-444.000-818.000	INSURANCE	0	0	0	1	1	0	2	-
401-444.000-940.000	INTERNAL EQUIPMENT RENTAL	730	0	0	111	0	0	0	-
TOTAL SIDEWALKS APPROPRIATIONS		42,254	(1)	0	362	1	0	2	0.00%

MAJOR STREET RECONSTRUCTION - 452

401-452.000-702.000	WAGES	1,056	0	0	0	0	0	0	-
401-452.000-710.000-215	HOLIDAY AND OTHER PAY	6	0	0	0	0	0	0	-
401-452.000-716.000-215	RETIREMENT	71	0	0	0	0	0	0	-
401-452.000-720.000	EMPLOYER'S FICA	77	0	0	0	0	0	0	-
401-452.000-801.000	CONTRACTUAL SERVICES	40,463	0	0	0	0	0	0	-
TOTAL MAJOR STREET RECONSTRUCTION APPROPRIATIONS		41,673	0	0	0	0	0	0	-



CAPTIAL IMPROVEMENT - 401 APPROPRIATIONS		ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL THRU 2/28/2026	BUDGETS CURRENT 2025-26	PROPOSED 2026-27	% OF CHANGE
PARKS - 756									
401-756.000-970.000	CONTRACTUAL SERVICES	0	0	0	30,479	0	50,000	57,440	14.88%
	TOTAL PARKS APPROPRIATIONS	0	0	0	30,479	0	50,000	57,440	14.88%
CAPITAL OUTLAY - 900									
401-900.000-802.000	TECHNICAL SERVICES	16,267	-	-	3,283	-	-	-	-
401-900.000-970.000	CAPITAL OUTLAY	0	0	49,225	17,520	36,590	30,000	5,500	-81.67%
401-900.000-975.014	MITCHELL BUILDING IMPROVEMENT	0	0	0	0	0	0	7,000	-
401-900.000-975.018	MILLPOND DAM REPAIRS	0	0	0	0	0	129,037	150,000	16.25%
401-900.000-975.019	T.I.F.A. - PARKING LOT REPAIR	0	0	0	0	0	27,103	0	-100.00%
401-900.000-975.020	OAK GROVE CEMETERY IMPROVEMENTS	0	0	0	0	0	0	10,000	-
401-900.000-975.034	DPS SITE IMPROVEMENTS	0	0	0	0	0	0	75,000	-
401-900.000-975.038	CITY HALL RENOVATION	0	0	0	5,893	9,312	50,000	34,020	-31.96%
401-900.000-975.044	FACILITIES IMPROVEMENT	347,642	0	0	0	0	0	0	-
401-900.000-993.000	INTEREST EXPENSE	10,010	0	0	0	0	0	0	-
	TOTAL CAPITAL OUTLAY APPROPRIATIONS	373,919	0	49,225	26,696	45,902	236,140	281,520	19.22%
	TOTAL APPROPRIATIONS - FUND 401	458,266	550	50,109	59,498	47,587	287,240	338,962	18.01%
	TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 401	663,593	54,839	3,245,684	126,079	49,196	(187,240)	(263,962)	40.98%



FIELDS OF DREAMS - 408		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
408-000.000-665.000	INTEREST	23	117	183	12	0	50	0	-100.00%
408-000.000-675.000	CONTRIBUTIONS & DONATIONS	0	5,621	11,939	0	0	6,900	0	-100.00%
408-000.000-692.000	OTHER REVENUES	0	536	100	0	0	0	0	-
408-000.000-692.408	OTHER REVENUES - TOURNAMENTS	5,750	835	3,991	3,959	2,165	4,000	4,000	0.00%
408-000.000-699.101	TRANSFER IN - GENERAL FUND	0	0	0	4,500	0	0	0	-
TOTAL FIELDS OF DREAMS REVENUE		5,773	7,109	16,213	8,471	2,165	10,950	4,000	-63.47%
FIELDS OF DREAMS - 408									
APPROPRIATIONS									
RECREATION DEPARTMENT - 751									
408-751.000-726.000	SUPPLIES	168	5,474	681	0	82	480	0	-100.00%
408-751.000-801.000	CONTRACTUAL SERVICES	2,545	1,159	3,565	8,412	8,663	8,800	4,000	100.00%
408-751.000-818.000	INSURANCE	0	0	0	218	305	305	330	200.00%
TOTAL RECREATION DEPARTMENT APPROPRIATIONS		2,713	6,633	4,246	8,630	9,050	9,585	4,330	-54.83%
CAPITAL OUTLAY - 900									
408-900.000-970.000	CAPITAL OUTLAY	0	0	15,162	0	0	0	0	-
TOTAL RECREATION DEPARTMENT APPROPRIATIONS		0	0	15,162	0	0	0	0	-
TOTAL APPROPRIATIONS - FUND 408		2,713	6,633	19,408	8,630	9,050	9,585	4,330	-54.83%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 408		3,060	476	(3,195)	(159)	(6,885)	1,365	(330)	-124.18%



STOCK'S PARK - 409		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
409-000.000-665.000	INTEREST	313	1,312	1,947	2,121	1,377	2,000	1,500	-25.00%
409-000.000-669.000	CHANGE IN INVESTMENTS	(1,535)	(314)	822	1,258	332	162	0	-100.00%
409-000.000-675.000	CONTRIBUTIONS & DONATIONS	8,976	8,433	16,448	6,010	3,749	0	0	-
409-000.000-675.001	CONTRIBUTIONS & DONATIONS - PARK CONCERT	0	4,345	1,453	3,275	3,590	3,939	3,000	-23.84%
409-000.000-675.409	CONTRIBUTIONS & DONATIONS - PAVILION	24,505	0	0	0	0	0	0	-
409-000.000-692.000	OTHER REVENUE	0	0	0	15	0	0	0	-
TOTAL STOCK'S PARK REVENUE		32,259	13,776	20,670	12,679	9,048	6,101	4,500	-26.24%
STOCK'S PARK - 409									
APPROPRIATIONS									
PARKS - 756									
409-756.000-726.000	SUPPLIES	880	679	1,429	228	71	200	200	0.00%
409-756.000-801.000	CONTRACTUAL SERVICES	7,000	5,218	10,428	15,231	4,230	5,000	4,000	-20.00%
409-756.000-960.000	BANK FEES	32	38	39	41	35	65	0	-100.00%
409-756.000-995.208	TRANSFER OUT - RECREATION	0	24,175	0	0	0	0	0	-
TOTAL PARKS APPROPRIATIONS		7,912	30,110	11,896	15,500	4,336	5,265	4,200	-20.23%
TOTAL APPROPRIATIONS - FUND 409		7,912	30,110	11,896	15,500	4,336	5,265	4,200	-6.25%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 409		24,347	(16,334)	8,774	(2,821)	4,712	836	300	-34.55%



AIRPORT IMPROVEMENT - 481		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
481-000.000-515.000	FEDERAL GRANT - AIRPORT	0	250,017	77,371	2,144,896	0	0	0	100.00%
481-000.000-529.000-215	FEDERAL GRANT - TERMINAL PARKING LOT	0	0	0	0	50,620	50,000	0	200.00%
481-000.000-569.000	STATE GRANT	0	5,953	2,009	56,444	94,564	146,000	0	100.00%
481-000.000-665.000	INTEREST	2,491	10,317	25,029	27,933	6,812	25,000	11,000	-56.00%
481-000.000-665.100	INTEREST INCOME-LEASES (GASB 87)	0	1,552	800	0	0	0	0	-
481-000.000-667.000	RENTS	31,428	31,428	31,426	31,571	29,311	39,525	29,311	-25.84%
481-000.000-667.481	RENTS - AIRPORT HANGARS	21,525	29,450	39,225	36,210	33,225	34,000	67,200	97.65%
481-000.000-669.000	CHANGE IN INVESTMENTS	(7,540)	(1,544)	4,045	6,195	1,291	0	0	-
481-000.000-673.000	CONTRIBUTION & DONATIONS	0	0	0	2,225	0	0	0	-
481-000.000-675.000	CONTRIBUTION & DONATIONS	20,000	180	0	0	0	0	0	-
481-000.000-687.300	OTHER REFUNDS	89	53	294	49	21	0	0	-
481-000.000-687.481	OTHER REFUNDS - USER FEES	7,902	7,367	0	0	0	0	0	-
481-000.000-692.000	OTHER REVENUE	51	286	168	103	295	0	0	-
481-000.000-692.295	OTHER REVENUE - FUEL SALES	128,662	180,980	200,713	161,781	87,108	175,000	150,000	-14.29%
481-000.000-692.296	OTHER REVENUE - TAX EXEMPT SALES	59,251	79,209	71,600	67,738	32,195	72,000	50,000	-30.56%
481-000.000-692.297	OTHER REVENUE - FACILITY USAGE	0	0	12,228	20,353	8,920	25,000	10,000	-60.00%
TOTAL AIRPORT IMPROVEMENT REVENUE		263,859	595,248	464,908	2,555,498	344,362	566,525	317,511	-43.95%
AIRPORT IMPROVEMENT - 481									
APPROPRIATIONS									
ADMINISTRATIVE SERVICES - 175									
481-175.000-702.000-215	WAGES	0	0	0	0	0	16,800	0	-200.00%
481-175.000-703.000	OVERTIME PAY	0	0	0	7,850	0	12,000	0	-100.00%
481-175.000-720.000	EMPLOYER'S FICA	0	0	0	601	0	2,203	0	0.00%
481-175.000-801.000	CONTRACTUAL SERVICES	0	3,072	218	2,638	406	290	400	100.00%
481-175.000-818.000	INSURANCE	0	0	1,741	3,914	3,261	1,970	3,522	200.00%
481-175.000-930.000	REPAIRS & MAINTENANCE	0	4,636	1,340	6,326	7,638	6,500	13,000	100.00%
481-175.000-960.000	BANK FEES	158	187	192	202	123	200	0	-100.00%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		158	7,895	3,491	21,531	11,428	39,963	16,922	300.00%
CAPITAL OUTLAY - 900									
481-900.000-726.000	SUPPLIES	0	578	0	17,583	68	0	100	-
481-900.000-740.295	FUEL & LUBRICANTS - AVIATION	148,968	197,995	186,255	155,843	89,984	200,000	140,000	-30.00%
481-900.000-801.000	CONTRACTUAL SERVICES	7,179	8,910	13,515	6,977	2,904	11,500	2,000	-82.61%
481-900.000-970.000	CAPITAL OUTLAY	0	306,234	106,815	2,755,441	154,398	321,000	0	-100.00%
481-900.000-995.101	TRANSFER OUT - GENERAL FUND	0	0	0	0	0	50,000	100,000	100.00%
TOTAL CAPITAL OUTLAY APPROPRIATIONS		156,147	513,717	306,585	2,935,844	247,354	582,500	242,100	-58.44%
TOTAL APPROPRIATIONS - FUND 481		156,305	521,612	310,076	2,957,375	258,782	622,463	259,022	-58.39%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 481		107,554	73,636	154,832	(401,877)	85,580	(55,938)	58,489	-204.56%



Miscellaneous Funds

Special Revenue Funds

Contributions and Donations Fund (Fund 252)

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

Police OWI Enforcement Fund (Fund 274)

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 (Fund 265)

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.

Tree Restitution Fund (Fund 211)

This fund is used to account for all money collected from private individuals when trees are removed in the City right of way. Funds collected are used to replace the removed trees.

Internal Service Funds

Public Services Inventory (Fund 633)

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.



