



City Council Agenda

November 20, 2023
7:00 p.m.

City Council Chambers
97 N. Broad Street
Hillsdale, MI 49242

- I. Call to Order and Pledge of Allegiance**
- II. Roll Call**
- III. Approval of Agenda**
- IV. Public Comments on Agenda Items**
- V. Consent Agenda**
 - A. Approval of Bills
 - 1. City and BPU Claims of November 2, 2023: \$1,276,138.16
 - 2. Payroll of November 9, 2023: \$192,609.25
 - B. City Council Minutes of November 6, 2023
 - C. Finance Minutes of November 6, 2023
 - D. Library Minutes of October 12, 2023
 - E. Cemetery Minutes of November 1, 2023
 - F. Light Up Parade – Traffic Control Order/Right of Way Use
 - G. Light Up Parade – Use Agreement
 - H. BPU Lead Service Line Replacement Contract Extension
 - I. 2023 Winter Tax Warrant
 - J. Financial Reports for Quarter Ending 9/30/23
 - K. City Investment Report 9/30/23
 - L. Supplemental Special Assessment Report
 - M. Public Services Committee Minutes of October 23, 2023
- VI. Communications/Petitions**
 - A. Christmas at The Poorhouse
 - B. Comcast Programming Advisory Letter
- VII. Introduction and Adoption of Ordinances/Public Hearing**
- VIII. Old Business**
- IX. New Business**
 - A. City Audit Report
 - B. Budget Amendments for FY 2024 Budget (Resolution)
 - C. Setting Annual Service Fee for Workforce Housing (Resolution)
 - D. 2024 Council Meeting Dates
- X. Miscellaneous Reports**
 - A. Proclamation- None
 - B. Appointments – Airport Advisory Committee: Tom Siimes
Planning Commission: Matt Kniffin, Jacob Bruns

Reappointment – Airport Advisory Committee: David Hambleton

C. Other- None

XI. General Public Comment

XII. City Manager’s Report

XIII. Council Comment

XIV. Adjournment

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 000.000					
101-000.000-123.000	FA, MR, HR, UB, BS&A ONLINE SERV	BS&A SOFTWARE	FA, MR, HR, UB, BS&A ONLINE SERVICES	871.76	107271
Total For Dept 000.000				871.76	
Dept 172.000 CITY MANAGER					
101-172.000-715.000	DENTAL & VISION - CITY MANAGER	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		38.82	694
101-172.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\HEALTH INSURANCE - NOVEMBER 2023		703.65	698
101-172.000-715.000	LIFE INSURANCE - CITY MANAGER	SUN LIFE ASSURANCE COMPAN\LIFE & DISABILITY INSURANCE - NOVEMBER		6.50	700
101-172.000-721.000	DISABILITY INSURANCE - CITY MANA	SUN LIFE ASSURANCE COMPAN\LIFE & DISABILITY INSURANCE - NOVEMBER		15.39	700
Total For Dept 172.000 CITY MANAGER				764.36	
Dept 175.000 ADMINISTRATIVE SERVICES					
101-175.000-715.000	DENTAL & VISION - ADMIN	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		5.59	694
101-175.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\HEALTH INSURANCE - NOVEMBER 2023		141.36	698
101-175.000-715.000	LIFE INSURANCE - ADMIN	SUN LIFE ASSURANCE COMPAN\LIFE & DISABILITY INSURANCE - NOVEMBER		1.63	700
101-175.000-721.000	DISABILITY INSURANCE - ADMIN	SUN LIFE ASSURANCE COMPAN\LIFE & DISABILITY INSURANCE - NOVEMBER		2.32	700
101-175.000-801.000	FA, MR, HR, UB, BS&A ONLINE SERV	BS&A SOFTWARE	FA, MR, HR, UB, BS&A ONLINE SERVICES	335.28	107271
101-175.000-802.000	100 FT OUTDOOR CAT6 DART ANTENNA	AMAZON CAPITAL SERVICES, 1	100 FT OUTDOOR CAT6 DART ANTENNA	21.99	107262
101-175.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (OCT)	163.05	107349
101-175.000-802.000	PDQ/SMART DEPLOY	CARD SERVICES CENTER	B. JANES CREDIT CARD	561.83	695
101-175.000-955.000	TAX PENALTY	INTERNAL REVENUE SERVICE	TAX PENALTY	291.52	631
Total For Dept 175.000 ADMINISTRATIVE SERVICES				1,524.57	
Dept 191.000 FINANCE DEPARTMENT					
101-191.000-715.000	DENTAL & VISION - FINANCE	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		38.82	694
101-191.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\HEALTH INSURANCE - NOVEMBER 2023		703.65	698
101-191.000-715.000	LIFE INSURANCE - FINANCE	SUN LIFE ASSURANCE COMPAN\LIFE & DISABILITY INSURANCE - NOVEMBER		6.50	700
101-191.000-721.000	DISABILITY INSURANCE - FINANCE	SUN LIFE ASSURANCE COMPAN\LIFE & DISABILITY INSURANCE - NOVEMBER		8.66	700
101-191.000-801.000	FA, MR, HR, UB, BS&A ONLINE SERV	BS&A SOFTWARE	FA, MR, HR, UB, BS&A ONLINE SERVICES	503.58	107271
101-191.000-801.000	RESPONSE LETTER TO YEO&YEO FOR 2	MIKA MEYERS BECKET & JONES	RESPONSE LETTER TO YEO&YEO FOR 2023 AUI	97.50	107323
101-191.000-801.000	ACCOUNTING SERVICES - SEPT 2023	THE WOODHILL GROUP, LLC	ACCOUNTING SERVICES - SEPT 2023	3,832.73	107355
Total For Dept 191.000 FINANCE DEPARTMENT				5,191.44	
Dept 215.000 CITY CLERK DEPARTMENT					
101-215.000-715.000	DENTAL & VISION - CITY CLERK	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		97.05	694
101-215.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\HEALTH INSURANCE - NOVEMBER 2023		1,759.10	698
101-215.000-715.000	LIFE INSURANCE - CITY CLERK	SUN LIFE ASSURANCE COMPAN\LIFE & DISABILITY INSURANCE - NOVEMBER		16.24	700
101-215.000-721.000	DISABILITY INSURANCE - CITY CLER	SUN LIFE ASSURANCE COMPAN\LIFE & DISABILITY INSURANCE - NOVEMBER		16.53	700
101-215.000-801.000	COPIER LEASES - CITY	CURRENT OFFICE SOLUTIONS	COPIER LEASES - CITY	261.04	107278
Total For Dept 215.000 CITY CLERK DEPARTMENT				2,149.96	
Dept 253.000 CITY TREASURER					
101-253.000-801.000	PRINT TAX BILLS - REMINDER BILL	KCI	PRINT TAX BILLS - REMINDER BILL NOTICES	466.17	107309
Total For Dept 253.000 CITY TREASURER				466.17	
Dept 257.000 ASSESSING DEPARTMENT					
101-257.000-715.000	DENTAL & VISION - ASSESSING	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		97.05	694
101-257.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\HEALTH INSURANCE - NOVEMBER 2023		1,759.10	698
101-257.000-715.000	LIFE INSURANCE - ASSESSING	SUN LIFE ASSURANCE COMPAN\LIFE & DISABILITY INSURANCE - NOVEMBER		32.48	700
101-257.000-721.000	DISABILITY INSURANCE - ASSESSING	SUN LIFE ASSURANCE COMPAN\LIFE & DISABILITY INSURANCE - NOVEMBER		47.26	700
101-257.000-726.000	SUPPLIES	AMAZON CAPITAL SERVICES, 1	CHARGER & STYLUS FOR ASSESSING IPAD	32.98	107262
101-257.000-734.000	POSTAGE	CARD SERVICES CENTER	K. THOMAS CREDIT CARD	71.01	695
101-257.000-801.000	COPIER LEASES - CITY	CURRENT OFFICE SOLUTIONS	COPIER LEASES - CITY	58.21	107278
101-257.000-801.000	FRONT SEATS - EXPLORER	CARD SERVICES CENTER	J. BLAKE CREDIT CARD	100.00	695

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE
 EXP CHECK RUN DATES 11/02/2023 - 11/02/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 257.000 ASSESSING DEPARTMENT					
101-257.000-810.000	DUES & SUBSCRIPTIONS	STATE OF MICHIGAN	2024 ASSESSOR CERTIFICATIONS	400.00	107352
101-257.000-810.000	DUES & SUBSCRIPTIONS	CARD SERVICES CENTER	K. THOMAS CREDIT CARD	25.00	695
101-257.000-860.000	SEAT COVERS AND CONSOLE	AMAZON CAPITAL SERVICES, I	COVERS AND CONSOLE FOR #151 OFFICE SUPE	39.49	107262
101-257.000-860.000	TRANSPORTATION & MILEAGE	GELZER HJ & SON INC	ADHESIVE FOR VEHICLE REPAIR	6.49	107294
101-257.000-860.000	TRANSPORTATION & MILEAGE	CARD SERVICES CENTER	K. THOMAS CREDIT CARD	57.29	695
101-257.000-956.000	TRAINING & SEMINARS	MID MICH ASSOC OF ASSESSIM	MMAAO NOVEMBER MEETING	30.00	107322
101-257.000-956.000	TRAINING & SEMINARS	MID MICH ASSOC OF ASSESSIM	ASSESSOR CON ED	120.00	107322
101-257.000-956.000	TRAINING & SEMINARS	CARD SERVICES CENTER	K. THOMAS CREDIT CARD	138.38	695
101-257.000-956.200	LODGING & MEALS	CARD SERVICES CENTER	K. THOMAS CREDIT CARD	178.07	695
Total For Dept 257.000 ASSESSING DEPARTMENT				3,192.81	
Dept 265.000 BUILDING AND GROUNDS					
101-265.000-726.000	SUPPLIES	CURRENT OFFICE SOLUTIONS	LABELS (REC), TRASH BAGS, TOILET PAPER,	370.87	107278
101-265.000-726.000	HOT PATCH FOR ALLEYS	GERKEN MATERIAL, INC	HOT PATCH	58.93	107295
101-265.000-726.000	WATER - CITY HALL	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE	11.20	107299
101-265.000-801.000	REATTACH TRANSITION STRIP AT CIT	PM DOORS, LLC	REATTACH TRANSITION STRIP AT CITY HALL	175.00	107337
101-265.000-801.000	REPAIR URINAL AT CITY HALL	RYAN & BRADSHAW, INC.	REPAIR URINAL AT CITY HALL	250.35	107345
101-265.000-920.000	505119616 - 97 N BROAD - CITY HA	MICH GAS UTILITIES	NATURAL GAS UTILITY - 97 N BROAD	40.35	686
101-265.000-920.000	505431439 - 22 N MANNING - MITCH	MICH GAS UTILITIES	NATURAL GAS UTILITY - 22 N MANNING	38.52	687
101-265.000-930.000	DROP CEILING TILES	CARD SERVICES CENTER	J. BLAKE CREDIT CARD	131.43	695
Total For Dept 265.000 BUILDING AND GROUNDS				1,076.65	
Dept 270.000 HUMAN RESOURCES					
101-270.000-715.000	DENTAL & VISION - HUMAN RESOURCE	BLUE CROSS & BLUE SHIELD (	DENTAL & VISION INSURANCE GROUP 0070034	38.82	694
101-270.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - NOVEMBER 2023	703.65	698
101-270.000-715.000	LIFE INSURANCE - HR	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	6.50	700
101-270.000-721.000	DISABILITY INSURANCE - HR	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	12.89	700
101-270.000-726.000	NOTARY STAMP	CARD SERVICES CENTER	L. SERGENT CREDIT CARD	32.49	695
101-270.000-801.000	FA, MR, HR, UB, BS&A ONLINE SERV	BS&A SOFTWARE	FA, MR, HR, UB, BS&A ONLINE SERVICES	295.02	107271
101-270.000-810.000	SHRM MEMBERSHIP	CARD SERVICES CENTER	L. SERGENT CREDIT CARD	244.00	695
101-270.000-956.200	PARKING - MERS CONFERENCE	CARD SERVICES CENTER	T. BUMPUS CREDIT CARD	963.92	695
Total For Dept 270.000 HUMAN RESOURCES				2,297.29	
Dept 301.000 POLICE DEPARTMENT					
101-301.000-715.000	DENTAL & VISION - POLICE	BLUE CROSS & BLUE SHIELD (	DENTAL & VISION INSURANCE GROUP 0070034	1,013.34	694
101-301.000-715.000	DENTAL & VISION - POLICE	BLUE CROSS & BLUE SHIELD (	DENTAL & VISION INSURANCE GROUP 0070034	111.91	694
101-301.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - NOVEMBER 2023	19,491.48	698
101-301.000-715.000	LIFE INSURANCE - POLICE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	251.72	700
101-301.000-721.000	DISABILITY INSURANCE - POLICE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	333.86	700
101-301.000-726.000	SHARPIES, MEMO BOOKS, PENS, STAM	CURRENT OFFICE SOLUTIONS	SHARPIES, MEMO BOOKS, PENS, STAMPER INF	98.80	107278
101-301.000-726.000	KEYS - L. STOLL	GELZER HJ & SON INC	KEYS - L. STOLL	4.58	107294
101-301.000-726.000	TRASH BAGS, PLUG IN OIL	WALMART COMMUNITY	TIDE PODS, DAWN, PAPER, KLEENEX, TRASH BAGS	21.18	107364
101-301.000-726.000	POSTAGE	CARD SERVICES CENTER	S. HEPHNER CREDIT CARD	13.90	695
101-301.000-742.000	BALLISTIC VESTS FOR OFFICERS KIR	CMP DISTRIBUTOR, INC	BALLISTIC VESTS FOR OFFICERS KIRSTEN, S	2,706.00	107276
101-301.000-742.000	SGT STRIPES, HPD EMBLEM PATCHES	NYE UNIFORM COMPANY	SGT STRIPES, HPD EMBLEM PATCHES	326.13	107328
101-301.000-742.000	GARRISON CAP AND RAIN CAP FOR K.	NYE UNIFORM COMPANY	GARRISON CAP AND RAIN CAP FOR K. PHILLI	103.70	107328
101-301.000-801.000	COPIER LEASES - CITY	CURRENT OFFICE SOLUTIONS	COPIER LEASES - CITY	22.00	107278
101-301.000-801.000	STATEWIDE RECORDS MANAGEMENT 10/	MICH STATE POLICE	STATEWIDE RECORDS MANAGEMENT 10/1/2022-	2,400.00	107320
101-301.000-801.000	STATEWIDE RECORDS MANAGEMENT SYS	MICH STATE POLICE	STATEWIDE RECORDS MANAGEMENT SYSTEM	3,000.00	107320
101-301.000-930.000	OIL CHANGE AND TIRE ROTATION FOR	PARNEY'S CAR CARE, LLC	OIL CHANGE AND TIRE ROTATION FOR UNIT 2	61.00	107331
101-301.000-930.000	OIL CHANGE FOR UNIT 2-7	PARNEY'S CAR CARE, LLC	OIL CHANGE FOR UNIT 2-7	46.00	107331
Total For Dept 301.000 POLICE DEPARTMENT				30,005.60	

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 336.000 FIRE DEPARTMENT					
101-336.000-715.000	DENTAL & VISION - FIRE	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		27.97	694
101-336.000-715.000	DENTAL & VISION - FIRE	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		319.13	694
101-336.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\HEALTH INSURANCE - NOVEMBER 2023		7,240.60	698
101-336.000-715.000	LIFE INSURANCE - FIRE	SUN LIFE ASSURANCE COMPAN\ LIFE & DISABILITY INSURANCE - NOVEMBER		73.08	700
101-336.000-721.000	DISABILITY INSURANCE - FIRE	SUN LIFE ASSURANCE COMPAN\ LIFE & DISABILITY INSURANCE - NOVEMBER		93.56	700
101-336.000-726.000	TIDE PODS, DAWN, PAPER, KLEENEX	WALMART COMMUNITY	TIDE PODS, DAWN, PAPER, KLEENEX, TRASH BAGS	53.14	107364
101-336.000-726.000	SUPPLIES	CARD SERVICES CENTER	S. HEPHNER CREDIT CARD	365.95	695
101-336.000-920.000	502806085 - 77 E CARLETON - FIRE	MICH GAS UTILITIES	NATURAL GAS UTILITY - 77 E CARLETON	60.99	685
101-336.000-930.000	REPLACE SPRINGS ON FIRE DEPARTME	THE DOOR MAN	REPLACE SPRINGS ON FIRE DEPARTMENT GARF	660.00	107281
101-336.000-930.000	BATTERIES FOR ENGINE #332	PERFORMANCE AUTOMOTIVE	BATTERIES FOR ENGINE #332	667.96	107334
101-336.000-930.000	RE-KOIL HOSE ENGINE 342	PERFORMANCE AUTOMOTIVE	RE-KOIL HOSE ENGINE 342	28.79	107334
101-336.000-930.000	WELD/REPAIR WRENCHES	WHITE'S WELDING SERVICE	WELD/REPAIR WRENCHES	30.00	107366
Total For Dept 336.000 FIRE DEPARTMENT				9,621.17	
Dept 441.000 PUBLIC SERVICES DEPARTMENT					
101-441.000-715.000	DENTAL & VISION - PUBLIC SERVICE	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		16.79	694
101-441.000-715.000	DENTAL & VISION - PUBLIC SERVICE	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		97.05	694
101-441.000-715.000	DENTAL & VISION - PUBLIC SERVICE	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		108.24	694
101-441.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\HEALTH INSURANCE - NOVEMBER 2023		4,224.98	698
101-441.000-715.000	LIFE INSURANCE - DPS	SUN LIFE ASSURANCE COMPAN\ LIFE & DISABILITY INSURANCE - NOVEMBER		51.97	700
101-441.000-715.000	LIFE INSURANCE - DPS	SUN LIFE ASSURANCE COMPAN\ LIFE & DISABILITY INSURANCE - NOVEMBER		4.87	700
101-441.000-721.000	DISABILITY INSURANCE - DPS	SUN LIFE ASSURANCE COMPAN\ LIFE & DISABILITY INSURANCE - NOVEMBER		70.60	700
101-441.000-721.000	DISABILITY INSURANCE - DPS	SUN LIFE ASSURANCE COMPAN\ LIFE & DISABILITY INSURANCE - NOVEMBER		6.96	700
101-441.000-726.000	OFFICE SUPPLIES FOR DPS	AMAZON CAPITAL SERVICES, I	COVERS AND CONSOLE FOR #151 OFFICE SUPE	92.81	107262
101-441.000-726.000	WATER - 149 WATERWORKS	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE	5.60	107299
101-441.000-726.000	POSTAGE - PERMIT	CARD SERVICES CENTER	J. BLAKE CREDIT CARD	8.56	695
101-441.000-801.000	FA, MR, HR, UB, BS&A ONLINE SERV	BS&A SOFTWARE	FA, MR, HR, UB, BS&A ONLINE SERVICES	558.36	107271
101-441.000-801.000	COPIER LEASES - CITY	CURRENT OFFICE SOLUTIONS	COPIER LEASES - CITY	165.64	107278
101-441.000-801.000	PRINTING/INSTERTS/POSTAGE AND HA	DELAWARE SYSTEMS	PRINTING/INSTERTS/POSTAGE AND HANDLING	51.31	107279
Total For Dept 441.000 PUBLIC SERVICES DEPARTMENT				5,463.74	
Dept 447.000 ENGINEERING SERVICES					
101-447.000-715.000	DENTAL & VISION -ENGINEERING	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		97.05	694
101-447.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\HEALTH INSURANCE - NOVEMBER 2023		1,759.10	698
101-447.000-715.000	LIFE INSURANCE - ENGINEERING	SUN LIFE ASSURANCE COMPAN\ LIFE & DISABILITY INSURANCE - NOVEMBER		16.24	700
101-447.000-721.000	DISABILITY INSURANCE - ENGINEERI	SUN LIFE ASSURANCE COMPAN\ LIFE & DISABILITY INSURANCE - NOVEMBER		38.47	700
101-447.000-801.000	COPIER LEASES - CITY	CURRENT OFFICE SOLUTIONS	COPIER LEASES - CITY	58.21	107278
101-447.000-956.000	FIELD MANAGER CERTIFICATION CLAS	CARD SERVICES CENTER	K. BAUER CREDIT CARD	510.00	695
Total For Dept 447.000 ENGINEERING SERVICES				2,479.07	
Dept 567.000 CEMETERIES					
101-567.000-726.000	CEMETARY BASE FOR SAWYER, BARTLE	BECKER & SCRIVENS	CEMETARY BASE FOR SAWYER, BARTLEY AND S	83.58	107266
101-567.000-801.000	CEMETARY BASE 56 X 22	BECKER & SCRIVENS	CEMETARY BASE 56 X 22	59.92	107266
101-567.000-801.000	MOWING CONTRACT @ LAKE VIEW & OA	TKC LAWN SNOW AND WOOD LLC	MOWING CONTRACT FOR CEMETERIES	6,630.00	107356
Total For Dept 567.000 CEMETERIES				6,773.50	
Dept 595.000 AIRPORT					
101-595.000-715.000	LIFE INSURANCE - AIRPORT	SUN LIFE ASSURANCE COMPAN\ LIFE & DISABILITY INSURANCE - NOVEMBER		16.24	700
101-595.000-721.000	DISABILITY INSURANCE - AIRPORT	SUN LIFE ASSURANCE COMPAN\ LIFE & DISABILITY INSURANCE - NOVEMBER		19.75	700
101-595.000-726.000	HITCH - 4-WHEELER	AMAZON CAPITAL SERVICES, I	HITCH, BATTERY, SNOW DEFLECTOR	387.99	107262
101-595.000-726.000	PAPI LIGHTS FOR RUNWAY	AMAZON CAPITAL SERVICES, I	PAPI LIGHTS FOR RUNWAY	159.64	107262
101-595.000-726.000	SCREW EXTRACTOR SET, PLUG TAP, FAS	GELZER HJ & SON INC	SCREW EXTRACTOR SET, PLUG TAP, FASTENERS	52.10	107294
101-595.000-726.000	WASHERS, PIN FASTENERS	GREENMARK EQUIPMENT	WASHERS, PIN FASTENERS	5.10	107298

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 595.000 AIRPORT					
101-595.000-726.000	WATER - AIRPORT	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE	5.60	107299
101-595.000-726.000	WINDEX, CAT FOOD, DONUTS, NOTECA	MARKET HOUSE	WINDEX, CAT FOOD, DONUTS, NOTECARDS	40.85	107316
101-595.000-726.000	CREAMER, WATER, CUPS, COFFEE, SH	MARKET HOUSE	CREAMER, WATER, CUPS, COFFEE, SHARPIE	69.56	107316
101-595.000-726.000	SMART STRAW,WHITE GREASE,RATCHET	PERFORMANCE AUTOMOTIVE	SUPPLIES, PARTS FOR TUG & F350	36.36	107334
101-595.000-801.000	AWOS CONTRACT	STATE OF MICHIGAN	AWOS CONTRACT	550.40	107351
101-595.000-801.000	MERCHANT EQUIP RENTAL BILLING	AVFUEL CORP	MERCHANT EQUIP RENTAL BILLING	20.00	693
101-595.000-801.000	REFUELING TRUCK RENTAL BILLING	AVFUEL CORP	REFUELING TRUCK RENTAL BILLING	950.00	693
101-595.000-810.000	AIRPORT LICENSE FEE	STATE OF MICHIGAN	AIRPORT LICENSE FEE	50.00	107351
101-595.000-930.000	BATTERY - 4-WHEELER	AMAZON CAPITAL SERVICES, I	HITCH, BATTERY, SNOW DEFLECTOR	75.98	107262
101-595.000-930.000	ELECTRIC STARTER FOR TUG	AMAZON CAPITAL SERVICES, I	ELECTRIC STARTER FOR TUG	55.95	107262
101-595.000-930.000	GAS FUEL LINE HOSE FOR TUG	AMAZON CAPITAL SERVICES, I	GAS FUEL LINE HOSE FOR TUG	11.69	107262
101-595.000-930.000	REMOTE FOR AIR CONDITIONER	AMAZON CAPITAL SERVICES, I	REMOTE FOR AIR CONDITIONER	12.38	107262
101-595.000-930.000	D RING SHACKLES FOR BOX PLOW	AMAZON CAPITAL SERVICES, I	D RING SHACKLES FOR BOX PLOW	17.99	107262
101-595.000-930.000	PARTS FOR SNOW BLOWER	GREENMARK EQUIPMENT	PARTS FOR SNOW BLOWER	372.83	107298
101-595.000-930.000	PARTS FOR TUG & F350	PERFORMANCE AUTOMOTIVE	SUPPLIES, PARTS FOR TUG & F350	85.19	107334
101-595.000-930.000	10 FOOT & 8F FOOT HOSES FOR TRAC	WATKINS OIL COMPANY	10 FOOT & 8F FOOT HOSES FOR TRACTORS	88.00	107365
101-595.000-930.000	BATTERY FOR FUEL TRUCK	CARD SERVICES CENTER	G. MOORE CREDIT CARD	360.50	695
Total For Dept 595.000 AIRPORT				3,444.10	
Dept 701.000 PLANNING DEPARTMENT					
101-701.000-715.000	DENTAL & VISION - PLANNING	BLUE CROSS & BLUE SHIELD (	DENTAL & VISION INSURANCE GROUP 0070034	97.05	694
101-701.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - NOVEMBER 2023	1,759.10	698
101-701.000-715.000	LIFE INSURANCE - PLANNING	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	16.24	700
101-701.000-721.000	DISABILITY INSURANCE - PLANNING	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	19.23	700
101-701.000-801.000	COPIER LEASES - CITY	CURRENT OFFICE SOLUTIONS	COPIER LEASES - CITY	58.21	107278
101-701.000-801.000	FRONT SEATS - EXPLORER	CARD SERVICES CENTER	J. BLAKE CREDIT CARD	100.00	695
101-701.000-801.372	CONTRACTUAL SERVICES - CODE ENFO	BILL'S LAWN CARE, LLC	CODE ENFORCEMENT MOWING	300.00	107268
101-701.000-801.372	CONTRACTUAL SERVICES - CODE ENFO	TOTAL ENVIRONMENTAL SERVIC	ASBESTOS SURVEY CODE ENFORCEMENT 47 E S	500.00	107357
101-701.000-860.000	SEAT COVERS AND CONSOLE	AMAZON CAPITAL SERVICES, I	COVERS AND CONSOLE FOR #151 OFFICE SUPE	39.49	107262
101-701.000-956.200	LODGING & MEALS	CARD SERVICES CENTER	K. THOMAS CREDIT CARD	530.21	695
Total For Dept 701.000 PLANNING DEPARTMENT				3,419.53	
Dept 728.000 ECONOMIC DEVELOPMENT					
101-728.000-715.000	DENTAL & VISION - ECON DEVEL	BLUE CROSS & BLUE SHIELD (	DENTAL & VISION INSURANCE GROUP 0070034	27.98	694
101-728.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - NOVEMBER 2023	628.26	698
101-728.000-715.000	LIFE INSURANCE - ECON DEVELOPME	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	16.24	700
101-728.000-721.000	DISABILITY INSURANCE - ECON DEVE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	19.00	700
Total For Dept 728.000 ECONOMIC DEVELOPMENT				691.48	
Dept 756.000 PARKS					
101-756.000-801.000	WATER TEST	CITY OF JONESVILLE	WATER TEST	60.00	107274
101-756.000-930.000	CLAMPS AND VALVES FOR OWENS PARK	GELZER HJ & SON INC	CLAMPS AND VALVES FOR OWENS PARK	67.37	107294
Total For Dept 756.000 PARKS				127.37	
Total For Fund 101 GENERAL FUND				79,560.57	
Fund 202 MAJOR ST./TRUNKLINE FUND					
Dept 444.000 SIDEWALKS					
202-444.000-801.000	2023 SIDEWALK PROJECT - NORTH AN	DRY MAR TRUCKING & DIRTWOF	2023 SIDEWALK PROJECT - NORTH AND N WES	11,739.14	107282
Total For Dept 444.000 SIDEWALKS				11,739.14	
Dept 450.000 STREET SURFACE					
202-450.000-725.000	DENTAL & VISION - DPS	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034	6.30	694

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE
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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 202 MAJOR ST./TRUNKLINE FUND					
Dept 450.000 STREET SURFACE					
202-450.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - NOVEMBER 2023	159.03	698
202-450.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	4.98	700
202-450.000-726.000	HOT PATCH FOR MAJORS	GERKEN MATERIAL, INC	HOT PATCH	129.93	107295
202-450.000-726.000	HOT PATCH FOR MAJORS BPU	GERKEN MATERIAL, INC	HOT PATCH	53.25	107295
202-450.000-726.000	HOT PATCH FOR MAJORS	GERKEN MATERIAL, INC	HOT PATCH	155.52	107295
202-450.000-726.000	HOT PATCH FOR MAJORS	GERKEN MATERIAL, INC	HOT PATCH	204.48	107295
Total For Dept 450.000 STREET SURFACE				713.49	
Dept 450.500 TRUNKLINE SURFACE					
202-450.500-726.000	HOT PATCH FOR LOCALS	GERKEN MATERIAL, INC	HOT PATCH	134.90	107295
Total For Dept 450.500 TRUNKLINE SURFACE				134.90	
Dept 460.000 R.O.W. MAINTENANCE					
202-460.000-725.000	DENTAL & VISION - DPS	BLUE CROSS & BLUE SHIELD	(DENTAL & VISION INSURANCE GROUP 0070034	6.30	694
202-460.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - NOVEMBER 2023	159.03	698
202-460.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	4.98	700
Total For Dept 460.000 R.O.W. MAINTENANCE				170.31	
Dept 480.000 DRAINAGE					
202-480.000-725.000	DENTAL & VISION - DPS	BLUE CROSS & BLUE SHIELD	(DENTAL & VISION INSURANCE GROUP 0070034	6.29	694
202-480.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - NOVEMBER 2023	159.02	698
202-480.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	4.98	700
Total For Dept 480.000 DRAINAGE				170.29	
Dept 490.000 TRAFFIC					
202-490.000-725.000	DENTAL & VISION - DPS	BLUE CROSS & BLUE SHIELD	(DENTAL & VISION INSURANCE GROUP 0070034	6.29	694
202-490.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - NOVEMBER 2023	159.02	698
202-490.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	4.97	700
Total For Dept 490.000 TRAFFIC				170.28	
Total For Fund 202 MAJOR ST./TRUNKLINE FUND				13,098.41	
Fund 203 LOCAL STREET FUND					
Dept 450.000 STREET SURFACE					
203-450.000-725.000	DENTAL & VISION - DPS	BLUE CROSS & BLUE SHIELD	(DENTAL & VISION INSURANCE GROUP 0070034	6.53	694
203-450.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - NOVEMBER 2023	164.92	698
203-450.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	5.17	700
203-450.000-726.000	HOT PATCH FOR LOCALS	GERKEN MATERIAL, INC	HOT PATCH	462.21	107295
203-450.000-726.000	HOT PATCH FOR LOCALS	GERKEN MATERIAL, INC	HOT PATCH	457.92	107295
203-450.000-726.000	HOT PATCH LOCALS BPU	GERKEN MATERIAL, INC	HOT PATCH	86.40	107295
203-450.000-801.000	MARION STREET ROW CONFIRMATION	DUE NORTH SURVEYING	SOUTH SIDE MARION STREET ROW SURVEY	450.00	107284
Total For Dept 450.000 STREET SURFACE				1,633.15	
Dept 460.000 R.O.W. MAINTENANCE					
203-460.000-725.000	DENTAL & VISION - DPS	BLUE CROSS & BLUE SHIELD	(DENTAL & VISION INSURANCE GROUP 0070034	6.53	694
203-460.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - NOVEMBER 2023	164.92	698
203-460.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	5.16	700
203-460.000-801.000	BLIGHT CONTROL ON SOUTHWEST HIGH	BILL'S LAWN CARE, LLC	BLIGHT CONTROL ON SOUTHWEST HIGHLAND HI	400.00	107268
Total For Dept 460.000 R.O.W. MAINTENANCE				576.61	
Dept 480.000 DRAINAGE					
203-480.000-725.000	DENTAL & VISION - DPS	BLUE CROSS & BLUE SHIELD	(DENTAL & VISION INSURANCE GROUP 0070034	6.52	694
203-480.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - NOVEMBER 2023	164.91	698