Miscellaneous Funds

Fiduciary Funds

Cemetery Perpetual Care (Fund 151)

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 (Fund 152)

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 (Fund 153)

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



CEMETERY PERPETUAL CARE - 151 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
151-000.000-642.100	SALE OF CEMETERY LOTS - LAKEVIEW	4,250	4,650	2,350	18,186	7,500	0	0	-
151-000.000-642.200	SALE OF CEMETERY LOTS - OAKGROVE	8,713	12,920	13,335	6,345	3,000	0	0	-
151-000.000-665.000	INTEREST	9,910	14,245	21,911	25,533	15,217	20,000	20,000	0.00%
151-000.000-669.000	CHANGE IN INVESTMENTS	(14,432)	(2,957)	7,745	11,862	3,128	0	0	-
151-000.000-692.000	OTHER REVENUE	0	0	0	144	0	0	0	-
TOTAL CEMETERY PERPETUAL CARE REVENUE		8,441	28,858	45,341	62,070	28,845	20,000	20,000	0.00%
CEMETERY PERPETUAL CARE - 151 APPROPRIATIONS									
ADMINISTRATIVE SERVICES - 175									
151-175.000-960.000	BANK FEES	302	359	368	386	331	350	0	-100.00%
151-175.000-964.000	REFUNDS & REBATES	0	0	0	1,000	0	0	0	-
TOTAL TRANSFERS TO OTHERS APPROPRIATIONS		302	359	368	1,386	331	350	0	-100.00%
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	0.00%
TOTAL TRANSFERS TO OTHERS APPROPRIATIONS		20,000	20,000	20,000	20,000	0	20,000	20,000	0.00%
TOTAL APPROPRIATIONS - FUND 151		20,302	20,359	20,368	21,386	331	20,350	20,000	-1.72%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 151		(11,861)	8,499	24,973	40,684	28,514	(350)	0	-100.00%



STOCK'S PARK PERPETUAL MAINTENANCE - 152 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
152-000.000-665.000	INTEREST	346	1,683	2,544	2,956	1,845	2,500	3,000	20.00%
152-000.000-669.000	CHANGE IN INVESTMENTS	(2,627)	(538)	1,410	2,161	570	0	0	-
152-000.000-675.000	CONTRIBUTIONS & DONATIONS	1,870	2,753	1,934	3,400	3,090	0	0	-
152-000.000-692.000	OTHER REVENUE	0	0	0	26	0	0	0	-
TOTAL STOCK'S PARK PERPETUAL MAINTENANCE REVENUE		(411)	3,898	5,888	8,543	5,505	2,500	3,000	20.00%
STOCK'S PARK PERPETUAL MAINTENANCE - 152 APPROPRIATIONS									
PARKS-756									
152-756.000-801.000	CONTRACTUAL SERVICES	0	0	0	0	0	3,000	3,000	0.00%
152-756.000-960.000	BANK FEES	55	65	67	70	60	100	0	-100.00%
TOTAL PARKS APPROPRIATIONS		55	65	67	70	60	3,100	3,000	-3.23%
TOTAL APPROPRIATIONS - FUND 152		55	65	67	70	60	3,100	3,000	-3.23%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 152		(466)	3,833	5,821	8,473	5,445	(600)	0	-100.00%



R.L. OWEN MEMORIAL - 153 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
153-000.000-665.000	INTEREST	5,116	4,743	4,512	5,390	5,043	8,000	4,500	-43.75%
153-000.000-669.000	CHANGE IN INVESTMENTS	(2,162)	(355)	887	1,312	346	0	0	-
153-000.000-692.000	OTHER REVENUE	0	0	0	16	0	0	0	-
TOTAL R.L. OWEN MEMORIAL REVENUE		2,954	4,388	5,399	6,718	5,389	8,000	4,500	-43.75%

**R.L. OWEN MEMORIAL - 153
APPROPRIATIONS**

BUILDINGS AND GROUNDS - 265

153-265.000-801.000	CONTRACTUAL SERVICES	0	21,357	0	0	0	0	0	-
153-265.000-960.000	BANK FEES	45	53	42	43	37	100	0	-100.00%
153-265.000-970.000	CAPITAL OUTLAY	0	5,024	0	0	0	0	0	-
TOTAL BUILDINGS AND GROUNDS APPROPRIATIONS		45	26,434	42	43	37	100	0	-100.00%
TOTAL APPROPRIATIONS - FUND 153		45	26,434	42	43	37	100	0	-100.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 153		2,909	(22,046)	5,357	6,675	5,352	7,900	4,500	-43.04%



TREE RESTITUTION FUND - 211		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2021-22	2022-23	2023-24	2024-25	THRU	CURRENT	PROPOSED	CHANGE
						2/28/2026	2025-26	2026-27	
211-000.000-665.000	INTEREST	0	0	60	139	195	100	100	0.00%
211-000.000-692.470	OTHER REVENUE - TREES	0	0	2,343	4,904	1,467	0	0	-
TOTAL CONTRIBUTIONS & DONATIONS REVENUE		0	0	2,403	5,043	1,662	100	100	0.00%
TREE RESTITUTION FUND - 211									
APPROPRIATIONS									
PUBLIC SERVICES DEPARTMENT - 441									
211-441.000-726.000	SUPPLIES	0	0	0	0	0	0	0	-
TOTAL CONTRIBUTIONS & DONATIONS APPROPRIATIONS		0	0	0	0	0	0	0	-
TOTAL APPROPRIATIONS - FUND 211		0	0	0	0	0	0	0	-
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 211		0	0	2,403	5,043	1,662	100	100	0.00%



CONTRIBUTIONS & DONATIONS - 252		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
252-000.000-665.000	INTEREST	0	0	175	94	119	100	50	-50.00%
252-000.000-675.000	CONTRIBUTIONS & DONATIONS	0	553	25,316	30,251	5,332	4,131	1,000	-75.79%
TOTAL CONTRIBUTIONS & DONATIONS REVENUE		0	553	25,491	30,345	5,451	4,231	1,050	-75.18%
CONTRIBUTIONS AND DONATIONS - 252									
APPROPRIATIONS									
ADMINISTRATIVE SERVICES-175									
252-175.000-726.000	SUPPLIES	0	553	25,317	0	3,632	4,131	1,000	-75.79%
TOTAL CONTRIBUTIONS & DONATIONS APPROPRIATIONS		0	553	25,317	0	3,632	4,131	1,000	-75.79%
CAPITAL OUTLAY-900									
252-900.000-801.000-211	CONTRACTUAL SERVICES	0	0	0	5,756	0	0	0	-
252-900.000-970.000	CAPITAL OUTLAY	0	0	0	20,261	0	0	0	-
TOTAL CONTRIBUTIONS & DONATIONS APPROPRIATIONS		0	0	0	26,017	0	0	0	-
TOTAL APPROPRIATIONS - FUND 252		0	553	25,317	26,017	3,632	4,131	1,000	-75.79%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 252		0	0	174	4,328	1,819	100	50	-50.00%



DRUG FORFEITURE - 265		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
265-000.000-659.000	DRUG FORFEITURES	0	100	687	0	491	0	500	-
265-000.000-665.000	INTEREST	71	121	147	149	142	100	100	0.00%
TOTAL DRUG FORFEITURE REVENUE		71	221	834	149	633	100	600	500.00%
DRUG FORFEITURE - 265									
APPROPRIATIONS									
POLICE DEPARTMENT - 301									
265-301.000-726.000	SUPPLIES	1,356	4,068	0	51	10	3,000	3,000	0.00%
265-301.000-801.000	CONTRACTUAL SERVICES	0	0	0	69	49	0	0	-
TOTAL POLICE DEPARTMENT APPROPRIATIONS		1,356	4,068	0	120	59	3,000	3,000	0.00%
TOTAL APPROPRIATIONS - FUND 265		1,356	4,068	0	120	59	3,000	3,000	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 265		(1,285)	(3,847)	834	29	574	(2,900)	(2,400)	-17.24%



POLICE OWI ENFORCEMENT - 274 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
274-000.000-665.000	INTEREST INCOME	10	30	53	95	122	30	100	233.33%
274-000.000-692.301	OTHER REVENUE - POLICE DEPT	200	75	1,100	1,768	1,022	1,000	1,000	0.00%
TOTAL POLICE OWI ENFORCEMENT REVENUE		210	105	1,153	1,863	1,144	1,030	1,100	6.80%
POLICE OWI ENFORCEMENT - 274 APPROPRIATIONS									
POLICE DEPARTMENT - 301									
274-301.000-726.000	SUPPLIES	425	0	0	0	0	2,000	2,000	0.00%
TOTAL POLICE DEPARTMENT APPROPRIATIONS		425	0	0	0	0	2,000	2,000	0.00%
TOTAL APPROPRIATIONS - FUND 274		425	0	0	0	0	2,000	2,000	0.00%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 274		(215)	105	1,153	1,863	1,144	(970)	(900)	-7.22%



PUBLIC SERVICE INVENTORY - 633 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
633-000.000-650.000	SALE OF MATERIALS	12,411	22,265	10,903	2,338	72	0	0	-
633-000.000-665.000	INTEREST INCOME	129	49	681	736	653	300	500	66.67%
633-000.000-680.000	INVENTORY ADJUSTMENT	(14,745)	13,779	(3,623)	0	0	0	0	-
TOTAL PUBLIC SERVICE INVENTORY REVENUE		(2,205)	36,093	7,961	3,074	725	300	500	66.67%
PUBLIC SERVICE INVENTORY - 633 APPROPRIATIONS									
PUBLIC SERVICES INVENTORY - 236									
633-236.000-702.000	WAGES	21	0	0	0	0	0	0	-
633-236.000-703.000	OVERTIME PAY	122	0	0	0	0	0	0	-
633-236.000-720.000	EMPLOYER'S FICA	10	0	0	0	0	0	0	-
633-236.000-726.000	SUPPLIES	12,327	4,593	5,424	1,983	9	0	0	-
633-236.000-771.000	INVENTORY ADJUSTMENT	20,896	0	0	0	0	0	0	-
633-236.000-801.000	CONTRACTUAL SERVICES	532	0	81	0	0	0	0	-
TOTAL PUBLIC SERVICE INVENTORY APPROPRIATIONS		33,908	4,593	5,505	1,983	9	0	0	-
TOTAL APPROPRIATIONS - FUND 633		33,908	4,593	5,505	1,983	9	0	0	-
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 633		(36,113)	31,500	2,456	1,091	716	300	500	66.67%



Board of Public Utilities

David Mackie - Director

dmackie@cityofhillsdale.org

517-437-6444

Phil McDowell – President

Open – Board Member

Steve Wells – Board Member

Eric Potes – Vice President

Douglas Dobrozsi – Board Member

Karen Lancaster – Finance Director

Vacant – Electric Department Superintendent

Ken Keasal – Safety Coordinator

Vacant – Water/Sewer Distribution Superintendent

Brandon Janes – Technology Director

Kelly LoPresto – Office Manager

Department Summary

Since 1893, the Board of Public Utilities has provided electric power to our community with 6,500 customers. Over the last 130 years the landscape has changed dramatically. Over the years, the utility has expanded to also include a wastewater system and a municipal water system. The sewer system has 42.4 miles of intertwining pipes that feed into our waste water treatment plant. Once treated, the clean water is then discharged into the St. Joe River. All the solid waste is captured, digested, and disposed of as fertilizer on farmland. Water is pumped from our local wells, to our water treatment plant, through our 54.33 miles of water mains with two water towers, then to our customers. The Hillsdale BPU has seen a number of changes and improvements over the past several years. The BPU continues to collaborate with the City through shared staff and capital projects. Shared staff include: City Manager/BPU Director, Finance Department, Human Resource Director, Safety Coordinator, Mechanic and IT Department.

As part of the Council goals for 2026 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 2026 include: complete industrial substation and monitoring upgrades, distribution expansion and upgrade, ordering of a new bucket truck, Hillsdale College feeder relocation and a seawall behind the BPU's office building. 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: South and Hallet lift stations rebuild, 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.
- Continue Water and Sewer distribution system improvements.

Budget Summary

- City Manager/BPU Director position is split 80/20 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 6.5% or 1.5%, Sewer 0% and Water 10%.
- Purchased Power cost projections are up 7.7% or \$880,078.
- PILOT costs remain at 6% of sales for each fund.
- Retirement costs are based on MERS estimates.
- Replace the Electric and Water/Sewer Superintendents



ELECTRIC - 582 REVENUES	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
582-000.000-569.000	STATE GRANT	0	0	5,000	0	0	0	0	-
582-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	37,918	0	0	0	0	0	0	-
582-000.000-593.000	INTERDEPARTMENTAL REVENUE	212,027	237,228	221,335	233,819	170,179	246,188	240,721	-2.22%
582-000.000-613.000	RESIDENTIAL SALES	4,920,119	5,076,606	5,284,697	5,332,422	4,255,934	5,646,994	6,511,600	15.31%
582-000.000-613.100	EV SALES	0	0	1,947	2,604	1,163	4,000	1,799	-55.03%
582-000.000-614.000	BUSINESS SALES	1,407,527	1,549,347	1,639,926	1,802,319	1,422,802	1,922,297	2,195,080	14.19%
582-000.000-615.000	COMMERCIAL SALES	3,156,050	3,224,055	3,262,392	3,226,324	2,398,700	3,393,729	3,869,240	14.01%
582-000.000-616.000	INDUSTRY SALES	3,173,849	3,479,323	3,665,300	3,873,178	2,919,755	3,902,158	4,797,558	22.95%
582-000.000-617.000	STREET LIGHT SALES	52,492	51,077	51,077	51,085	33,918	52,107	51,000	-2.12%
582-000.000-620.000	ENERGY WASTE REDUCT - RESIDENTIAL	0	0	0	0	(4,634)	0	0	-
582-000.000-621.000	ENERGY WASTE REDUCT - COMMERCIAL	0	0	0	0	(757)	0	0	-
582-000.000-665.000	INTEREST	67,331	145,382	207,036	272,100	166,448	250,000	200,000	-20.00%
582-000.000-669.000	CHANGE IN INVESTMENTS	(249,636)	(64,000)	167,653	236,446	57,322	0	0	-
582-000.000-669.001	GAIN (LOSS) ON MSCPA INVESTMENT	78,527	26,221	142,002	19,226	0	0	0	-
582-000.000-673.001	GAIN ON SALE OF PROPERTY	(2,575)	0	(350,853)	(58,986)	0	0	0	-
582-000.000-675.006	CONTRIBUTED CAPITAL	0	337,414	0	0	0	0	0	-
582-000.000-679.000	LATE CHARGES	34,496	31,527	55,525	60,332	46,511	55,000	60,000	9.09%
582-000.000-680.000	INVENTORY ADJUSTMENT	(40,314)	(76,511)	9	0	(485)	0	0	-
582-000.000-687.300	OTHER REFUNDS	0	0	35,245	0	0	0	0	-
582-000.000-689.000	CASH OVER & (SHORT)	162	(22)	(284)	5	(121)	0	0	-
582-000.000-692.000	OTHER REVENUE	0	0	0	41,059	78,603	60,076	30,000	-50.06%
582-000.000-692.001	OTHER REVENUE - MISC OPERATING	104,457	157,103	131,601	201,324	64,069	125,000	125,000	0.00%
582-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	11,954	30,176	13,299	17,226	82,781	25,000	25,000	0.00%
	TOTAL ELECTRIC REVENUES	12,964,384	14,204,926	14,532,907	15,310,483	11,692,188	15,682,549	18,106,998	15.46%



ELECTRIC - 582 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
ADMINISTRATIVE SERVICES - 175									
582-175.000-702.000	WAGES	337,037	434,008	463,017	577,134	267,585	432,055	428,474	-0.83%
582-175.000-702.100	WAGES - PART TIME	0	0	0	0	13,150	18,613	22,198	19.26%
582-175.000-703.000	OVERTIME PAY	1,807	1,619	204	90	0	0	0	-
582-175.000-704.000	SICK TIME PAY	47,535	6,233	0	0	0	0	0	-
582-175.000-705.000	VACATION TIME PAY	68,159	20,803	4,597	0	0	0	0	-
582-175.000-706.000	PERSONAL TIME PAY	11,326	2,149	0	0	0	0	0	-
582-175.000-707.000	LONGEVITY PAY	7,800	9,780	7,100	6,384	0	6,556	0	-100.00%
582-175.000-710.000	HOLIDAY & OTHER PAY	42,752	17,015	14,036	7,873	7,116	2,350	2,100	-10.64%
582-175.000-714.000	COMPENSATED ABSENCES	47,940	10,577	13,015	(680)	0	0	0	-
582-175.000-715.000	HEALTH & LIFE INSURANCE	209,646	223,444	201,776	64,858	32,553	70,837	75,383	6.42%
582-175.000-716.000	RETIREMENT	531,983	42,878	563,772	154,283	152,370	91,896	95,793	4.24%
582-175.000-717.000	WORKERS' COMPENSATION	6,332	8,090	6,638	7,954	666	666	733	10.06%
582-175.000-720.000	EMPLOYER'S FICA	36,570	34,463	34,508	41,150	18,999	32,497	32,116	-1.17%
582-175.000-721.000	DISABILITY INSURANCE	4,428	4,216	4,589	3,144	1,339	2,052	2,052	0.00%
582-175.000-724.000	PAYROLL ALLOCATION	33,114	0	0	0	0	0	0	-
582-175.000-725.100	MICELLANEOUS FRINGE EXPENSE	(389,688)	(309,562)	(275,641)	(134,738)	0	0	0	-
582-175.000-726.000	SUPPLIES	20,510	17,307	15,070	15,173	11,023	20,030	22,000	9.84%
582-175.000-742.000	CLOTHING / UNIFORMS	0	0	4,316	1,833	641	1,500	1,500	0.00%
582-175.000-801.000	CONTRACTUAL SERVICES	94,580	95,194	96,191	111,267	75,869	138,000	141,000	2.17%
582-175.000-801.200	COMPUTER	32,849	6,671	0	0	0	0	0	100.00%
582-175.000-802.000	TECHNICAL SERVICES	16,115	61,473	56,778	45,070	34,150	91,601	94,562	3.23%
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	75	713	825	1,785	282	1,500	1,500	0.00%
582-175.000-810.000	DUES & SUBSCRIPTIONS	18,887	17,826	18,783	2,208	2,293	27,500	27,500	0.00%
582-175.000-818.000	INSURANCE	63,114	103,170	119,522	141,047	82,136	137,957	148,994	8.00%
582-175.000-820.000	PILOT	761,640	801,580	827,893	857,537	567,889	895,277	992,772	10.89%
582-175.000-850.000	TELEPHONE	10,903	9,945	11,812	10,672	6,007	10,130	8,130	-19.74%
582-175.000-880.000	COMMUNITY PROMOTION	3,620	3,679	2,878	19,098	5,109	21,370	21,450	0.37%
582-175.000-905.000	PUBLISHING / NOTICES	46	0	0	119	0	0	0	-
582-175.000-906.000	SPONSORSHIPS	150	7,500	7,500	7,500	7,535	7,500	8,250	10.00%
582-175.000-920.000	UTILITIES	0	0	0	27	1,168	1,000	1,534	53.40%
582-175.000-920.400	UTILITIES - GAS	3,714	3,047	1,940	3,240	0	0	0	-
582-175.000-930.000	REPAIRS & MAINTENANCE	8,029	3,863	2,191	5,014	1,357	5,000	5,000	0.00%
582-175.000-955.000	MISCELLANEOUS	0	63	(3,724)	0	0	0	0	-
582-175.000-955.588	MISC. - CDL LICENSING/TESTING	0	0	929	207	0	1,000	500	-50.00%



ELECTRIC - 582 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
ADMINISTRATIVE SERVICES - 175									
582-175.000-956.000	TRAINING & SEMINARS	3,361	3,678	4,342	5,287	3,005	5,000	5,300	6.00%
582-175.000-956.100	TRAINING & SEMINARS-EXTERNAL	0	23	0	0	0	0	0	-
582-175.000-956.200	LODGING & MEALS	1,060	4,992	6,209	3,349	31	5,000	5,000	0.00%
582-175.000-957.000	PROPERTY TAXES	0	0	0	0	14,908	0	0	-
582-175.000-960.000	BANK FEES	6,477	9,411	9,709	9,106	6,308	10,000	0	100.00%
582-175.000-963.000	WRITE OFF BAD DEBT(S)	7,360	989	414	513	14,113	0	0	-
582-175.000-968.000	DEPRECIATION	62,528	50,772	38,804	39,756	26,009	0	0	-
582-175.000-968.100	AMORTIZATION	8,483	10,213	10,638	10,638	0	0	0	-
582-175.000-968.200	AMORTIZATION EXPENSE SBITA	0	0	5,385	5,385	0	0	0	-
582-175.000-969.000	INTERDEPARTMENTAL EXPENSE	6,248	7,983	7,071	7,036	5,282	8,000	10,000	25.00%
582-175.000-993.100	LEASE INTEREST PAID	21	303	323	241	0	0	0	-
582-175.000-993.200	INTEREST EXPENSE SBITA	0	0	526	526	0	0	0	-
582-175.000-995.640	TRANSFER OUT - RMEF	0	0	0	46,500	0	0	0	-
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		2,126,511	1,726,108	2,283,936	2,077,586	1,358,893	2,229,887	2,338,841	4.89%
PRODUCTION - 543									
582-543.000-702.000	WAGES	42,504	49,841	71,827	0	0	0	0	-
582-543.000-703.000	OVERTIME PAY	10,625	12,691	2,542	0	0	0	0	-
582-543.000-710.000	HOLIDAY & OTHER PAY	(15)	0	0	0	0	0	0	-
582-543.000-715.000	HEALTH INSURANCE	0	0	3,503	0	0	0	0	-
582-543.000-716.000	RETIREMENT	0	1,000	693	0	0	0	0	-
582-543.000-720.000	EMPLOYER'S FICA	3,545	4,132	5,087	0	0	0	0	-
582-543.000-725.100	MICELLANEOUS FRINGE EXPENSE	31,559	27,269	29,713	0	0	0	0	-
582-543.000-726.000	SUPPLIES	4,378	7,204	8,105	0	0	0	0	-
582-543.000-739.000	PURCHASED POWER	9,019,300	9,702,740	9,143,996	0	0	0	0	-
582-543.000-739.002	CITY SHARE OF AMP ASSETS	0	0	599,802	0	0	0	0	-
582-543.000-740.000	FUEL & LUBRICANTS	2,950	3,301	38,750	0	0	0	0	-
582-543.000-740.100	FUEL OIL - ENGINE #5	7,668	0	16,396	0	0	0	0	-
582-543.000-740.200	FUEL OIL - ENGINE #6	10,559	0	10,067	0	0	0	0	-
582-543.000-740.300	NATURAL GAS - ENGINE #5	30,425	14,782	233	0	0	0	0	-
582-543.000-740.400	NATURAL GAS - ENGINE #6	30,038	14,782	233	0	0	0	0	-
582-543.000-742.000	CLOTHING / UNIFORMS	1,144	1,946	502	0	0	0	0	-
582-543.000-771.000	INVENTORY ADJUSTMENT	0	0	(11,488)	0	0	0	0	-
582-543.000-801.000	CONTRACTUAL SERVICES	15,087	27,437	11,058	0	0	0	0	-