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Fund 203 LOCAL STREET FUND					
Dept 480.000 DRAINAGE					
203-480.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE - NOVEMBER	5.15	700
				<u>176.58</u>	
Total For Dept 480.000 DRAINAGE				176.58	
Dept 490.000 TRAFFIC					
203-490.000-726.000	BATTERIES FOR BARACADES AT HALLE	GELZER HJ & SON INC	BATTERIES FOR BARACADES AT HALLETT ST E	58.71	107294
				<u>58.71</u>	
Total For Dept 490.000 TRAFFIC				58.71	
Dept 900.000 CAPITAL OUTLAY					
203-900.000-970.000	CHIP SEAL MARION ST AND LOPRESTO	PAVEMENT SOLUTIONS, INC.	CHIP SEAL MARION ST AND LOPRESTO AVE 2C	38,216.45	107332
				<u>38,216.45</u>	
Total For Dept 900.000 CAPITAL OUTLAY				38,216.45	
Total For Fund 203 LOCAL STREET FUND				<u>40,661.50</u>	
Fund 208 RECREATION FUND					
Dept 000.000					
208-000.000-653.001	REFUND - AMANDA COLE	AMANDA COLE	FOOTBALL REFUND	100.00	107261
				<u>100.00</u>	
Total For Dept 000.000				100.00	
Dept 751.000 RECREATION DEPARTMENT					
208-751.000-715.000	DENTAL & VISION - RECREATION	BLUE CROSS & BLUE SHIELD (	DENTAL & VISION INSURANCE GROUP 0070034	55.95	694
208-751.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - NOVEMBER 2023	1,413.56	698
208-751.000-715.000	LIFE INSURANCE	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE - NOVEMBER	16.24	700
208-751.000-721.000	DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE - NOVEMBER	28.01	700
208-751.000-726.000	ADDRESS LABELS	CURRENT OFFICE SOLUTIONS	LABELS (REC), TRASH BAGS, TOILET PAPER,	14.33	107278
208-751.000-726.000	HAND AIR PUMP	GELZER HJ & SON INC	HAND AIR PUMP	7.99	107294
208-751.000-726.000	12 JUNIOR /12 INTERMEDIATE BASKE	GELZER HJ & SON INC	12 JUNIOR AND 12 INTERMEDIATE BASKETBAI	240.00	107294
208-751.000-801.008	CONTRACTUAL SERVICES - OFFICIATI	LANCE BENZING	FOOTBALL OFFICIATING	150.00	107267
208-751.000-801.008	9/23/2023 2 @ \$15	BRIAN EVERETT WAHTOLA	FOOTBALL PRESSBOX - SCOREBOARD	150.00	107270
208-751.000-801.008	10/14/2023 2 GAMES @ \$40	JACE LENNOX	FOOTBALL OFFICIATING	80.00	107304
208-751.000-801.008	9/23/2023 2 @ \$40	JACE LENNOX	FOOTBALL OFFICIATING 6 GAMES @ \$40	240.00	107304
208-751.000-801.008	9/23/2023 2 @ \$15	LANDON LEE WAHTOLA	FOOTBALL PRESS BOX - ANNOUNCING	150.00	107310
208-751.000-801.008	9/23/2023 2 GAMES @ \$75	SCOTT CHASE	FOOTBALL OFFICIATING	300.00	107347
208-751.000-801.008	10/14/2023 2 GAMES @ \$40	WYATT EVERTT WAHTOLA	FOOTBALL OFFICIATING	160.00	107367
				<u>3,006.08</u>	
Total For Dept 751.000 RECREATION DEPARTMENT				3,006.08	
Total For Fund 208 RECREATION FUND				<u>3,106.08</u>	
Fund 244 ECONOMIC DEVELOPMENT CORP FUND					
Dept 728.000 ECONOMIC DEVELOPMENT					
244-728.000-801.000	OCTOBER TRAIN EVENT PORTABLE RES	LAPEW SANITATION - THOMAS	OCTOBER TRAIN EVENT PORTABLE RESTROOM F	245.00	107311
				<u>245.00</u>	
Total For Dept 728.000 ECONOMIC DEVELOPMENT				245.00	
Total For Fund 244 ECONOMIC DEVELOPMENT CORP FUND				<u>245.00</u>	
Fund 247 TAX INCREMENT FINANCE ATH.					
Dept 000.000					
247-000.000-300.000	TIFA LOAN PAYMENT - PRINCIPAL	SOUTHERN MI BANK & TRUST	TIFA LOAN PAYMENT	20,000.00	699
				<u>20,000.00</u>	
Total For Dept 000.000				20,000.00	
Dept 900.000 CAPITAL OUTLAY					
247-900.000-801.247	CONTRACTUAL SERVICES - FACADE GR	HILLSDALE ELKS #1575	TIFA FACADE GRANT	6,000.00	107300
247-900.000-993.000	TIFA LOAN PAYMENT - INTEREST	SOUTHERN MI BANK & TRUST	TIFA LOAN PAYMENT	1,350.00	699
				<u>7,350.00</u>	
Total For Dept 900.000 CAPITAL OUTLAY				7,350.00	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 247 TAX INCREMENT FINANCE ATH.					
Total For Fund 247 TAX INCREMENT FINANCE ATH.				27,350.00	
Fund 252 CONTRIBUTIONS & DONATIONS					
Dept 175.000 ADMINISTRATIVE SERVICES					
252-175.000-726.000	MULCH, FABRIC AND SWING MAT	RUBBERCYCLE LLC	PLAYSAFER RUBBER MULCH, BLACK FABRIC AN	4,380.00	107343
252-175.000-726.000	5-BIKE RACK	TREETOP PRODUCTS, INC.	5-BIKE RACK	314.02	107358
252-175.000-726.000	4 BENCHES FOR PARKS	VICTOR STANLEY INC	4 BENCHES FOR PARKS	9,955.00	107363
Total For Dept 175.000 ADMINISTRATIVE SERVICES				14,649.02	
Total For Fund 252 CONTRIBUTIONS & DONATIONS				14,649.02	
Fund 271 LIBRARY FUND					
Dept 790.000 LIBRARY					
271-790.000-715.000	DENTAL & VISION - LIBRARY	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		(55.96)	694
271-790.000-726.000	TONER TN433 4 PACK LIBRARY EMP P	AMAZON CAPITAL SERVICES, I	TONER TN433 4 PACK LIBRARY EMP PRINTER	58.45	107262
271-790.000-726.000	WATER - LIBRARY	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE	5.60	107299
271-790.000-801.000	CONTRACTUAL SERVICES	CURRENT OFFICE SOLUTIONS	EQUIPMENT LEASE	292.59	107278
271-790.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (OCT)	36.22	107349
271-790.000-802.000	PDQ/SMART DEPLOY	CARD SERVICES CENTER	B. JANES CREDIT CARD	124.85	695
271-790.000-920.000	503691550 - 12 N MANNING - LIBRA	MICH GAS UTILITIES	NATURAL GAS UTILITY - 12 N MANNING	38.52	689
271-790.000-930.000	REPAIRS & MAINTENANCE	FOULKE CONSTRUCTION	TREE DAMAGE AT LIBRARY	2,870.00	107291
271-790.000-930.000	20 GA 304 SS 2B SHEET FOR LIBRAR	NEFCO	20 GA 304 SS 2B SHEET FOR LIBRARY	340.27	107325
Total For Dept 790.000 LIBRARY				3,710.54	
Dept 792.000 LIBRARY - CHILDREN'S AREA					
271-792.000-726.000	SALT, BUBBLES, POPCORN OIL, POPC	CARD SERVICES CENTER	J. SPANGLER CREDIT CARD	39.86	695
271-792.000-982.000	BOOKS	BAKER & TAYLOR COMPANY	BOOKS-THERE WAS A BAEAR TALES	12.41	107265
Total For Dept 792.000 LIBRARY - CHILDREN'S AREA				52.27	
Total For Fund 271 LIBRARY FUND				3,762.81	
Fund 409 STOCK'S PARK					
Dept 756.000 PARKS					
409-756.000-726.000	SUMMER CONCERT SERIES LINE-UP BA	STOCKHOUSE CORPORATION	SUMMER CONCERT SERIES LINE-UP BANNER FC	125.00	107353
Total For Dept 756.000 PARKS				125.00	
Total For Fund 409 STOCK'S PARK				125.00	
Fund 481 AIRPORT IMPROVEMENT FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
481-175.000-930.000	PARTS FOR TERMINAL DOORS	GELZER HJ & SON INC	PARTS FOR TERMINAL DOORS	16.48	107294
Total For Dept 175.000 ADMINISTRATIVE SERVICES				16.48	
Dept 900.000 CAPITAL OUTLAY					
481-900.000-740.295	FUEL & LUBRICANTS - AVIATION	AVFUEL CORP	JET-A FUEL	25,090.20	693
481-900.000-970.000	PLOW TRUCK - AIRPORT	GOVDEALS, INC.	PLOW TRUCK - AIRPORT	9,787.50	696
481-900.000-970.000	WIRE FEE - PLOW TRUCK - AIRPORT	SOUTHERN MI BANK & TRUST	WIRE FEE - PLOW TRUCK - AIRPORT	25.00	699
Total For Dept 900.000 CAPITAL OUTLAY				34,902.70	
Total For Fund 481 AIRPORT IMPROVEMENT FUND				34,919.18	
Fund 582 ELECTRIC FUND					
Dept 000.000					
582-000.000-110.000	BOULEVARD POLE	MAIN STREET LIGHTING	6 BLVD LIGHT POSTS	8,200.00	107315
582-000.000-110.000	SOCKET - 2 GANG HORIZONTAL	POWERLINE SUPPLY	2 GANG HORIZONTAL METER SOCKET	475.00	107338

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Fund 582 ELECTRIC FUND					
Dept 000.000					
582-000.000-110.000	FUSE LINK - 20 AMP T	POWERLINE SUPPLY	INVENTORY REPLENISHMENT	46.61	107338
582-000.000-110.000	WIRE - 2 STR 7/1 ACSR	POWERLINE SUPPLY	WIRE	1,839.00	107338
582-000.000-110.000	WIRE - 12/7 CONTROL CABLE	POWERLINE SUPPLY	METERING CABLE	1,400.00	107338
582-000.000-110.000	CROSSARM - FIBERGLASS DEADE	POWERLINE SUPPLY	INVENTORY REPLENISHMENT	3,335.90	107338
582-000.000-110.000	CONNECTOR WR-289	POWERLINE SUPPLY	INVENTORY REPLENISHMENT	239.94	107338
582-000.000-110.000	WIRE - 3/8" GUY	POWERLINE SUPPLY	INVENTORY	749.00	107338
582-000.000-110.000	SUB FOR PART# 1375026	POWERLINE SUPPLY	INVENTORY	249.41	107338
582-000.000-110.000	SOCKET - 7 TERMINAL 320 AMP	POWERLINE SUPPLY	INVENTORY	319.19	107338
582-000.000-123.000	FA, MR, HR, UB, BS&A ONLINE SERV	BS&A SOFTWARE	FA, MR, HR, UB, BS&A ONLINE SERVICES	1,254.09	107271
582-000.000-158.000-201009	4160/13200 100 KVA	T & R ELECTRIC SUPPLY COME	PADMOUNT TRANSFORMERS FOR INVENTORY	39,586.38	107354
582-000.000-202.100	ROUND	DIX, KIM A	UB refund for account: 019112	36.59	107280
582-000.000-202.100	4CCH	DUNLAP, KELLY L	UB refund for account: 017763	44.34	107285
582-000.000-202.100	4CCH	ESTERLINE, TERRY W	UB refund for account: 017918	54.41	107287
582-000.000-202.100	6CCH	FAYETTE ST CHURCH OF CHRIS	UB refund for account: 012702	144.00	107290
582-000.000-202.100	4CCH	FOWLER, ARIANA L	UB refund for account: 026652	163.00	107292
582-000.000-202.100	4CCH	JOHNSON, KYLER E	UB refund for account: 022162	99.45	107307
582-000.000-202.100	4CCH	LEWIS, CHARLES A	UB refund for account: 010832	196.00	107312
582-000.000-202.100	4ENBK1	LORTIE, CHAD E	UB refund for account: 030056	63.00	107314
582-000.000-202.100	4CCH	MAY, DENISE M	UB refund for account: 026588	28.08	107317
582-000.000-202.100	6CCH	ONE STEP MINISTRIES	UB refund for account: 023592	68.75	107329
582-000.000-202.100	4ENBK1	OWEN, LISA M	UB refund for account: 030241	55.00	107330
582-000.000-202.100	4CCH	PAYNE, FRANK M	UB refund for account: 011021	442.21	107333
582-000.000-202.100	6CCH	SAWDEY, MELODY H	UB refund for account: 015976	5,193.02	107346
Total For Dept 000.000				64,282.37	
Dept 175.000 ADMINISTRATIVE SERVICES					
582-175.000-715.000	DENTAL & VISION - ELECTRIC	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		582.30	694
582-175.000-715.000	DENTAL & VISION - ELECTRIC	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		412.44	694
582-175.000-715.000	DENTAL & VISION - ELECTRIC	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		87.33	694
582-175.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - NOVEMBER 2023	19,362.70	698
582-175.000-715.000	LIFE INSURANCE - ELECTRIC	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	22.76	700
582-175.000-715.000	LIFE INSURANCE - ELECTRIC	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	207.87	700
582-175.000-721.000	DISABILITY INSURANCE - ELECTRIC	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	39.25	700
582-175.000-721.000	DISABILITY INSURANCE - ELECTRIC	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE - NOVEMBER	343.82	700
582-175.000-726.000	VACUUM FOR BPU OFFICE	AMAZON CAPITAL SERVICES, I	VACUUM FOR BPU OFFICE	39.59	107262
582-175.000-726.000	RECEIPT PAPER AT BPU OFFICE	CURRENT OFFICE SOLUTIONS	RECEIPT PAPER AT BPU OFFICE	89.74	107278
582-175.000-726.000	STAPLES, HIGHLIGHTERS	CURRENT OFFICE SOLUTIONS	STAPLES, HIGHLIGHTERS	33.69	107278
582-175.000-726.000	WATER - OFFICE	RUPERT'S CULLIGAN	WATER DELIVERY - 45 MONROE ST	16.50	107344
582-175.000-726.000	SLING EYE, SLING ROPE	CARD SERVICES CENTER	K. KEASAL CREDIT CARD	290.97	695
582-175.000-801.000	FA, MR, HR, UB, BS&A ONLINE SERV	BS&A SOFTWARE	FA, MR, HR, UB, BS&A ONLINE SERVICES	2,434.41	107271
582-175.000-801.000	PRINTING/INSTERTS/POSTAGE AND HA	DELAWARE SYSTEMS	PRINTING/INSTERTS/POSTAGE AND HANDLING	1,452.45	107279
582-175.000-801.000	BPU BOARD MEETING PER DIEM-SEPT/	ERIC POTES	BPU BOARD MEETING PER DIEM-SEPT/OCT 202	25.00	107286
582-175.000-801.000	BPU BOARD MEETING PER DIEM- SEPT	JEREMIAH JASON HODSHIRE	BPU BOARD MEETING PER DIEM- SEPT & OCT	25.00	107306
582-175.000-801.000	RESPONSE LETTER TO YEO&YEO FOR 2	MIKA MEYERS BECKET & JONES	RESPONSE LETTER TO YEO&YEO FOR 2023 AUI	48.76	107323
582-175.000-801.000	BPU BOARD MEETING PER DIEM	PETER MICHAEL BECKER	BPU BOARD MEETING PER DIEM-SEPT/OCT 202	25.00	107335
582-175.000-801.000	BPU BOARD MEETING PER DIEM-SEPT/	PHILIP DAVID MCDOWELL	BPU BOARD MEETING PER DIEM-OCT 2023	12.50	107336
582-175.000-801.000	POSTAGE MACHINE LEASE 11/18/23 -	QUADIENNT LEASING USA, INC	POSTAGE MACHINE LEASE 11/18/23 - 2/17/2	351.11	107340
582-175.000-801.000	ACCOUNTING SERVICES - SEPT 2023	THE WOODHILL GROUP, LLC	ACCOUNTING SERVICES - SEPT 2023	1,916.37	107355
582-175.000-802.000	ELECTRICAL TAPE AND AVERY NAME T	AMAZON CAPITAL SERVICES, I	ELECTRICAL TAPE AND AVERY NAME TAGS	19.20	107262
582-175.000-802.000	YUKON SOFTWARE SUPPORT	CANNON TECHNOLOGIES INC	YUKON AMI ANNUAL SUPPORT	5,136.50	107272
582-175.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (OCT)	81.47	107349
582-175.000-802.000	PDQ/SMART DEPLOY	CARD SERVICES CENTER	B. JANES CREDIT CARD	285.10	695

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 582 ELECTRIC FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
582-175.000-810.000	SAFETEC OTIS V2STANDARD/STANDARD	HSI WORKPLACE COMPLIANCE	SAFETEC OTIS V2STANDARD/STANDARD SDS IN	892.97	107302
582-175.000-930.000	REPLACE WINDSHIELD IN 2022 CHEVY	G&G GLASS, INC	REPLACE WINDSHIELD IN 2022 CHEVY EQUIN	307.84	107293
582-175.000-955.588	PHYSICALS, DRUG SCREENS FOR CORE	HILLSDALE HOSPITAL	PHYSICALS, DRUG SCREENS FOR COREY BROW	107.00	107301
582-175.000-956.000	MILEAGE REIUMBURSEMENT FOR TRAIN	KELLY LOPRESTO	MILEAGE REIUMBURSEMENT FOR TRAINING BS	51.09	107313
582-175.000-956.200	CREDIT	CARD SERVICES CENTER	J. HAMMEL CREDIT CARD	1,836.88	695
582-175.000-956.200	MEAL	CARD SERVICES CENTER	D. MACKIE CREDIT CARD	840.40	695
Total For Dept 175.000 ADMINISTRATIVE SERVICES				37,378.01	
Dept 543.000 PRODUCTION					
582-543.000-726.000	DRUM HANDLING SLING	AMAZON CAPITAL SERVICES, I	DRUM HANDLING SLING	79.98	107262
582-543.000-726.000	FIRST AID SUPPLIES	CINTAS CORPORATION	FIRST AID SUPPLIES	46.44	107273
582-543.000-726.000	8LB DOUBLE FACE SLEDGE	GELZER HJ & SON INC	8LB DOUBLE FACE SLEDGE	47.99	107294
582-543.000-726.000	WATER DELIVERY SERVICE-201 WATER	HEFFERNAN SOFT WATER SERVI	WATER DELIVERY SERVICE-201 WATERWORKS	4.60	107299
582-543.000-726.000	201 WATERWORKS 5 GAL OF DISTILL	HEFFERNAN SOFT WATER SERVI	201 WATERWORKS 5 GAL OF DISTILLED WATE	86.00	107299
582-543.000-726.000	SUPPLIES	HEFFERNAN SOFT WATER SERVI	WATER DELIVERY SERVICE-201 WATERWORKS	15.00	107299
582-543.000-726.000	SUPPLIES	WHITE'S WELDING SERVICE	TUBING	242.99	107366
582-543.000-739.000	MSCPA MEMBER POWER BILLING - SEP	MICHIGAN SOUTH CENTRAL POW	MSCPA MEMBER POWER BILLING - SEPT 2023	778,778.89	697
582-543.000-740.300	504504154 - 201 WATERWORKS XX -	MICH GAS UTILITIES	NATURAL GAS UTILITY - 201 WATERWORKS X	17.85	691
582-543.000-740.400	504504154 - 201 WATERWORKS XX -	MICH GAS UTILITIES	NATURAL GAS UTILITY - 201 WATERWORKS X	17.86	691
582-543.000-920.400	504504154 - 201 WATERWORKS - PP	MICH GAS UTILITIES	NATURAL GAS UTILITY - 201 WATERWORKS	60.99	690
582-543.000-930.000	SPRING SNAP KINK, 1/2" SS, 316L/	FAMILY FARM & HOME	SPRING SNAP KINK, 1/2" SS, 316L/TOMCAT	61.94	107289
582-543.000-930.000	WINDOWS AT POWER PLANT	G&G GLASS, INC	WINDOWS AT POWER PLANT	53.84	107293
582-543.000-930.000	CSD-1 INSPECTION	RYAN & BRADSHAW, INC.	CSD-1 INSPECTION	220.00	107345
582-543.000-930.000	POSTAGE FOR EGLE REPORT	CARD SERVICES CENTER	J. HAMMEL CREDIT CARD	10.02	695
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5	UIS SCADA, INC.	SERVICES RENDERED AT POWERHOUSE THROUG	648.00	107360
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6	UIS SCADA, INC.	SERVICES RENDERED AT POWERHOUSE THROUG	648.00	107360
Total For Dept 543.000 PRODUCTION				781,040.39	
Dept 544.000 DISTRIBUTION					
582-544.000-726.800	KLEIN TOOLS FOLDING RULER/ESTWIN	AMAZON CAPITAL SERVICES, I	KLEIN TOOLS FOLDING RULER/ESTWING SURE	934.64	107262
582-544.000-726.800	FASTENERS & ANCHORS	GELZER HJ & SON INC	FASTENERS & ANCHORS	16.45	107294
582-544.000-726.800	FASTENERS & ANCHORS	GELZER HJ & SON INC	FASTENERS & ANCHORS	5.52	107294
582-544.000-726.800	BRN DUPLEX OUTLET	GELZER HJ & SON INC	BRN DUPLEX OUTLET	0.99	107294
582-544.000-726.800	WATER DELIVERY SERVICE-45 MONROE	HEFFERNAN SOFT WATER SERVI	WATER DELIVERY SERVICE-45 MONROE ST	9.20	107299
582-544.000-726.800	WATER DELIVERY SERVICE-45 MONROE	HEFFERNAN SOFT WATER SERVI	WATER DELIVERY SERVICE-45 MONROE ST	3.00	107299
582-544.000-726.800	ONE TIME USE TRANSFORMER LOCKS	POWERLINE SUPPLY	TRANSFORMER LOCKS	177.35	107338
582-544.000-726.800	HOT STICK HOLDER / BUCKET 39-0	POWERLINE SUPPLY	TOOLS	470.00	107338
582-544.000-726.800	BAR OIL	SPRATT'S	BAR OIL	39.98	107350
582-544.000-726.800	SAFETY GLASSES, SAFETY VESTS	CARD SERVICES CENTER	K. KEASAL CREDIT CARD	255.21	695
582-544.000-730.000	CWC 3-STRAND POLY DACRON TRUCK R	AMAZON CAPITAL SERVICES, I	CWC 3-STRAND POLY DACRON TRUCK ROPE	125.00	107262
582-544.000-730.000	8" HEAVY STRAP HINGE	GELZER HJ & SON INC	8" HEAVY STRAP HINGE	37.16	107294
582-544.000-730.000	12OZ WD40 LUBRICANT	GELZER HJ & SON INC	12OZ WD40 LUBRICANT	9.49	107294
582-544.000-730.000	1-1/4 HEX CAP SCREW/3/8" TITANIU	GELZER HJ & SON INC	1-1/4 HEX CAP SCREW/3/8" TITANIUM KIT	53.48	107294
582-544.000-730.000	OIL CHANGE/TIRES	PARNEY'S CAR CARE, LLC	OIL CHANGE/TIRES	3,159.04	107331
582-544.000-730.000	BATTERY TERMINAL	PERFORMANCE AUTOMOTIVE	BATTERY TERMINAL	14.59	107334
582-544.000-730.000	GAL 10W30 DIESEL/2QT FUNNEL	PERFORMANCE AUTOMOTIVE	GAL 10W30 DIESEL/2QT FUNNEL	172.65	107334
582-544.000-730.000	HARNES BUCKOHM TRUE FIT GREEN	POWERLINE SUPPLY	HARNES BUCKOHM TRUE FIT GREEN	478.00	107338
582-544.000-730.000	LINE COVER TEST/POLE SAW TEST	PRIME FLEET DIELECTRIC SEF	LINE COVER TEST/POLE SAW TEST	320.00	107339
582-544.000-740.000	FUEL & LUBRICANTS - OCT 2023	WATKINS OIL COMPANY	FUEL & LUBRICANTS - OCT 2023	2,403.88	107365
582-544.000-801.000	BUCKET TRUCK TESTING	PRIME FLEET DIELECTRIC SEF	BUCKET TRUCK TESTING	620.00	107339
582-544.000-801.000	BUCKET TRUCK TESTING	PRIME FLEET DIELECTRIC SEF	BUCKET TRUCK TESTING	670.00	107339
582-544.000-801.000	DIGGER DERRICK TEST/INSPECTION	PRIME FLEET DIELECTRIC SEF	DIGGER DERRICK TEST/INSPECTION	325.00	107339
582-544.000-801.000	BUCKET TRUCK TEST	PRIME FLEET DIELECTRIC SEF	BUCKET TRUCK TEST	735.00	107339

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE
 EXP CHECK RUN DATES 11/02/2023 - 11/02/2023
 BOTH JOURNALIZED AND UNJOURNALIZED
 PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 582 ELECTRIC FUND					
Dept 544.000 DISTRIBUTION					
582-544.000-801.000	BUCKET TRUCK TEST	PRIME FLEET DIELECTRIC SEF	BUCKET TRUCK TEST	505.00	107339
582-544.000-801.000	DIGGER DERRICK TEST	PRIME FLEET DIELECTRIC SEF	DIGGER DERRICK TEST	425.00	107339
582-544.000-801.300	3M WORK TUNES CONNECT/GEL EAR CU	AMAZON CAPITAL SERVICES,	13M WORK TUNES CONNECT/GEL EAR CUSHIONS	88.74	107262
582-544.000-930.000	ELECTRICAL TAPE AND AVERY NAME T	AMAZON CAPITAL SERVICES,	1ELECTRICAL TAPE AND AVERY NAME TAGS	77.45	107262
582-544.000-930.000	SUBSTATION OUTDOOR FLOOD LIGHTS	AMAZON CAPITAL SERVICES,	1SUBSTATION OUTDOOR FLOOD LIGHTS 4PK	79.99	107262
582-544.000-930.000	SPLICE KIT	AMERICAN COPPER AND BRASS,	SPLICE KIT	71.06	107263
582-544.000-930.000	INVOICE FOR 17 HOWDER STREET	CLARK ELECTRIC INC.	INVOICE FOR 17 HOWDER STREET	70.00	107275
582-544.000-930.000	GRADE 2 NUTS/BOLTS/WASHERS/4000B	FAMILY FARM & HOME	GRADE 2 NUTS/BOLTS/WASHERS/4000BC 3/8-1	26.49	107289
582-544.000-930.000	FASTENERS/ANCHORS	GELZER HJ & SON INC	FASTENERS/ANCHORS	1.96	107294
582-544.000-930.000	4.3 MISC - MULTIPLE LOCATIONS	MIKE TODD	4.3 MISC - MULTIPLE LOCATIONS	60.20	107324
582-544.000-930.000	4.3 TON - GLENDALE	MIKE TODD	4.3 TON - GLENDALE	60.20	107324
582-544.000-956.000	MEAL REIUMBURSEMENT FOR TRAINING	JOSH REICHHART	MEAL REIUMBURSEMENT FOR TRAINING - JOSH	164.76	107308
Total For Dept 544.000 DISTRIBUTION				12,666.48	
Total For Fund 582 ELECTRIC FUND				895,367.25	
Fund 588 DIAL A RIDE					
Dept 596.000 DIAL-A-RIDE					
588-596.000-715.000	DENTAL & VISION - DART	BLUE CROSS & BLUE SHIELD (	DENTAL & VISION INSURANCE GROUP 0070034	111.91	694
588-596.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - NOVEMBER 2023	3,298.34	698
588-596.000-715.000	LIFE INSURANCE - DART	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE - NOVEMBER	64.96	700
588-596.000-721.000	DISABILITY INSURANCE - DART	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE - NOVEMBER	70.77	700
588-596.000-730.000	BACK UP ALARM FOR DART #60	PERFORMANCE AUTOMOTIVE	BACK UP ALARM FOR DART #60	42.54	107334
588-596.000-801.000	NORMS TIRES FOR #63	NORM'S TIRE & SERVICE	NORMS TIRES FOR #63	1,551.48	107326
588-596.000-920.000	507035798 - 981 DEVELOPMENT DR -	MICH GAS UTILITIES	NATURAL GAS UTILITY - 981 DEVELOPMENT	42.46	692
Total For Dept 596.000 DIAL-A-RIDE				5,182.46	
Total For Fund 588 DIAL A RIDE				5,182.46	
Fund 590 SEWER FUND					
Dept 000.000					
590-000.000-123.000	FA, MR, HR, UB, BS&A ONLINE SERV	BS&A SOFTWARE	FA, MR, HR, UB, BS&A ONLINE SERVICES	627.04	107271
590-000.000-158.000-215017	HIDROSTAL E5K-M2R PUMP INCLUDING	DUBOIS - COOPER ASSOCIATIE	S RAS PUMP AS APPROVED BY BOARD/COUNCIL	19,947.00	107283
590-000.000-202.100	SCCH	DIX, KIM A	UB refund for account: 019112	15.95	107280
Total For Dept 000.000				20,589.99	
Dept 175.000 ADMINISTRATIVE SERVICES					
590-175.000-715.000	DENTAL & VISION - SEWER	BLUE CROSS & BLUE SHIELD (	DENTAL & VISION INSURANCE GROUP 0070034	41.96	694
590-175.000-715.000	DENTAL & VISION - SEWER	BLUE CROSS & BLUE SHIELD (	DENTAL & VISION INSURANCE GROUP 0070034	284.20	694
590-175.000-715.000	DENTAL & VISION - SEWER	BLUE CROSS & BLUE SHIELD (	DENTAL & VISION INSURANCE GROUP 0070034	43.68	694
590-175.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - NOVEMBER 2023	7,667.77	698
590-175.000-715.000	LIFE INSURANCE - SEWER	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE - NOVEMBER	11.35	700
590-175.000-715.000	LIFE INSURANCE - SEWER	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE - NOVEMBER	92.59	700
590-175.000-721.000	DISABILITY INSURANCE - SEWER	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE - NOVEMBER	19.61	700
590-175.000-721.000	DISABILITY INSURANCE - SEWER	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE - NOVEMBER	125.63	700
590-175.000-726.000	VACUUM FOR BPU OFFICE	AMAZON CAPITAL SERVICES,	1VACUUM FOR BPU OFFICE	19.80	107262
590-175.000-726.000	FIRST AID SUPPLIES	CINTAS CORPORATION	FIRST AID SUPPLIES	23.22	107273
590-175.000-726.000	RECEIPT PAPER AT BPU OFFICE	CURRENT OFFICE SOLUTIONS	RECEIPT PAPER AT BPU OFFICE	44.87	107278
590-175.000-726.000	STAPLES, HIGHLIGHTERS	CURRENT OFFICE SOLUTIONS	STAPLES, HIGHLIGHTERS	16.84	107278
590-175.000-726.000	WATER - OFFICE	RUPERT'S CULLIGAN	WATER DELIVERY - 45 MONROE ST	8.25	107344
590-175.000-801.000	FA, MR, HR, UB, BS&A ONLINE SERV	BS&A SOFTWARE	FA, MR, HR, UB, BS&A ONLINE SERVICES	1,217.21	107271
590-175.000-801.000	PRINTING/INSTERTS/POSTAGE AND HA	DELAWARE SYSTEMS	PRINTING/INSTERTS/POSTAGE AND HANDLING	726.22	107279
590-175.000-801.000	BPU BOARD MEETING PER DIEM-SEPT/	ERIC POTES	BPU BOARD MEETING PER DIEM-SEPT/OCT 202	12.50	107286