ELECTRIC - 582 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
PRODUCTION - 543									
582-543.000-818.000	INSURANCE	35,467	0	0	0	0	0	0	-
582-543.000-850.000	TELEPHONE	124	0	0	0	0	0	0	-
582-543.000-920.400	UTILITIES - GAS	16,171	20,683	12,002	0	0	0	0	-
582-543.000-930.000	REPAIRS & MAINTENANCE	24,914	8,224	8,493	0	0	0	0	-
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5	60,180	24,644	14,583	0	0	0	0	-
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6	13,233	19,303	8,979	0	0	0	0	-
582-543.000-968.000	DEPRECIATION	151,690	149,922	145,942	0	0	0	0	-
582-543.000-969.000	INTERDEPARTMENTAL EXPENSE	30,856	34,401	25,712	0	0	0	0	-
	TOTAL PRODUCTION APPROPRIATIONS	9,542,402	10,124,302	10,146,730	0	0	0	0	-
OPERATIONS - 544									
582-544.000-702.000	WAGES	406,158	467,021	606,404	784,695	655,502	937,918	1,103,780	17.68%
582-544.000-703.000	OVERTIME PAY	91,552	131,436	55,716	79,498	51,535	0	80,000	-
582-544.000-705.000	VACATION TIME PAY	7,119	0	0	0	0	0	0	-
582-544.000-706.000	PERSONAL TIME PAY	498	0	0	0	0	0	0	-
582-544.000-707.000	LONGEVITY PAY	0	0	0	0	3,900	0	0	-
582-544.000-710.000	HOLIDAY AND OTHER PAY	0	0	0	1	0	500	1,000	100.00%
582-544.000-715.000	HEALTH INSURANCE	0	0	33,327	163,857	126,422	241,232	220,457	-8.61%
582-544.000-716.000	RETIREMENT	6,188	11,212	15,109	24,536	196,108	214,766	219,930	100.00%
582-544.000-717.000	WORKERS' COMP	0	0	0	0	8,374	7,634	9,211	20.66%
582-544.000-720.000	EMPLOYER'S FICA	35,243	41,916	46,477	61,080	50,134	71,247	84,020	17.93%
582-544.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	3,911	3,792	2,448	5,303	116.63%
582-544.000-723.999	CAPITALIZED WAGES AND FRINGES	0	0	0	(4,549)	0	0	0	-
582-544.000-725.100	MICELLANEOUS FRINGE EXPENSE	313,999	267,602	243,278	135,515	0	0	0	-
582-544.000-726.000	SUPPLIES	0	0	0	1,724	21,259	45,000	45,000	200.00%
582-544.000-726.008	SUPPLIES - SAFETY	0	0	0	826	3,760	5,000	5,000	300.00%
582-544.000-726.800	SUPPLIES - OPERATIONS	32,633	23,423	45,048	15,246	0	0	0	-
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	37,921	69,771	45,177	44,948	24,788	45,500	45,500	0.00%
582-544.000-739.000	PURCHASED POWER	0	0	0	10,048,939	6,284,630	10,591,604	11,471,682	8.31%
582-544.000-740.000	FUEL AND LUBRICANTS	25,842	29,138	25,116	24,455	13,443	25,000	25,000	0.00%
582-544.000-740.050	LUBRICANTS - ENGINES	0	0	0	0	0	10,000	10,000	0.00%
582-544.000-740.100	FUEL OIL - ENGINE #5	0	0	0	13,088	0	15,000	17,500	16.67%
582-544.000-740.200	FUEL OIL - ENGINE #6	0	0	0	13,088	0	15,000	17,500	16.67%
582-544.000-740.300	NATURAL GAS - ENGINE #5	0	0	0	242	170	15,000	20,000	33.33%



ELECTRIC - 582 APPROPRIATIONS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF	
	2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE	
OPERATIONS - 544									
582-544.000-740.400	NATURAL GAS - ENGINE #6	0	0	0	242	170	15,000	20,000	33.33%
582-544.000-742.000	CLOTHING / UNIFORMS	13,010	12,943	17,945	18,557	4,771	17,000	21,000	23.53%
582-544.000-801.000	CONTRACTUAL SERVICES	68,095	20,842	30,521	49,608	42,235	51,000	51,000	0.00%
582-544.000-801.300	TREE TRIMMING	200,302	26,034	15,741	197,452	226,254	350,000	60,000	-82.86%
582-544.000-801.588	CONTRACTUAL SERVICES - ENGINEERING	0	0	0	0	312	0	0	-
582-544.000-818.000	INSURANCE	21,133	0	0	0	0	0	0	-
582-544.000-920.000	UTILITIES	0	0	0	14,168	11,336	2,000	15,000	650.00%
582-544.000-930.000	REPAIRS & MAINTENANCE	199,051	394,183	138,285	165,568	86,377	140,000	140,000	0.00%
582-544.000-930.025	REPAIRS & MAINTENANCE - POWER PLANT	0	0	0	0	19,546	55,000	50,000	-9.09%
582-544.000-930.050	REPAIRS & MAINT. - ENGINE #5	0	0	0	2,214	3,290	5,000	5,000	0.00%
582-544.000-930.060	REPAIRS & MAINT. - ENGINE #6	0	0	0	2,547	3,150	5,000	5,000	0.00%
582-544.000-930.546	REPAIRS & MAINT. - SUBSTATIONS	40,852	25,789	111,804	67,007	3,711	100,000	100,000	0.00%
582-544.000-940.000	INTERNAL EQUIPMENT RENTAL - RMEF	0	0	0	65	0	0	0	-
582-544.000-956.000	TRAINING & SEMINARS	34,580	26,615	22,869	15,121	627	25,000	15,000	-40.00%
582-544.000-968.000	DEPRECIATION	525,426	567,075	585,666	688,097	404,596	0	0	-
582-544.000-969.000	INTERDEPARTMENTAL EXPENSE	8,867	9,717	9,918	36,765	28,624	9,500	40,000	321.05%
TOTAL OPERATIONS APPROPRIATIONS		2,068,469	2,124,717	2,048,401	12,668,511	8,278,816	13,017,349	13,902,883	6.80%
CAPITAL OUTLAY - 900									
582-900.000-970.000	CAPITAL OUTLAY	0	0	0	0	1,858,746	4,795,556	2,453,000	-48.85%
TOTAL CAPITAL OUTLAY APPROPRIATIONS		0	0	0	0	1,858,746	4,795,556	2,453,000	-48.85%
TOTAL APPROPRIATIONS - FUND 582		13,737,382	13,975,127	14,479,067	14,746,097	11,496,455	20,042,792	18,694,724	-6.73%
NET OF REVENUE / APPROPRIATIONS - FUND 582		(772,998)	229,799	53,840	564,386	195,733	(4,360,243)	(587,726)	-86.52%



SEWER - 590 REVENUES	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
590-000.000-529.000	FEDERAL GRANT	0	0	569,275	561,607	850	0	0	-
590-000.000-593.000	INTERDEPARTMENTAL REVENUE	5,678	7,022	6,699	7,413	5,484	7,000	8,338	19.11%
590-000.000-613.000	RESIDENTIAL SALES	1,018,509	1,078,372	1,137,155	1,208,839	857,070	1,198,632	1,250,000	4.29%
590-000.000-614.000	BUSINESS SALES	197,223	224,252	243,844	282,410	207,453	271,488	302,000	11.24%
590-000.000-615.000	COMMERCIAL SALES	466,533	562,564	603,838	656,014	442,392	643,083	670,000	4.19%
590-000.000-616.000	INDUSTRY SALES	436,289	457,466	363,449	514,018	351,580	544,476	554,000	1.75%
590-000.000-619.000	APARTMENT SALES	375,774	413,591	447,501	441,288	295,351	444,428	434,000	-2.35%
590-000.000-665.000	INTEREST	5,354	101,768	217,377	182,322	122,171	190,000	120,000	-36.84%
590-000.000-669.000	CHANGE IN INVESTMENTS	(24,819)	11,130	25,630	4,418	0	0	0	-
590-000.000-673.001	GAIN (LOSS) ON SALE OF PROPERTY	(96,633)	300	(27,676)	0	0	0	0	-
590-000.000-679.000	LATE CHARGES	6,285	6,696	12,794	13,255	9,640	12,000	15,000	25.00%
590-000.000-680.000	INVENTORY ADJUSTMENTS	3,172	(3,493)	(856)	0	0	0	0	-
590-000.000-687.300	OTHER REFUNDS	0	0	14,556	0	0	0	0	-
590-000.000-692.000-215	OTHER REVENUE - COLLEGE HOTEL UTILITES	0	0	0	149,256	30,037	63,632	0	-100.00%
590-000.000-692.001	OTHER REVENUE - MISC OPERATING	108,280	49,101	16,003	20,531	10,806	16,000	16,000	0.00%
590-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	21,860	90,322	148,755	98,301	74,678	80,000	80,000	0.00%
TOTAL SEWER REVENUES		2,523,505	2,999,091	3,778,344	4,139,672	2,407,512	3,470,739	3,449,338	-0.62%



SEWER - 590 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
ADMINISTRATIVE SERVICES -175									
590-175.000-702.000	WAGES	147,520	223,574	228,006	258,526	101,205	236,548	231,059	-2.32%
590-175.000-702.100	WAGES - PART TIME	0	0	0	0	6,575	11,046	11,099	0.48%
590-175.000-703.000	OVERTIME PAY	780	31	68	13	0	0	0	-
590-175.000-704.000	SICK TIME PAY	7,280	2,963	0	0	0	0	0	-
590-175.000-705.000	VACATION TIME PAY	12,441	9,188	89	0	0	0	0	-
590-175.000-706.000	PERSONAL TIME PAY	2,052	1,075	0	0	0	0	0	-
590-175.000-707.000	LONGEVITY PAY	360	360	840	192	0	778	0	-100.00%
590-175.000-710.000	HOLIDAY & OTHER PAY	15,044	8,960	6,119	3,551	2,270	1,175	1,175	0.00%
590-175.000-714.000	COMPENSATED ABSENCES	25,557	(5,901)	6,250	(7,222)	0	0	0	-
590-175.000-715.000	HEALTH & LIFE INSURANCE	78,042	92,110	88,215	48,728	15,145	52,480	39,694	-24.36%
590-175.000-716.000	RETIREMENT	53,852	88,853	130,489	76,438	31,608	46,318	48,975	5.74%
590-175.000-717.000	WORKERS' COMPENSATION	2,100	2,162	2,152	2,559	363	450	399	-11.33%
590-175.000-720.000	EMPLOYER'S FICA	12,714	17,111	16,224	17,913	7,252	17,773	17,236	-3.02%
590-175.000-721.000	DISABILITY INSURANCE	1,467	1,714	1,615	1,478	706	1,750	1,750	0.00%
590-175.000-724.000	PAYROLL ALLOCATION	16,557	0	0	0	0	0	0	-
590-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(91,228)	(70,118)	(63,356)	(19,157)	0	0	0	-
590-175.000-726.000	SUPPLIES	9,001	7,522	7,147	6,248	5,331	8,000	9,000	12.50%
590-175.000-726.200	OFFICE SUPPLIES	56	0	21	0	0	0	0	-
590-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	83	535	726	116	0	0	0	-
590-175.000-742.000	CLOTHING / UNIFORMS	0	0	106	928	685	800	1,000	25.00%
590-175.000-801.000	CONTRACTUAL SERVICES	44,429	42,188	66,652	41,970	26,667	64,900	66,000	1.69%
590-175.000-801.070	BOND COSTS	0	19,156	1,200	0	400	0	0	-
590-175.000-801.200	COMPUTER	17,077	3,336	0	0	0	0	0	-
590-175.000-802.000	TECHNICAL SERVICES	2,999	24,994	29,281	22,863	16,500	37,356	39,406	5.49%
590-175.000-806.000	LEGAL SERVICES	223	518	0	0	0	0	0	-
590-175.000-810.000	DUES & SUBSCRIPTIONS	2,024	7,044	1,242	2,789	522	7,000	3,500	-50.00%
590-175.000-818.000	INSURANCE	21,663	35,108	36,245	32,307	17,352	47,299	51,083	8.00%
590-175.000-820.000	PILOT	149,261	162,955	167,326	186,184	110,669	186,126	192,600	3.48%
590-175.000-850.000	TELEPHONE	3,919	3,470	4,370	3,442	1,918	3,305	3,305	0.00%
590-175.000-860.000	TRANSPORTATION & MILEAGE	0	0	0	0	45	0	0	-
590-175.000-880.000	COMMUNITY PROMOTION	1,810	1,881	1,439	2,027	1,080	2,188	2,188	0.00%
590-175.000-905.000	PUBLISHING / NOTICES	47	49	0	0	0	0	0	-
590-175.000-906.000	SPONSORSHIPS	75	3,750	3,750	3,750	3,750	3,750	4,125	10.00%
590-175.000-920.000	UTILITIES	0	0	0	13	584	1,500	1,500	0.00%



SEWER - 590 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
ADMINISTRATIVE SERVICES -175									
590-175.000-920.400	UTILITIES - GAS	1,904	1,523	970	1,664	0	0	0	-
590-175.000-930.000	REPAIRS & MAINTENANCE	5,523	1,650	1,571	1,238	756	2,000	2,000	0.00%
590-175.000-940.000	INTERNAL EQUIPMENT RENTAL	0	0	109	331	0	0	0	-
590-175.000-940.000	INTERNAL EQUIPMENT RENTAL	0	0	109	331	0	0	0	-
590-175.000-955.000	MISCELLANEOUS	0	31	25	0	57	0	0	-
590-175.000-955.588	MISC. - CDL LICENSING/TESTING	0	54	138	167	848	500	500	0.00%
590-175.000-956.000	TRAINING & SEMINARS	678	1,130	1,924	2,395	533	4,500	5,000	11.11%
590-175.000-956.100	TRAINING & SEMINARS-EXTERNAL	0	11	0	0	0	0	0	-
590-175.000-956.200	LODGING & MEALS	504	922	525	1,339	0	1,500	1,500	0.00%
590-175.000-957.000	PROPERTY TAXES	0	0	0	0	7,454	0	0	-
590-175.000-960.000	BANK FEES	1,661	2,077	1,550	1,616	707	2,100	0	-100.00%
590-175.000-963.000	WRITE OFF BAD DEBT(S)	1,535	494	207	255	279	0	0	-
590-175.000-968.000	DEPRECIATION	8,738	12,016	12,397	20,701	15,322	0	0	-
590-175.000-968.100	AMORTIZATION OF LEASED ASSETS	119	985	1,197	1,197	0	0	0	-
590-175.000-968.200	AMORTIZATION EXPENSE SBITA	0	0	2,693	4,607	0	0	0	-
590-175.000-969.000	INTERDEPARTMENTAL EXPENSE	2,930	3,824	3,362	3,344	2,521	3,500	4,500	28.57%
590-175.000-993.000	DEBT SERVICE - INTEREST	175,492	228,436	252,908	235,020	114,063	228,125	207,018	-9.25%
590-175.000-993.100	LEASE INTEREST PAID	11	152	162	120	0	0	7,554	-
590-175.000-993.200	INTEREST EXPENSE SBITA	0	0	263	431	0	0	0	-
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		736,300	937,893	1,016,326	960,412	493,167	972,767	953,166	-2.01%
OPERATIONS - 546									
590-546.000-702.000	WAGES	67,090	73,251	70,370	185,355	138,147	217,953	231,461	6.20%
590-546.000-702.019	WAGES - COVID	163	0	0	3,742	0	0	0	-
590-546.000-703.000	OVERTIME PAY	5,861	2,951	4,194	18,313	18,888	0	25,000	-
590-546.000-710.000	HOLIDAY & OTHER PAY	0	0	3	315	224	700	1,400	100.00%
590-546.000-715.000	HEALTH & LIFE INSURANCE	0	0	3,392	41,828	29,621	57,176	59,734	4.47%
590-546.000-716.000	RETIREMENT	2,819	3,419	2,915	13,071	18,566	20,047	21,410	6.80%
590-546.000-717.000	WORKERS' COMPENSATION	0	0	0	0	1,925	2,150	2,118	-1.49%
590-546.000-720.000	EMPLOYER'S FICA	5,323	5,505	5,357	14,741	11,459	16,673	17,707	6.20%
590-546.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	1,228	986	1,000	1,416	41.60%
590-546.000-723.999	CAPITALIZED WAGES AND FRINGES	0	0	(14,156)	0	0	0	0	-
590-546.000-725.100	MICELLANEOUS FRINGE EXPENSE	36,788	31,755	25,633	19,620	0	0	0	-



SEWER - 590 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
OPERATIONS - 546									
590-546.000-726.000	SUPPLIES	0	0	0	67,851	26,831	59,000	59,000	0.00%
590-546.000-726.008	SUPPLIES - SAFETY	0	0	0	157	1,221	5,000	5,000	0.00%
590-546.000-726.800	SUPPLIES - OPERATIONS	848	645	1,190	673	0	0	0	-
590-546.000-727.800	SUPPLIES - CHEMICALS	0	0	0	4,265	47,422	48,000	60,000	25.00%
590-546.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	0	0	0	290	6,276	3,000	5,000	66.67%
590-546.000-730.039	BPU VEHICLE MAINT/SUPPLIES	1,488	8,167	7,389	2,668	0	0	0	-
590-546.000-740.000	FUEL & LUBRICANTS	0	0	0	9,049	3,756	8,500	8,500	0.00%
590-546.000-742.000	CLOTHING / UNIFORMS	2,963	3,235	3,242	3,031	1,618	3,500	3,500	0.00%
590-546.000-801.000	CONTRACTUAL SERVICES	1,461	300	0	141,621	146,964	160,000	200,000	25.00%
590-546.000-801.588	CONTRACTUAL SERVICES - ENGINEERING	0	0	0	0	787	0	0	-
590-546.000-810.000	DUES & SUBSCRIPTIONS	0	0	0	0	200	1,000	1,000	0.00%
590-546.000-818.000	INSURANCE	6,055	0	0	0	0	0	0	-
590-546.000-920.000	UTILITIES	0	0	0	28,333	22,768	26,500	33,000	24.53%
590-546.000-920.400	UTILITIES - GAS	0	20	440	762	0	0	0	-
590-546.000-920.500	UTILITIES - REFUSE	0	100	0	0	0	0	0	-
590-546.000-930.000	REPAIRS & MAINTENANCE	3,762	6,628	12,570	74,807	47,331	410,000	90,000	-78.05%
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIONS	4,515	7,030	1,226	10,568	0	0	0	-
590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS	240,229	8,314	46,955	3,782	0	0	0	-
590-546.000-930.970	REPIARS & MAINT. - MANHOLES	385	1,250	4,295	546	0	0	0	-
590-546.000-930.980	REPAIRS & MAINT. - SERVICE LINES	0	0	2,046	750	880	0	0	-
590-546.000-956.000	TRAINING & SEMINARS	508	1,563	2,528	3,315	2,207	3,500	3,500	0.00%
590-546.000-968.000	DEPRECIATION	75,431	79,049	90,241	461,474	263,930	0	0	-
590-546.000-969.000	INTERDEPARTMENTAL EXPENSE	6,888	7,663	7,552	97,246	71,000	6,500	90,000	1284.62%
TOTAL OPERATIONS APPROPRIATIONS		462,577	240,845	277,382	1,209,401	863,007	1,050,199	918,746	-12.52%



SEWER - 590 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
TREATMENT - 547									
590-547.000-702.000	WAGES	84,346	99,828	123,515	0	0	0	0	-
590-547.000-703.000	OVERTIME PAY	18,695	17,596	12,365	0	0	0	0	-
590-547.000-710.000	HOLIDAY & OTHER PAY	0	364	677	0	0	0	0	-
590-547.000-715.000	HEALTH INSURANCE	0	0	9,046	0	0	0	0	-
590-547.000-716.000	RETIREMENT	4,448	5,706	7,416	0	0	0	0	-
590-547.000-720.000	EMPLOYER'S FICA	7,041	8,172	9,234	0	0	0	0	-
590-547.000-725.100	MISCELLANEOUS FRINGE EXPENSE	54,440	46,977	41,962	0	0	0	0	-
590-547.000-726.900	SUPPLIES - LABORATORY	29,257	31,663	33,255	0	0	0	0	-
590-547.000-727.500	SUPPLIES - CHLORINE	10,919	10,682	12,509	0	0	0	0	-
590-547.000-727.600	SUPPLIES - FERROUS CHLORIDE	7,167	9,693	27,733	0	0	0	0	-
590-547.000-727.700	SUPPLIES - DIOXIDE	4,028	3,813	6,385	0	0	0	0	-
590-547.000-727.800	SUPPLIES - MISC. CHEMICALS	0	51	266	0	0	0	0	-
590-547.000-730.039	BPU VEHICLE MAINT/SUPPLIES	190	174	135	0	0	0	0	-
590-547.000-740.000	FUEL & LUBRICANTS	8,367	11,001	10,827	0	0	0	0	-
590-547.000-742.000	CLOTHING / UNIFORMS	730	1,619	374	0	0	0	0	-
590-547.000-801.000	CONTRACTUAL SERVICES	128,750	144,200	128,914	0	0	0	0	-
590-547.000-801.200	COMPUTER	1,010	0	0	0	0	0	0	-
590-547.000-818.000	INSURANCE	6,055	0	0	0	0	0	0	-
590-547.000-920.400	UTILITIES - GAS	41,153	40,492	19,106	0	0	0	0	-
590-547.000-930.000	REPAIRS & MAINTENANCE	26,324	39,439	50,234	0	0	0	0	-
590-547.000-930.900	REPAIRS & MAINT - LABORATORY	875	5,991	14,354	0	0	0	0	-
590-547.000-956.000	TRAINING & SEMINARS	143	2,129	1,706	0	0	0	0	-
590-547.000-968.000	DEPRECIATION	311,221	315,968	330,499	0	0	0	0	-
590-547.000-969.000	INTERDEPARTMENTAL EXPENSE	83,371	86,690	86,959	0	0	0	0	-
	TOTAL TREATMENT APPROPRIATIONS	828,530	882,248	927,471	0	0	0	0	-
CAPITAL OUTLAY - 900									
590-900.000-970.000	CAPITAL OUTLAY	0	0	0	0	278,771	1,960,438	1,291,000	-34.15%
	TOTAL CAPITAL OUTLAY APPROPRIATIONS	0	0	0	0	278,771	1,960,438	1,291,000	-34.15%
	TOTAL APPROPRIATIONS - FUND 590	2,027,407	2,060,986	2,221,179	2,169,813	1,634,945	3,983,404	3,162,912	-20.60%
	NET OF REVENUE / APPROPRIATIONS - FUND 590	496,098	938,105	1,557,165	1,969,859	772,567	(512,665)	286,426	-155.87%



WATER - 591 REVENUES	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
591-000.000-529.000	FEDERAL GRANT	0	0	667,590	3,690	850	0	0	-
591-000.000-569.000	STATE GRANT	59,917	140,071	0	0	0	0	0	-
591-000.000-593.000	INTERDEPARTMENTAL EXPENSE	12,009	11,910	11,914	12,967	9,350	12,418	15,092	21.53%
591-000.000-613.000	RESIDENTIAL SALES	747,883	825,468	902,090	1,003,268	713,514	1,093,137	1,121,251	2.57%
591-000.000-614.000	BUSINESS SALES	170,777	210,023	244,362	281,154	231,892	310,460	384,093	23.72%
591-000.000-615.000	COMMERCIAL SALES	369,794	449,065	517,296	577,553	442,249	660,651	764,686	15.75%
591-000.000-616.000	INDUSTRY SALES	259,557	282,422	239,150	355,804	273,258	356,335	475,907	33.56%
591-000.000-619.000	APARTMENT SALES	265,852	302,812	340,240	353,653	252,741	390,625	408,080	4.47%
591-000.000-665.000	INTEREST	3,408	80,999	147,128	93,928	70,634	100,000	70,000	100.00%
591-000.000-669.000	CHANGE IN INVESTMENTS	(29,664)	(4,243)	9,766	2,366	624	0	0	-
591-000.000-673.001	GAIN ON SALE OF PROPERTY	(1,214)	300	27,330	0	0	0	0	-
591-000.000-679.000	LATE CHARGES	4,370	4,818	9,693	10,750	8,318	11,000	11,000	0.00%
591-000.000-680.000	INVENTORY ADJUSTMENT	30,573	(7,377)	215	0	0	0	0	-
591-000.000-687.300	OTHER REFUNDS	0	0	13,928	0	0	0	0	-
591-000.000-692.000-215	OTHER REVENUE - COLLEGE HOTEL UTILITES	0	0	0	0	0	27,500	0	-100.00%
591-000.000-692.001	OTHER REVENUE - MISC OPERATING	31,890	16,309	16,575	27,983	10,806	15,000	15,000	100.00%
591-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	22,900	31,916	45,361	43,938	80,164	30,000	30,000	100.00%
	TOTAL WATER REVENUES	1,948,052	2,344,493	3,192,638	2,767,054	2,094,400	3,007,126	3,295,109	9.58%