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 590 SEWER FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
590-175.000-801.000	BPU BOARD MEETING PER DIEM- SEPT	JEREMIAH JASON HODSHIRE	BPU BOARD MEETING PER DIEM- SEPT & OCT	12.50	107306
590-175.000-801.000	RESPONSE LETTER TO YEO&YEO FOR 2 MIKA MEYERS BECKET & JONES		RESPONSE LETTER TO YEO&YEO FOR 2023 AUI	24.37	107323
590-175.000-801.000	BPU BOARD MEETING PER DIEM	PETER MICHAEL BECKER	BPU BOARD MEETING PER DIEM-SEPT/OCT 202	12.50	107335
590-175.000-801.000	BPU BOARD MEETING PER DIEM-OCT 2	PHILIP DAVID MCDOWELL	BPU BOARD MEETING PER DIEM-OCT 2023	6.25	107336
590-175.000-801.000	ACCOUNTING SERVICES - SEPT 2023	THE WOODHILL GROUP, LLC	ACCOUNTING SERVICES - SEPT 2023	958.18	107355
590-175.000-802.000	ELECTRICAL TAPE AND AVERY NAME T	AMAZON CAPITAL SERVICES, I	ELECTRICAL TAPE AND AVERY NAME TAGS	9.61	107262
590-175.000-802.000	YUKON SOFTWARE SUPPORT	CANNON TECHNOLOGIES INC	YUKON AMI ANNUAL SUPPORT	2,568.25	107272
590-175.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (OCT)	40.79	107349
590-175.000-802.000	PDQ/SMART DEPLOY	CARD SERVICES CENTER	B. JANES CREDIT CARD	142.57	695
590-175.000-810.000	SAFETEC OTIS V2STANDARD/STANDARD	HSI WORKPLACE COMPLIANCE	SAFETEC OTIS V2STANDARD/STANDARD SDS IN	446.48	107302
590-175.000-810.000	MWEA MEMBERSHIP - JEFF 1-25-24 - MICHIGAN WATER ENVIRONMENT		MWEA MEMBERSHIP - JEFF 1-25-24 - 1-25-2	95.00	107321
590-175.000-930.000	REPLACE WINDSHIELD IN 2022 CHEVY	G&G GLASS, INC	REPLACE WINDSHIELD IN 2022 CHEVY EQUINC	153.92	107293
590-175.000-930.000	KOHLER SIDE MNT FL LEVER	GELZER HJ & SON INC	KOHLER SIDE MNT FL LEVER	13.99	107294
590-175.000-930.000	MANSFIELD #40 TANK LEVER/PERFORM	GELZER HJ & SON INC	MANSFIELD #40 TANK LEVER/PERFORMAX 2" \	28.38	107294
590-175.000-956.000	MILEAGE REIUMBURSEMENT FOR TRAIN	KELLY LOPRESTO	MILEAGE REIUMBURSEMENT FOR TRAINING BS	25.54	107313
590-175.000-956.200	HOTEL - MICHIGAN AWWA CONFERENCE	CARD SERVICES CENTER	J. GIER CREDIT CARD	291.05	695
Total For Dept 175.000 ADMINISTRATIVE SERVICES				15,185.08	
Dept 546.000 OPERATIONS					
590-546.000-742.000	OBERON ARC FLASH FACE SHIELD	AMAZON CAPITAL SERVICES, I	OBERON ARC FLASH FACE SHIELD	248.44	107262
590-546.000-930.970	RIPSAW HD ROTATING NOZZLE	JACK DOHNEY COMPANIES	RIPSAW HD ROTATING NOZZLE	326.92	107305
Total For Dept 546.000 OPERATIONS				575.36	
Dept 547.000 TREATMENT					
590-547.000-726.900	7.5OZ AQUARIUM SOFTSOAP/HAND SOA	GELZER HJ & SON INC	7.5OZ AQUARIUM SOFTSOAP/HAND SOAP	7.87	107294
590-547.000-726.900	ORION GEL-FILLED TRIODE/SQUARE G	NORTH CENTRAL LABORATORIES	ORION GEL-FILLED TRIODE/SQUARE GLASS CE	572.89	107327
590-547.000-726.900	CREDIT FOR SWING SAMPLER	USABLUEBOOK	CREDIT FOR SWING SAMPLER	(283.95)	107362
590-547.000-740.000	FUEL & LUBRICANTS - OCT 2023	WATKINS OIL COMPANY	FUEL & LUBRICANTS - OCT 2023	792.96	107365
590-547.000-801.000	CERIODAPHNIA DUBIA/FATHEAD MINNO	GLOBAL ENVIRONMENTAL CONSU	CERIODAPHNIA DUBIA/FATHEAD MINNOW	750.00	107296
590-547.000-801.000	BOB EVANS QUARTERLY	MERIT LABORATORIES	BOB EVANS QUARTERLY	279.00	107318
590-547.000-801.000	BEF COMPLIANCE	MERIT LABORATORIES	BEF COMPLIANCE	6,317.00	107318
590-547.000-801.000	SAMPLES FOR ACT SEMI-ANNUAL	MERIT LABORATORIES	SAMPLES FOR ACT SEMI-ANNUAL	478.00	107318
590-547.000-801.000	SAMPLES INFLUENT AV-CN	MERIT LABORATORIES	SAMPLES INFLUENT AV-CN	77.00	107318
590-547.000-930.000	MARTIN 4 B 48 SD	APPLIED INDUSTRIAL TECHNOI	MARTIN 4 B 48 SD	243.89	107264
590-547.000-930.000	DODGE P2B-EXL-307RE	APPLIED INDUSTRIAL TECHNOI	DODGE P2B-EXL-307RE	2,753.28	107264
590-547.000-930.000	MARTIN 4B58SD/MARTIN 4B 94 SK	APPLIED INDUSTRIAL TECHNOI	MARTIN 4B58SD/MARTIN 4B 94 SK	1,208.24	107264
590-547.000-930.000	ZOELLER N292 292-0002 PUMP	ETNA	ZOELLER N292 292-0002 PUMP	2,070.00	107288
590-547.000-930.000	3-1/2 GAL ROOF CEMENT/4X150 YEL	FAMILY FARM & HOME	3-1/2 GAL ROOF CEMENT/4X150 YEL GLASS F	62.07	107289
590-547.000-930.000	9PC HEX KEY/13PC LONG HEX KEY/4X	GELZER HJ & SON INC	9PC HEX KEY/13PC LONG HEX KEY/4X4 CG SC	47.46	107294
590-547.000-930.000	5PK 3/4 EMT CONNECTOR/5 PK 1/2 E	GELZER HJ & SON INC	5PK 3/4 EMT CONNECTOR/5 PK 1/2 EMT CONN	11.08	107294
590-547.000-930.000	1LB ROCKITE CEMENT/1-1/2 PUTTY K	GELZER HJ & SON INC	1LB ROCKITE CEMENT/1-1/2 PUTTY KNIFE	4.88	107294
590-547.000-930.000	CLEANER/DEGREASER/DISHWAND/HEAT	GELZER HJ & SON INC	CLEANER/DEGREASER/DISHWAND/HEAT GUN	55.27	107294
590-547.000-930.000	1/2 HP, SEWAGE EJECTOR PUMP	GRAINGER INDUSTRIAL SUPPLY	1/2 HP, SEWAGE EJECTOR PUMP	2,598.65	107297
Total For Dept 547.000 TREATMENT				18,045.59	
Total For Fund 590 SEWER FUND				54,396.02	
Fund 591 WATER FUND					
Dept 000.000					
591-000.000-123.000	FA, MR, HR, UB, BS&A ONLINE SERV	BS&A SOFTWARE	FA, MR, HR, UB, BS&A ONLINE SERVICES	627.04	107271
591-000.000-158.000-181005	CIP - AMI WATER METERS	SLC METER LLC	CIP - AMI WATER METERS	1,573.99	107348
591-000.000-158.000-181005	CIP - AMI WATER METERS	USABLUEBOOK	C-SYTL 40 SERIES 1"INSETTER NO LEAD, P	5,909.85	107362
591-000.000-202.100	WCCH	DIX, KIM A	UB refund for account: 019112	14.96	107280

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE
EXP CHECK RUN DATES 11/02/2023 - 11/02/2023
BOTH JOURNALIZED AND UNJOURNALIZED
PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 591 WATER FUND					
Dept 000.000					
Total For Dept 000.000				8,125.84	
Dept 175.000 ADMINISTRATIVE SERVICES					
591-175.000-715.000	DENTAL & VISION - WATER	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		97.93	694
591-175.000-715.000	DENTAL & VISION - WATER	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		184.14	694
591-175.000-715.000	DENTAL & VISION - WATER	BLUE CROSS & BLUE SHIELD (DENTAL & VISION INSURANCE GROUP 0070034		43.68	694
591-175.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\HEALTH INSURANCE - NOVEMBER 2023		7,328.51	698
591-175.000-715.000	LIFE INSURANCE - WATER	SUN LIFE ASSURANCE COMPANY\LIFE & DISABILITY INSURANCE - NOVEMBER		11.35	700
591-175.000-715.000	LIFE INSURANCE - WATER	SUN LIFE ASSURANCE COMPANY\LIFE & DISABILITY INSURANCE - NOVEMBER		99.05	700
591-175.000-721.000	DISABILITY INSURANCE - WATER	SUN LIFE ASSURANCE COMPANY\LIFE & DISABILITY INSURANCE - NOVEMBER		19.61	700
591-175.000-721.000	DISABILITY INSURANCE - WATER	SUN LIFE ASSURANCE COMPANY\LIFE & DISABILITY INSURANCE - NOVEMBER		137.44	700
591-175.000-726.000	VACUUM FOR BPU OFFICE	AMAZON CAPITAL SERVICES, I	VACUUM FOR BPU OFFICE	19.80	107262
591-175.000-726.000	FIRST AID SUPPLIES	CINTAS CORPORATION	FIRST AID SUPPLIES	23.22	107273
591-175.000-726.000	RECEIPT PAPER AT BPU OFFICE	CURRENT OFFICE SOLUTIONS	RECEIPT PAPER AT BPU OFFICE	44.87	107278
591-175.000-726.000	STAPLES, HIGHLIGHTERS	CURRENT OFFICE SOLUTIONS	STAPLES, HIGHLIGHTERS	16.84	107278
591-175.000-726.000	WATER - OFFICE	RUPERT'S CULLIGAN	WATER DELIVERY - 45 MONROE ST	8.25	107344
591-175.000-801.000	FA, MR, HR, UB, BS&A ONLINE SERV	BS&A SOFTWARE	FA, MR, HR, UB, BS&A ONLINE SERVICES	1,217.21	107271
591-175.000-801.000	PRINTING/INSTERTS/POSTAGE AND HA	DELAWARE SYSTEMS	PRINTING/INSTERTS/POSTAGE AND HANDLING	726.23	107279
591-175.000-801.000	BPU BOARD MEETING PER DIEM-SEPT/	ERIC POTES	BPU BOARD MEETING PER DIEM-SEPT/OCT 202	12.50	107286
591-175.000-801.000	BPU BOARD MEETING PER DIEM- SEPT	JEREMIAH JASON HODSHIRE	BPU BOARD MEETING PER DIEM- SEPT & OCT	12.50	107306
591-175.000-801.000	RESPONSE LETTER TO YEO&YEO FOR 2	MIKA MEYERS BECKET & JONES	RESPONSE LETTER TO YEO&YEO FOR 2023 AUI	24.37	107323
591-175.000-801.000	BPU BOARD MEETING PER DIEM	PETER MICHAEL BECKER	BPU BOARD MEETING PER DIEM-SEPT/OCT 202	12.50	107335
591-175.000-801.000	BPU BOARD MEETING PER DIEM-OCT 2	PHILIP DAVID MCDOWELL	BPU BOARD MEETING PER DIEM-OCT 2023	6.25	107336
591-175.000-801.000	POSTAGE MACHINE LEASE 11/18/23 -	QUADIENT LEASING USA, INC	POSTAGE MACHINE LEASE 11/18/23 - 2/17/2	117.04	107340
591-175.000-801.000	ACCOUNTING SERVICES - SEPT 2023	THE WOODHILL GROUP, LLC	ACCOUNTING SERVICES - SEPT 2023	958.18	107355
591-175.000-802.000	ELECTRICAL TAPE AND AVERY NAME T	AMAZON CAPITAL SERVICES, I	ELECTRICAL TAPE AND AVERY NAME TAGS	9.61	107262
591-175.000-802.000	YUKON SOFTWARE SUPPORT	CANNON TECHNOLOGIES INC	YUKON AMI ANNUAL SUPPORT	2,568.25	107272
591-175.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (OCT)	40.79	107349
591-175.000-802.000	PDQ/SMART DEPLOY	CARD SERVICES CENTER	B. JANES CREDIT CARD	142.57	695
591-175.000-810.000	SAFETEC OTIS V2STANDARD/STANDARD	HSI WORKPLACE COMPLIANCE S	SAFETEC OTIS V2STANDARD/STANDARD SDS IN	446.49	107302
591-175.000-810.000	WSSN: 03170 HILLSDALE	MICH DEPT OF ENVIRONMENTAI	WSSN: 03170 HILLSDALE	3,842.88	107319
591-175.000-930.000	REPLACE WINDSHIELD IN 2022 CHEVY	G&G GLASS, INC	REPLACE WINDSHIELD IN 2022 CHEVY EQUINC	153.92	107293
591-175.000-956.000	MILEAGE REIUMBURSEMENT FOR TRAIN	KELLY LOPRESTO	MILEAGE REIUMBURSEMENT FOR TRAINING BS&	25.55	107313
591-175.000-956.200	HOTEL - MICHIGAN AWWA CONFERENCE	CARD SERVICES CENTER	J. GIER CREDIT CARD	291.04	695
Total For Dept 175.000 ADMINISTRATIVE SERVICES				18,642.57	
Dept 543.000 PRODUCTION					
591-543.000-930.000	QT WET/DRY ROOF CEMENT	GELZER HJ & SON INC	QT WET/DRY ROOF CEMENT	10.98	107294
Total For Dept 543.000 PRODUCTION				10.98	
Dept 544.000 DISTRIBUTION					
591-544.000-726.800	ANGLE VALVE/CONNECTOR-OFFICE TOI	GELZER HJ & SON INC	ANGLE VALVE/CONNECTOR-OFFICE TOILET	20.58	107294
591-544.000-740.000	FUEL & LUBRICANTS - OCT 2023	WATKINS OIL COMPANY	FUEL & LUBRICANTS - OCT 2023	792.96	107365
591-544.000-742.000	OBERON ARC FLASH FACE SHIELD	AMAZON CAPITAL SERVICES, I	OBERON ARC FLASH FACE SHIELD	248.44	107262
591-544.000-801.000	CROSS CONNECTION CONTROL PROGRAM	HYDROCORP	CROSS CONNECTION CONTROL PROGRAM INSPEC	1,564.50	107303
591-544.000-930.000	TRUMBULL ADJUSTABLE HYDRANT WREN	AMAZON CAPITAL SERVICES, I	TRUMBULL ADJUSTABLE HYDRANT WRENCH/RING	464.43	107262
591-544.000-930.000	FASTENERS/ANCHORS	GELZER HJ & SON INC	FASTENERS/ANCHORS	14.88	107294
591-544.000-930.990	PEASTONE FOR BPU WATER	DRY MAR TRUCKING & DIRTWOF	PEASTONE FOR BPU WATER	525.00	107282
591-544.000-930.990	LSL REPLACEMENTS WITH RJT CONSTR	RJT CONSTRUCTION CO.	LEAD SERVICE LINE REPLACEMENTS	6,647.50	107342
Total For Dept 544.000 DISTRIBUTION				10,278.29	
Dept 545.000 PURIFICATION					
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	UNIVAR SOLUTIONS USA INC	SOD HYPO 12.5% LIQUICHLOR	3,374.63	107361

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE
EXP CHECK RUN DATES 11/02/2023 - 11/02/2023
BOTH JOURNALIZED AND UNJOURNALIZED
PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 591 WATER FUND					
Dept 545.000 PURIFICATION					
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	UNIVAR SOLUTIONS USA INC	SOD HYPO 12.5% LIQUICHLOR	3,049.55	107361
591-545.000-930.000	BALL CHECK VALVE 1/2 ASAHI	USABBLUEBOOK	BALL CHECK VALVE 1/2 ASAHI	258.05	107362
591-545.000-930.000	3/4" HAYWARD CPVC BALL VALVE FPM	USABBLUEBOOK	3/4" HAYWARD CPVC BALL VALVE FPM	99.95	107362
591-545.000-930.000	3/4" HAYWARD CPVC BALL VALVE FPM	USABBLUEBOOK	3/4" HAYWARD CPVC BALL VALVE FPM	99.95	107362
Total For Dept 545.000 PURIFICATION				6,882.13	
Total For Fund 591 WATER FUND				43,939.81	
Fund 640 REVOLVING MOBILE EQUIP. FUND					
Dept 443.000 MOBILE EQUIPMENT MAINTENANCE					
640-443.000-726.000	ELECTRIC FUEL PUMP FOR TRUCK #10	PERFORMANCE AUTOMOTIVE	ELECTRIC FUEL PUMP FOR TRUCK #10	69.29	107334
640-443.000-726.000	R WHEEL/CYL-LEFT FOR TRUCK #7	PERFORMANCE AUTOMOTIVE	R WHEEL/CYL-LEFT FOR TRUCK #7	15.93	107334
640-443.000-726.000	FUEL PUMP RELAY AND BOLT KIT FOR	PERFORMANCE AUTOMOTIVE	FUEL PUMP RELAY AND BOLT KIT FOR #10	30.18	107334
640-443.000-726.000	SUPPLIES	SPRATT'S	2 LP CYL. SALES	20.00	107350
640-443.000-726.000	MTD IGNITION KEY LAWN-GAR	TSC STORES	MTD IGNITION KEY LAWN-GAR	6.99	107359
640-443.000-730.000	FILTERS AND ELEMENTS FOR #21	GREENMARK EQUIPMENT	FILTERS AND ELEMENTS FOR #21	353.51	107298
640-443.000-801.000	ANNUAL INSPECTION FOR COLUMNS	CTT EQUIPMENT , LLC	ANNUAL INSPECTION FOR COLUMNS	580.00	107277
640-443.000-801.000	WELD/REPAIR SWEEPER TANK #154	WHITE'S WELDING SERVICE	WELD/REPAIR SWEEPER TANK #154	75.00	107366
640-443.000-801.000	WELD/REPAIR CLAM BUCKET #21.4	WHITE'S WELDING SERVICE	WELD/REPAIR CLAM BUCKET #21.4	300.00	107366
640-443.000-920.000	505153845 - 149 WATERWORKS - RME	MICH GAS UTILITIES	NATURAL GAS UTILITY - 149 WATERWORKS	38.52	688
Total For Dept 443.000 MOBILE EQUIPMENT MAINTENANCE				1,489.42	
Total For Fund 640 REVOLVING MOBILE EQUIP. FUND				1,489.42	
Fund 663 FIRE VEHICLE & EQUIPMENT FUND					
Dept 336.000 FIRE DEPARTMENT					
663-336.000-970.000	REROOFED THE FLAT ROOF OF THE FI	BRAMAN ROOFING	REROOFED THE FLAT ROOF OF THE FIRE DEPT	22,819.00	107269
663-336.000-970.000	OUTFITTING UNIT 2-9 (TAHOE)	RAYLECOM COMMUNICATIONS, I	OUTFITTING UNIT 2-9 (TAHOE)	12,472.75	107341
663-336.000-970.000	WIDE FORMAT PRINT/VINYL FOR UNIT	STOCKHOUSE CORPORATION	WIDE FORMAT PRINT/VINYL FOR UNIT 2-9 TF	472.00	107353
Total For Dept 336.000 FIRE DEPARTMENT				35,763.75	
Total For Fund 663 FIRE VEHICLE & EQUIPMENT FUND				35,763.75	
Fund 677 UNEMPLOYMENT INSURANCE FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
677-175.000-964.000	UNEMPLOYEMENT CHARGES FOR 2022	UNEMPLOYMENT INSURANCE AGF	UNEMPLOYEMENT CHARGES FOR 2022	23,530.00	701
Total For Dept 175.000 ADMINISTRATIVE SERVICES				23,530.00	
Total For Fund 677 UNEMPLOYMENT INSURANCE FUND				23,530.00	
Fund 699 DPS LEAVE AND BENEFITS FUND					
Dept 441.000 PUBLIC SERVICES DEPARTMENT					
699-441.000-715.000	DENTAL & VISION - DPS	BLUE CROSS & BLUE SHIELD (	DENTAL & VISION INSURANCE GROUP 0070034	264.91	694
699-441.000-715.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - NOVEMBER 2023	(1,476.38)	698
699-441.000-715.000	LIFE INSURANCE - DPS LEAVE	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE - NOVEMBER	97.44	700
699-441.000-721.000	DISABILITY INSURANCE - DPS LEAVE	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE - NOVEMBER	105.91	700
Total For Dept 441.000 PUBLIC SERVICES DEPARTMENT				(1,008.12)	
Total For Fund 699 DPS LEAVE AND BENEFITS FUND				(1,008.12)	

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE

EXP CHECK RUN DATES 11/02/2023 - 11/02/2023

BOTH JOURNALIZED AND UNJOURNALIZED

PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
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Fund Totals:

Fund 101	GENERAL FUND	79,560.57
Fund 202	MAJOR ST./TRUNK	13,098.41
Fund 203	LOCAL STREET F	40,661.50
Fund 208	RECREATION FUNI	3,106.08
Fund 244	ECONOMIC DEVELC	245.00
Fund 247	TAX INCREMENT I	27,350.00
Fund 252	CONTRIBUTIONS &	14,649.02
Fund 271	LIBRARY FUND	3,762.81
Fund 409	STOCK'S PARK	125.00
Fund 481	AIRPORT IMPROVI	34,919.18
Fund 582	ELECTRIC FUND	895,367.25
Fund 588	DIAL A RIDE	5,182.46
Fund 590	SEWER FUND	54,396.02
Fund 591	WATER FUND	43,939.81
Fund 640	REVOLVING MOBII	1,489.42
Fund 663	FIRE VEHICLE &	35,763.75
Fund 677	UNEMPLOYMENT IN	23,530.00
Fund 699	DPS LEAVE AND I	(1,008.12)

Total For All Funds:	<u>1,276,138.16</u>
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CITY COUNCIL MINUTES

City of Hillsdale
October 16, 2023
7:00 P.M.

Regular Meeting

Call to Order and Pledge of Allegiance

Mayor Stockford opened the meeting with the Pledge of Allegiance.

Roll Call

Mayor Stockford called the meeting to order. Clerk Price took roll call.

Council Members present: Adam Stockford, Mayor
 Anthony Vear, Ward 1
 William Morrissey, Ward 2
 Bruce Sharp, Ward 3
 Gary Wolfram, Ward 3
 Joshua Paladino, Ward 4
 Robert Socha, Ward 4

Council Members absent: R Greg Stuchell, Ward 1
 Cynthia Pratt, Ward 2

Also Present: Attorney Tom Thomson, Katy Price (City Clerk), Jason Blake (DPS Director), Scott Hephner (Chief HCPD/HCFD), Sam Fry (Economic Development), Frank Engle (Cemetery Sexton), Gene Tucker, Kim Tucker, Owen Johnson, Drew Homovec, Mary Bertakis, Ken Joswiak, James Galloway, CJ Toncray, Carol Lackey, Richard Smith and Mark Nichols.

Approval of Agenda

Mayor Stockford asked to have Consent item L added Hillsdale College Noise Variance for Founders Fest.

Motion by Councilman Morrissey support by Councilmember Wolfram to add Hillsdale College Noise Variance item to Consent agenda.

By a voice vote, the motion passed unanimously.

Motion by Councilman Morrissey support by Councilmember Vear to approve the amended agenda.

By a voice vote, the motion passed unanimously.

Public Comment

Ken Joswiak HBA President, commented on the fee schedule. The Summer in the City event costs \$800 to hold the event. He is concerned with future events moving forward due to fee increases.

Mary Bertakis HBA member and Light Up Parade Chair, commented on fee schedule for special events. Asked Council to look at ways to save for Community events.

Consent Agenda

- A. Approval of Bills
 - 1. City and BPU Claims of September 28, 2023: \$549,738.85
 - 2. Payroll of September 28, 2023: \$179,324.41
- B. City Council Minutes of October 2, 2023
- C. Finance Minutes of October 2, 2023
- D. Cemetery Minutes of October 5, 2023
- E. Operations & Governance Minutes of October 9, 2023

- F. Public Services Minutes of October 9, 2023
- G. Hillsdale College Noise Variance for Block Party
- H. BPU Eaton Yukon AMI Software Support
- I. BPU Aerator Gearbox (Reducer Purchase)
- J. BPU Warehouse & WWTP Roof Replacements
- K. TCO 2023-19 Dawn Theater (Food Truck)
- L. Hillsdale College Noise Variance for Founders Fest

Motion by Councilmember Morrissey seconded by Councilmember Socha to approve the consent agenda as presented.

Roll Call:

Council Member Paladino	Aye
Council Member Vear	Aye
Council Member Sharp	Aye
Council Member Wolfram	Aye
Council Member Socha	Aye
Mayor Stockford	Aye
Council Member Morrissey	Aye

Motion passed 7-0

Communications/Petitions

- A. Keefer House Hotel Construction Quarterly Update
- B. Assessing Department- 2023 CRE, IFT, OPRA, NEZ Reports
- C. Halloween Party Flyer
- D. Community Thrift Store Letter
- E. Comcast Letter

Information is presented for information only.

Introduction and Adoption of Ordinances/Public Hearings

- A. Public Hearing- Ordinance Amendment Cemetery Animal Ban

Jason Blake, DPS Director reported dogs in city cemeteries have been an ongoing concern for some time now. Owners use the cemeteries as dog runs, allowing their pets to run unleashed throughout the premises. Ordinance No. 2017-01 is currently in place allowing animals as long as they are leashed/controlled and also limiting them to the roadways within. The ordinance has consistently been ignored. As expected, animals are relieving themselves on head stones and various other places within the cemeteries whether leashed or unleashed. Not only is this very disrespectful to the deceased, but their families as well. In an attempt to remedy the situation, the Cemetery Board has requested the City Attorney draft an amended ordinance prohibiting all animals from being in the cemeteries.

Mayor Stockford opened podium at 7:14 p.m.

Kim Tucker, Ward 4 stated the dogs in the cemeteries have been an ongoing issue, she has seen people bring in dogs and have them relieve themselves and leave in vehicles, she has also seen at different times dog feces on graves and thinks it is very disrespectful.

Richard Smith, 63 S. Broad St., Cemetery board member, mentioned the board was updating signage and the dog issue has been a problem. He has seen cemeteries signs that have included no pets in cemeteries. Cemeteries are sacred grounds and need to be respected.

Frank Engle, 53 S. Norwood Ave., Sexton has been in cemeteries doing clean up and has seen dogs in their relieving themselves and has been bitten and chased after. The City has tried to enforce current violations for years problems still are present. People disregard laws, cemeteries are sacred grounds and shouldn't have pets allowed.

With no more comments Mayor Stockford closed podium at 7:21 p.m.

Motion by Councilmember Vear seconded by Councilmember Socha to adopt the amended

ordinance to prohibit persons from bringing or maintaining animals within cemeteries owned or controlled by the City of Hillsdale. **Ordinance 2023-06.**

By a voice vote, the motion passed unanimously.

Old Business

A. Corecoyle IFT Abatement

Drew Homovec, Owner of Corecoyle gave an overview of company and status of where it was at in regards the requirements for the Industrial Facility Tax abatement.

Lengthy council discussion ensued.

Mayor Stockford stated council needs to be consistent with business that aren't fulfilling their abatements.

Councilmember Wolfram stated that Mr. Homovec has unforeseen circumstances and would like to continue with the IFT abatement as he has but much into the building and business.

Further discussion ensued on giving Corecoyle another six month for the business to have production and parts running.

No action to revoke IFT taken.

B. Fee Schedule Discussion

The Public Services Committee (PSC) met on October 9, 2023 to review the fee schedule.

Special events fees were discussed and the labor fees associated with that. Discussion ensued on volunteers that would put up barricades and tear down and deliver to Public Services Department to avoid additional labor fees from the City to assist. Councilmember Vear mentioned that he would be willing to help and volunteer time for a few of the special events to help aid in costs.

Mayor Stockford mentioned that he doesn't understand how services are given away and businesses and organizations are being charged when they pay taxes. City Attorney Thompson mentioned it was in the Michigan Supreme Court that you cannot give away services and not receive full consideration or compensation for it.

Lengthy Council discussed ensued on drafting a special event policy for events that are community minded that are free to public enjoy as well as getting volunteer organizations to help with labor for these specific events.

Council Member Socha asked about previous event fees be refunded ex post facto to policy for special events. Attorney Thompson stated no.

Motion by Councilmember Socha seconded by Mayor Stockford to revert back to Right of Way fees prior to July 2023 for community event specially for; Summer in the City, Light up Parade and 4th of July Parade until the Public Services Committee presents a special event fee schedule to Council.

By a voice vote, the motion passed unanimously.

C. Hillsdale Mobile Home Park

City Manager Mackie reported at the October 2nd City Council meeting Council heard from John Salsman of the Keel Team about the Hillsdale Mobile Home Park. Council asked Mr. Salsman to have a list of improvements that could be made to the MHP over a short period of time which would be in the amount owed, \$221,890.00.

Council requested City Manager Mackie to see if Mr. Salsman would be present and review the improvement list at the next meeting on November 6, 2023.

No action taken.

New Business

A. City Manager Annual Review

The O&G Committee meet and reviewed the annual review of the City Manager for 2022-23. The O&G Committee recommended a 2% pay increase per the terms of the City Manager’s employment contract.

Council discussion ensued on contract and percentages.

Motion by Councilmember Morrissey seconded by Councilmember Socha to approve the City Manager 2% pay increase.

Roll Call:

Council Member Paladino	Nay
Council Member Vear	Aye
Council Member Sharp	Aye
Council Member Wolfram	Aye
Council Member Socha	Aye
Mayor Stockford	Aye
Council Member Morrissey	Aye

Motion passed 6-1

Miscellaneous Reports

A. Proclamations – National Disability Employment Awareness Month

Mayor Stockford read proclamation aloud.