WATER - 591		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS	DESCRIPTION	2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
ADMINISTRATIVE SERVICES -175									
591-175.000-702.000	WAGES	158,050	194,490	215,630	223,228	91,326	264,209	246,566	-6.68%
591-175.000-702.100	WAGES - PART TIME	0	0	0	0	6,575	11,046	11,099	100.00%
591-175.000-703.000	OVERTIME PAY	795	243	170	13	0	0	0	-
591-175.000-704.000	SICK TIME PAY	7,522	2,962	0	0	0	0	0	-
591-175.000-705.000	VACATION TIME PAY	14,800	8,581	1,983	0	0	0	0	-
591-175.000-706.000	PERSONAL TIME PAY	2,853	1,074	0	0	0	0	0	-
591-175.000-707.000	LONGEVITY PAY	0	0	0	192	0	778	0	-100.00%
591-175.000-710.000	HOLIDAY & OTHER PAY	8,588	8,019	5,550	2,760	2,260	1,250	1,250	0.00%
591-175.000-714.000	COMPENSATED ABSENCES	16,814	10,731	1,738	2,983	0	0	0	-
591-175.000-715.000	HEALTH & LIFE INSURANCE	78,559	87,357	81,968	37,333	12,349	58,758	40,895	-30.40%
591-175.000-716.000	RETIREMENT	46,603	85,804	131,484	81,257	31,021	49,012	50,024	2.06%
591-175.000-717.000	WORKERS' COMPENSATION	2,802	1,823	2,907	3,373	378	450	416	-7.56%
591-175.000-720.000	EMPLOYER'S FICA	13,356	15,020	15,611	15,497	6,541	19,859	18,383	-7.43%
591-175.000-721.000	DISABILITY INSURANCE	1,466	1,911	1,738	1,272	529	850	850	0.00%
591-175.000-724.000	PAYROLL ALLOCATION	16,557	0	0	0	0	0	0	-
591-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(75,189)	(70,176)	(57,956)	(25,156)	0	0	0	-
591-175.000-726.000	SUPPLIES	8,981	7,730	7,753	6,944	5,331	8,000	9,000	12.50%
591-175.000-726.200	OFFICE SUPPLIES	0	0	21	0	0	0	0	-
591-175.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	0	0	0	0	0	500	500	0.00%
591-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	0	1,052	10	0	0	0	0	-
591-175.000-742.000	CLOTHING / UNIFORMS	0	0	438	806	94	800	1,000	25.00%
591-175.000-801.000	CONTRACTUAL SERVICES	46,211	42,497	41,456	41,765	26,481	64,900	66,000	1.69%
591-175.000-801.070	CONTRACTUAL SERVICES - BOND COSTS	0	22,103	0	1,700	400	0	0	-
591-175.000-801.200	COMPUTER	18,032	3,335	0	0	0	0	0	-
591-175.000-802.000	TECHNICAL SERVICES	3,144	25,365	29,019	22,777	16,529	37,356	39,406	5.49%
591-175.000-806.000	LEGAL SERVICES	2,223	0	0	660	0	0	0	-
591-175.000-810.000	DUES & SUBSCRIPTIONS	1,927	10,015	5,400	5,291	1,372	6,500	6,500	0.00%
591-175.000-818.000	INSURANCE	20,587	35,130	35,779	30,793	16,023	47,408	51,201	8.00%



WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
ADMINISTRATIVE SERVICES -175									
591-175.000-820.000	PILOT	108,292	122,803	134,008	153,958	98,670	168,672	189,241	12.19%
591-175.000-850.000	TELEPHONE	3,736	3,470	4,442	3,559	1,918	3,305	3,305	0.00%
591-175.000-880.000	COMMUNITY PROMOTION	1,810	1,881	1,439	2,027	1,080	2,188	2,188	0.00%
591-175.000-905.000	PUBLISHING / NOTICES	775	0	0	0	0	0	0	-
591-175.000-906.000	SPONSORSHIPS	75	3,750	3,750	3,750	3,750	3,750	4,125	100.00%
591-175.000-920.000	UTILITIES	0	0	0	13	584	200	800	200.00%
591-175.000-920.400	UTILITIES - GAS	1,904	1,523	970	1,642	0	0	0	-
591-175.000-930.000	REPAIRS & MAINTENANCE	5,399	1,966	1,834	1,338	756	3,000	3,000	0.00%
591-175.000-940.000	INTERNAL EQUIPMENT RENTAL	0	0	512	459	0	0	0	-
591-175.000-955.000	MISCELLANEOUS	0	31	25	0	0	0	0	-
591-175.000-955.588	MISC. - CDL LICENSING/TESTING	0	54	138	235	848	500	500	0.00%
591-175.000-956.000	TRAINING & SEMINARS	223	2,388	833	1,781	841	4,000	4,000	0.00%
591-175.000-956.100	TRAINING & SEMINARS-EXTERNAL	0	11	0	0	0	0	0	-
591-175.000-956.200	LODGING & MEALS	0	54	736	976	0	1,500	1,500	0.00%
591-175.000-957.000	PROPERTY TAXES	178	0	178	0	7,454	0	0	-
591-175.000-960.000	BANK FEES	1,199	1,339	1,346	920	140	1,200	0	100.00%
591-175.000-963.000	WRITE OFF BAD DEBTS	1,535	494	207	255	279	0	0	-
591-175.000-968.000	DEPRECIATION	9,309	12,386	12,483	19,421	12,982	0	0	-
591-175.000-968.100	AMORTIZATION OF LEASED ASSETS	119	985	1,197	1,197	0	0	0	-
591-175.000-968.200	AMORTIZATION EXPENSE SBITA	0	0	2,693	4,607	0	0	0	-
591-175.000-969.000	INTERDEPARTMENTAL EXPENSE	2,930	3,824	3,362	3,344	2,521	3,500	4,500	28.57%
591-175.000-993.000	INTEREST EXPENSE	0	68,438	107,117	103,102	52,500	105,000	100,982	100.00%
591-175.000-993.100	LEASE INTEREST PAID	11	152	162	120	0	0	7,554	-
591-175.000-993.200	INTEREST EXPENSE SBITA	0	0	263	431	0	0	0	-
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		532,176	720,615	798,394	756,623	401,532	868,491	864,785	-0.43%



WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
OPERATIONS - 543									
591-543.000-702.000	WAGES	6,870	8,584	2,987	186,740	157,461	231,350	237,568	2.69%
591-543.000-702.019	WAGES - COVID	122	0	0	0	0	0	0	-
591-543.000-703.000	OVERTIME PAY	1,572	2,374	2,938	19,673	12,422	0	20,000	-
591-543.000-710.000	HOLIDAY & OTHER PAY	0	15	30	177	89	300	600	100.00%
591-543.000-715.000	HEALTH & LIFE INSURANCE	0	0	296	40,132	35,015	59,957	65,883	9.88%
591-543.000-716.000	RETIREMENT	573	596	319	11,451	28,838	27,372	28,782	5.15%
591-543.000-717.000	WORKERS' COMPENSATION	0	0	0	0	2,837	2,950	3,121	5.80%
591-543.000-720.000	EMPLOYER'S FICA	601	775	408	14,826	12,382	17,698	18,174	2.69%
591-543.000-721.000	LIFE & DISABILITY INSURANCE	0	0	0	1,146	1,201	1,150	1,704	48.17%
591-543.000-725.100	MICELLANEOUS FRINGE EXPENSE	4,388	4,651	2,026	26,132	0	0	0	-
591-543.000-726.000	SUPPLIES	0	45	0	74,446	4,765	11,000	11,000	0.00%
591-543.000-726.008	SUPPLIES - SAFETY	0	0	0	0	1,221	5,000	5,000	0.00%
591-543.000-727.800	SUPPLIES - CHEMICALS	0	0	0	8,984	58,590	135,000	135,000	0.00%
591-543.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	0	0	0	2,205	2,208	500	2,000	300.00%
591-543.000-740.000	FUEL & LUBRICANTS	0	0	0	7,928	5,181	8,500	8,500	0.00%
591-543.000-742.000	CLOTHING / UNIFORMS	0	0	0	3,288	2,073	2,500	3,500	40.00%
591-543.000-801.000	CONTRACTUAL SERVICES	3,443	3,436	0	22,095	29,191	32,000	45,000	40.63%
591-543.000-801.588	CONTRACTUAL SERVICES - ENGINEERING	0	0	0	0	1,414	0	2,500	-
591-543.000-818.000	INSURANCE	3,423	0	0	0	0	0	0	-
591-543.000-920.000	UTILITIES	0	0	0	3,384	2,232	1,000	3,000	200.00%
591-543.000-930.000	REPAIRS & MAINTENANCE	5,712	5,039	356	105,119	63,625	88,000	95,000	7.95%
591-543.000-930.990	REPAIRS & MAINT. - LEAD SERVICES	0	0	0	328,673	170,909	360,000	300,000	-16.67%
591-543.000-955.000	MISCELLANEOUS/CONTINGENCY	0	0	0	1,500	0	0	0	-
591-543.000-956.000	TRAINING & SEMINARS	120	2,408	2,585	2,105	4,366	6,500	6,500	0.00%
591-543.000-968.000	DEPRECIATION	28,118	28,898	30,935	317,955	183,865	0	0	-
591-543.000-969.000	INTERDEPARTMENTAL EXPENSE	24,740	27,201	27,789	104,910	74,048	0	105,000	-
TOTAL OPERATIONS APPROPRIATIONS		79,682	84,022	70,669	1,282,869	853,933	990,777	1,097,832	10.81%



WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF CHANGE
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
DISTRIBUTION - 544									
591-544.000-702.000	WAGES	98,644	126,005	136,574	0	0	0	0	-
591-544.000-703.000	OVERTIME PAY	6,908	8,333	5,711	0	0	0	0	-
591-544.000-704.000	SICK TIME PAY	297	0	0	0	0	0	0	-
591-544.000-705.000	VACATION TIME PAY	658	0	0	0	0	0	0	-
591-544.000-706.000	PERSONAL TIME PAY	426	0	0	0	0	0	0	-
591-544.000-710.000	HOLIDAY & OTHER PAY	6,584	47	8	0	0	0	0	-
591-544.000-715.000	HEALTH INSURANCE	0	0	7,041	0	0	0	0	-
591-544.000-716.000	RETIREMENT	4,538	6,135	6,363	0	0	0	0	-
591-544.000-720.000	EMPLOYER'S FICA	8,216	9,726	10,253	0	0	0	0	-
591-544.000-723.999	CAPITALIZED WAGES AND FRINGES	0	0	(8,484)	0	0	0	0	-
591-544.000-725.100	MICELLANEOUS FRINGE EXPENSE	47,688	56,349	50,967	0	0	0	0	-
591-544.000-726.800	SUPPLIES - OPERATIONS	6,939	2,188	4,802	0	0	0	0	-
591-544.000-730.039	BPU VEHICLE MAINT/SUPPLIES	3,045	7,157	6,648	0	0	0	0	-
591-544.000-740.000	FUEL & LUBRICANTS	8,406	9,842	9,417	0	0	0	0	-
591-544.000-742.000	CLOTHING / UNIFORMS	3,164	4,227	4,162	0	0	0	0	-
591-544.000-801.000	CONTRACTUAL SERVICES	149,627	214,662	22,329	0	0	0	0	-
591-544.000-801.200	COMPUTER	1,049	0	0	0	0	0	0	-
591-544.000-818.000	INSURANCE	8,109	0	0	0	0	0	0	-
591-544.000-930.000	REPAIRS & MAINTENANCE	56,810	92,633	88,658	0	0	0	0	-
591-544.000-930.990	REPAIRS & MAINT. - LEAD SERVICES	157,236	181,914	313,308	0	0	0	0	-
591-544.000-956.000	TRAINING & SEMINARS	1,174	1,213	1,945	0	0	0	0	-
591-544.000-968.000	DEPRECIATION	137,135	170,694	173,975	0	0	0	0	-
591-544.000-969.000	INTERDEPARTMENTAL EXPENSE	3,656	4,259	4,505	0	0	0	0	-
TOTAL DISTRIBUTION APPROPRIATIONS		710,309	895,384	838,182	0	0	0	0	-