B. Appointment- Cemetery Board- JoAnne Miller

Motion by Councilmember Socha seconded by Councilmember Vear to approve the Cemetery Board appointment as presented.

By a voice vote, the motion passed unanimously.

C. Other- None

General Public Comment

Mary Bertakis, HBA Light up Parade Chair, thanked Council for the fee schedule discussion.

Richard Smith, asked about the constant blighted property at 55 S. Broad St. that was condemned in 2009.

James Galloway, inquired about the Homeless Task Force removing the Public Comment section from meeting.

City Manager’s Report

Hallett St Bridge was hit by garbage truck and road has been shut down and will be for an extended period of time. Detours routes are in place.

Council Comments

None

Adjournment

Motion by Councilmember Socha, seconded by Councilmember Sharp, to adjourn the meeting.

By a voice vote, the motion passed unanimously.

The meeting adjourned at 9:15 p.m.

Adam Stockford, Mayor

Katy Price, City Clerk

CITY OF HILLSDALE FINANCE COMMITTEE
Place: City Hall Second Floor Conference Room
Date: November 6, 2023
Time: 6:30 PM

PRESENT:

COMMITTEE: Bruce Sharp, Will Morrisey

STAFF: Scott Hephner (Police and Fire Chief), David Mackie (City Manager), Jason Blake (DPS)

PUBLIC: None

BOARD OF PUBLIC UTILITIES AND CITY OF HILLSDALE ACCOUNTS PAYABLE
INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE

Questions asked on Invoice Distribution Report by Finance Committee:

Fund 101

Department 175: PDq/Smart Deploy, Software

Department 301: Trash Bags, Plug in Oil (change charge to Fire Department)

Fund 582

Department 175: Yukon Software Support, Electric & Water Meters reading retrieval software

Department 175: J. Hammel Credit Card, AMP Conference, MPSI and Iowa to get pole machine

Department 175: D. Mackie Credit Card, AMP and MMEA Conference

Fund 640

Department 443: Annual Inspection for Columns, Vehicle Lift Inspection

Motioned by Morrisey and seconded by Sharp to approve.

Motion passed 2-0.

Public Comment: None

City Manager Mackie reported that Chris Sumnar from Vested Risk Strategies will be at the November 20th meeting to give an update on the City's insurance solicitations. Additionally, he reported the City's annual audit will be presented to the Council that night.

Motioned by Morrisey and seconded by Sharp to adjourn.

Motion passed 2-0.

Adjournment 6:48 PM

Minutes prepared by Gary Wolfram

MEETING MINUTES
Hillsdale Community Library Board of Trustees
October 12, 2023

- I. CALL TO ORDER 5:02pm

- II. ROLL CALL
 - A. All present: George Allen (President), Karen Hill (Trustee), Laura Negus (Secretary), Joshua Paladino (Vice President), Stephanie Stockford (Trustee).
 - B. Negus departed meeting at 6:05pm; Paladino took responsibility of minutes after the departure.

- III. APPROVAL OF AGENDA
 - A. Allen moved to add item IV.D “Meeting minutes of 2023.10.06”. Hill seconded the motion. Motion carried 5-0.
 - B. Hill moved to add item IX.A “Library Appreciation Month” as well as item X.F “Status of new book ordering and cataloging”. Negus seconded the motion. The motion carried 5-0.
 - C. Paladino moved to add item XI.A “Discussion of staff salaries”. Stockford seconded the motion. The motion carried 5-0.
 - D. Hill moved to approve agenda with amendments. Stockford seconded the motion. The motion carried 5-0.

- IV. APPROVAL OF MINUTES
 - A. Stockford moved to approve meeting minutes of 2023.09.14 as presented. Hill seconded the motion. The motion carried 5-0.
 - B. Negus moved to approve meeting minutes of 2023.09.28 as presented. Stockford seconded the motion. The motion carried 4-0 with Allen, Hill, Negus, and Stockford in favor. Paladino abstained from voting.
 - C.
 - i. Hill moved to strike item V.D from meeting minutes of 2023.09.29. Negus seconded the motion. The motion carried 4-0 with Allen, Hill, Negus, and Stockford in favor. Paladino abstained from voting.
 - ii. Hill moved to approve meeting minutes of 2023.09.29 as amended. Negus seconded the motion. The motion carried 3-0 with Allen, Hill, and Negus in favor. Paladino and Stockford abstained from voting.
 - D. Hill moved to approve meeting minutes of 2023.10.06 as presented. Stockford seconded the motion. The motion carried 5-0.

- V. VISITOR COMMENTS – no visitor comments

- VI. EXPENSE AND REVENUE REPORT
 - A. No discussion on Revenue and Expenditure Report.
 - B. Regarding the Library Fund Report, Paladino asks how the city decides the amount of money in “checking account common” versus “investments.”

- VII. CIRCULATION REPORT - no discussion on circulation reports presented by Allen.
- VIII. DIRECTOR'S REPORT
A. Regarding program statistics, Allen reports steady attendance at many programs. Heidi points out that tutor.com had zero usage for the month. Discussion followed about the new director possibly emphasizing this and other services such as Mango languages that HCL has available through Woodlands.
- IX. COMMUNICATION
A. Library Appreciation Month - Hill shared several positive patron comments about HCL.
- X. OLD BUSINESS
A. Dollar General Youth Literacy Grant - Allen and Hill met with Heidi to pick out and purchase literacy backpacks. 25 unique items were selected and purchased for a total of \$1,983.75. When items arrive, the subcommittee will meet again with Heidi to work on cataloging. The subcommittee has created circulation policies regarding items in the backpacks, the barcoding of items, etc. Allen noted that the subcommittee could actually begin cataloging immediately, even before items arrive.
B. Building Issues - Allen inquired of Laura Sergent about whether the HCL property needs any further work at this time beyond testing the suppression system, fixing the manholes in the parking lot, and fixing the outside doors; Sergent says nothing more is needed at this time.
C. Sprinkler Replacement - Work has been completed and paid for.
D. Revision to the Bylaws
1. Current bylaws
i. After pointing out that there are currently two versions of bylaws posted on the library website, Allen moved to accept and post the "Current B" version of the bylaws (found in the posted policies book) to all places on the website with the amendment that section 1.A state that the board will meet monthly, rather than every two months. Paladino seconded the motion.
ii. In discussion of motion, Allen made a subsidiary motion to also correct the reference in to the Ordinance Code in Article I of "Current B". Paladino seconded the subsidiary motion. The subsidiary motion carried 5-0.
iii. Board then voted on original motion, which carried 5-0.
2. Proposed bylaws
i. Board discussed several points of the proposed bylaws including I.5, II.8, III.5, IV.2, and VII.2.
E. New Director Hire - Rebekah Dobski has accepted the board and city's offer of employment.
F. Status of new book ordering and cataloging - Allen moved to offer a stipend for cataloging of materials in the interim before Dobski is installed as director. Stipend not to exceed \$20/hour. Hill seconded the motion. Motion carried 4-0, all present in favor. Elizabeth Voorheis is the intended recipient of the stipend.
- XI. NEW BUSINESS

A. Discussion of Staff Salaries - Board discussed making sure library staff receive wage increases. Stockford asked for city policy on cost of living increase. Allen is looking into staff's wages, but has not heard from city on such.

XII. BOARD COMMENTS

A. Hill thanked Jessica Spangler for being present during interviews and meetings during the transition to a new director. Hill also noted that previously, when there had been a library board seat open, she had asked that the mayor appoint a board member with business experience, since that skill set was not represented by other board members; she appreciated that Jessica brought financial expertise during her tenure as director.

XIII. NEXT MEETING DATE was set for Thursday, November 9th at 5pm.

XIV. At 6:37pm Stockford moved to adjourn the meeting. Hill seconded the motion. The motion carried 4-0.



Cemetery Board Minutes

**2nd Floor Conference Room
City Hall**

November 1, 2023
4:15p.m.

Call to Order:

The meeting was called to order by Jason Blake at 4:16 p.m.

Board members present:

DPS Director Jason Blake, Carol Lackey, Richard Smith, John Barrett, JoAnne Miller

Board members absent:

None

Also present were:

Cemetery Sexton Frank Engle, City Clerk Katy Price

APPROVAL OF MINUTES

Motion by Barrett, seconded by Lackey, to approve the October 5, 2023 Cemetery Board special meeting minutes.

All ayes, motion passed.

PUBLIC COMMENT

None

OLD BUSINESS

A. Adopted Ordinance 2023-06 Prohibits Animals (Pets) in Cemeteries

Jason Blake reported that Council was in agreement with the need for the ordinance and approved it at their last meeting. Went into effect October 31, 2023.

Engle proposed a ribbon lengthened over 20 graves instead of having individual ribbons. Discussion ensued on the ribbon and specifics on it.

Board Member Blake stated he would have the expansion advertised for a September 5th, 2023 opening and have it heavily promoted through various media sources.

B. New Sign Update

Blake led discussion on new signs. No Animal signs to be added throughout the cemeteries. The board requested the revision of the no animal signs to not include the snail and parrot. 10 no animal signs are to be ordered.

Motion by Barrett, seconded by Smith, to approve No Animal signs with the revisions to eliminate the snail and parrot from signs.

All ayes, motion passed.

The main signs for the cemeteries will be \$345 each Sexton Engle reported the vendor held the same pricing from last year. Signs will be made out of Aluminum and will be 3ft x 5ft each. Two (2) signs at Lakeview and One (1) sign at Oak Grove will be installed.

Further board discussion ensued.

NEW BUSINESS

A. Welcome New Trustee – JoAnne Miller

The Board welcomed Mrs. Miller and thanked her for serving.

B. 2023 Grave Purchase

Frank Engle, Sexton spoke on the sale of graves for the year. Total sales were \$15,250.00. Engle also stated there were 12 graves available in the old section of Lakeview.

C. 2024 Meeting Dates

Jason Blake reviewed the scheduled dates for next year's meeting. February 7th, May 1st, August 7th, November 6th, 2024.

Mr. Barrett noted he would be absent on the February 7th meeting.

Motion by Miller, seconded by Smith, to approve 2024 meeting dates.

All ayes, motion passed.

D. Meeting Time Discussion

Jason Blake discussed the meeting time change with the board and suggested it be 2:15p.m. as Mr. Engle's day ends at 3:30 p.m. and is off the clock attending meeting at 4:15 p.m.

Board discussion ensued on possible change to 2:00 p.m.

Motion by Miller, seconded by Smith, to approve the time change for meetings from 4:15 p.m. to 2:00 p.m.

All ayes, motion passed.

ADJOURNMENT

Motion by Lackey, supported by Barrett to adjourn.

By a voice vote, the motion passed unanimously.

The meeting adjourned at 4:47 p.m.

Respectfully submitted,

Katy Price, City Clerk

City of Hillsdale

Agenda Item Summary

Meeting Date: November 20, 2023
Agenda Item: Consent Agenda
Subject: Right of Way Use / Light Up Parade

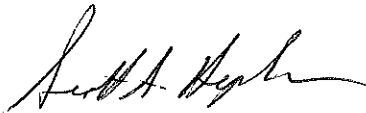
Background:

The Hillsdale Business Association has submitted their request for use of the City's parking lot and streets for the annual Christmas Light Up Parade. The event is December 2, 2023 with the same route and time as in previous years. See Attached Traffic Control Order regarding parking restrictions and street closures.

Recommendation:

Approval is recommended as this is an annual event.

Scott A. Hephner



Chief of Police / Fire Chief

**TRAFFIC CONTROL ORDER
2023-55**

Pursuant to the applicable provisions of the Uniform Traffic Code for Cities, Townships and Villages and the Michigan Motor Vehicle Code this traffic control order is hereby issued. All traffic control devices shall comply with mandates set forth according to the Michigan Manual of Uniform Traffic Control Devices as issued by the Michigan Department of Transportation.

On Saturday, December 2, 2023 from 4:00 pm until 8:00 pm there shall be the following street closures for the Downtown Hillsdale Christmas Light Up Parade:

- closure** of Howell St. from North St. to Barry St.;
- closure** of McCollum St. from Broad St. to Manning St.;
- closure** of E. Bacon St. from Howell St. to Manning St.;
- closure** of alleyway behind Wilson Hall;
- closure** of Waldron St. at Howell St.;
- closure** of Barry St. from Howell St. to Manning St.;
- closure** of Midtown Alley between McCollum St. and E. Bacon St. (for parade staging)

On Saturday, December 2, 2023 from 4:00 pm until 8:00 pm the following parking lot will be closed: Midtown Lot (Lot C)

On Saturday, December 2, 2023 from 4:00 pm until 8:00 pm there shall be:

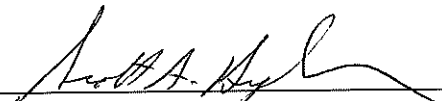
- no parking** on McCollum St. between Manning & Broad St.;
- no parking** on Howell St. between McCollum & Waldron St.;
- no parking** on Barry St. between Howell St. & Midtown Alley

Downtown Hillsdale Christmas Parade Route: (Parade starts @ 6:15 pm)

East McCollum to Howell St. then S. Howell St. to Barry St. then West on Barry St. to parade end point at alley behind Flagstar Bank.

“Street Closed Ahead” advance warning signage will be placed on various streets in advance of Type III Barricades. Please refer to attached map for locations.

This Traffic Control Order shall have immediate effect as a temporary Traffic Control Order and shall become a permanent Traffic Control Order upon approval by the Hillsdale City Council.



Chief of Police

11/07/2023

Date

Received for filing in the office of the City Clerk at _____ a.m. on the _____ day
of _____, 2023.

City Clerk

Date

RESOLUTION # _____

IT IS HEREBY RESOLVED that effective immediately the above Traffic Control Order is made permanent.

Passed in open Council this _____ day of _____, 2023.

Attest: Katy B. Price, City Clerk

Adam L. Stockford, Mayor

Received by ML
 Date 11/6/23
 Amount Rec'd pd. Cash \$10
 Check # _____



Permit # _____

R 88628

CITY OF HILLSDALE

City Hall
 97 N. Broad St.
 Hillsdale, Michigan 49242
 (517) 437-6490
 www.cityofhillsdale.org

**APPLICATION FOR PERMIT
 OCCUPANCY OF OR WORK WITHIN STREET RIGHT-OF-WAYS**

TYPE:

- APPLICATION FOR PERMIT
- APPLICATION FOR BLANKET ANNUAL PERMIT
- REQUEST TO COMMENCE WORK

Post a copy of the
 Permit on-site

Applicant's Name <u>Hillsdale Co. Business Association</u>		Contractor's Name <u>Mary Bertakis</u>		Date <u>11-4-23</u>
Mailing Address <u>5788 Cole Rd</u>		Mailing Address <u>Hillsdale MI</u>		
City <u>313</u>	State <u>930</u>	Zip Code <u>5100</u>	City <u>Hillsdale</u>	State <u>MI</u>
Telephone Number <u>313 930 5100</u>		Telephone Number _____		

DESCRIPTION OF WORK OR USE:

Light Up Parade road closures
parking lot closures

LOCATION: (Drawing to be provided)

FACILITIES, STRUCTURES, OR EQUIPMENT TO BE INSTALLED:

Barriades cones, no parking signs

TIME PERIOD:

COMMENCING DATE: Dec 2, 2023 TIME: 4:30 ENDING DATE: Dec. 2, 2023 TIME: 7:30

THE FOLLOWING MUST BE SUBMITTED PRIOR TO PERMIT ISSUANCE:

- Certificate of Insurance
- Construction Plan
- Other
- Performance Bond \$ _____
- Subcontractor's Names

NOTE: THIS APPLICATION BECOMES A VALID PERMIT ONLY UPON APPROVAL BY THE DIRECTOR, DEPARTMENT OF PUBLIC SERVICES AND/OR CHIEF OF CITY POLICE.

10/30/19



TYPE II
BARRICADE
WITH
STREET
CLOSED
AHEAD
SIGN



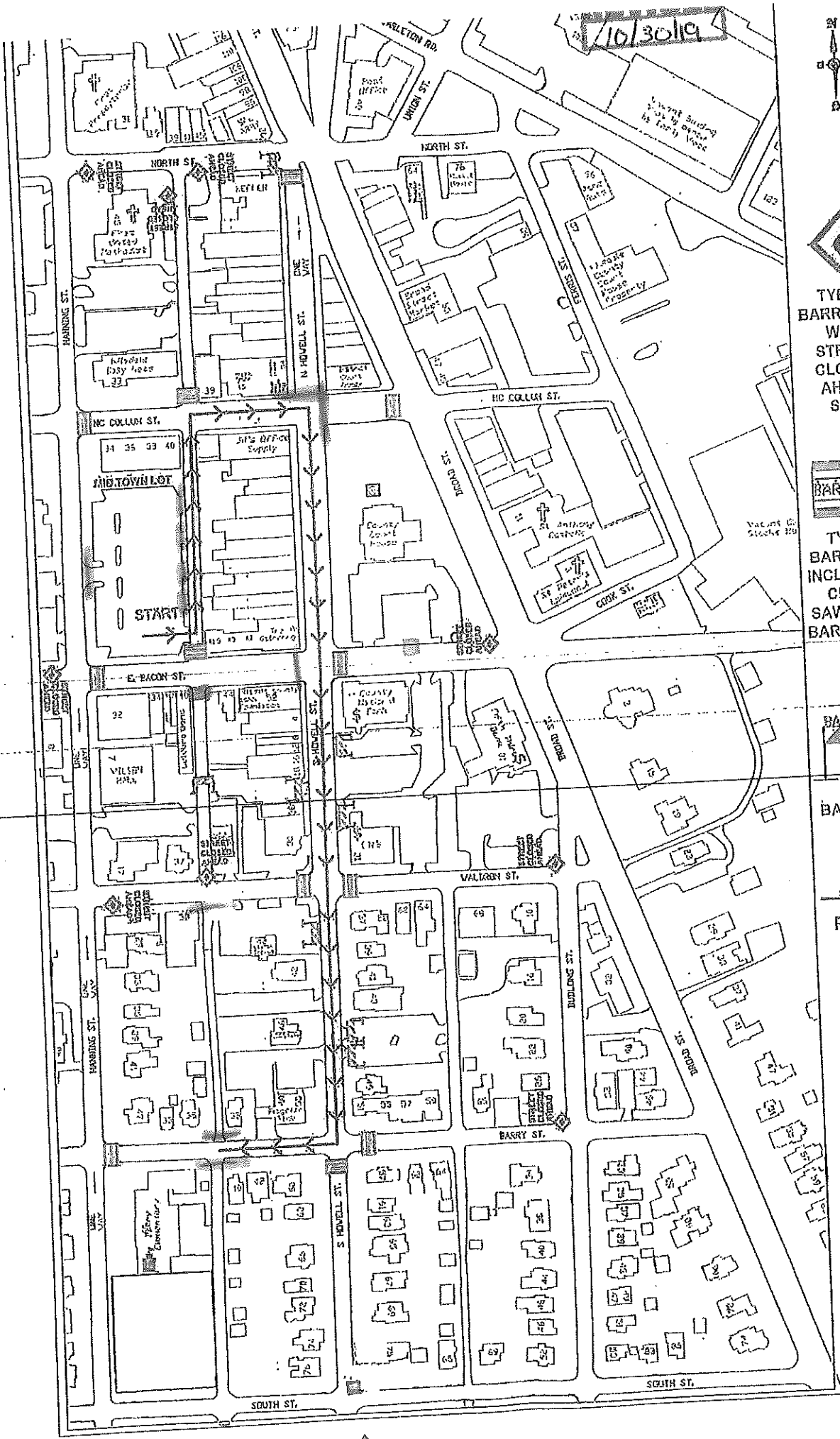
TYPE III
BARRICADE
INCLUDING 4
CLASS I
SAW HORSE
BARRICADES



TYPE I
BARRICADE



PARADE
ROUTE



Staff Use Only

Recommendation for Issuance

Approved Denied

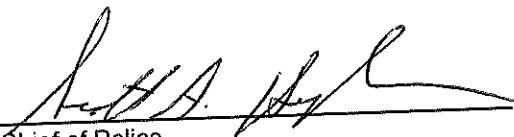
Director Comments:

Director, Department of Public Services

Recommendation for Issuance

Approved Denied

Chief of Police Comments:



Chief of Police

Bond Received \$ _____

Fee Received \$ _____

City Clerk

Note: All payments must be received and recorded before permit is valid.

Return Application to:
Department of Public Services
149 Waterworks Drive
Hillsdale, MI 49242
or
City of Hillsdale Clerk
97 N. Broad St.
Hillsdale, MI 49242
Or email to: iblake@cityofhillsdale.org

**INSPECTIONS MUST BE SCHEDULED
MINIMUM 2 HOURS PRIOR TO
COMMENCEMENT OF WORK.**



CITY OF HILLSDALE

97 N. BROAD ST

HILLSDALE, MI 49242

(517) 437-6441

WWW.CITYOFHILLSDALE.ORG

Receipt: 88628 11/06/23

Cashier: mloren

The sum of: 20.00

Received Of: HILLSDALE COUNTY BUSINESS ASSOCIATI

5788 COLE RD
HILLSDALE MI 49242

ROW
LIGHT UP PARADE

Receipt Code:

Description:

Distribution:

XX

ROW - LIGHT UP PARADE

101-000.000-476.000

20.00

Total 20.00

TENDERED:

Cash

Signed: _____

City of Hillsdale Agenda Item Summary

Meeting Date: November 20, 2023

Agenda Item: Consent

SUBJECT: 2023 HBA Light Up Hillsdale Parade Agreement

BACKGROUND: Michelle Loren, Recreation Director

The Hillsdale Business Association has requested use of Howell St., Midtown Alley and Midtown Lot (Lot C) in order to hold its annual Light Up Hillsdale Parade. Council is to approve TCO 2023-55 at the November 20, 2023 Council Meeting as it pertains to the necessary street/parking lot closures and “no parking” designations mentioned in this agreement.

A Street Closure Agreement has been drafted and approved for execution by the City Attorney.

RECOMMENDATION:

Council Approval of the agreement and authorization of signatures by the Mayor and City Clerk.

AGREEMENT FOR USE OF STREETS
Hillsdale Business Association
2023 “Light Up Hillsdale” Parade

This Agreement is made and entered between the City of Hillsdale, a Michigan municipal corporation, of Hillsdale, Michigan (Hillsdale) and Hillsdale Business Association, a not-for-profit, Michigan corporation, P.O. Box 98, Hillsdale, Michigan 49242.

Preamble

Hillsdale controls the usage of local streets within its jurisdiction. Among other governmental functions, Hillsdale seeks to promote the use of its streets for the use and benefit of its citizens and the general public.

At various times, functions are proposed that involve the use of a portion of a public street to which Hillsdale’s citizens, as well as the public at large, are invited and encouraged to attend. In such instances, when Hillsdale determines that the proposed activity will inure to the economic, cultural and general benefit of its citizens and of the community at large, it has endeavored to cooperate with the activity’s sponsor/promoter. In doing so, Hillsdale is concerned with regulating the use of its streets so as to reasonably assure that they are not used in a manner that exposes persons attending activities as are allowed to take place in or on any portion of its public streets to unreasonable risks of harm, as well as to assure that no damage is done to its street facilities.

Hillsdale Business Association desires to sponsor and promote what is commonly known and designated as the Light Up Hillsdale Parade event to which the general public is invited. The Light Up Hillsdale Parade is proposed to take place on Howell Street between North St. and Barry St. and the Mid-town parking lot and alley from 5:00 a.m. to 8:00 p.m. on Saturday, December 2, 2023 pursuant to Traffic Control Order Number 2023-55 approved by Council November 20, 2023.

Hillsdale Business Association has represented that it is a responsible organization and that it has created appropriate regulations and policies by which it will regulate participants in the events it proposes to promote and sponsor. Hillsdale Business Association also represents that participation in its events is and will be open to all on a nondiscriminatory basis.

Hillsdale has determined that it is in its best interests and the interests of the general public to allow Hillsdale Business Association to use the described portions of Howell Street, East Bacon Street, McCollum Street, Midtown Alley, alleyway behind Wilson Hall, Waldron St., Barry St., and North Street as the sites on which it may conduct its proposed event, and Hillsdale Business Association has agreed to do so, all in accordance with the following terms and conditions.

Agreement

1. In consideration of and reliance on Hillsdale Business Association’s promises and its full compliance with all of the terms and conditions contained in this agreement, Hillsdale agrees to allow Hillsdale Business Association to use the following described portions of its streets during specified periods on December 2, 2023 for the purpose of preparing for and conducting its proposed event and related activities for the use, benefit and enjoyment of the general public during the stated hours and thereafter to restore said streets

to a condition fit for public travel that is at least as good as when taken, all as hereinafter provided:

Howell St. from North Street to Barry Street; McCollum St. from Broad St. to Manning St.; E. Bacon St. from Howell St. to Manning St., alleyway behind Sozo Church; Waldron St. at Howell St.; Barry St. from Howell St. to Manning St.; and Midtown Alley between McCollum St., and E. Bacon St. beginning at 4:00 PM and ending at or before 8:00 PM on Saturday, December 2, 2023.

Closure of the above-identified streets will be accomplished pursuant to Traffic Control Order Number 2023-55 issued by or at the direction of the Hillsdale Chief of Police and the placement of barricades in accordance with TCO 2023-55 and attached TTC map; “no parking” signs in the following locations during the event, as applicable:

- A. **no parking** on Barry Street between Howell St. & Midtown Alley
- B. **no parking** on McCollum St. between Manning St. and Broad St.
- C. **no parking** on Howell St. between McCollum St. and Waldron St.

On December 2, 2023 the following parking lot will be closed from 4:00 pm until 8:00 pm:

- A. Midtown Lot (Lot C)

2. Hillsdale Business Association agrees to and shall be solely responsible for obtaining, posting and paying the fees for all applicable and necessary permits, including but not limited to those that might be required by the health department, the posting of signs, as well as complying with all rules, regulations, and requirements that might be or are required under applicable state, county or local statutes, ordinances, rules and regulations.

3. Hillsdale Business Association further agrees that it shall be solely responsible for obtaining, arranging for and providing all staff, equipment, tents, signs, tables, chairs, port-a-johns, roll-offs, food, beverages, provisions, supplies, goods, entertainment, concessions and other facilities as it or an applicable governmental agency are necessary to provide for and accommodate the general public in connection with its proposed events, all at its sole expense.

- 4. Hillsdale Business Association agrees that:

- A. Immediately following the end of the Light Up Hillsdale Parade event and at its sole expense, it shall promptly remove or cause the removal all equipment, tents, signs, tables, chairs, port-a-johns, roll-offs, trash, litter, objects, and obstructions, and other items, including barricades, from North Street; provided, however that before removing any barricades and reopening Howell Street to vehicular traffic, the Hillsdale Business Association shall notify the Hillsdale City Police Department and secure its permission to do so.

5. The Hillsdale Business Association shall place all barricades, when removed, out of the main traveled portion of the street adjacent to the curbs for pick up by Hillsdale Department of Public Services on Monday, December 4, 2023.

6. Hillsdale Business Association further agrees that the restoration of the entire area occupied or used by it in connection with the Light Up Hillsdale Parade event will be swept and returned to a tidy condition not later than 10:30 p.m. on Saturday, December 2, 2023.

7. Hillsdale Business Association agrees to abide by all applicable statutes, ordinances, rules and regulations pertaining to it and to all provisions of this agreement during its occupancy and use of the described portions of Howell Street, McCollum Street, Bacon Street, Barry Street, Midtown Alley, and Midtown Lot.

8. Hillsdale Business Association acknowledges that there are no public restroom facilities at the site during the time of the scheduled event. Accordingly, Hillsdale Business Association represents and agrees that, at its sole expense and as a condition precedent to the commencement of its event, it will provide and have in place portable restroom facilities that comply with all applicable health and sanitation codes for its scheduled event in full working order and sufficient quantity to accommodate the needs of its participants and the general public.

9. Hillsdale Business Association agrees that no attachments for tents or any other facilities will be made to any paved surfaces within any portion of the Howell Street, or rights of way that would cause holes or other damage to the pavement without the prior written consent of the Director of Hillsdale's Department of Public Streets.

10. Hillsdale Business Association agrees that it shall not permit any street other than the described portions of Howell Street, McCollum Street, Bacon Street, Barry Street, Midtown Alley, or Midtown Lot to be blocked or obstructed. Further, Hillsdale Business Association agrees to and shall confine its proposed event activities solely to the described portions of Howell Street, McCollum Street, Bacon Street, Barry Street, Midtown Alley, and Midtown Lot within the times prescribed for each event.

11. Hillsdale Business Association agrees and understands that it, at its sole expense, is and shall be solely responsible for the repair and restoration of all damage to private or public property that results from or because of Hillsdale Business Association's proposed events, whether real or personal, and to leave the premises in a condition equal to or better than existed prior to its use, free from all garbage, trash or other items.

12. Hillsdale Business Association represents that it is a valid Michigan not-for-profit, 501(c)(3) corporation and further represents that it possesses or will obtain and provide persons with the skill, experience, competence and financial ability to carry out and fulfill all of its duties and obligations under this contract in a timely and professional manner.

13. Hillsdale Business Association further represents and covenants that it does not discriminate against any employee, applicant for employment, and shall not discriminate

against any general public that will participate in the event it is staging under this agreement or any other member of the public because of race, color, religion, national origin, age, height, weight, marital status or other legally protected class. It is understood and agreed by and between the parties that breach of this covenant may be regarded as a material breach of this agreement.

14. Hillsdale Business Association shall provide City with proof of public liability and property damage insurance with coverage that is satisfactory to Hillsdale and limits of liability of not less than a single limit of Five Hundred Thousand and 00/100 (\$500,000.00) Dollars, with City designated therein as a named insured to be and remain in force for the duration of Hillsdale Business Association's presence on and use of Hillsdale's street such proof to be provided at the time of execution of this Agreement.

15. Hillsdale Business Association shall carry and provide all workers' compensation insurance coverage at its sole expense for its employees as is required by the laws of the State of Michigan and provide proof thereof to Hillsdale prior to the commencement of any work under this contract, if applicable.

16. In reliance on Hillsdale Business Association's representations and its other promises, as contained in this agreement, Hillsdale hereby grants and Hillsdale Business Association hereby accepts the exclusive control over the described portions of Howell Street, McCollum Street, Bacon Street, Barry Street, Midtown Alley, and Midtown Lot, and the activities therein, it being the intention of the parties that Hillsdale Business Association is and shall be solely responsible for maintaining the described areas and regulating all activities therein so as to keep them in reasonably safe condition and free of unreasonable risk of harm, for the use and benefit of the general public and others using or within said area or any of its facilities, products or activities.

17. Hillsdale Business Association further agrees to and shall defend, indemnify and hold Hillsdale harmless from any and all damages, claims, demands, causes of action, lawsuits, attorney fees and related expenses, as a result of actual or claimed personal injury, including death, property damage or other damage or loss of any kind or nature which are or are claimed to be a proximate result of:

a. The negligence, gross negligence or intentional acts or omissions of Hillsdale Business Association, its agents, servants, employees, guests, vendors, invitees, event participants or event attendees which arise or are claimed to have arisen as a result or because of Hillsdale Business Association's proposed event, its associated activities and events; or

b. The negligence, gross negligence or intentional acts or omissions of Hillsdale Business Association, its agents, servants, employees, guests, vendors, invitees, event participants or event attendees in the use of or defects in the areas described, or the equipment, tents, signs, tables, chairs, port-a-johns, and roll-offs or other facilities placed or used by Hillsdale Business Association or any of its agents, servants, employees, guests, vendors, invitees, event participants or event attendees;

c. All such damages or injuries, including death, whether caused in part by the negligence of Hillsdale, its employees, agents, servants, or representatives; provided, however, that Hillsdale Business Association shall not be obligated to indemnify Hillsdale for any damages or injuries, including death, caused by or resulting from the sole negligence of Hillsdale.

18. Hillsdale Business Association agrees that any and all documents provided to Hillsdale under this agreement are subject to disclosure and hereby expressly consents to Hillsdale's reproduction and release of such documents in response to a request under the Freedom of Information Act.

19. Hillsdale Business Association agrees that Hillsdale may immediately terminate this contract without further obligation or liability to Hillsdale Business Association at its option and without prejudice to any other remedies to which it might be entitled, whether in law, in equity or under this contract, by giving written notice of termination to Hillsdale Business Association if the latter should:

- (a) be adjudged bankrupt;
- (b) become insolvent or have a receiver of its assets appointed;
- (c) make a general assignment for the benefit of creditors;
- (d) default in the performance of any obligation under this contract;
- (e) breach any covenant under this contract;
- (f) institute or suffer to be instituted any procedures for reorganization of its affairs;
- (g) fail to perform any of its obligations to Hillsdale under this contract to Hillsdale's satisfaction.

Provided, however, that Hillsdale Business Association's indemnification, defense, hold harmless and insurance coverage agreements shall survive any such termination.

Notice of termination pursuant to the forgoing provisions shall be provided to Hillsdale Business Association in writing and shall be delivered by ordinary first class mail or personal service to the following person at the following address: Ken Joswiak, 99 W. Carleton Rd., Hillsdale, Michigan 49242 or such other address as she might be found.

20. All notices from Hillsdale Business Association to Hillsdale shall be in writing and shall be delivered by ordinary first class mail or personal service to the following person at the following address: David Mackie, Hillsdale City Manager, 97 N. Howell Street, Hillsdale, Michigan 49242.

23. The parties agree that there are no other representations, inducements, promises or agreements between them, whether oral or written.

24. This Agreement shall be governed and construed in accordance with the laws of the State of Michigan. Hillsdale and Hillsdale Business Association further agree that in

the event of legal action arising from or as a result of this Agreement or its breach, venue and jurisdiction for such action shall be in the Hillsdale County Circuit Court or in the District Court located within the County of Hillsdale, Michigan, whichever has subject matter jurisdiction over any such dispute.

City of Hillsdale

Hillsdale Business Association

Adam Stockford, Mayor
Dated: November _____, 2023

Ken Joswiak, President
Dated: November _____, 2023

Katy Price, Clerk
Dated: November _____, 2023

City of Hillsdale
Agenda Item Summary

MEETING DATE: November 20, 2023
AGENDA ITEM #: Consent Agenda
SUBJECT: Lead Service Line Replacement Contract Extension
BACKGROUND PROVIDED BY STAFF: Jeff Gier, Director of Water and Wastewater

Project Background:

RJT Construction Company has offered a one year contract extension at current pricing, to expire on 12-31-2024. We have averaged a cost of \$1,990.49 per completed line. Feedback from other municipalities indicates that this pricing is well below costs they are incurring.

RECOMMENDATION:

BPU Board supports to extend the contract with RJT Construction Company through December 31, 2024.

2023 LSL Replacement YTD breakdown:

Type	Number Completed	Total Cost	Average Cost
Complete removal	35	\$33,232.50	\$949.50
House side only	18	\$45,772.50	\$2,542.92
City side only	9	\$21,815.00	\$2,423.89
Full replacement	29	\$96,962.50	\$3,343.53
Found copper	16	\$15,200.00	\$950.00
Total	107	\$212,982.50	\$1,990.49



3318 VROOMAN RD
JACKSON, MI 49201
517-782-6618

October 22, 2023

RATE GUARANTEE

This letter is confirmation that all rates set forth by The City of Hillsdale for the Lead Line Replacement Project for 2023 will continue through calendar year 2024.

TODD FALING,
President RJT Construction Co.

--INCLUDES: AD VALOREM+SPECIAL ACTS, ADJUSTED VALUES--

CERTIFICATION OF ASSESSING OFFICER AUTHENTICATING COPY OF TAX ROLL

STATE OF MICHIGAN

I HEREBY CERTIFY that the foregoing and annexed is the Tax Roll of CITY OF HILLSDALE
Winter 2023 in the County aforesaid, for the year 2023, with my warrant thereunto
annexed and that the aggregate amount of taxes spread upon the said tax roll is as follows:

COUNTY OF HILLSDALE

TAXABLE-REAL	156,560,897	TAXABLE-EXEMPT	0
TAXABLE-PRE/MBT	73,205,761	TAXABLE-PRE/MBT	0
TAXABLE-NON PRE/MBT	83,355,136	TAXABLE-NON PRE/MBT	0
TAXABLE~PERSONAL	9,835,700		
TAXABLE-PRE/MBT	8,406,900		
TAXABLE-NON PRE/MBT	1,428,800		
TAXABLE-REAL & PERSONAL	166,396,597		
TAXABLE-PRE/MBT	81,612,661		
TAXABLE-NON PRE/MBT	84,783,936		

TAX DESCRIPTION	COUNT	TAXABLE VALUE	MILLAGE	GROSS TAX	TAX LEVIED	DIFFERENCE
COUNTY MED CARE (OPRA - FR)	7	449,379	0.58890	264.64	264.60	-0.04
2022 SENIORS (OPRA - FR)	7	449,379	1.00000	449.38	449.37	-0.01
COUNTY AMBULANCE (OPRA - FR)	7	449,379	0.83430	374.92	374.87	-0.05
2018 AMBULANCE (OPRA - FR)	7	449,379	0.14720	66.15	66.11	-0.04
2018 MENT HEALTH (OPRA - FR)	7	449,379	0.49070	220.51	220.47	-0.04
2006 MCF DEBT (OPRA - FR)	7	449,379	0.30000	134.81	134.80	-0.01
COUNTY MED CARE (NEZ - REH)	1	20,800	0.58890	12.25	12.24	-0.01
2022 SENIORS (NEZ - REH)	1	20,800	1.00000	20.80	20.80	0.00
COUNTY AMBULANCE (NEZ - REH)	1	20,800	0.83430	17.35	17.35	0.00
2018 AMBULANCE (NEZ - REH)	1	20,800	0.14720	3.06	3.06	0.00
2018 MENT HEALTH (NEZ - REH)	1	20,800	0.49070	10.21	10.20	-0.01
2006 MCF DEBT (NEZ - REH)	1	20,800	0.30000	6.24	6.24	0.00
COUNTY MED CARE (NEZ - NEI)	10	2,002,001	0.40000	800.80	800.77	-0.03
2022 SENIORS (NEZ - NEI)	10	2,002,001	0.67920	1,359.76	1,359.70	-0.06
COUNTY AMBULANCE (NEZ - NEI)	10	2,002,001	0.56670	1,134.53	1,134.49	-0.04
2018 AMBULANCE (NEZ - NEI)	10	2,002,001	0.10000	200.20	200.17	-0.03
2018 MENT HEALTH (NEZ - NEI)	10	2,002,001	0.33330	667.27	667.20	-0.07
2006 MCF DEBT (NEZ - NEI)	10	2,002,001	0.20380	408.01	407.96	-0.05
COUNTY MED CARE (CRA/CFT-F)	5	1,005,016	0.58890	591.85	591.82	-0.03
2022 SENIORS (CRA/CFT-F)	5	1,005,016	1.00000	1,005.02	1,005.01	-0.01
COUNTY AMBULANCE (CRA/CFT-F)	5	1,005,016	0.83430	838.48	838.46	-0.02
2018 AMBULANCE (CRA/CFT-F)	5	1,005,016	0.14720	147.94	147.92	-0.02
2018 MENT HEALTH (CRA/CFT-F)	5	1,005,016	0.49070	493.16	493.13	-0.03
2006 MCF DEBT (CRA/CFT-F)	5	1,005,016	0.30000	301.50	301.49	-0.01
COUNTY MED CARE (IFT - POS)	7	1,361,434	0.29440	400.81	400.77	-0.04
2022 SENIORS (IFT - POS)	7	1,361,434	0.50000	680.72	680.70	-0.02
COUNTY AMBULANCE (IFT - POS)	7	1,361,434	0.41710	567.85	567.81	-0.04

11/02/2023
05:11 PM

DB: 2023 Hillsdale City Curre

TAX DESCRIPTION	COUNT	TAXABLE VALUE	MILLAGE	GROSS TAX	TAX LEVIED	DIFFERENCE
2018 AMBULANCE (IFT - POS)	7	1,361,434	0.07360	100.20	100.17	-0.03
2018 MENT HEALTH (IFT - POS)	7	1,361,434	0.24530	333.96	333.94	-0.02
2006 MCF DEBT (IFT - POS)	7	1,361,434	0.15000	204.22	204.19	-0.03
COUNTY MED CARE (IFT - REH)	2	113,299	0.58890	66.72	66.71	-0.01
2022 SENIORS (IFT - REH)	2	113,299	1.00000	113.30	113.29	-0.01
COUNTY AMBULANCE (IFT - REH)	2	113,299	0.83430	94.53	94.51	-0.02
2018 AMBULANCE (IFT - REH)	2	113,299	0.14720	16.68	16.67	-0.01
2018 MENT HEALTH (IFT - REH)	2	113,299	0.49070	55.60	55.58	-0.02
2006 MCF DEBT (IFT - REH)	2	113,299	0.30000	33.99	33.98	-0.01
COUNTY MED CARE	2,652	158,790,873	0.58890	93,511.95	93,498.75	-13.20
2022 SENIORS	2,652	158,790,873	1.00000	158,790.87	158,781.80	-9.07
COUNTY AMBULANCE	2,652	158,790,873	0.83430	132,479.23	132,465.89	-13.34
2018 AMBULANCE	2,652	158,790,873	0.14720	23,374.02	23,360.92	-13.10
2018 MENT HEALTH	2,652	158,790,873	0.49070	77,918.68	77,905.76	-12.92
2006 MCF DEBT	2,652	158,790,873	0.30000	47,637.26	47,626.87	-10.39
COUNTY MED CARE (STATE LAN)	2	4,700	0.58890	2.77	2.76	-0.01
2022 SENIORS (STATE LAN)	2	4,700	1.00000	4.70	4.70	0.00
COUNTY AMBULANCE (STATE LAN)	2	4,700	0.83430	3.92	3.91	-0.01
2018 AMBULANCE (STATE LAN)	2	4,700	0.14720	0.69	0.68	-0.01
2018 MENT HEALTH (STATE LAN)	2	4,700	0.49070	2.31	2.30	-0.01
2006 MCF DEBT (STATE LAN)	2	4,700	0.30000	1.41	1.41	0.00
HILLSDALE COMM PUBLIC SCHS, 30020						
SCHOOL OPERATING (OPRA - Re)	4	541,600	8.81550	4,774.47	4,774.46	-0.01
SCHOOL OPERATING (MBT Comm)	66	7,747,500	2.81550	21,813.09	21,812.75	-0.34
SCHOOL OPERATING (OPRA - Fr)	7	449,379	8.81550	3,961.50	3,961.47	-0.03
SCHOOL BLDG/SITE (OPRA - Fr)	7	449,379	1.09860	493.69	493.64	-0.05
HILLSDALE ISD (OPRA - Fr)	7	449,379	0.13150	59.09	59.06	-0.03
HILLSDALE SPC ED (OPRA - Fr)	7	449,379	1.47540	663.01	662.97	-0.04
HILLSDALE VOC ED (OPRA - Fr)	7	449,379	0.73760	331.46	331.42	-0.04
SCHOOL OPERATING (NEZ - REH)	1	20,800	8.81550	183.36	183.36	0.00
SCHOOL BLDG/SITE (NEZ - REH)	1	20,800	1.09860	22.85	22.85	0.00
HILLSDALE ISD (NEZ - REH)	1	20,800	0.13150	2.74	2.73	-0.01
HILLSDALE SPC ED (NEZ - REH)	1	20,800	1.47540	30.69	30.68	-0.01
HILLSDALE VOC ED (NEZ - REH)	1	20,800	0.73760	15.34	15.34	0.00
SCHOOL BLDG/SITE (NEZ - Nei)	10	2,002,001	0.74620	1,493.89	1,493.83	-0.06
HILLSDALE ISD (NEZ - Nei)	10	2,002,001	0.08930	178.78	178.73	-0.05
HILLSDALE SPC ED (NEZ - Nei)	10	2,002,001	1.00210	2,006.21	2,006.16	-0.05
HILLSDALE VOC ED (NEZ - Nei)	10	2,002,001	0.50100	1,003.00	1,002.96	-0.04
SCHOOL OPERATING (CRA - REH)	5	1,408,904	8.81550	12,420.19	12,420.17	-0.02
SCHOOL OPERATING (CRA/CFT-F)	5	1,005,016	8.81550	8,859.72	8,859.69	-0.03
SCHOOL BLDG/SITE (CRA/CFT-F)	5	1,005,016	1.09860	1,104.11	1,104.09	-0.02
HILLSDALE ISD (CRA/CFT-F)	5	1,005,016	0.13150	132.16	132.13	-0.03
HILLSDALE SPC ED (CRA/CFT-F)	5	1,005,016	1.47540	1,482.80	1,482.77	-0.03
HILLSDALE VOC ED (CRA/CFT-F)	5	1,005,016	0.73760	741.30	741.27	-0.03
SCHOOL OPERATING (IFT - Pos)	6	1,356,134	4.40770	5,977.43	5,977.41	-0.02
SCHOOL BLDG/SITE (IFT - Pos)	7	1,361,434	0.54930	747.84	747.80	-0.04
HILLSDALE ISD (IFT - Pos)	7	1,361,434	0.06570	89.45	89.41	-0.04
HILLSDALE SPC ED (IFT - Pos)	7	1,361,434	0.73770	1,004.33	1,004.29	-0.04
HILLSDALE VOC ED (IFT - Pos)	7	1,361,434	0.36880	502.10	502.07	-0.03
SCHOOL OPERATING (IFT - Reh)	2	113,299	8.81550	998.79	998.78	-0.01
SCHOOL BLDG/SITE (IFT - Reh)	2	113,299	1.09860	124.47	124.46	-0.01
HILLSDALE ISD (IFT - Reh)	2	113,299	0.13150	14.90	14.89	-0.01


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DB: 2023 Hillsdale City Curre

TAX DESCRIPTION	COUNT	TAXABLE VALUE	MILLAGE	GROSS TAX	TAX LEVIED	DIFFERENCE
HILLSDALE SPC ED (IFT - Reh)	2	113,299	1.47540	167.16	167.15	-0.01
HILLSDALE VOC ED (IFT - Reh)	2	113,299	0.73760	83.57	83.56	-0.01
SCHOOL OPERATING	1,132	79,189,713	8.81550	698,096.91	698,091.33	-5.58
SCHOOL BLDG/SITE	2,652	158,790,873	1.09860	174,447.65	174,434.78	-12.87
HILLSDALE ISD	2,652	158,790,873	0.13150	20,881.00	20,867.73	-13.27
HILLSDALE SPC ED	2,652	158,790,873	1.47540	234,280.05	234,266.94	-13.11
HILLSDALE VOC ED	2,652	158,790,873	0.73760	117,124.15	117,111.12	-13.03
SCHOOL OPERATING (OPRA Reha)	2	698,591	4.40770	3,079.18	3,079.17	-0.01
SCHOOL OPERATING (State Lan)	1	500	8.81550	4.41	4.40	-0.01
SCHOOL BLDG/SITE (State Lan)	2	4,700	1.09860	5.16	5.15	-0.01
HILLSDALE ISD (State Lan)	2	4,700	0.13150	0.62	0.61	-0.01
HILLSDALE SPC ED (State Lan)	2	4,700	1.47540	6.93	6.92	-0.01
HILLSDALE VOC ED (State Lan)	2	4,700	0.73760	3.47	3.45	-0.02
SPECIAL ASSESSMENTS						
00087, EMERY MILL #35	152				2,230.72	
2021-1, HILLCREST AREA S	14				6,811.14	
2021-2, RIVERDALE AREA S	3				2,310.00	
2021-4, WILLIAMS CT STRE	5				2,950.37	
22-06, MORRY/LYNWOOD/S	30				21,823.90	
99913, BAW BEESE LK LVL	6				361.22	
CODENF, CODE ENFORCEMENT	3				1,846.00	

1,865,338.25 1,903,539.60 -132.00

Tax Amount Levied: 1,903,539.60
Administration Fee: 18,652.25
Total of Roll: 1,922,191.85

DATE 11/2/23 SIGNED  ASSESSOR/SUPERVISOR OF _____ CERTIFICATION # R-8206
CITY OF HILLSDALE

**City of Hillsdale
Agenda Item Summary**

Meeting Date: November 20, 2023

Agenda Item #: New Business

SUBJECT: Financial Reports for the Quarter Ending 9/30/2023

BACKGROUND PROVIDED BY STAFF

The following financial reports are submitted to Council for the 1st quarter ending September 30, 2023. The statements cover the period beginning July 1, 2023, and ending September 30, 2023. Highlights of the financial statements follow.

***Note:** References to funds being over or below budget are based upon one quarter of the fiscal year being completed; hence an assumption is made that 25% of the line item should be realized. This assumption does not apply in all cases, as revenues and expenditures may be seasonal. At this stage of the budget year, a 10% variance is considered a normal occurrence.*

The Revenue and Expenditure Report is designed to show the status of the current year sources and uses of revenue, including a comparison to the annual budget. The difference between the revenues and expenditures is reflected as the net effect; a positive would reflect a net income/surplus for the year, and a negative would reflect an over budget for the year.

General Fund

- As of September 30, 2023, the City had collected approximately 42% of its anticipated General Fund revenue. This is in large part due to the receipt of General Fund Operating summer tax revenue.
- As of September 30, 2023, overall General Fund expenditures are at 24%. Specific General Fund expenditure highlights are below:
 - Finance is at 38% of budget, due to contractual services being 46% expended. This is due to the timing of the audit services payments.
 - Building and Grounds is at 10% expended. This is due to timing of work charged to this department, and funds for capital outlay that have yet to be utilized.
 - Cemeteries is at 33% of budget. This is due to contractual services being 47% expended due to seasonal work. This will be monitored.
 - Parking Lots is only at 8% expended of budget. This is mostly due to only 7% of contractual services funds having been spent.

- Planning is only at 12% expended of budget. This is mostly due to project funding under contractual services funds that have yet to be spent.

Non-General Funds

Major Streets (Fund 202): Revenues are at 12%, primarily because State Gas and Weight tax revenues are reported two months in arrears. Expenditures are at 13%, primarily due to limited expenses on Capital Outlay and no expenses occurring yet for the winter maintenance activities. A budget amendment increasing revenue in the amount of \$20,114 for a transfer from the Local Street Fund and expenditures in the amount of \$20,114 is for a sidewalk project on N. West and North St.

Local Street Fund (Fund 203): Through the first quarter only 1% of revenues have been recognized. This is due to most of the budgeted revenue coming from transfers that are made near the end of the fiscal year, and State Gas and Weight tax revenues reported two months in arrears. Expenditures are at 3%, due to the capital outlay budget of \$3,000,000 being mostly unspent year-to-date. A budget amendment is included that transfers out \$20,114 to the Major Street Fund for the sidewalk project on N. West and North St.

Municipal Street Fund (Fund 204): Revenues are at 88% of budget due to the timing of tax receipts. Expenses are only at 2% as the primary budgeted expense is transfers out that will occur when final project costs are known.

Tree Restitution Fund (Fund 211): This is a new fund for FY2024. A budget amendment is included that sets up a small revenue and expenditure budget.

Economic Development Fund (Fund 244): Revenue is only at 1% of budget due to the main revenue source being sale of city property that hasn't occurred. Similarly, expenses are also at less than 1%.

Tax Increment Finance Authority (Fund 247): Revenues are at 83% of budget due to the timing of tax receipts. Expenditures are at less than 1%.

Contributions & Donations Fund (Fund 252): Revenues are at 508% of budget. This is due to the amount of contributions & donations far exceeding the budgeted amount.

Library Fund (Fund 271): Revenues are at 64% due to the timing of tax receipts.

ARPA (Fund 287): A budget amendment is included that will increase the capital outlay expenditure budget by \$95,000 to help fund the Willow-Oak Stormwater project.

Capital Improvements Fund (Fund 401): This fund was mostly replaced by the Municipal Street Fund (Fund 204) for street projects, so the revenue budget is now made up primarily of interest. Revenues are at 32%. Expenditures are at less than 1% as capital outlay and transfer expenses have

not occurred yet. Included is a budget amendment that will increase the capital outlay expenditure budget by \$60,000 to help fund the Willow-Oak Stormwater project.

Airport Improvement Fund (Fund 481): Revenues are only at 3% as most of the budget is made up of Federal Grants that have not been collected yet. Expenditures are at less than 1% as most of the budget is made up of Capital Outlay expenses tied to the Federal Grants.

Electric Fund (Fund 582): Revenues are at 26% and expenditures are at 16%. The expenditures are at a lower percentage due to most capital outlay expenses not occurring yet.

Dial A Ride (Fund 588): Revenues are at 11%, due to the timing of the receipt of federal grant funds.

Sewer Fund (Fund 590): Revenues are at 28% and expenditures are at 16%. The expenditures are at a lower percentage due to most capital outlay expenses not occurring yet. A budget amendment increasing revenue by \$1,260,000 from a Federal grant for the CDBG project is included, along with increasing capital outlay expenditures for the CDBG project by \$1,791,053 and by \$66,258 for the Westwood project.

Water Fund (Fund 591): Revenues are at 29% and expenditures are at 13%. The expenditures are at a lower percentage due to most capital outlay expenses not occurring yet. A budget amendment increasing revenue by \$740,000 from a Federal grant for the CDBG project is included, along with increasing capital outlay expenditures for the CDBG project of \$1,006,916.

Revolving Mobile Equipment Fund (Fund 640): Revenues are at 9% as less than 10% of rent revenue has been received. Expenditures are at 6% as no capital outlay for vehicles has happened yet.

Fire Vehicle & Equipment Fund (Fund 663): Revenues are at 87% due to the timing of tax receipts. Expenditures are at 5% as there have been minimal expenses toward capital outlay.

RECOMMENDATION:

City staff recommends City Council accept the report.

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE	(DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 101 - GENERAL FUND									
Revenues									
Dept 000.000									
101-000.000-402.000	CURRENT TAXES	1,826,000.00		1,714,145.96		945,120.36		111,854.04	93.87
101-000.000-404.000	SPECIAL ACTS	37,720.00		0.00		0.00		37,720.00	0.00
101-000.000-411.000	DELINQUENT TAXES	2,000.00		0.00		0.00		2,000.00	0.00
101-000.000-434.000	TRAILER FEES	2,400.00		356.00		44.50		2,044.00	14.83
101-000.000-445.000	DELQ TAXES - PENALTIES & INTEREST	25,000.00		2,550.05		2,550.05		22,449.95	10.20
101-000.000-447.000	PROPERTY TAX ADMIN. FEE	74,000.00		28,767.03		2,868.50		45,232.97	38.87
101-000.000-451.000	SPECIAL ASSESSMENTS	5,000.00		0.00		0.00		5,000.00	0.00
101-000.000-476.000	PERMITS	18,000.00		15,337.67		3,968.85		2,662.33	85.21
101-000.000-477.000	C.A.T.V. FRANCHISE FEES	73,000.00		(17,300.00)		0.00		90,300.00	(23.70)
101-000.000-490.000	LICENSE FEES	7,000.00		6,535.65		6,535.65		464.35	93.37
101-000.000-569.000	STATE GRANT	0.00		29,356.82		5,356.82		(29,356.82)	100.00
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	200,000.00		0.00		0.00		200,000.00	0.00
101-000.000-574.000	STATE REVENUE SHARING	1,149,572.00		0.00		0.00		1,149,572.00	0.00
101-000.000-602.000	INTERMENT FEES	20,000.00		3,686.60		1,436.60		16,313.40	18.43
101-000.000-602.001	INTERMENT FEES - ST ANTHONY'S	4,000.00		0.00		0.00		4,000.00	0.00
101-000.000-629.000	COPIES / DUPLICATING	300.00		0.00		0.00		300.00	0.00
101-000.000-633.000	ABATEMENT FEES	600.00		0.00		0.00		600.00	0.00
101-000.000-658.000	ORDINANCE FINES	700.00		162.86		28.05		537.14	23.27
101-000.000-658.001	PARKING FINES	0.00		230.00		160.00		(230.00)	100.00
101-000.000-665.000	INTEREST	108,000.00		51,056.24		18,422.86		56,943.76	47.27
101-000.000-667.000	RENT	23,000.00		0.00		0.00		23,000.00	0.00
101-000.000-667.200	LEASE AGREEMENT - AT&T	15,600.00		4,192.50		1,397.50		11,407.50	26.88
101-000.000-669.000	CHANGE IN INVESTMENTS	0.00		(1,539.60)		(5,747.20)		1,539.60	100.00
101-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	1,213,828.00		322,704.79		118,628.07		891,123.21	26.59
101-000.000-687.300	OTHER REFUNDS	175,000.00		28,852.32		(9,883.36)		146,147.68	16.49
101-000.000-692.000	OTHER REVENUE	10,000.00		1,756.18		1,312.86		8,243.82	17.56
101-000.000-692.010	OTHER REVENUE - MITCHELL BLDG RENT	0.00		1,500.00		500.00		(1,500.00)	100.00
101-000.000-692.050	OTHER REVENUE - FOIA	0.00		83.45		48.20		(83.45)	100.00
101-000.000-692.106	OTHER REVENUE - NEW YEAR'S EVE EVENT	12,000.00		0.00		0.00		12,000.00	0.00
101-000.000-692.174	OTHER REVENUE - ECON DEVELOP	13,000.00		0.00		0.00		13,000.00	0.00
101-000.000-692.247	OTHER REVENUE - TIFA	3,000.00		0.00		0.00		3,000.00	0.00
101-000.000-692.301	OTHER REVENUE - POLICE DEPT	75,608.00		3,368.03		2,868.03		72,239.97	4.45
101-000.000-692.441	OTHER REVENUE - DPS	0.00		1,627.08		0.00		(1,627.08)	100.00
101-000.000-692.595	OTHER REVENUE - AIRPORT T-SHIRTS	0.00		56.61		37.74		(56.61)	100.00
101-000.000-692.729	OTHER REVENUE - SOCIAL DISTRICT	0.00		124.00		93.00		(124.00)	100.00
101-000.000-699.151	TRANSFER IN - CEMETERY CARE	20,000.00		0.00		0.00		20,000.00	0.00
101-000.000-699.202	TRANSFER IN - MAJOR STREETS	92,000.00		9,987.50		9,035.63		82,012.50	10.86
101-000.000-699.203	TRANSFER IN - LOCAL STREETS	26,000.00		2,830.03		2,830.03		23,169.97	10.88
101-000.000-699.588	TRANSFER IN - DIAL-A-RIDE	65,000.00		0.00		0.00		65,000.00	0.00
Total Dept 000.000		5,297,328.00		2,210,427.77		1,107,612.74		3,086,900.23	41.73
TOTAL REVENUES		5,297,328.00		2,210,427.77		1,107,612.74		3,086,900.23	41.73
Expenditures									
Dept 101.000 - CITY COUNCIL									
101-101.000-702.000	WAGES	15,597.00		3,063.60		1,531.80		12,533.40	19.64
101-101.000-717.000	WORKERS' COMPENSATION	10.00		13.64		0.00		(3.64)	136.40
101-101.000-720.000	EMPLOYER'S FICA	1,193.00		234.38		117.18		958.62	19.65
101-101.000-726.000	SUPPLIES	200.00		0.00		0.00		200.00	0.00
101-101.000-801.000	CONTRACTUAL SERVICES	100.00		0.00		0.00		100.00	0.00

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2023 (NORMAL (ABNORMAL))	MONTH 09/30/2023 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 101 - GENERAL FUND						
Expenditures						
101-101.000-810.000	DUES & SUBSCRIPTIONS	5,250.00	0.00	0.00	5,250.00	0.00
101-101.000-955.200	MISC. - COMMUNICATIONS	1,000.00	0.00	0.00	1,000.00	0.00
101-101.000-956.000	TRAINING & SEMINARS	250.00	0.00	0.00	250.00	0.00
Total Dept 101.000 - CITY COUNCIL		23,600.00	3,311.62	1,648.98	20,288.38	14.03
Dept 172.000 - CITY MANAGER						
101-172.000-702.000	WAGES	70,069.00	13,705.35	4,030.99	56,363.65	19.56
101-172.000-705.000	VACATION TIME PAY	0.00	1,813.93	1,007.73	(1,813.93)	100.00
101-172.000-710.000	HOLIDAY & OTHER PAY	0.00	682.69	367.25	(682.69)	100.00
101-172.000-715.000	HEALTH & LIFE INSURANCE	5,139.00	2,506.71	1,008.77	2,632.29	48.78
101-172.000-716.000	RETIREMENT	18,906.00	5,648.35	1,730.42	13,257.65	29.88
101-172.000-717.000	WORKERS' COMPENSATION	43.00	209.87	0.00	(166.87)	488.07
101-172.000-720.000	EMPLOYER'S FICA	5,199.00	1,170.91	415.42	4,028.09	22.52
101-172.000-721.000	DISABILITY INSURANCE	270.00	46.17	15.39	223.83	17.10
101-172.000-726.000	SUPPLIES	1,000.00	351.88	351.88	648.12	35.19
101-172.000-801.000	CONTRACTUAL SERVICES	500.00	0.00	0.00	500.00	0.00
101-172.000-810.000	DUES & SUBSCRIPTIONS	1,000.00	0.00	0.00	1,000.00	0.00
101-172.000-956.000	TRAINING & SEMINARS	2,500.00	673.32	0.00	1,826.68	26.93
101-172.000-956.200	LODGING & MEALS	1,500.00	28.56	0.00	1,471.44	1.90
Total Dept 172.000 - CITY MANAGER		106,126.00	26,837.74	8,927.85	79,288.26	25.29
Dept 175.000 - ADMINISTRATIVE SERVICES						
101-175.000-702.000	WAGES	28,686.00	8,436.22	2,946.96	20,249.78	29.41
101-175.000-710.000	HOLIDAY & OTHER PAY	50.00	11.52	3.84	38.48	23.04
101-175.000-715.000	HEALTH & LIFE INSURANCE	5,054.00	442.48	431.30	4,611.52	8.76
101-175.000-716.000	RETIREMENT	5,596.00	543.01	191.28	5,052.99	9.70
101-175.000-717.000	WORKERS' COMPENSATION	190.00	230.13	0.00	(40.13)	121.12
101-175.000-720.000	EMPLOYER'S FICA	2,168.00	622.08	217.48	1,545.92	28.69
101-175.000-721.000	DISABILITY INSURANCE	0.00	2.32	2.32	(2.32)	100.00
101-175.000-726.000	SUPPLIES	1,500.00	111.82	0.00	1,388.18	7.45
101-175.000-742.000	CLOTHING / UNIFORMS	0.00	220.73	0.00	(220.73)	100.00
101-175.000-801.000	CONTRACTUAL SERVICES	25,000.00	6,132.64	0.00	18,867.36	24.53
101-175.000-802.000	TECHNICAL SERVICES	56,045.00	14,365.77	9,267.11	41,679.23	25.63
101-175.000-806.000	LEGAL SERVICES	35,000.00	5,310.00	2,032.50	29,690.00	15.17
101-175.000-810.000	DUES & SUBSCRIPTIONS	750.00	89.50	0.00	660.50	11.93
101-175.000-818.000	INSURANCE	78,500.00	44,047.65	0.00	34,452.35	56.11
101-175.000-955.000	MISCELLANEOUS	0.00	(78.82)	0.00	78.82	100.00
101-175.000-955.025	MISC. - HOLIDAY RECEPTION	500.00	0.00	0.00	500.00	0.00
101-175.000-955.101	MISC. - DOMESTIC HARMONY	6,000.00	6,000.00	0.00	0.00	100.00
101-175.000-955.106	MISC. - NEW YEAR'S EVE EVENT	13,000.00	0.00	0.00	13,000.00	0.00
101-175.000-956.000	TRAINING & SEMINARS	1,000.00	1,108.03	1,077.50	(108.03)	110.80
101-175.000-956.200	LODGING & MEALS	500.00	0.00	0.00	500.00	0.00
101-175.000-960.000	BANK FEES	1,000.00	361.03	109.71	638.97	36.10
101-175.000-963.000	WRITE OFF BAD DEBT(S)	0.00	300.00	300.00	(300.00)	100.00
Total Dept 175.000 - ADMINISTRATIVE SERVICES		260,539.00	88,256.11	16,580.00	172,282.89	33.87
Dept 191.000 - FINANCE DEPARTMENT						
101-191.000-702.000	WAGES	25,037.00	4,941.23	1,619.00	20,095.77	19.74