WATER - 591 APPROPRIATIONS	DESCRIPTION	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
PURIFICATION - 545									
591-545.000-702.000	WAGES	33,228	39,625	37,447	0	0	0	0	-
591-545.000-702.019	WAGES - COVID	0	632	0	0	0	0	0	-
591-545.000-703.000	OVERTIME PAY	7,092	8,272	6,032	0	0	0	0	-
591-545.000-710.000	HOLIDAY & OTHER PAY	0	95	257	0	0	0	0	-
591-545.000-715.000	HEALTH INSURANCE	0	0	3,165	0	0	0	0	-
591-545.000-716.000	RETIREMENT	1,898	2,711	2,294	0	0	0	0	-
591-545.000-720.000	EMPLOYER'S FICA	2,698	3,318	2,829	0	0	0	0	-
591-545.000-725.100	MISCELLANEOUS FRINGE EXPENSE	21,628	20,233	13,709	0	0	0	0	-
591-545.000-727.100	SUPPLIES - POTASSIUM PERMANGANATE	0	12,404	3,931	0	0	0	0	-
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	34,508	51,138	74,014	0	0	0	0	-
591-545.000-727.300	SUPPLIES - FLOURIDE	3,138	1,298	3,656	0	0	0	0	-
591-545.000-727.400	SUPPLIES - PHOSPHATE	13,909	12,254	15,205	0	0	0	0	-
591-545.000-801.000	CONTRACTUAL SERVICES	2,645	2,020	0	0	0	0	0	-
591-545.000-818.000	INSURANCE	3,423	0	0	0	0	0	0	-
591-545.000-920.400	UTILITIES - GAS	3,996	4,156	2,694	0	0	0	0	-
591-545.000-930.000	REPAIRS & MAINTENANCE	15,523	10,484	5,945	0	0	0	0	-
591-545.000-968.000	DEPRECIATION	109,865	109,747	109,747	0	0	0	0	-
591-545.000-969.000	INTERDEPARTMENTAL EXPENSE	63,733	69,071	65,113	0	0	0	0	-
TOTAL PURIFICATION APPROPRIATIONS		317,284	347,458	346,038	0	0	0	0	-
CAPITAL OUTLAY - 900									
591-900.000-970.000	CAPITAL OUTLAY	0	0	0	0	105,056	1,433,641	1,262,500	-11.94%
TOTAL CAPITAL OUTLAY APPROPRIATIONS		0	0	0	0	105,056	1,433,641	1,262,500	-11.94%
TOTAL APPROPRIATIONS - FUND 591		1,639,451	2,047,479	2,053,283	2,039,492	1,360,521	3,292,909	3,225,117	-2.06%
NET OF REVENUE / APPROPRIATIONS - FUND 591		308,601	297,014	1,139,355	727,562	733,879	(285,783)	69,992	-124.49%



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 and from school, work, appointments, shopping facilities, and various other sites located within the City limits. The system does not run regular routes, services are provided upon request between the hours of 7:15 a.m. and 4:15 p.m. Monday through Friday. The bus fleet consists of four (4) buses, with wheelchair lifts, which are purchased with federal and state grant funding. Three (3) of these buses are in use daily and one is used as a standby or back-up bus. On average, 108 people ride the service 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 (in-town fares). Dial-A-Ride is funded from federal sources (18%), state sources (33.1804%, increase of 2.5909% from FY 25/26), fares (14.095%) and a local subsidy from General Fund (34.7246%, decrease of 2.2549% from FY 25/26). 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%



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. Two (2) bus replacement through Federal and State funding.
5. State funding percentages are subject to change.



DIAL-A-RIDE - 588 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
588-000.000-528.000	FEDERAL GRANT-CARES ACT	6,591	0	0	0	0	0	0	-
588-000.000-529.000	FEDERAL GRANT	111,775	127,508	72,090	69,003	15,775	72,343	74,064	2.38%
588-000.000-529.021	FEDERAL GRANT - 2021 FUNDING	31,114	0	0	0	0	0	0	-
588-000.000-538.000	FEDERAL GRANT - CAPITAL	5,000	0	76,418	139,788	0	0	0	-
588-000.000-569.000	STATE GRANT	987	120,579	130,748	125,672	92,825	122,941	136,526	11.05%
588-000.000-569.019	STATE GRANT - 2019 SETTLEMENT	(325)	9,021	0	0	0	0	0	-
588-000.000-569.030	PRIOR YEAR ACTIVITY	(1,583)	251	6,622	0	0	0	0	-
588-000.000-569.021	STATE GRANT - 2021 REDISTRIBUTION	54,387	0	0	0	0	0	0	-
588-000.000-569.022	STATE OPERATING REVENUE-21-22	98,342	10,872	0	0	0	0	0	-
588-000.000-569.588	STATE GRANT - CAPITAL	1,250	0	98,677	57,096	0	0	0	-
588-000.000-628.000	ADVERTISING REVENUE	0	0	0	0	0	36,000	0	-100.00%
588-000.000-651.000	USE AND ADMISSION FEES	39,899	42,236	45,817	59,626	41,399	58,000	58,000	0.00%
588-000.000-665.000	INTEREST INCOME	1,114	3,277	2,713	2,396	2,625	0	0	-
588-000.000-673.001	GAIN ON SALE OF CITY PROPERTY	0	0	0	11,230	0	0	0	-
588-000.000-687.300	OTHER REFUNDS	0	0	4,597	0	0	0	0	-
588-000.000-692.000	OTHER REVENUE	0	9,902	834	3,343	2,382	0	0	-
588-000.000-699.101	TRANSFERS IN - GENERAL FUND	0	0	74,837	121,655	0	112,623	142,877	26.86%
TOTAL DIAL-A-RIDE REVENUE		348,551	323,646	513,353	589,809	155,006	401,907	411,467	2.38%



DIAL-A-RIDE - 588 APPROPRIATIONS		ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	ACTUAL	BUDGETS		% OF CHANGE
						THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	
ADMINISTRATIVE SERVICES - 175									
588-175.000-999.101	TRANSFER OUT- GENERAL FUND	48,315	39,582	43,234	48,666	0	43,000	40,000	-6.98%
TOTAL ADMINISTRATIVE SERVICES APPROPRIATIONS		48,315	39,582	43,234	48,666	0	43,000	40,000	-6.98%
DIAL-A-RIDE - 596									
588-596.000-702.000	WAGES	141,516	167,478	172,215	191,185	127,038	176,925	198,973	12.46%
588-596.000-703.000	OVERTIME PAY	645	2,533	320	252	132	1,000	500	-50.00%
588-596.000-704.000	SICK TIME PAY	4,725	0	0	0	0	1,304	1,368	4.91%
588-596.000-705.000	VACATION TIME PAY	9,002	1,611	807	0	0	0	0	-
588-596.000-706.000	PERSONAL TIME PAY	2,182	0	0	0	0	1,048	0	100.00%
588-596.000-707.000	LONGEVITY PAY	2,440	2,200	1,100	1,100	1,100	1,100	1,100	0.00%
588-596.000-710.000	HOLIDAY & OTHER PAY	7,789	1,471	1,417	1,502	990	1,500	3,594	139.60%
588-596.000-714.000	COMPENSATED ABSENCES	4,280	(244)	(662)	7,807	0	0	0	-
588-596.000-715.000	HEALTH & LIFE INSURANCE	39,152	36,471	32,878	29,982	17,835	38,753	36,170	-6.67%
588-596.000-716.000	RETIREMENT	8,726	5,944	8,811	9,783	6,259	18,658	19,508	4.56%
588-596.000-717.000	WORKERS' COMPENSATION	2,063	1,457	2,175	2,904	3,019	3,000	3,200	6.67%
588-596.000-720.000	EMPLOYER'S FICA	10,750	12,418	12,290	13,544	9,073	13,451	13,854	3.00%
588-596.000-721.000	DISABILITY INSURANCE	821	758	849	1,456	1,176	835	2,200	163.47%
588-596.000-725.000	FRINGE BENEFITS - ALLOCATED	2,128	1,478	706	352	0	500	0	-100.00%
588-596.000-726.000	SUPPLIES	1,466	1,207	2,489	2,390	1,853	4,900	4,000	-18.37%
588-596.000-726.007	SUPPLIES - COVID	962	0	0	0	0	0	0	-
588-596.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	12,636	3,176	1,237	4,711	2,198	6,000	5,000	-16.67%
588-596.000-740.000	FUEL & LUBRICANTS	27,875	30,123	31,048	27,820	13,571	31,000	30,500	-1.61%



DIAL-A-RIDE - 588 APPROPRIATIONS		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
DIAL-A-RIDE - 596									
588-596.000-742.000	CLOTHING / UNIFORMS	452	0	0	855	192	300	300	0.00%
588-596.000-801.000	CONTRACTUAL SERVICES	15,193	19,386	15,620	25,247	9,444	20,000	20,000	0.00%
588-596.000-818.000	INSURANCE	6,057	10,851	6,808	10,739	17,458	12,000	17,000	41.67%
588-596.000-850.000	TELEPHONE	181	166	218	230	0	300	300	0.00%
588-596.000-900.000	PRINTING	0	0	0	0	0	0	500	-
588-596.000-905.000	PUBLISHING / NOTICES	100	284	0	0	0	0	150	-
588-596.000-920.000	UTILITIES	5,589	5,908	5,478	6,749	5,456	6,200	6,750	8.87%
588-596.000-930.000	REPAIRS & MAINTENANCE	862	2,303	13	64	260	2,500	2,000	-20.00%
588-596.000-940.000	INTERNAL EQUIPMENT RENTAL	596	525	658	1,224	982	1,500	1,000	-33.33%
588-596.000-955.588	MISC. - CDL LICENSING/TESTING	901	748	553	715	328	2,875	2,000	-30.43%
588-596.000-956.000	TRAINING & SEMINARS	0	0	0	470	425	1,000	1,000	0.00%
588-596.000-956.200	LODGING & MEALS	0	0	0	0	328	0	500	-
588-596.000-968.000	DEPRECIATION	53,753	41,296	66,309	80,271	0	0	0	-
TOTAL DIAL-A-RIDE APPROPRIATIONS		362,842	349,548	363,337	421,352	219,117	346,649	371,467	7.16%
TOTAL APPROPRIATIONS - FUND 588		411,157	389,130	406,571	470,018	219,117	389,649	411,467	5.60%
NET OF REVENUE / APPROPRIATIONS - FUND 588		(62,606)	(65,484)	106,782	119,791	(64,111)	12,258	0	-100.00%



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 utilized by the Public Services Department. Purchases include tools and equipment needed to maintain vehicles, purchase of fuel used for the 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. The 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 1466 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:
 - Replace one (1) 1996 Caterpillar IT146G front end loader.