PERIOD ENDING 09/30/2023

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GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE	(DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 101 - GENERAL FUND									
Expenditures									
101-191.000-704.000	SICK TIME PAY	0.00		63.20		63.20		(63.20)	100.00
101-191.000-705.000	VACATION TIME PAY	0.00		340.03		147.44		(340.03)	100.00
101-191.000-706.000	PERSONAL TIME PAY	0.00		240.74		0.00		(240.74)	100.00
101-191.000-710.000	HOLIDAY & OTHER PAY	0.00		238.68		111.67		(238.68)	100.00
101-191.000-715.000	HEALTH & LIFE INSURANCE	7,630.00		2,246.91		748.97		5,383.09	29.45
101-191.000-716.000	RETIREMENT	1,753.00		404.44		134.81		1,348.56	23.07
101-191.000-717.000	WORKERS' COMPENSATION	43.00		41.27		0.00		1.73	95.98
101-191.000-720.000	EMPLOYER'S FICA	1,915.00		386.90		128.98		1,528.10	20.20
101-191.000-721.000	DISABILITY INSURANCE	150.00		25.98		8.66		124.02	17.32
101-191.000-726.000	SUPPLIES	500.00		39.73		19.74		460.27	7.95
101-191.000-801.000	CONTRACTUAL SERVICES	60,000.00		27,716.50		18,500.00		32,283.50	46.19
101-191.000-810.000	DUES & SUBSCRIPTIONS	200.00		0.00		0.00		200.00	0.00
101-191.000-860.000	TRANSPORTATION & MILEAGE	250.00		0.00		0.00		250.00	0.00
101-191.000-956.000	TRAINING & SEMINARS	500.00		0.00		0.00		500.00	0.00
101-191.000-956.200	LODGING & MEALS	500.00		0.00		0.00		500.00	0.00
101-191.000-960.000	BANK FEES	0.00		384.14		117.50		(384.14)	100.00
Total Dept 191.000 - FINANCE DEPARTMENT		98,478.00		37,069.75		21,599.97		61,408.25	37.64
Dept 215.000 - CITY CLERK DEPARTMENT									
101-215.000-702.000	WAGES	51,945.00		11,987.34		3,995.78		39,957.66	23.08
101-215.000-707.000	LONGEVITY PAY	600.00		0.00		0.00		600.00	0.00
101-215.000-710.000	HOLIDAY & OTHER PAY	500.00		0.00		0.00		500.00	0.00
101-215.000-715.000	HEALTH & LIFE INSURANCE	19,075.00		6,266.68		2,521.90		12,808.32	32.85
101-215.000-716.000	RETIREMENT	12,327.00		3,673.67		1,224.98		8,653.33	29.80
101-215.000-717.000	WORKERS' COMPENSATION	100.00		124.59		0.00		(24.59)	124.59
101-215.000-720.000	EMPLOYER'S FICA	3,974.00		838.20		279.40		3,135.80	21.09
101-215.000-721.000	DISABILITY INSURANCE	290.00		49.59		16.53		240.41	17.10
101-215.000-726.000	SUPPLIES	3,000.00		241.41		0.00		2,758.59	8.05
101-215.000-734.000	POSTAGE	3,500.00		413.12		413.12		3,086.88	11.80
101-215.000-801.000	CONTRACTUAL SERVICES	10,000.00		2,325.03		606.17		7,674.97	23.25
101-215.000-810.000	DUES & SUBSCRIPTIONS	500.00		0.00		0.00		500.00	0.00
101-215.000-860.000	TRANSPORTATION & MILEAGE	300.00		0.00		0.00		300.00	0.00
101-215.000-905.000	PUBLISHING / NOTICES	2,500.00		0.00		0.00		2,500.00	0.00
101-215.000-956.000	TRAINING & SEMINARS	1,200.00		0.00		0.00		1,200.00	0.00
101-215.000-956.200	LODGING & MEALS	1,000.00		0.00		0.00		1,000.00	0.00
Total Dept 215.000 - CITY CLERK DEPARTMENT		110,811.00		25,919.63		9,057.88		84,891.37	23.39
Dept 253.000 - CITY TREASURER									
101-253.000-702.000	WAGES	21,000.00		5,033.86		1,161.66		15,966.14	23.97
101-253.000-716.000	RETIREMENT	2,100.00		414.00		138.00		1,686.00	19.71
101-253.000-717.000	WORKERS' COMPENSATION	24.00		25.94		0.00		(1.94)	108.08
101-253.000-720.000	EMPLOYER'S FICA	1,607.00		385.09		88.86		1,221.91	23.96
101-253.000-726.000	SUPPLIES	625.00		217.00		0.00		408.00	34.72
101-253.000-734.000	POSTAGE	2,500.00		0.00		0.00		2,500.00	0.00
101-253.000-801.000	CONTRACTUAL SERVICES	4,000.00		1,071.00		0.00		2,929.00	26.78
101-253.000-964.000	REFUNDS & REBATES	145,000.00		35,296.94		35,278.08		109,703.06	24.34
Total Dept 253.000 - CITY TREASURER		176,856.00		42,443.83		36,666.60		134,412.17	24.00

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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 101 - GENERAL FUND						
Expenditures						
Dept 257.000 - ASSESSING DEPARTMENT						
101-257.000-702.000	WAGES	125,635.00	28,991.82	9,663.94	96,643.18	23.08
101-257.000-710.000	HOLIDAY & OTHER PAY	0.00	281.86	121.73	(281.86)	100.00
101-257.000-715.000	HEALTH & LIFE INSURANCE	7,732.00	5,665.89	1,888.63	2,066.11	73.28
101-257.000-716.000	RETIREMENT	22,643.00	6,877.14	2,296.38	15,765.86	30.37
101-257.000-717.000	WORKERS' COMPENSATION	300.00	257.15	0.00	42.85	85.72
101-257.000-720.000	EMPLOYER'S FICA	9,611.00	2,121.65	709.34	7,489.35	22.08
101-257.000-721.000	DISABILITY INSURANCE	830.00	141.78	47.26	688.22	17.08
101-257.000-726.000	SUPPLIES	2,000.00	331.06	149.87	1,668.94	16.55
101-257.000-734.000	POSTAGE	2,000.00	100.48	0.00	1,899.52	5.02
101-257.000-801.000	CONTRACTUAL SERVICES	19,000.00	3,579.30	1,777.72	15,420.70	18.84
101-257.000-806.002	LEGAL SERVICES - TAX CASES	15,000.00	0.00	0.00	15,000.00	0.00
101-257.000-810.000	DUES & SUBSCRIPTIONS	750.00	75.00	25.00	675.00	10.00
101-257.000-860.000	TRANSPORTATION & MILEAGE	500.00	533.60	212.22	(33.60)	106.72
101-257.000-905.000	PUBLISHING / NOTICES	500.00	0.00	0.00	500.00	0.00
101-257.000-956.000	TRAINING & SEMINARS	1,500.00	18.00	0.00	1,482.00	1.20
101-257.000-956.200	LODGING & MEALS	1,500.00	279.90	0.00	1,220.10	18.66
101-257.000-970.000	CAPITAL OUTLAY	15,000.00	0.00	0.00	15,000.00	0.00
Total Dept 257.000 - ASSESSING DEPARTMENT		224,501.00	49,254.63	16,892.09	175,246.37	21.94
Dept 262.000 - ELECTIONS						
101-262.000-726.000	SUPPLIES	3,000.00	0.00	0.00	3,000.00	0.00
101-262.000-801.000	CONTRACTUAL SERVICES	10,000.00	0.00	0.00	10,000.00	0.00
101-262.000-956.200	LODGING & MEALS	650.00	0.00	0.00	650.00	0.00
Total Dept 262.000 - ELECTIONS		13,650.00	0.00	0.00	13,650.00	0.00
Dept 265.000 - BUILDING AND GROUNDS						
101-265.000-702.000	WAGES	39,512.00	4,714.50	652.78	34,797.50	11.93
101-265.000-703.000	OVERTIME PAY	500.00	0.00	0.00	500.00	0.00
101-265.000-710.000	HOLIDAY & OTHER PAY	0.00	6.35	1.49	(6.35)	100.00
101-265.000-715.000	HEALTH & LIFE INSURANCE	0.00	22.14	22.14	(22.14)	100.00
101-265.000-716.000	RETIREMENT	0.00	177.19	29.14	(177.19)	100.00
101-265.000-717.000	WORKERS' COMPENSATION	1,150.00	0.00	0.00	1,150.00	0.00
101-265.000-720.000	EMPLOYER'S FICA	3,022.00	346.56	48.55	2,675.44	11.47
101-265.000-725.000	FRINGE BENEFITS - ALLOCATED	11,560.00	1,566.88	67.53	9,993.12	13.55
101-265.000-726.000	SUPPLIES	7,325.00	492.32	36.48	6,832.68	6.72
101-265.000-801.000	CONTRACTUAL SERVICES	46,638.00	4,504.00	1,801.25	42,134.00	9.66
101-265.000-850.000	TELEPHONE	6,620.00	1,026.64	304.88	5,593.36	15.51
101-265.000-920.000	UTILITIES	28,500.00	5,870.93	1,770.01	22,629.07	20.60
101-265.000-930.000	REPAIRS & MAINTENANCE	10,000.00	329.32	0.00	9,670.68	3.29
101-265.000-940.000	EQUIPMENT RENTAL	5,000.00	1,574.94	78.26	3,425.06	31.50
101-265.000-957.000	PROPERTY TAXES	1,200.00	0.00	0.00	1,200.00	0.00
101-265.000-970.000	CAPITAL OUTLAY	37,000.00	0.00	0.00	37,000.00	0.00
Total Dept 265.000 - BUILDING AND GROUNDS		198,027.00	20,631.77	4,812.51	177,395.23	10.42
Dept 270.000 - HUMAN RESOURCES						
101-270.000-702.000	WAGES	30,666.00	7,569.27	2,523.09	23,096.73	24.68

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GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	NORMAL	BALANCE (ABNORMAL)		
Fund 101 - GENERAL FUND									
Expenditures									
101-270.000-715.000	HEALTH & LIFE INSURANCE	8,622.00		2,246.91		748.97		6,375.09	26.06
101-270.000-716.000	RETIREMENT	2,277.00		780.54		261.34		1,496.46	34.28
101-270.000-717.000	WORKERS' COMPENSATION	103.00		50.99		0.00		52.01	49.50
101-270.000-720.000	EMPLOYER'S FICA	2,270.00		518.41		175.26		1,751.59	22.84
101-270.000-721.000	DISABILITY INSURANCE	226.00		38.67		12.89		187.33	17.11
101-270.000-726.000	SUPPLIES	1,000.00		80.00		40.00		920.00	8.00
101-270.000-801.000	CONTRACTUAL SERVICES	1,200.00		796.13		0.00		403.87	66.34
101-270.000-860.000	TRANSPORTATION & MILEAGE	500.00		142.80		142.80		357.20	28.56
101-270.000-956.000	TRAINING & SEMINARS	500.00		0.00		0.00		500.00	0.00
101-270.000-956.200	LODGING & MEALS	750.00		69.89		69.89		680.11	9.32
Total Dept 270.000 - HUMAN RESOURCES		48,114.00		12,293.61		3,974.24		35,820.39	25.55
Dept 301.000 - POLICE DEPARTMENT									
101-301.000-702.000	WAGES	1,008,309.00		223,896.58		75,191.80		784,412.42	22.21
101-301.000-702.100	WAGES - PART TIME	5,000.00		0.00		0.00		5,000.00	0.00
101-301.000-703.000	OVERTIME PAY	50,000.00		8,441.37		3,335.05		41,558.63	16.88
101-301.000-704.000	SICK TIME PAY	9,957.00		0.00		0.00		9,957.00	0.00
101-301.000-705.000	VACATION TIME PAY	0.00		853.25		33.00		(853.25)	100.00
101-301.000-707.000	LONGEVITY PAY	9,150.00		0.00		0.00		9,150.00	0.00
101-301.000-710.000	HOLIDAY & OTHER PAY	22,400.00		6,862.20		2,242.64		15,537.80	30.63
101-301.000-715.000	HEALTH & LIFE INSURANCE	211,172.00		67,247.68		25,130.89		143,924.32	31.84
101-301.000-716.000	RETIREMENT	334,883.00		84,388.78		25,028.59		250,494.22	25.20
101-301.000-717.000	WORKERS' COMPENSATION	7,500.00		8,299.12		0.00		(799.12)	110.65
101-301.000-720.000	EMPLOYER'S FICA	20,333.00		4,190.58		1,406.68		16,142.42	20.61
101-301.000-721.000	DISABILITY INSURANCE	4,200.00		1,001.58		333.86		3,198.42	23.85
101-301.000-726.000	SUPPLIES	9,000.00		1,313.62		295.48		7,686.38	14.60
101-301.000-730.000	PLICE VEH/EQUIP MAINT SUPPLIES	1,000.00		0.00		0.00		1,000.00	0.00
101-301.000-740.301	FUEL & LUBRICANTS - POLICE	30,000.00		8,995.15		2,941.06		21,004.85	29.98
101-301.000-742.000	CLOTHING / UNIFORMS	10,000.00		4,203.11		2,180.54		5,796.89	42.03
101-301.000-801.000	CONTRACTUAL SERVICES	17,000.00		3,799.62		410.84		13,200.38	22.35
101-301.000-810.000	DUES & SUBSCRIPTIONS	400.00		215.00		115.00		185.00	53.75
101-301.000-818.301	INSURANCE - POLICE	25,000.00		9,065.51		0.00		15,934.49	36.26
101-301.000-860.000	TRANSPORTATION & MILEAGE	750.00		0.00		0.00		750.00	0.00
101-301.000-900.000	PRINTING	1,000.00		0.00		0.00		1,000.00	0.00
101-301.000-930.000	REPAIRS & MAINTENANCE	35,000.00		5,006.91		227.18		29,993.09	14.31
101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS	1,500.00		0.00		0.00		1,500.00	0.00
101-301.000-955.222	MISC - SHOTS & TRAINING	200.00		0.00		0.00		200.00	0.00
101-301.000-956.000	TRAINING & SEMINARS	15,000.00		2,997.00		0.00		12,003.00	19.98
101-301.000-956.005	STATE TRAINING FUNDS	3,000.00		0.00		0.00		3,000.00	0.00
101-301.000-956.200	LODGING & MEALS	1,000.00		0.00		0.00		1,000.00	0.00
Total Dept 301.000 - POLICE DEPARTMENT		1,832,754.00		440,777.06		138,872.61		1,391,976.94	24.05
Dept 336.000 - FIRE DEPARTMENT									
101-336.000-702.000	WAGES	273,971.00		64,367.58		20,703.22		209,603.42	23.49
101-336.000-702.336	WAGES - PART TIME FIREFIGHTER	45,000.00		7,681.80		2,637.90		37,318.20	17.07
101-336.000-703.000	OVERTIME PAY	32,000.00		6,461.68		2,727.10		25,538.32	20.19
101-336.000-707.000	LONGEVITY PAY	1,650.00		0.00		0.00		1,650.00	0.00
101-336.000-710.000	HOLIDAY & OTHER PAY	13,382.00		0.00		0.00		13,382.00	0.00
101-336.000-715.000	HEALTH & LIFE INSURANCE	64,471.00		24,521.08		8,571.26		39,949.92	38.03

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GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE	(DECREASE)	NORMAL	BALANCE (ABNORMAL)	
Fund 101 - GENERAL FUND									
Expenditures									
101-336.000-716.000	RETIREMENT	72,475.00		22,659.28		6,698.24		49,815.72	31.26
101-336.000-717.000	WORKERS' COMPENSATION	5,600.00		5,741.80		0.00		(141.80)	102.53
101-336.000-720.000	EMPLOYER'S FICA	3,873.00		1,526.17		507.20		2,346.83	39.41
101-336.000-721.000	DISABILITY INSURANCE	1,500.00		280.68		93.56		1,219.32	18.71
101-336.000-726.000	SUPPLIES	8,000.00		806.26		177.12		7,193.74	10.08
101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	1,000.00		0.00		0.00		1,000.00	0.00
101-336.000-740.000	FUEL & LUBRICANTS	7,500.00		1,271.72		520.20		6,228.28	16.96
101-336.000-742.000	CLOTHING / UNIFORMS	3,000.00		514.92		0.00		2,485.08	17.16
101-336.000-801.000	CONTRACTUAL SERVICES	16,000.00		5,605.23		1,333.85		10,394.77	35.03
101-336.000-810.000	DUES & SUBSCRIPTIONS	250.00		195.04		0.00		54.96	78.02
101-336.000-818.000	INSURANCE	7,700.00		3,664.99		0.00		4,035.01	47.60
101-336.000-860.000	TRANSPORTATION & MILEAGE	200.00		0.00		0.00		200.00	0.00
101-336.000-920.000	UTILITIES	12,000.00		2,369.97		715.18		9,630.03	19.75
101-336.000-930.000	REPAIRS & MAINTENANCE	10,000.00		5,928.25		1,909.00		4,071.75	59.28
101-336.000-955.000	MISCELLANEOUS	0.00		(172.00)		0.00		172.00	100.00
101-336.000-955.221	MISC - PHYSICAL EXAMINATIONS	400.00		168.00		0.00		232.00	42.00
101-336.000-955.222	MISC - SHOTS & TRAINING	800.00		0.00		0.00		800.00	0.00
101-336.000-956.000	TRAINING & SEMINARS	5,000.00		160.00		0.00		4,840.00	3.20
101-336.000-956.200	LODGING & MEALS	600.00		0.00		0.00		600.00	0.00
101-336.000-993.000	INTEREST EXPENSE	5,105.00		0.00		0.00		5,105.00	0.00
Total Dept 336.000 - FIRE DEPARTMENT		591,477.00		153,752.45		46,593.83		437,724.55	25.99
Dept 441.000 - PUBLIC SERVICES DEPARTMENT									
101-441.000-702.000	WAGES	164,334.00		42,653.91		15,640.59		121,680.09	25.96
101-441.000-703.000	OVERTIME PAY	1,000.00		14.68		0.00		985.32	1.47
101-441.000-705.000	VACATION TIME PAY	0.00		865.71		320.13		(865.71)	100.00
101-441.000-707.000	LONGEVITY PAY	2,300.00		0.00		0.00		2,300.00	0.00
101-441.000-710.000	HOLIDAY & OTHER PAY	650.00		1,358.71		654.36		(708.71)	209.03
101-441.000-715.000	HEALTH & LIFE INSURANCE	41,976.00		14,370.59		6,236.91		27,605.41	34.24
101-441.000-716.000	RETIREMENT	21,287.00		7,232.88		2,445.50		14,054.12	33.98
101-441.000-717.000	WORKERS' COMPENSATION	1,380.00		2,159.95		0.00		(779.95)	156.52
101-441.000-720.000	EMPLOYER'S FICA	12,572.00		3,183.48		1,175.94		9,388.52	25.32
101-441.000-721.000	DISABILITY INSURANCE	660.00		193.76		77.56		466.24	29.36
101-441.000-725.000	FRINGE BENEFITS - ALLOCATED	47,768.00		3,884.54		1,136.95		43,883.46	8.13
101-441.000-726.000	SUPPLIES	8,000.00		1,613.31		666.08		6,386.69	20.17
101-441.000-742.000	CLOTHING / UNIFORMS	2,000.00		644.70		0.00		1,355.30	32.24
101-441.000-801.000	CONTRACTUAL SERVICES	48,045.00		44,359.05		43,541.86		3,685.95	92.33
101-441.000-810.000	DUES & SUBSCRIPTIONS	2,144.00		95.00		0.00		2,049.00	4.43
101-441.000-850.000	TELEPHONE	1,448.00		160.99		53.71		1,287.01	11.12
101-441.000-860.000	TRANSPORTATION & MILEAGE	500.00		0.00		0.00		500.00	0.00
101-441.000-920.000	UTILITIES	5,500.00		804.83		246.86		4,695.17	14.63
101-441.000-930.000	REPAIRS & MAINTENANCE	1,000.00		0.00		0.00		1,000.00	0.00
101-441.000-940.000	EQUIPMENT RENTAL	15,000.00		504.29		371.56		14,495.71	3.36
101-441.000-941.000	RMEF REPLACEMENT CHARGE	82,766.00		20,691.47		6,897.17		62,074.53	25.00
101-441.000-955.441	MISC. - SHOE ALLOWANCE	2,750.00		394.08		0.00		2,355.92	14.33
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	7,500.00		201.51		201.51		7,298.49	2.69
101-441.000-956.000	TRAINING & SEMINARS	3,275.00		1,815.80		1,125.00		1,459.20	55.44
101-441.000-956.200	LODGING & MEALS	2,105.00		563.68		(116.91)		1,541.32	26.78
Total Dept 441.000 - PUBLIC SERVICES DEPARTMENT		475,960.00		147,766.92		80,674.78		328,193.08	31.05

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE	(DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 101 - GENERAL FUND									
Expenditures									
Dept 447.000 - ENGINEERING SERVICES									
101-447.000-702.000	WAGES	23,858.00		9,387.73		3,389.39		14,470.27	39.35
101-447.000-702.100	WAGES - PART TIME	905.00		0.00		0.00		905.00	0.00
101-447.000-710.000	HOLIDAY & OTHER PAY	0.00		80.00		40.00		(80.00)	100.00
101-447.000-715.000	HEALTH & LIFE INSURANCE	6,094.00		5,665.89		1,888.63		428.11	92.97
101-447.000-716.000	RETIREMENT	1,644.00		767.83		348.50		876.17	46.70
101-447.000-717.000	WORKERS' COMPENSATION	315.00		250.58		0.00		64.42	79.55
101-447.000-720.000	EMPLOYER'S FICA	1,797.00		674.64		239.85		1,122.36	37.54
101-447.000-721.000	DISABILITY INSURANCE	528.00		199.41		66.47		328.59	37.77
101-447.000-725.000	FRINGE BENEFITS - ALLOCATED	0.00		(5,592.35)		(5,592.35)		5,592.35	100.00
101-447.000-726.000	SUPPLIES	500.00		0.00		0.00		500.00	0.00
101-447.000-801.000	CONTRACTUAL SERVICES	0.00		147.03		65.81		(147.03)	100.00
101-447.000-810.000	DUES & SUBSCRIPTIONS	700.00		254.00		0.00		446.00	36.29
101-447.000-956.000	TRAINING & SEMINARS	200.00		20.00		0.00		180.00	10.00
101-447.000-956.200	LODGING & MEALS	500.00		0.00		0.00		500.00	0.00
Total Dept 447.000 - ENGINEERING SERVICES		37,041.00		11,854.76		446.30		25,186.24	32.00
Dept 448.000 - STREET LIGHTING									
101-448.000-920.202	UTILITIES - MAJOR STREETS	50,000.00		12,501.08		4,190.75		37,498.92	25.00
101-448.000-920.203	UTILITIES - LOCAL STREETS	3,750.00		809.79		270.37		2,940.21	21.59
Total Dept 448.000 - STREET LIGHTING		53,750.00		13,310.87		4,461.12		40,439.13	24.76
Dept 567.000 - CEMETERIES									
101-567.000-702.000	WAGES	25,566.00		5,893.01		3,241.23		19,672.99	23.05
101-567.000-703.000	OVERTIME PAY	1,500.00		248.38		180.64		1,251.62	16.56
101-567.000-710.000	HOLIDAY & OTHER PAY	0.00		8.43		6.15		(8.43)	100.00
101-567.000-715.000	HEALTH & LIFE INSURANCE	0.00		482.53		482.53		(482.53)	100.00
101-567.000-716.000	RETIREMENT	0.00		145.23		100.91		(145.23)	100.00
101-567.000-717.000	WORKERS' COMPENSATION	70.00		0.00		0.00		70.00	0.00
101-567.000-720.000	EMPLOYER'S FICA	2,070.00		440.50		247.13		1,629.50	21.28
101-567.000-725.000	FRINGE BENEFITS - ALLOCATED	7,820.00		2,182.11		1,115.47		5,637.89	27.90
101-567.000-726.000	SUPPLIES	3,500.00		103.13		90.98		3,396.87	2.95
101-567.000-801.000	CONTRACTUAL SERVICES	71,255.00		33,354.38		12,444.38		37,900.62	46.81
101-567.000-920.000	UTILITIES	900.00		64.20		19.73		835.80	7.13
101-567.000-930.000	REPAIRS & MAINTENANCE	500.00		204.11		0.00		295.89	40.82
101-567.000-940.000	EQUIPMENT RENTAL	20,000.00		1,516.28		631.93		18,483.72	7.58
Total Dept 567.000 - CEMETERIES		133,181.00		44,642.29		18,561.08		88,538.71	33.52
Dept 571.000 - PARKING LOTS									
101-571.000-702.000	WAGES	4,427.00		531.54		89.32		3,895.46	12.01
101-571.000-703.000	OVERTIME PAY	1,000.00		0.00		0.00		1,000.00	0.00
101-571.000-715.000	HEALTH & LIFE INSURANCE	0.00		13.90		13.90		(13.90)	100.00
101-571.000-716.000	RETIREMENT	0.00		13.77		1.55		(13.77)	100.00
101-571.000-720.000	EMPLOYER'S FICA	415.00		39.41		6.28		375.59	9.50
101-571.000-725.000	FRINGE BENEFITS - ALLOCATED	1,568.00		112.13		22.33		1,455.87	7.15
101-571.000-726.000	SUPPLIES	2,035.00		136.68		47.93		1,898.32	6.72
101-571.000-801.000	CONTRACTUAL SERVICES	46,803.00		3,315.00		2,295.00		43,488.00	7.08

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2023 (NORMAL (ABNORMAL))	MONTH 09/30/2023 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 101 - GENERAL FUND						
Expenditures						
101-571.000-920.000	UTILITIES	2,000.00	323.79	107.99	1,676.21	16.19
101-571.000-940.000	EQUIPMENT RENTAL	3,000.00	260.98	10.07	2,739.02	8.70
Total Dept 571.000 - PARKING LOTS		61,248.00	4,747.20	2,594.37	56,500.80	7.75
Dept 595.000 - AIRPORT						
101-595.000-702.000	WAGES	62,579.00	20,132.12	6,385.86	42,446.88	32.17
101-595.000-705.000	VACATION TIME PAY	0.00	480.00	160.00	(480.00)	100.00
101-595.000-710.000	HOLIDAY & OTHER PAY	0.00	166.66	83.33	(166.66)	100.00
101-595.000-715.000	HEALTH & LIFE INSURANCE	1,000.00	56.10	23.62	943.90	5.61
101-595.000-716.000	RETIREMENT	2,962.00	961.35	337.97	2,000.65	32.46
101-595.000-717.000	WORKERS' COMPENSATION	540.00	307.21	0.00	232.79	56.89
101-595.000-720.000	EMPLOYER'S FICA	4,787.00	1,586.73	505.83	3,200.27	33.15
101-595.000-721.000	DISABILITY INSURANCE	240.00	59.25	19.75	180.75	24.69
101-595.000-725.000	FRINGE BENEFITS - ALLOCATED	0.00	48.78	48.78	(48.78)	100.00
101-595.000-726.000	SUPPLIES	5,000.00	1,229.70	897.15	3,770.30	24.59
101-595.000-726.050	SUPPLIES - T-SHIRTS	0.00	(117.25)	0.00	117.25	100.00
101-595.000-740.000	FUEL & LUBRICANTS	3,000.00	2,391.09	660.10	608.91	79.70
101-595.000-801.000	CONTRACTUAL SERVICES	18,000.00	2,910.00	970.00	15,090.00	16.17
101-595.000-810.000	DUES & SUBSCRIPTIONS	400.00	0.00	0.00	400.00	0.00
101-595.000-818.000	INSURANCE	5,200.00	0.00	0.00	5,200.00	0.00
101-595.000-850.000	TELEPHONE	1,430.00	289.32	96.44	1,140.68	20.23
101-595.000-860.000	TRANSPORTATION & MILEAGE	100.00	0.00	0.00	100.00	0.00
101-595.000-920.000	UTILITIES	15,000.00	1,691.51	510.07	13,308.49	11.28
101-595.000-930.000	REPAIRS & MAINTENANCE	10,000.00	4,617.70	1,200.80	5,382.30	46.18
101-595.000-940.000	EQUIPMENT RENTAL	500.00	541.03	541.03	(41.03)	108.21
101-595.000-956.000	TRAINING & SEMINARS	500.00	0.00	0.00	500.00	0.00
Total Dept 595.000 - AIRPORT		131,238.00	37,351.30	12,440.73	93,886.70	28.46
Dept 701.000 - PLANNING DEPARTMENT						
101-701.000-702.000	WAGES	55,498.00	12,806.40	4,268.80	42,691.60	23.08
101-701.000-710.000	HOLIDAY & OTHER PAY	500.00	115.20	38.40	384.80	23.04
101-701.000-715.000	HEALTH & LIFE INSURANCE	19,075.00	6,266.68	2,521.90	12,808.32	32.85
101-701.000-716.000	RETIREMENT	13,170.00	3,801.65	1,267.66	9,368.35	28.87
101-701.000-717.000	WORKERS' COMPENSATION	105.00	135.01	0.00	(30.01)	128.58
101-701.000-720.000	EMPLOYER'S FICA	4,246.00	909.67	303.22	3,336.33	21.42
101-701.000-721.000	DISABILITY INSURANCE	264.00	57.69	19.23	206.31	21.85
101-701.000-726.000	SUPPLIES	500.00	374.47	374.47	125.53	74.89
101-701.000-801.000	CONTRACTUAL SERVICES	3,200.00	147.03	65.81	3,052.97	4.59
101-701.000-801.372	CONTRACTUAL SERVICES - CODE ENFORCEMENT	100,000.00	590.00	0.00	99,410.00	0.59
101-701.000-810.000	DUES & SUBSCRIPTIONS	2,400.00	0.00	0.00	2,400.00	0.00
101-701.000-860.000	TRANSPORTATION & MILEAGE	500.00	79.91	41.92	420.09	15.98
101-701.000-905.000	PUBLISHING / NOTICES	1,000.00	157.36	157.36	842.64	15.74
101-701.000-956.000	TRAINING & SEMINARS	1,500.00	460.00	25.00	1,040.00	30.67
101-701.000-956.200	LODGING & MEALS	1,000.00	165.00	0.00	835.00	16.50
101-701.000-970.000	CAPITAL OUTLAY	15,000.00	0.00	0.00	15,000.00	0.00
Total Dept 701.000 - PLANNING DEPARTMENT		217,958.00	26,066.07	9,083.77	191,891.93	11.96