REVOLVING MOBILE EQUIPMENT FUND - 640		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
REVENUE		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
640-000.000-569.600	STATE GRANT - DISASTER REIMBURSEMENT	5,828	0	0	0	0	0	0	-
640-000.000-665.000	INTEREST	744	2,915	5,098	7,974	9,073	5,000	5,000	0.00%
640-000.000-667.000	RENTS	242,623	217,260	173,278	219,705	183,447	220,724	229,850	4.13%
640-000.000-667.001	RENTS - REPLACEMENT COST	0	65,533	232,592	103,227	65,605	353,000	130,596	-63.00%
640-000.000-673.000	SALE OF CITY PROPERTY	4,050	15,585	0	185	0	0	0	-
640-000.000-673.001	GAIN ON SALE OF PROPERTY	0	0	16,576	6,700	0	0	0	-
640-000.000-687.300	OTHER REFUNDS	0	0	0	0	84	0	0	-
640-000.000-692.000	OTHER REVENUE	12,511	9,872	12,244	3,816	856	0	0	-
640-000.000-692.039	OTHER REVENUE - BPU	10,205	2,274	0	403	0	0	0	-
640-000.000-699.582	TRANSFER IN - ELECTRIC	0	0	0	46,500	0	0	0	-
TOTAL REVOLVING MOBILE EQUIPMENT FUND REVENUE		275,961	313,439	439,788	388,510	259,065	578,724	365,446	-36.85%



REVOLVING MOBILE EQUIPMENT FUND - 640		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
MOBILE EQUIPMENT MAINTENANCE - 443									
640-443.000-702.000	WAGES	38,374	42,230	27,271	37,789	25,943	35,715	36,642	2.60%
640-443.000-703.000	OVERTIME PAY	446	0	210	872	84	500	500	0.00%
640-443.000-704.000	SICK TIME PAY	941	0	0	0	0	0	0	-
640-443.000-705.000	VACATION TIME PAY	2,390	0	0	0	0	0	0	-
640-443.000-706.000	PERSONAL TIME PAY	531	0	0	0	0	0	0	-
640-443.000-707.000	LONGEVITY PAY	600	1,200	0	0	1,100	0	0	-
640-443.000-710.000	HOLIDAY & OTHER PAY	2,066	0	1	250	583	0	0	-
640-443.000-714.000	COMPENSATED ABSENCES	(1,058)	(7,876)	0	0	0	0	0	-
640-443.000-715.000	HEALTH & LIFE INSURANCE	5,814	6,483	8	311	336	9,800	7,689	-21.54%
640-443.000-716.000	RETIREMENT	7,058	8,663	1,862	2,599	2,102	4,504	6,967	54.68%
640-443.000-717.000	WORKERS' COMPENSATION	1,250	326	49	0	545	350	600	71.43%
640-443.000-720.000	EMPLOYER'S FICA	3,181	2,889	2,093	2,965	2,109	2,732	2,803	2.60%
640-443.000-721.000	DISABILITY INSURANCE	236	158	0	244	239	120	300	150.00%
640-443.000-725.000	FRINGE BENEFITS - ALLOCATED	0	0	12	863	0	0	0	-
640-443.000-726.000	SUPPLIES	2,533	3,165	4,664	4,293	3,803	4,500	5,000	11.11%
640-443.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	49,268	28,442	19,550	31,362	14,643	36,000	32,000	-11.11%
640-443.000-730.039	BPU VEHICLE MAINT/SUPPLIES	0	361	0	0	0	0	0	-
640-443.000-740.000	FUEL & LUBRICANTS	41,486	40,504	30,255	29,895	20,052	33,000	33,000	0.00%
640-443.000-742.000	CLOTHING / UNIFORMS	334	271	0	0	0	125	130	4.00%
640-443.000-801.000	CONTRACTUAL SERVICES	9,303	30,944	36,824	34,319	11,350	32,917	30,455	-7.48%
640-443.000-801.301	POLICE VEHICLE REPAIR	(295)	0	0	0	0	0	0	-
640-443.000-818.000	INSURANCE	30,063	15,105	24,927	31,373	19,594	21,533	21,162	-1.72%



REVOLVING MOBILE EQUIPMENT FUND - 640		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
APPROPRIATIONS		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
MOBILE EQUIPMENT MAINTENANCE - 444									
640-443.000-850.000	POLICE VEHICLE REPAIR	91	83	109	115	0	0	0	-
640-443.000-920.000	UTILITIES	6,106	9,868	7,058	8,405	6,488	6,300	8,000	26.98%
640-443.000-940.000	INTERNAL EQUIPMENT RENTAL	178	195	1,107	1,359	1,154	1,200	1,200	0.00%
640-443.000-955.441	MISCELLANEOUS - SHOE ALLOWANCE	250	0	0	0	0	125	130	100.00%
640-443.000-955.588	MISC. - CDL LICENSING/TESTING	0	0	0	100	0	3,000	1,750	-41.67%
640-443.000-956.000	TRAINING & SEMINARS	0	0	732	1,857	0	2,450	2,450	0.00%
640-443.000-968.000	DEPRECIATION	105,746	95,510	131,571	119,141	0	0	0	-
640-443.000-970.000	CAPITAL OUTLAY	0	0	0	0	5,500	0	0	-
640-443.000-981.000	CAPITAL OUTLAY - VEHICLES	0	0	0	0	0	205,000	189,000	100.00%
640-443.000-983.000	CAPITAL OUTLAY - SMALL EQUIP	0	0	0	0	0	900	900	0.00%
640-443.000-991.100	LEASE PRINCIPAL PAID	0	0	0	0	0	0	96,703	-
640-443.000-993.100	LEASE INTEREST PAID	0	0	0	0	0	0	19,478	-
TOTAL MOBILE EQUIPMENT MAINTENANCE APPROPRIATIONS		306,892	278,521	288,303	308,112	115,625	400,771	496,859	23.98%
TOTAL APPROPRIATIONS - FUND 640		306,892	278,521	288,303	308,112	115,625	400,771	496,859	23.98%
NET OF REVENUE / APPROPRIATIONS - FUND 640		(30,931)	34,918	151,485	80,398	143,440	177,953	(131,413)	-173.85%



FIRE VEHICLE & EQUIPMENT - 663 REVENUE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETS		% OF
		2021-22	2022-23	2023-24	2024-25	THRU 2/28/2026	CURRENT 2025-26	PROPOSED 2026-27	CHANGE
663-000.000-402.150	CURRENT TAXES - FIRE CAPITAL	133,304	137,658	147,553	158,801	174,247	186,325	192,908	3.53%
663-000.000-404.000	SPECIAL ACTS	1,587	1,950	3,000	2,456	0	2,425	2,500	3.09%
663-000.000-411.000	DELINQUENT TAXES	285	256	127	243	0	0	0	-
663-000.000-505.000	FEDERAL GRANT	140,000	0	0	0	0	0	0	-
663-000.000-573.000	LOCAL COMMUNITY STABILIZATION REVENUE	5,934	0	0	0	0	0	0	-
663-000.000-573.500	SMALL BUSINESS TAXPAYER EXEMPTION REIMB	0	0	0	0	827	0	0	-
663-000.000-665.000	INTEREST	1,738	5,507	4,425	5,931	7,314	4,000	6,000	100.00%
663-000.000-669.000	CHANGE IN INVESTMENTS	(3,913)	177	5	7	2	0	0	-
663-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	1,931	2,161	2,237	2,455	0	0	0	-
663-000.000-675.000	CONTRIBUTIONS & DONATIONS	0	400	1,367	288	0	0	0	-
663-000.000-687.300	OTHER REFUNDS	11,005	2,869	0	0	0	0	0	-
TOTAL FIRE VEHICLE & EQUIPMENT REVENUE		291,871	150,978	158,714	170,181	182,390	192,750	201,408	4.49%
FIRE VEHICLE & EQUIPMENT - 663 APPROPRIATIONS									
FIRE DEPARTMENT - 336									
663-336.000-960.000	BANK FEES	82	79	0	0	0	0	0	-
663-336.000-964.000	REFUNDS & REBATES	0	0	37	89	19	0	0	-
663-336.000-970.000	CAPITAL OUTLAY	176,953	363,246	97,855	67,594	18,598	100,000	25,000	-75.00%
663-336.000-983.000	CAPITAL OUTLAY - SMALL EQUIPMENT	23,315	23,896	14,407	38,332	0	4,000	4,000	0.00%
TOTAL FIRE DEPARTMENT APPROPRIATIONS		200,350	387,221	112,299	106,015	18,617	104,000	29,000	-72.12%
TOTAL APPROPRIATIONS - FUND 663		200,350	387,221	112,299	106,015	18,617	104,000	29,000	-72.12%
TOTAL NET OF REVENUE / APPROPRIATIONS - FUND 663		91,521	(236,243)	46,415	64,166	163,773	88,750	172,408	94.26%



Capital Outlay & Projects

Fund 101 – General

Dept. 301 - Police

\$75,000 Patrol Car

Total Capital for Fund 101 \$75,000

Fund 202 - Major Streets

\$125,000 Proctor Street

\$436,800 Arch Ave 2025-9 S.A.D. – 100% Federal Grant

\$755,625 Industrial Drive

Total Capital for Fund 202 \$1,317,425

Fund 244 – Economic Development Corporation

\$25,000 Fitness Park Project

Total Capital for Fund 244 \$25,000

Fund 271 – Library

\$30,000 Youth Area Furniture

Total Capital for Fund 271 \$30,000



Capital Outlay & Projects

Fund 401 – Capital Improvement

\$50,000	Resurface Bike Path – Ferris Street to Barnard Street
\$7,440	Replace 20 6' Wooden Tables for Parks
\$5,500	Network Storage – Backup Storage – Shared cost with Library (Fund 271, \$500), Electric (Fund 582, \$6,000), Sewer (Fund 590, \$3,000), & Water (Fund 591, \$3,000)
\$7,000	Replace A/C Coil & Condenser – Mitchell Research Center
\$130,000	Engineering for removal of Mill Pond Dam
\$20,000	Stump removal & earthwork per EGLE for Mill Pond Dam
\$10,000	Scattering Garden at Oak Grove Cemetery
\$75,000	Engineering for DPS Facility Improvements
\$17,020	Replace/Resurface Exterior Doors at City Hall
\$17,000	Replace Sidewalk & Structure in Generator Room

Total Capital for Fund 401 \$338,960

Fund 582 – Electric

\$35,000	Office Improvements – Shared costs with Sewer (Fund 590 \$17,500) & Water (Fund 591 \$17,500)
\$700,000	Distribution Expansion & Upgrade
\$1,682,000	Industrial Substation Construction
\$30,000	College Feeder Relocation
\$6,000	Network Storage – Backup Storage - Shared cost with Capital Improvement (Fund 401, \$5,500), Library (Fund 271, \$500), Sewer (Fund 590, \$3,000), & Water (Fund 591, \$3,000)

Total Capital for Fund 582 \$2,453,000



Capital Outlay & Projects

Fund 590 – Sewer

\$17,500	Office Improvements
\$300,000	Vactor – Shared costs with Water (Fund 590, \$300,000)
\$34,000	Influent Pump #2 Replacement
\$10,000	Aerator Gear Box Replacement (4 of 4)
\$35,000	Channel Monster Replacement
\$32,000	Sludge Storage Pump
\$24,500	Garage Doors – Qty 3
\$85,000	Concrete Repair – Oxidation Ditches
\$40,000	Service Truck – Shared costs with Water (Fund 591, \$40,000)
\$300,000	Sewer Main Lining
\$175,000	Lift Station – Hallett Street
\$175,000	Lift Station – South Street
\$3,000	Network Storage – Backup Storage - Shared cost with Capital Improvement (Fund 401, \$5,500), Library (Fund 271, \$500), Electric (Fund 582, \$6,000), & Water (Fund 591, \$3,000)
\$60,000	Lab Repairs at WWTP
Total Capital for Fund 590	\$1,291,000



Capital Outlay & Projects

Fund 591 – Water

\$17,500	Office Improvements
\$450,000	Distribution System Improvements – Mains, Valves & Hydrants
\$85,000	Water Meters & Nodes
\$48,000	Pull behind Compressor
\$90,000	Valve Turning Trailer
\$40,000	Service Truck – Shared costs with Sewer (Fund 590, \$40,000)
\$300,000	Vactor – Shared costs with Sewer (Fund 590, \$300,000)
\$34,000	Discharge Line
\$50,000	Well Maintenance
\$3,000	Network Storage – Backup - Shared cost with Capital Improvement (Fund 401, \$5,500), Library (Fund 271, \$500), Electric (Fund 582, \$6,000), & Sewer (Fund 590, \$3,000)
\$145,000	Pipe Replacement at WTP

Total Capital for Fund 591 \$1,262,500

Fund 640 – Revolving Mobile Equipment

\$189,000	Loader
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Total Capital for Fund 640 \$189,000

Fund 663 – Fire Vehicle & Equipment

\$25,000	Turnout Gear
\$4,000	Small Equipment

Total Capital for Fund 663 \$29,000