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 101 - GENERAL FUND						
Expenditures						
Dept 728.000 - ECONOMIC DEVELOPMENT						
101-728.000-702.000	WAGES	43,242.00	10,231.05	3,230.86	33,010.95	23.66
101-728.000-706.000	PERSONAL TIME PAY	0.00	179.49	179.49	(179.49)	100.00
101-728.000-710.000	HOLIDAY & OTHER PAY	0.00	554.18	257.89	(554.18)	100.00
101-728.000-715.000	HEALTH & LIFE INSURANCE	7,212.00	2,017.44	672.48	5,194.56	27.97
101-728.000-716.000	RETIREMENT	2,993.00	759.44	254.08	2,233.56	25.37
101-728.000-717.000	WORKERS' COMPENSATION	75.00	58.14	0.00	16.86	77.52
101-728.000-720.000	EMPLOYER'S FICA	3,271.00	810.98	271.34	2,460.02	24.79
101-728.000-721.000	DISABILITY INSURANCE	240.00	57.00	19.00	183.00	23.75
101-728.000-726.000	SUPPLIES	1,000.00	18.00	12.00	982.00	1.80
101-728.000-801.000	CONTRACTUAL SERVICES	10,130.00	338.30	0.00	9,791.70	3.34
101-728.000-810.000	DUES & SUBSCRIPTIONS	400.00	0.00	0.00	400.00	0.00
101-728.000-860.000	TRANSPORTATION & MILEAGE	100.00	0.00	0.00	100.00	0.00
101-728.000-900.000	PRINTING	1,000.00	0.00	0.00	1,000.00	0.00
101-728.000-956.000	TRAINING & SEMINARS	1,200.00	645.00	0.00	555.00	53.75
101-728.000-956.200	LODGING & MEALS	600.00	0.00	0.00	600.00	0.00
Total Dept 728.000 - ECONOMIC DEVELOPMENT		71,463.00	15,669.02	4,897.14	55,793.98	21.93
Dept 756.000 - PARKS						
101-756.000-702.000	WAGES	27,581.00	13,582.20	3,455.97	13,998.80	49.24
101-756.000-703.000	OVERTIME PAY	750.00	61.41	0.00	688.59	8.19
101-756.000-710.000	HOLIDAY & OTHER PAY	0.00	65.16	19.62	(65.16)	100.00
101-756.000-715.000	HEALTH & LIFE INSURANCE	0.00	109.79	109.79	(109.79)	100.00
101-756.000-716.000	RETIREMENT	0.00	689.32	184.27	(689.32)	100.00
101-756.000-720.000	EMPLOYER'S FICA	2,167.00	1,022.82	259.12	1,144.18	47.20
101-756.000-725.000	FRINGE BENEFITS - ALLOCATED	8,185.00	4,609.16	717.76	3,575.84	56.31
101-756.000-726.000	SUPPLIES	10,000.00	1,216.05	430.54	8,783.95	12.16
101-756.000-726.470	SUPPLIES - REPLACEMENT TREES	2,300.00	0.00	0.00	2,300.00	0.00
101-756.000-801.000	CONTRACTUAL SERVICES	121,265.00	38,533.19	22,019.45	82,731.81	31.78
101-756.000-920.000	UTILITIES	7,000.00	3,191.29	798.59	3,808.71	45.59
101-756.000-930.000	REPAIRS & MAINTENANCE	2,500.00	509.87	7.98	1,990.13	20.39
101-756.000-940.000	EQUIPMENT RENTAL	22,000.00	4,544.28	1,204.14	17,455.72	20.66
Total Dept 756.000 - PARKS		203,748.00	68,134.54	29,207.23	135,613.46	33.44
Dept 965.000 - TRANSFERS TO OTHER FUNDS						
101-965.000-995.208	TRANSFER OUT - RECREATION	47,291.00	0.00	0.00	47,291.00	0.00
101-965.000-995.588	TRANSFER OUT - DIAL-A-RIDE	150,632.00	0.00	0.00	150,632.00	0.00
Total Dept 965.000 - TRANSFERS TO OTHER FUNDS		197,923.00	0.00	0.00	197,923.00	0.00
TOTAL EXPENDITURES		5,268,443.00	1,270,091.17	467,993.08	3,998,351.83	24.11
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		5,297,328.00	2,210,427.77	1,107,612.74	3,086,900.23	41.73
TOTAL EXPENDITURES		5,268,443.00	1,270,091.17	467,993.08	3,998,351.83	24.11
NET OF REVENUES & EXPENDITURES		28,885.00	940,336.60	639,619.66	(911,451.60)	3,255.45

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
			NORMAL	(ABNORMAL)	MONTH 09/30/2023	INCREASE (DECREASE)	NORMAL	(ABNORMAL)		BALANCE

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 151 - CEMETERY TRUST FUND						
Revenues						
Dept 000.000						
151-000.000-642.100	SALE OF CEMETERY LOTS - LAKEVIEW	4,500.00	1,000.00	0.00	3,500.00	22.22
151-000.000-642.200	SALE OF CEMETERY LOTS - OAKGROVE	10,000.00	10,350.00	7,500.00	(350.00)	103.50
151-000.000-665.000	INTEREST	15,000.00	2,448.22	689.84	12,551.78	16.32
151-000.000-669.000	CHANGE IN INVESTMENTS	0.00	(385.23)	(1,438.05)	385.23	100.00
Total Dept 000.000		29,500.00	13,412.99	6,751.79	16,087.01	45.47
TOTAL REVENUES		29,500.00	13,412.99	6,751.79	16,087.01	45.47
Expenditures						
Dept 175.000 - ADMINISTRATIVE SERVICES						
151-175.000-960.000	BANK FEES	350.00	90.35	27.45	259.65	25.81
Total Dept 175.000 - ADMINISTRATIVE SERVICES		350.00	90.35	27.45	259.65	25.81
Dept 965.000 - TRANSFERS TO OTHER FUNDS						
151-965.000-995.101	TRANSFER OUT - GENERAL FUND	20,000.00	0.00	0.00	20,000.00	0.00
Total Dept 965.000 - TRANSFERS TO OTHER FUNDS		20,000.00	0.00	0.00	20,000.00	0.00
TOTAL EXPENDITURES		20,350.00	90.35	27.45	20,259.65	0.44
Fund 151 - CEMETERY TRUST FUND:						
TOTAL REVENUES		29,500.00	13,412.99	6,751.79	16,087.01	45.47
TOTAL EXPENDITURES		20,350.00	90.35	27.45	20,259.65	0.44
NET OF REVENUES & EXPENDITURES		9,150.00	13,322.64	6,724.34	(4,172.64)	145.60

PERIOD ENDING 09/30/2023

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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 152 - STOCK'S PARK PERPETUAL MAINT.						
Revenues						
Dept 000.000						
152-000.000-665.000	INTEREST	1,500.00	511.02	149.11	988.98	34.07
152-000.000-669.000	CHANGE IN INVESTMENTS	0.00	(70.10)	(261.71)	70.10	100.00
152-000.000-675.000	CONTRIBUTIONS & DONATIONS	3,000.00	0.00	0.00	3,000.00	0.00
Total Dept 000.000		4,500.00	440.92	(112.60)	4,059.08	9.80
TOTAL REVENUES		4,500.00	440.92	(112.60)	4,059.08	9.80
Expenditures						
Dept 756.000 - PARKS						
152-756.000-960.000	BANK FEES	100.00	16.44	5.00	83.56	16.44
Total Dept 756.000 - PARKS		100.00	16.44	5.00	83.56	16.44
TOTAL EXPENDITURES		100.00	16.44	5.00	83.56	16.44
Fund 152 - STOCK'S PARK PERPETUAL MAINT.:						
TOTAL REVENUES		4,500.00	440.92	(112.60)	4,059.08	9.80
TOTAL EXPENDITURES		100.00	16.44	5.00	83.56	16.44
NET OF REVENUES & EXPENDITURES		4,400.00	424.48	(117.60)	3,975.52	9.65

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 153 - R. L. OWEN MEMORIAL FUND						
Revenues						
Dept 000.000						
153-000.000-665.000	INTEREST	8,000.00	111.22	23.70	7,888.78	1.39
153-000.000-669.000	CHANGE IN INVESTMENTS	0.00	(46.10)	(172.06)	46.10	100.00
Total Dept 000.000		8,000.00	65.12	(148.36)	7,934.88	0.81
TOTAL REVENUES		8,000.00	65.12	(148.36)	7,934.88	0.81
Expenditures						
Dept 265.000 - BUILDING AND GROUNDS						
153-265.000-960.000	BANK FEES	100.00	10.81	3.28	89.19	10.81
Total Dept 265.000 - BUILDING AND GROUNDS		100.00	10.81	3.28	89.19	10.81
TOTAL EXPENDITURES		100.00	10.81	3.28	89.19	10.81
Fund 153 - R. L. OWEN MEMORIAL FUND:						
TOTAL REVENUES		8,000.00	65.12	(148.36)	7,934.88	0.81
TOTAL EXPENDITURES		100.00	10.81	3.28	89.19	10.81
NET OF REVENUES & EXPENDITURES		7,900.00	54.31	(151.64)	7,845.69	0.69

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGDG USED
		AMENDED BUDGET	09/30/2023 (NORMAL (ABNORMAL))	MONTH 09/30/2023 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 202 - MAJOR ST./TRUNKLINE FUND						
Revenues						
Dept 000.000						
202-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	897,145.00	90,356.27	90,356.27	806,788.73	10.07
202-000.000-546.048	STATE GRANT - METRO ROW ACT	18,000.00	0.00	0.00	18,000.00	0.00
202-000.000-548.000	STATE GRANT - TRUNKLINE MAINT	40,000.00	9,518.70	0.00	30,481.30	23.80
202-000.000-665.000	INTEREST	10,000.00	6,536.13	2,147.29	3,463.87	65.36
202-000.000-669.000	CHANGE IN INVESTMENTS	0.00	(175.39)	(654.73)	175.39	100.00
202-000.000-687.300	OTHER REFUNDS	0.00	411.01	411.01	(411.01)	100.00
202-000.000-692.039	OTHER REVENUE - BPU	2,500.00	7,403.70	186.33	(4,903.70)	296.15
202-000.000-692.470	OTHER REVENUE - TREES	0.00	125.00	0.00	(125.00)	100.00
Total Dept 000.000		967,645.00	114,175.42	92,446.17	853,469.58	11.80
TOTAL REVENUES		967,645.00	114,175.42	92,446.17	853,469.58	11.80
Expenditures						
Dept 175.000 - ADMINISTRATIVE SERVICES						
202-175.000-960.000	BANK FEES	0.00	41.14	12.50	(41.14)	100.00
202-175.000-995.101	TRANSFER OUT - GENERAL FUND	92,000.00	9,987.50	9,035.63	82,012.50	10.86
202-175.000-995.203	TRANSFER OUT - LOCAL STREETS	225,000.00	0.00	0.00	225,000.00	0.00
Total Dept 175.000 - ADMINISTRATIVE SERVICES		317,000.00	10,028.64	9,048.13	306,971.36	3.16
Dept 444.000 - SIDEWALKS						
202-444.000-702.000	WAGES	1,833.00	0.00	0.00	1,833.00	0.00
202-444.000-720.000	EMPLOYER'S FICA	140.00	0.00	0.00	140.00	0.00
202-444.000-726.000	SUPPLIES	500.00	0.00	0.00	500.00	0.00
202-444.000-801.000	CONTRACTUAL SERVICES	27,000.00	18,801.28	18,801.28	8,198.72	69.63
Total Dept 444.000 - SIDEWALKS		29,473.00	18,801.28	18,801.28	10,671.72	63.79
Dept 450.000 - STREET SURFACE						
202-450.000-702.000	WAGES	55,020.00	23,160.87	2,268.08	31,859.13	42.10
202-450.000-702.100	WAGES - PART TIME	905.00	0.00	0.00	905.00	0.00
202-450.000-703.000	OVERTIME PAY	2,500.00	13.44	0.00	2,486.56	0.54
202-450.000-710.000	HOLIDAY & OTHER PAY	0.00	3.36	0.00	(3.36)	100.00
202-450.000-715.000	HEALTH & LIFE INSURANCE	0.00	10.64	10.64	(10.64)	100.00
202-450.000-716.000	RETIREMENT	2,173.00	1,284.92	175.85	888.08	59.13
202-450.000-720.000	EMPLOYER'S FICA	4,209.00	1,695.33	162.09	2,513.67	40.28
202-450.000-725.000	FRINGE BENEFITS - ALLOCATED	16,618.00	6,693.82	2,925.30	9,924.18	40.28
202-450.000-726.000	SUPPLIES	13,158.00	6,249.13	51.83	6,908.87	47.49
202-450.000-801.000	CONTRACTUAL SERVICES	7,200.00	0.00	0.00	7,200.00	0.00
202-450.000-940.000	EQUIPMENT RENTAL	21,000.00	7,905.41	957.45	13,094.59	37.64
202-450.000-941.000	RMEF REPLACEMENT CHARGE	95,722.00	0.00	0.00	95,722.00	0.00
Total Dept 450.000 - STREET SURFACE		218,505.00	47,016.92	6,551.24	171,488.08	21.52
Dept 450.500 - TRUNKLINE SURFACE						
202-450.500-702.000	WAGES	1,689.00	2,199.61	2,167.55	(510.61)	130.23
202-450.500-703.000	OVERTIME PAY	250.00	0.00	0.00	250.00	0.00

PERIOD ENDING 09/30/2023

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GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	NORMAL	BALANCE (ABNORMAL)	
Fund 202 - MAJOR ST./TRUNKLINE FUND								
Expenditures								
202-450.500-710.000	HOLIDAY & OTHER PAY	0.00		3.04	3.04		(3.04)	100.00
202-450.500-715.000	HEALTH & LIFE INSURANCE	0.00		156.92	156.92		(156.92)	100.00
202-450.500-716.000	RETIREMENT	0.00		96.82	94.57		(96.82)	100.00
202-450.500-720.000	EMPLOYER'S FICA	148.00		161.99	159.54		(13.99)	109.45
202-450.500-725.000	FRINGE BENEFITS - ALLOCATED	560.00		1,086.48	751.15		(526.48)	194.01
202-450.500-726.000	SUPPLIES	3,655.00		683.68	362.91		2,971.32	18.71
202-450.500-801.000	CONTRACTUAL SERVICES	500.00		0.00	0.00		500.00	0.00
202-450.500-940.000	EQUIPMENT RENTAL	3,500.00		1,477.23	793.78		2,022.77	42.21
Total Dept 450.500 - TRUNKLINE SURFACE		10,302.00		5,865.77	4,489.46		4,436.23	56.94
Dept 460.000 - R.O.W. MAINTENANCE								
202-460.000-702.000	WAGES	22,859.00		3,619.39	1,609.80		19,239.61	15.83
202-460.000-703.000	OVERTIME PAY	700.00		0.00	0.00		700.00	0.00
202-460.000-710.000	HOLIDAY & OTHER PAY	0.00		3.18	0.84		(3.18)	100.00
202-460.000-715.000	HEALTH & LIFE INSURANCE	0.00		28.24	28.24		(28.24)	100.00
202-460.000-716.000	RETIREMENT	528.00		201.23	72.37		326.77	38.11
202-460.000-720.000	EMPLOYER'S FICA	1,748.00		264.26	117.40		1,483.74	15.12
202-460.000-725.000	FRINGE BENEFITS - ALLOCATED	6,807.00		1,262.61	533.98		5,544.39	18.55
202-460.000-726.000	SUPPLIES	2,500.00		408.02	49.21		2,091.98	16.32
202-460.000-801.000	CONTRACTUAL SERVICES	31,834.00		2,547.85	1,746.53		29,286.15	8.00
202-460.000-940.000	EQUIPMENT RENTAL	12,500.00		892.31	554.58		11,607.69	7.14
Total Dept 460.000 - R.O.W. MAINTENANCE		79,476.00		9,227.09	4,712.95		70,248.91	11.61
Dept 460.500 - TRUNKLINE R.O.W. MAINTENANCE								
202-460.500-702.000	WAGES	625.00		60.22	0.00		564.78	9.64
202-460.500-703.000	OVERTIME PAY	90.00		0.00	0.00		90.00	0.00
202-460.500-716.000	RETIREMENT	0.00		3.46	0.00		(3.46)	100.00
202-460.500-720.000	EMPLOYER'S FICA	55.00		4.60	0.00		50.40	8.36
202-460.500-725.000	FRINGE BENEFITS - ALLOCATED	207.00		7.45	(0.96)		199.55	3.60
202-460.500-801.000	CONTRACTUAL SERVICES	3,995.00		958.71	652.03		3,036.29	24.00
202-460.500-940.000	EQUIPMENT RENTAL	1,400.00		10.62	0.00		1,389.38	0.76
Total Dept 460.500 - TRUNKLINE R.O.W. MAINTENANCE		6,372.00		1,045.06	651.07		5,326.94	16.40
Dept 470.000 - TREES								
202-470.000-702.000	WAGES	11,992.00		5,459.41	1,451.16		6,532.59	45.53
202-470.000-703.000	OVERTIME PAY	350.00		0.00	0.00		350.00	0.00
202-470.000-710.000	HOLIDAY & OTHER PAY	0.00		0.72	0.12		(0.72)	100.00
202-470.000-715.000	HEALTH & LIFE INSURANCE	0.00		26.10	26.10		(26.10)	100.00
202-470.000-716.000	RETIREMENT	0.00		247.94	75.52		(247.94)	100.00
202-470.000-720.000	EMPLOYER'S FICA	944.00		405.64	107.55		538.36	42.97
202-470.000-725.000	FRINGE BENEFITS - ALLOCATED	3,566.00		995.93	122.50		2,570.07	27.93
202-470.000-726.000	SUPPLIES	750.00		295.21	184.84		454.79	39.36
202-470.000-726.470	SUPPLIES - REPLACEMENT TREES	750.00		0.00	0.00		750.00	0.00
202-470.000-801.000	CONTRACTUAL SERVICES	32,250.00		4,058.56	0.00		28,191.44	12.58
202-470.000-940.000	EQUIPMENT RENTAL	3,500.00		1,525.27	344.27		1,974.73	43.58
Total Dept 470.000 - TREES		54,102.00		13,014.78	2,312.06		41,087.22	24.06

PERIOD ENDING 09/30/2023

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GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE	(DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 202 - MAJOR ST./TRUNKLINE FUND									
Expenditures									
Dept 470.500 - TRUNKLINE TREES									
202-470.500-702.000	WAGES	459.00		255.95		56.94		203.05	55.76
202-470.500-703.000	OVERTIME PAY	150.00		9.66		0.00		140.34	6.44
202-470.500-710.000	HOLIDAY & OTHER PAY	0.00		0.72		0.36		(0.72)	100.00
202-470.500-716.000	RETIREMENT	0.00		15.92		3.99		(15.92)	100.00
202-470.500-720.000	EMPLOYER'S FICA	47.00		19.94		4.37		27.06	42.43
202-470.500-725.000	FRINGE BENEFITS - ALLOCATED	176.00		57.82		15.98		118.18	32.85
202-470.500-726.000	SUPPLIES	50.00		10.76		0.00		39.24	21.52
202-470.500-801.000	CONTRACTUAL SERVICES	1,250.00		30.00		0.00		1,220.00	2.40
202-470.500-940.000	EQUIPMENT RENTAL	350.00		162.82		24.06		187.18	46.52
Total Dept 470.500 - TRUNKLINE TREES		2,482.00		563.59		105.70		1,918.41	22.71
Dept 480.000 - DRAINAGE									
202-480.000-702.000	WAGES	18,109.00		4,083.36		1,315.99		14,025.64	22.55
202-480.000-703.000	OVERTIME PAY	500.00		16.94		16.94		483.06	3.39
202-480.000-710.000	HOLIDAY & OTHER PAY	0.00		3.60		0.00		(3.60)	100.00
202-480.000-716.000	RETIREMENT	528.00		183.08		51.00		344.92	34.67
202-480.000-720.000	EMPLOYER'S FICA	1,424.00		298.31		96.13		1,125.69	20.95
202-480.000-725.000	FRINGE BENEFITS - ALLOCATED	5,376.00		1,395.95		429.62		3,980.05	25.97
202-480.000-726.000	SUPPLIES	3,500.00		278.93		234.50		3,221.07	7.97
202-480.000-801.000	CONTRACTUAL SERVICES	8,500.00		548.76		548.76		7,951.24	6.46
202-480.000-940.000	EQUIPMENT RENTAL	8,000.00		1,200.28		207.75		6,799.72	15.00
Total Dept 480.000 - DRAINAGE		45,937.00		8,009.21		2,900.69		37,927.79	17.44
Dept 480.500 - TRUNKLINE R.O.W. DRAINAGE									
202-480.500-702.000	WAGES	492.00		425.00		192.36		67.00	86.38
202-480.500-703.000	OVERTIME PAY	100.00		0.00		0.00		100.00	0.00
202-480.500-716.000	RETIREMENT	0.00		15.01		8.83		(15.01)	100.00
202-480.500-720.000	EMPLOYER'S FICA	45.00		31.19		14.14		13.81	69.31
202-480.500-725.000	FRINGE BENEFITS - ALLOCATED	171.00		134.35		61.80		36.65	78.57
202-480.500-726.000	SUPPLIES	200.00		0.00		0.00		200.00	0.00
202-480.500-801.000	CONTRACTUAL SERVICES	1,500.00		0.00		0.00		1,500.00	0.00
202-480.500-940.000	EQUIPMENT RENTAL	1,000.00		172.17		71.52		827.83	17.22
Total Dept 480.500 - TRUNKLINE R.O.W. DRAINAGE		3,508.00		777.72		348.65		2,730.28	22.17
Dept 490.000 - TRAFFIC									
202-490.000-702.000	WAGES	17,176.00		4,613.93		528.76		12,562.07	26.86
202-490.000-703.000	OVERTIME PAY	750.00		99.36		0.00		650.64	13.25
202-490.000-715.000	HEALTH & LIFE INSURANCE	0.00		13.90		13.90		(13.90)	100.00
202-490.000-716.000	RETIREMENT	528.00		186.86		20.77		341.14	35.39
202-490.000-720.000	EMPLOYER'S FICA	1,372.00		341.02		37.50		1,030.98	24.86
202-490.000-725.000	FRINGE BENEFITS - ALLOCATED	5,179.00		1,853.30		40.78		3,325.70	35.78
202-490.000-726.000	SUPPLIES	25,000.00		1,657.43		17.43		23,342.57	6.63
202-490.000-801.000	CONTRACTUAL SERVICES	14,217.00		549.93		166.72		13,667.07	3.87
202-490.000-920.000	UTILITIES	3,500.00		804.74		253.08		2,695.26	22.99
202-490.000-940.000	EQUIPMENT RENTAL	5,000.00		1,138.21		26.96		3,861.79	22.76

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		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE	(DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 202 - MAJOR ST./TRUNKLINE FUND									
Expenditures									
Total Dept 490.000 - TRAFFIC		72,722.00		11,258.68		1,105.90		61,463.32	15.48
Dept 490.500 - TRUNKLINE TRAFFIC									
202-490.500-702.000	WAGES	111.00		99.80		0.00		11.20	89.91
202-490.500-703.000	OVERTIME PAY	200.00		0.00		0.00		200.00	0.00
202-490.500-716.000	RETIREMENT	0.00		6.99		0.00		(6.99)	100.00
202-490.500-720.000	EMPLOYER'S FICA	24.00		7.64		0.00		16.36	31.83
202-490.500-725.000	FRINGE BENEFITS - ALLOCATED	90.00		149.53		(19.14)		(59.53)	166.14
202-490.500-726.000	SUPPLIES	250.00		0.00		0.00		250.00	0.00
202-490.500-801.000	CONTRACTUAL SERVICES	100.00		780.05		467.42		(680.05)	780.05
202-490.500-920.000	UTILITIES	4,500.00		0.00		0.00		4,500.00	0.00
202-490.500-940.000	EQUIPMENT RENTAL	250.00		91.19		0.00		158.81	36.48
Total Dept 490.500 - TRUNKLINE TRAFFIC		5,525.00		1,135.20		448.28		4,389.80	20.55
Dept 500.000 - WINTER MAINTENANCE									
202-500.000-702.000	WAGES	10,213.00		0.00		0.00		10,213.00	0.00
202-500.000-703.000	OVERTIME PAY	5,500.00		0.00		0.00		5,500.00	0.00
202-500.000-720.000	EMPLOYER'S FICA	1,202.00		0.00		0.00		1,202.00	0.00
202-500.000-725.000	FRINGE BENEFITS - ALLOCATED	4,540.00		0.00		0.00		4,540.00	0.00
202-500.000-726.000	SUPPLIES	20,000.00		0.00		0.00		20,000.00	0.00
202-500.000-801.000	CONTRACTUAL SERVICES	1,000.00		0.00		0.00		1,000.00	0.00
202-500.000-940.000	EQUIPMENT RENTAL	21,000.00		0.00		0.00		21,000.00	0.00
Total Dept 500.000 - WINTER MAINTENANCE		63,455.00		0.00		0.00		63,455.00	0.00
Dept 500.500 - TRUNKLINE WINTER MAINTENANCE									
202-500.500-702.000	WAGES	2,477.00		141.90		141.90		2,335.10	5.73
202-500.500-703.000	OVERTIME PAY	1,500.00		0.00		0.00		1,500.00	0.00
202-500.500-716.000	RETIREMENT	0.00		9.93		9.93		(9.93)	100.00
202-500.500-720.000	EMPLOYER'S FICA	304.00		10.45		10.45		293.55	3.44
202-500.500-725.000	FRINGE BENEFITS - ALLOCATED	1,149.00		51.67		51.67		1,097.33	4.50
202-500.500-726.000	SUPPLIES	6,200.00		0.00		0.00		6,200.00	0.00
202-500.500-801.000	CONTRACTUAL SERVICES	250.00		0.00		0.00		250.00	0.00
202-500.500-940.000	EQUIPMENT RENTAL	4,500.00		107.07		107.07		4,392.93	2.38
Total Dept 500.500 - TRUNKLINE WINTER MAINTENANCE		16,380.00		321.02		321.02		16,058.98	1.96
Dept 900.000 - CAPITAL OUTLAY									
202-900.000-970.000	CAPITAL OUTLAY	70,000.00		985.00		0.00		69,015.00	1.41
Total Dept 900.000 - CAPITAL OUTLAY		70,000.00		985.00		0.00		69,015.00	1.41
TOTAL EXPENDITURES		995,239.00		128,049.96		51,796.43		867,189.04	12.87
Fund 202 - MAJOR ST./TRUNKLINE FUND:									
TOTAL REVENUES		967,645.00		114,175.42		92,446.17		853,469.58	11.80

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 09/30/2023
 % Fiscal Year Completed: 25.14

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GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023	INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 202 - MAJOR ST./TRUNKLINE FUND									
TOTAL EXPENDITURES		995,239.00		128,049.96		51,796.43		867,189.04	12.87
NET OF REVENUES & EXPENDITURES		(27,594.00)		(13,874.54)		40,649.74		(13,719.46)	50.28

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023 NORMAL (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 203 - LOCAL STREET FUND						
Revenues						
Dept 000.000						
203-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	280,493.00	28,300.30	28,300.30	252,192.70	10.09
203-000.000-546.048	STATE GRANT - METRO ROW ACT	18,000.00	0.00	0.00	18,000.00	0.00
203-000.000-665.000	INTEREST	3,000.00	2,370.22	756.10	629.78	79.01
203-000.000-669.000	CHANGE IN INVESTMENTS	0.00	(58.46)	(218.24)	58.46	100.00
203-000.000-687.300	OTHER REFUNDS	0.00	319.68	319.68	(319.68)	100.00
203-000.000-692.039	OTHER REVENUE - BPU	1,500.00	8,228.94	3,569.69	(6,728.94)	548.60
203-000.000-692.470	OTHER REVENUE - TREES	1,000.00	0.00	0.00	1,000.00	0.00
203-000.000-699.202	TRANSFER IN - MAJOR STREETS	225,000.00	0.00	0.00	225,000.00	0.00
203-000.000-699.204	TRANSFER IN - MUNICIPAL STREETS	2,900,000.00	0.00	0.00	2,900,000.00	0.00
Total Dept 000.000		3,428,993.00	39,160.68	32,727.53	3,389,832.32	1.14
TOTAL REVENUES		3,428,993.00	39,160.68	32,727.53	3,389,832.32	1.14
Expenditures						
Dept 175.000 - ADMINISTRATIVE SERVICES						
203-175.000-960.000	BANK FEES	100.00	13.72	4.17	86.28	13.72
203-175.000-995.101	TRANSFER OUT - GENERAL FUND	26,000.00	2,830.03	2,830.03	23,169.97	10.88
Total Dept 175.000 - ADMINISTRATIVE SERVICES		26,100.00	2,843.75	2,834.20	23,256.25	10.90
Dept 444.000 - SIDEWALKS						
203-444.000-702.000	WAGES	1,360.00	0.00	0.00	1,360.00	0.00
203-444.000-703.000	OVERTIME PAY	100.00	0.00	0.00	100.00	0.00
203-444.000-720.000	EMPLOYER'S FICA	104.00	0.00	0.00	104.00	0.00
203-444.000-726.000	SUPPLIES	300.00	0.00	0.00	300.00	0.00
203-444.000-801.000	CONTRACTUAL SERVICES	18,000.00	0.00	0.00	18,000.00	0.00
203-444.000-940.000	EQUIPMENT RENTAL	250.00	0.00	0.00	250.00	0.00
Total Dept 444.000 - SIDEWALKS		20,114.00	0.00	0.00	20,114.00	0.00
Dept 450.000 - STREET SURFACE						
203-450.000-702.000	WAGES	74,747.00	16,590.34	5,427.51	58,156.66	22.20
203-450.000-702.100	WAGES - PART TIME	5,426.00	0.00	0.00	5,426.00	0.00
203-450.000-703.000	OVERTIME PAY	300.00	243.21	0.00	56.79	81.07
203-450.000-710.000	HOLIDAY & OTHER PAY	0.00	7.38	1.44	(7.38)	100.00
203-450.000-715.000	HEALTH & LIFE INSURANCE	0.00	44.12	44.12	(44.12)	100.00
203-450.000-716.000	RETIREMENT	3,288.00	867.68	270.50	2,420.32	26.39
203-450.000-720.000	EMPLOYER'S FICA	6,156.00	1,245.41	399.53	4,910.59	20.23
203-450.000-725.000	FRINGE BENEFITS - ALLOCATED	21,682.00	5,630.11	1,973.20	16,051.89	25.97
203-450.000-726.000	SUPPLIES	20,000.00	7,034.64	1,704.90	12,965.36	35.17
203-450.000-801.000	CONTRACTUAL SERVICES	7,750.00	0.00	0.00	7,750.00	0.00
203-450.000-940.000	EQUIPMENT RENTAL	17,000.00	9,178.94	2,831.06	7,821.06	53.99
203-450.000-941.000	RMEF REPLACEMENT CHARGE	54,104.00	0.00	0.00	54,104.00	0.00
Total Dept 450.000 - STREET SURFACE		210,453.00	40,841.83	12,652.26	169,611.17	19.41
Dept 460.000 - R.O.W. MAINTENANCE						

User: tbumpus

PERIOD ENDING 09/30/2023

DB: Hillsdale

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE	(DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 203 - LOCAL STREET FUND									
Expenditures									
203-460.000-702.000	WAGES	21,279.00		2,988.92		1,249.03		18,290.08	14.05
203-460.000-703.000	OVERTIME PAY	250.00		59.75		59.75		190.25	23.90
203-460.000-710.000	HOLIDAY & OTHER PAY	0.00		1.43		0.59		(1.43)	100.00
203-460.000-715.000	HEALTH & LIFE INSURANCE	0.00		7.38		7.38		(7.38)	100.00
203-460.000-716.000	RETIREMENT	548.00		185.54		75.66		362.46	33.86
203-460.000-720.000	EMPLOYER'S FICA	1,646.00		222.42		97.00		1,423.58	13.51
203-460.000-725.000	FRINGE BENEFITS - ALLOCATED	6,220.00		1,021.40		427.55		5,198.60	16.42
203-460.000-726.000	SUPPLIES	1,000.00		202.06		32.54		797.94	20.21
203-460.000-801.000	CONTRACTUAL SERVICES	12,870.00		2,130.31		1,457.75		10,739.69	16.55
203-460.000-940.000	EQUIPMENT RENTAL	12,000.00		676.30		362.00		11,323.70	5.64
Total Dept 460.000 - R.O.W. MAINTENANCE		55,813.00		7,495.51		3,769.25		48,317.49	13.43
Dept 470.000 - TREES									
203-470.000-702.000	WAGES	12,986.00		6,856.80		1,047.09		6,129.20	52.80
203-470.000-703.000	OVERTIME PAY	400.00		325.13		78.75		74.87	81.28
203-470.000-710.000	HOLIDAY & OTHER PAY	0.00		2.64		0.48		(2.64)	100.00
203-470.000-716.000	RETIREMENT	0.00		350.03		67.06		(350.03)	100.00
203-470.000-720.000	EMPLOYER'S FICA	1,024.00		537.04		85.16		486.96	52.45
203-470.000-725.000	FRINGE BENEFITS - ALLOCATED	3,867.00		1,119.88		23.79		2,747.12	28.96
203-470.000-726.000	SUPPLIES	2,000.00		689.73		132.28		1,310.27	34.49
203-470.000-726.470	SUPPLIES - REPLACEMENT TREES	2,650.00		0.00		0.00		2,650.00	0.00
203-470.000-801.000	CONTRACTUAL SERVICES	37,250.00		15,829.24		5,733.56		21,420.76	42.49
203-470.000-940.000	EQUIPMENT RENTAL	5,000.00		1,954.69		265.92		3,045.31	39.09
Total Dept 470.000 - TREES		65,177.00		27,665.18		7,434.09		37,511.82	42.45
Dept 480.000 - DRAINAGE									
203-480.000-702.000	WAGES	16,371.00		3,034.74		857.71		13,336.26	18.54
203-480.000-703.000	OVERTIME PAY	400.00		0.00		0.00		400.00	0.00
203-480.000-710.000	HOLIDAY & OTHER PAY	0.00		1.08		0.00		(1.08)	100.00
203-480.000-716.000	RETIREMENT	548.00		165.52		35.12		382.48	30.20
203-480.000-720.000	EMPLOYER'S FICA	1,282.00		221.65		61.71		1,060.35	17.29
203-480.000-725.000	FRINGE BENEFITS - ALLOCATED	4,845.00		1,041.20		282.20		3,803.80	21.49
203-480.000-726.000	SUPPLIES	6,000.00		593.26		593.26		5,406.74	9.89
203-480.000-801.000	CONTRACTUAL SERVICES	15,500.00		0.00		0.00		15,500.00	0.00
203-480.000-920.000	UTILITIES	450.00		169.83		70.94		280.17	37.74
203-480.000-940.000	EQUIPMENT RENTAL	9,000.00		737.27		129.34		8,262.73	8.19
Total Dept 480.000 - DRAINAGE		54,396.00		5,964.55		2,030.28		48,431.45	10.97
Dept 490.000 - TRAFFIC									
203-490.000-702.000	WAGES	2,965.00		579.39		314.98		2,385.61	19.54
203-490.000-703.000	OVERTIME PAY	150.00		0.00		0.00		150.00	0.00
203-490.000-710.000	HOLIDAY & OTHER PAY	0.00		0.47		0.47		(0.47)	100.00
203-490.000-715.000	HEALTH & LIFE INSURANCE	0.00		13.05		13.05		(13.05)	100.00
203-490.000-716.000	RETIREMENT	0.00		19.89		16.40		(19.89)	100.00
203-490.000-720.000	EMPLOYER'S FICA	238.00		41.85		23.35		196.15	17.58
203-490.000-725.000	FRINGE BENEFITS - ALLOCATED	900.00		187.51		78.92		712.49	20.83
203-490.000-726.000	SUPPLIES	8,000.00		1,047.10		276.25		6,952.90	13.09

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 203 - LOCAL STREET FUND						
Expenditures						
203-490.000-801.000	CONTRACTUAL SERVICES	2,000.00	1,063.51	940.93	936.49	53.18
203-490.000-940.000	EQUIPMENT RENTAL	1,000.00	341.96	270.51	658.04	34.20
Total Dept 490.000 - TRAFFIC		15,253.00	3,294.73	1,934.86	11,958.27	21.60
Dept 500.000 - WINTER MAINTENANCE						
203-500.000-702.000	WAGES	8,212.00	0.00	0.00	8,212.00	0.00
203-500.000-703.000	OVERTIME PAY	1,000.00	0.00	0.00	1,000.00	0.00
203-500.000-720.000	EMPLOYER'S FICA	705.00	0.00	0.00	705.00	0.00
203-500.000-725.000	FRINGE BENEFITS - ALLOCATED	2,662.00	0.00	0.00	2,662.00	0.00
203-500.000-726.000	SUPPLIES	15,000.00	0.00	0.00	15,000.00	0.00
203-500.000-801.000	CONTRACTUAL SERVICES	250.00	0.00	0.00	250.00	0.00
203-500.000-940.000	EQUIPMENT RENTAL	12,000.00	0.00	0.00	12,000.00	0.00
Total Dept 500.000 - WINTER MAINTENANCE		39,829.00	0.00	0.00	39,829.00	0.00
Dept 900.000 - CAPITAL OUTLAY						
203-900.000-970.000	CAPITAL OUTLAY	3,000,000.00	29,030.00	29,000.00	2,970,970.00	0.97
Total Dept 900.000 - CAPITAL OUTLAY		3,000,000.00	29,030.00	29,000.00	2,970,970.00	0.97
TOTAL EXPENDITURES		3,487,135.00	117,135.55	59,654.94	3,369,999.45	3.36
Fund 203 - LOCAL STREET FUND:						
TOTAL REVENUES		3,428,993.00	39,160.68	32,727.53	3,389,832.32	1.14
TOTAL EXPENDITURES		3,487,135.00	117,135.55	59,654.94	3,369,999.45	3.36
NET OF REVENUES & EXPENDITURES		(58,142.00)	(77,974.87)	(26,927.41)	19,832.87	134.11

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BGD USED
			NORMAL	(ABNORMAL)	MONTH	09/30/2023	NORMAL	(ABNORMAL)	
Fund 204 - MUNICIPAL STREET FUND									
Revenues									
Dept 000.000									
204-000.000-402.050	CURRENT TAXES - STREET MAINT.	365,000.00	342,804.59		189,002.01		22,195.41		93.92
204-000.000-402.060	CURRENT TAXES - 2021 LEAF	74,000.00	69,452.63		38,291.84		4,547.37		93.85
204-000.000-402.070	CURRENT TAXES - 2021 STREET RECONST	518,000.00	486,288.63		268,110.44		31,711.37		93.88
204-000.000-404.000	SPECIAL ACTS	19,194.00	0.00		0.00		19,194.00		0.00
204-000.000-451.000	SPECIAL ASSESSMENTS	106,800.00	56,005.71		29,148.50		50,794.29		52.44
204-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	48,000.00	0.00		0.00		48,000.00		0.00
204-000.000-665.000	INTEREST	0.00	42,507.22		14,883.36		(42,507.22)		100.00
204-000.000-692.000	OTHER REVENUE	0.00	500.00		0.00		(500.00)		100.00
Total Dept 000.000		1,130,994.00	997,558.78		539,436.15		133,435.22		88.20
TOTAL REVENUES		1,130,994.00	997,558.78		539,436.15		133,435.22		88.20
Expenditures									
Dept 175.000 - ADMINISTRATIVE SERVICES									
204-175.000-995.203	TRANSFER OUT - LOCAL STREETS	2,900,000.00	0.00		0.00		2,900,000.00		0.00
Total Dept 175.000 - ADMINISTRATIVE SERVICES		2,900,000.00	0.00		0.00		2,900,000.00		0.00
Dept 572.000 - LEAF COLLECTION									
204-572.000-702.000	WAGES	16,297.00	0.00		0.00		16,297.00		0.00
204-572.000-703.000	OVERTIME PAY	4,000.00	0.00		0.00		4,000.00		0.00
204-572.000-720.000	EMPLOYER'S FICA	1,552.00	0.00		0.00		1,552.00		0.00
204-572.000-725.000	FRINGE BENEFITS - ALLOCATED	5,864.00	0.00		0.00		5,864.00		0.00
204-572.000-726.000	SUPPLIES	200.00	0.00		0.00		200.00		0.00
204-572.000-801.000	CONTRACTUAL SERVICES	38,857.00	0.00		0.00		38,857.00		0.00
204-572.000-940.000	EQUIPMENT RENTAL	30,000.00	0.00		0.00		30,000.00		0.00
Total Dept 572.000 - LEAF COLLECTION		96,770.00	0.00		0.00		96,770.00		0.00
Dept 905.000 - DEBT SERVICE									
204-905.000-991.000	DEBT SERVICE - PRINCIPAL	240,000.00	0.00		0.00		240,000.00		0.00
204-905.000-993.000	INTEREST EXPENSE	115,000.00	57,500.00		57,500.00		57,500.00		50.00
Total Dept 905.000 - DEBT SERVICE		355,000.00	57,500.00		57,500.00		297,500.00		16.20
TOTAL EXPENDITURES		3,351,770.00	57,500.00		57,500.00		3,294,270.00		1.72
Fund 204 - MUNICIPAL STREET FUND:									
TOTAL REVENUES		1,130,994.00	997,558.78		539,436.15		133,435.22		88.20
TOTAL EXPENDITURES		3,351,770.00	57,500.00		57,500.00		3,294,270.00		1.72
NET OF REVENUES & EXPENDITURES		(2,220,776.00)	940,058.78		481,936.15		(3,160,834.78)		42.33

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE	(DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 208 - RECREATION FUND									
Revenues									
Dept 000.000									
208-000.000-644.000	CONCESSION SALES	7,000.00		4,166.39		0.00		2,833.61	59.52
208-000.000-651.000	USE & ADMISSION FEES	20,000.00		9,233.40		0.00		10,766.60	46.17
208-000.000-653.000	TEAM & EVENT FEES	4,000.00		0.00		0.00		4,000.00	0.00
208-000.000-653.001	YOUTH PROGRAM FEES	42,000.00		5,352.85		700.00		36,647.15	12.74
208-000.000-665.000	INTEREST	0.00		41.84		1.13		(41.84)	100.00
208-000.000-667.000	RENTS	33,000.00		900.00		0.00		32,100.00	2.73
208-000.000-687.300	OTHER REFUNDS	0.00		913.36		913.36		(913.36)	100.00
208-000.000-692.000	OTHER REVENUE	7,700.00		2,051.29		500.04		5,648.71	26.64
208-000.000-699.101	TRANSFER IN - GENERAL FUND	47,291.00		0.00		0.00		47,291.00	0.00
Total Dept 000.000		160,991.00		22,659.13		2,114.53		138,331.87	14.07
TOTAL REVENUES		160,991.00		22,659.13		2,114.53		138,331.87	14.07
Expenditures									
Dept 751.000 - RECREATION DEPARTMENT									
208-751.000-702.000	WAGES	61,208.00		19,576.91		4,708.34		41,631.09	31.98
208-751.000-702.100	WAGES - BEACH	14,439.00		5,324.83		0.00		9,114.17	36.88
208-751.000-707.000	LONGEVITY PAY	1,100.00		0.00		0.00		1,100.00	0.00
208-751.000-715.000	HEALTH & LIFE INSURANCE	15,062.00		4,979.19		2,007.69		10,082.81	33.06
208-751.000-716.000	RETIREMENT	14,525.00		4,308.25		1,436.58		10,216.75	29.66
208-751.000-717.000	WORKERS' COMPENSATION	875.00		987.87		0.00		(112.87)	112.90
208-751.000-720.000	EMPLOYER'S FICA	4,682.00		1,815.78		330.45		2,866.22	38.78
208-751.000-721.000	DISABILITY INSURANCE	400.00		84.03		28.01		315.97	21.01
208-751.000-726.000	SUPPLIES	25,000.00		6,702.27		2,327.40		18,297.73	26.81
208-751.000-726.006	CONCESSION SUPPLIES	5,000.00		2,661.84		0.00		2,338.16	53.24
208-751.000-801.000	CONTRACTUAL SERVICES	2,500.00		163.56		0.00		2,336.44	6.54
208-751.000-801.008	CONTRACTUAL SERVICES - OFFICIATING	15,000.00		1,632.63		0.00		13,367.37	10.88
208-751.000-810.000	DUES & SUBSCRIPTIONS	600.00		0.00		0.00		600.00	0.00
208-751.000-812.000	OUTSIDE PROGRAM FEES	600.00		0.00		0.00		600.00	0.00
Total Dept 751.000 - RECREATION DEPARTMENT		160,991.00		48,237.16		10,838.47		112,753.84	29.96
TOTAL EXPENDITURES		160,991.00		48,237.16		10,838.47		112,753.84	29.96
Fund 208 - RECREATION FUND:									
TOTAL REVENUES		160,991.00		22,659.13		2,114.53		138,331.87	14.07
TOTAL EXPENDITURES		160,991.00		48,237.16		10,838.47		112,753.84	29.96
NET OF REVENUES & EXPENDITURES		0.00		(25,578.03)		(8,723.94)		25,578.03	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023	INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 211 - TREE RESTITUTION FUND									
Revenues									
Dept 000.000									
211-000.000-665.000	INTEREST	0.00		11.57		5.08		(11.57)	100.00
211-000.000-692.470	OTHER REVENUE - TREES	0.00		2,343.00		0.00		(2,343.00)	100.00
Total Dept 000.000		0.00		2,354.57		5.08		(2,354.57)	100.00
TOTAL REVENUES		0.00		2,354.57		5.08		(2,354.57)	100.00
Fund 211 - TREE RESTITUTION FUND:									
TOTAL REVENUES		0.00		2,354.57		5.08		(2,354.57)	100.00
TOTAL EXPENDITURES		0.00		0.00		0.00		0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00		2,354.57		5.08		(2,354.57)	100.00

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24 AMENDED BUDGET	YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
			NORMAL	(ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	MONTH 09/30/2023 INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 244 - ECONOMIC DEVELOPMENT CORP FUND									
Revenues									
Dept 000.000									
244-000.000-665.000	INTEREST	2,200.00	1,712.41		540.08		487.59		77.84
244-000.000-669.000	CHANGE IN INVESTMENTS	150.00	(64.29)		(239.98)		214.29		(42.86)
244-000.000-673.000	SALE OF CITY PROPERTY	108,800.00	0.00		0.00		108,800.00		0.00
244-000.000-699.401	TRANSFER IN - CAPITAL IMPROVEMENT	10,000.00	0.00		0.00		10,000.00		0.00
Total Dept 000.000		121,150.00	1,648.12		300.10		119,501.88		1.36
TOTAL REVENUES		121,150.00	1,648.12		300.10		119,501.88		1.36
Expenditures									
Dept 728.000 - ECONOMIC DEVELOPMENT									
244-728.000-726.000	SUPPLIES	30,100.00	0.00		0.00		30,100.00		0.00
244-728.000-801.000	CONTRACTUAL SERVICES	20,000.00	0.00		0.00		20,000.00		0.00
244-728.000-806.000	LEGAL SERVICES	1,000.00	0.00		0.00		1,000.00		0.00
244-728.000-810.000	DUES & SUBSCRIPTIONS	500.00	0.00		0.00		500.00		0.00
244-728.000-955.000	MISCELLANEOUS	100.00	0.00		0.00		100.00		0.00
244-728.000-960.000	BANK FEES	0.00	15.08		4.58		(15.08)		100.00
Total Dept 728.000 - ECONOMIC DEVELOPMENT		51,700.00	15.08		4.58		51,684.92		0.03
TOTAL EXPENDITURES		51,700.00	15.08		4.58		51,684.92		0.03
Fund 244 - ECONOMIC DEVELOPMENT CORP FUND:									
TOTAL REVENUES		121,150.00	1,648.12		300.10		119,501.88		1.36
TOTAL EXPENDITURES		51,700.00	15.08		4.58		51,684.92		0.03
NET OF REVENUES & EXPENDITURES		69,450.00	1,633.04		295.52		67,816.96		2.35

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023 NORMAL (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 247 - TAX INCREMENT FINANCE ATH.						
Revenues						
Dept 000.000						
247-000.000-402.000	CURRENT TAXES	108,000.00	104,396.28	104,396.28	3,603.72	96.66
247-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	16,000.00	0.00	0.00	16,000.00	0.00
247-000.000-665.000	INTEREST	0.00	989.24	334.27	(989.24)	100.00
247-000.000-667.002	RENTS - DAWN THEATER	5,000.00	2,083.33	0.00	2,916.67	41.67
Total Dept 000.000		129,000.00	107,468.85	104,730.55	21,531.15	83.31
TOTAL REVENUES		129,000.00	107,468.85	104,730.55	21,531.15	83.31
Expenditures						
Dept 900.000 - CAPITAL OUTLAY						
247-900.000-801.000	CONTRACTUAL SERVICES	6,000.00	0.00	0.00	6,000.00	0.00
247-900.000-801.005	CONTRACTUAL SERVICES - DAWN THEATER	80,000.00	0.00	0.00	80,000.00	0.00
247-900.000-801.247	CONTRACTUAL SERVICES - FACADE GRANT	6,000.00	0.00	0.00	6,000.00	0.00
247-900.000-806.000	LEGAL SERVICES	1,000.00	0.00	0.00	1,000.00	0.00
247-900.000-817.000	ECONOMIC DEVELOPMENT GRANT EX	1,000.00	0.00	0.00	1,000.00	0.00
247-900.000-818.000	INSURANCE	1,800.00	0.00	0.00	1,800.00	0.00
247-900.000-930.000	REPAIRS & MAINTENANCE	0.00	241.00	0.00	(241.00)	100.00
247-900.000-993.000	INTEREST EXPENSE	5,610.00	0.00	0.00	5,610.00	0.00
Total Dept 900.000 - CAPITAL OUTLAY		101,410.00	241.00	0.00	101,169.00	0.24
TOTAL EXPENDITURES		101,410.00	241.00	0.00	101,169.00	0.24
Fund 247 - TAX INCREMENT FINANCE ATH.:						
TOTAL REVENUES		129,000.00	107,468.85	104,730.55	21,531.15	83.31
TOTAL EXPENDITURES		101,410.00	241.00	0.00	101,169.00	0.24
NET OF REVENUES & EXPENDITURES		27,590.00	107,227.85	104,730.55	(79,637.85)	388.65

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDTG USED
		AMENDED BUDGET	09/30/2023 NORMAL (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 252 - CONTRIBUTIONS & DONATIONS						
Revenues						
Dept 000.000						
252-000.000-665.000	INTEREST	0.00	68.83	40.26	(68.83)	100.00
252-000.000-675.000	CONTRIBUTIONS & DONATIONS	5,000.00	25,316.49	16,734.00	(20,316.49)	506.33
Total Dept 000.000		5,000.00	25,385.32	16,774.26	(20,385.32)	507.71
TOTAL REVENUES		5,000.00	25,385.32	16,774.26	(20,385.32)	507.71
Expenditures						
Dept 175.000 - ADMINISTRATIVE SERVICES						
252-175.000-726.000	SUPPLIES	5,000.00	0.00	0.00	5,000.00	0.00
Total Dept 175.000 - ADMINISTRATIVE SERVICES		5,000.00	0.00	0.00	5,000.00	0.00
TOTAL EXPENDITURES		5,000.00	0.00	0.00	5,000.00	0.00
Fund 252 - CONTRIBUTIONS & DONATIONS:						
TOTAL REVENUES		5,000.00	25,385.32	16,774.26	(20,385.32)	507.71
TOTAL EXPENDITURES		5,000.00	0.00	0.00	5,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	25,385.32	16,774.26	(25,385.32)	100.00

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 265 - DRUG FORFEITURE/GRANT FUND						
Revenues						
Dept 000.000						
265-000.000-665.000	INTEREST	0.00	34.58	11.00	(34.58)	100.00
Total Dept 000.000		0.00	34.58	11.00	(34.58)	100.00
TOTAL REVENUES		0.00	34.58	11.00	(34.58)	100.00
Expenditures						
Dept 301.000 - POLICE DEPARTMENT						
265-301.000-726.000	SUPPLIES	3,000.00	0.00	0.00	3,000.00	0.00
Total Dept 301.000 - POLICE DEPARTMENT		3,000.00	0.00	0.00	3,000.00	0.00
TOTAL EXPENDITURES		3,000.00	0.00	0.00	3,000.00	0.00
Fund 265 - DRUG FORFEITURE/GRANT FUND:						
TOTAL REVENUES		0.00	34.58	11.00	(34.58)	100.00
TOTAL EXPENDITURES		3,000.00	0.00	0.00	3,000.00	0.00
NET OF REVENUES & EXPENDITURES		(3,000.00)	34.58	11.00	(3,034.58)	1.15

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023	INCREASE (DECREASE)	NORMAL	BALANCE (ABNORMAL)	
Fund 271 - LIBRARY FUND									
Revenues									
Dept 000.000									
271-000.000-402.000	CURRENT TAXES	137,000.00		141,274.65		77,856.67		(4,274.65)	103.12
271-000.000-404.000	SPECIAL ACTS	1,800.00		0.00		0.00		1,800.00	0.00
271-000.000-411.000	DELINQUENT TAXES	400.00		0.00		0.00		400.00	0.00
271-000.000-569.000	STATE GRANT	10,000.00		0.00		0.00		10,000.00	0.00
271-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	7,270.00		0.00		0.00		7,270.00	0.00
271-000.000-587.000	CONT./LOCAL UNITS-CULTURE/REC	13,800.00		0.00		0.00		13,800.00	0.00
271-000.000-588.000	SUBSCRIPTION CARD SALES	2,700.00		811.00		188.00		1,889.00	30.04
271-000.000-629.000	COPIES / DUPLICATING	3,750.00		927.05		233.80		2,822.95	24.72
271-000.000-656.000	PENAL FINES	20,000.00		0.00		0.00		20,000.00	0.00
271-000.000-657.000	BOOK FINES	1,000.00		420.30		110.00		579.70	42.03
271-000.000-658.000	ORDINANCE FINES	400.00		162.85		28.05		237.15	40.71
271-000.000-665.000	INTEREST	500.00		3,680.10		1,325.22		(3,180.10)	736.02
271-000.000-667.000	RENTS	400.00		79.00		10.00		321.00	19.75
271-000.000-667.271	RENTS - MEETING ROOMS	6,000.00		125.00		0.00		5,875.00	2.08
271-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	1,760.00		0.00		0.00		1,760.00	0.00
271-000.000-675.000	CONTRIBUTIONS AND DONATIONS	1,000.00		2,200.00		2,000.00		(1,200.00)	220.00
271-000.000-675.471	CONTRIBUTIONS & DONATIONS - LIBRARY EXP	0.00		170.00		72.00		(170.00)	100.00
271-000.000-675.790	CONTRIBUTIONS & DONATIONS - BOOKS	1,000.00		505.15		144.75		494.85	50.52
271-000.000-675.792	CONTR. & DONT.- CHILD. LIBRAR	200.00		152.10		0.00		47.90	76.05
271-000.000-687.300	OTHER REFUNDS	0.00		289.95		289.95		(289.95)	100.00
271-000.000-692.000	OTHER REVENUE	2,000.00		58.95		7.60		1,941.05	2.95
271-000.000-692.007	OTHER REVENUE - TRUSTS	24,111.00		0.00		0.00		24,111.00	0.00
271-000.000-692.008	OTHER REVENUE - WOODLAND	2,000.00		2,420.00		0.00		(420.00)	121.00
271-000.000-692.009	OTHER REVENUE - AMAZON SALES	1,500.00		0.00		0.00		1,500.00	0.00
Total Dept 000.000		238,591.00		153,276.10		82,266.04		85,314.90	64.24
TOTAL REVENUES		238,591.00		153,276.10		82,266.04		85,314.90	64.24
Expenditures									
Dept 790.000 - LIBRARY									
271-790.000-702.000	WAGES	49,447.00		9,587.44		586.50		39,859.56	19.39
271-790.000-702.100	WAGES - PART TIME	73,830.00		14,111.72		5,070.93		59,718.28	19.11
271-790.000-705.000	VACATION TIME PAY	0.00		3,696.60		3,363.79		(3,696.60)	100.00
271-790.000-710.000	HOLIDAY & OTHER PAY	500.00		76.80		0.00		423.20	15.36
271-790.000-715.000	HEALTH & LIFE INSURANCE	7,567.00		2,017.44		672.48		5,549.56	26.66
271-790.000-716.000	RETIREMENT	3,461.00		558.62		0.00		2,902.38	16.14
271-790.000-717.000	WORKERS' COMPENSATION	60.00		126.68		0.00		(66.68)	211.13
271-790.000-720.000	EMPLOYER'S FICA	9,431.00		2,080.15		690.13		7,350.85	22.06
271-790.000-721.000	DISABILITY INSURANCE	200.00		57.00		19.00		143.00	28.50
271-790.000-726.000	SUPPLIES	3,389.00		339.22		134.34		3,049.78	10.01
271-790.000-734.000	POSTAGE	240.00		142.55		66.00		97.45	59.40
271-790.000-750.000	PERIODICALS / MAGAZINES	300.00		0.00		0.00		300.00	0.00
271-790.000-801.000	CONTRACTUAL SERVICES	18,537.00		6,316.73		405.75		12,220.27	34.08
271-790.000-802.000	TECHNICAL SERVICES	13,682.00		3,171.42		1,150.92		10,510.58	23.18
271-790.000-810.000	DUES & SUBSCRIPTIONS	510.00		0.00		0.00		510.00	0.00
271-790.000-815.000	LIBRARY GRANT EXPENDITURES	0.00		2,000.00		0.00		(2,000.00)	100.00
271-790.000-850.000	TELEPHONE	2,287.00		368.66		104.22		1,918.34	16.12
271-790.000-860.000	TRANSPORTATION & MILEAGE	250.00		0.00		0.00		250.00	0.00
271-790.000-880.000	COMMUNITY PROMOTION	750.00		0.00		0.00		750.00	0.00
271-790.000-920.000	UTILITIES	20,000.00		3,710.29		1,125.54		16,289.71	18.55

PERIOD ENDING 09/30/2023

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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 271 - LIBRARY FUND						
Expenditures						
271-790.000-930.000	REPAIRS & MAINTENANCE	5,000.00	153.86	65.94	4,846.14	3.08
271-790.000-956.000	TRAINING & SEMINARS	750.00	(260.00)	0.00	1,010.00	(34.67)
271-790.000-956.200	LODGING & MEALS	500.00	0.00	0.00	500.00	0.00
271-790.000-964.000	REFUNDS & REBATES	50.00	0.00	0.00	50.00	0.00
271-790.000-970.000	CAPITAL OUTLAY	7,000.00	0.00	0.00	7,000.00	0.00
271-790.000-982.000	BOOKS	12,500.00	772.40	0.00	11,727.60	6.18
Total Dept 790.000 - LIBRARY		230,241.00	49,027.58	13,455.54	181,213.42	21.29
Dept 792.000 - LIBRARY - CHILDREN'S AREA						
271-792.000-726.000	SUPPLIES	850.00	145.92	121.87	704.08	17.17
271-792.000-726.010	SUPPLIES - SUMMER READING	1,000.00	5.36	0.00	994.64	0.54
271-792.000-982.000	BOOKS	6,500.00	686.63	0.00	5,813.37	10.56
Total Dept 792.000 - LIBRARY - CHILDREN'S AREA		8,350.00	837.91	121.87	7,512.09	10.03
TOTAL EXPENDITURES		238,591.00	49,865.49	13,577.41	188,725.51	20.90
Fund 271 - LIBRARY FUND:						
TOTAL REVENUES		238,591.00	153,276.10	82,266.04	85,314.90	64.24
TOTAL EXPENDITURES		238,591.00	49,865.49	13,577.41	188,725.51	20.90
NET OF REVENUES & EXPENDITURES		0.00	103,410.61	68,688.63	(103,410.61)	100.00

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 274 - POLICE - OWI ENFORCEMENT						
Revenues						
Dept 000.000						
274-000.000-665.000	INTEREST	0.00	11.21	3.55	(11.21)	100.00
Total Dept 000.000		0.00	11.21	3.55	(11.21)	100.00
TOTAL REVENUES		0.00	11.21	3.55	(11.21)	100.00
Expenditures						
Dept 301.000 - POLICE DEPARTMENT						
274-301.000-726.000	SUPPLIES	500.00	0.00	0.00	500.00	0.00
Total Dept 301.000 - POLICE DEPARTMENT		500.00	0.00	0.00	500.00	0.00
TOTAL EXPENDITURES		500.00	0.00	0.00	500.00	0.00
Fund 274 - POLICE - OWI ENFORCEMENT:						
TOTAL REVENUES		0.00	11.21	3.55	(11.21)	100.00
TOTAL EXPENDITURES		500.00	0.00	0.00	500.00	0.00
NET OF REVENUES & EXPENDITURES		(500.00)	11.21	3.55	(511.21)	2.24

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023 NORMAL (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 287 - ARPA GRANT FUND						
Revenues						
Dept 000.000						
287-000.000-665.000	INTEREST	500.00	641.21	204.87	(141.21)	128.24
Total Dept 000.000		500.00	641.21	204.87	(141.21)	128.24
TOTAL REVENUES		500.00	641.21	204.87	(141.21)	128.24
Expenditures						
Dept 447.000 - ENGINEERING SERVICES						
287-447.000-801.000	CONTRACTUAL SERVICES	0.00	323.00	0.00	(323.00)	100.00
Total Dept 447.000 - ENGINEERING SERVICES		0.00	323.00	0.00	(323.00)	100.00
Dept 900.000 - CAPITAL OUTLAY						
287-900.000-970.000	CAPITAL OUTLAY	0.00	335.00	0.00	(335.00)	100.00
Total Dept 900.000 - CAPITAL OUTLAY		0.00	335.00	0.00	(335.00)	100.00
TOTAL EXPENDITURES		0.00	658.00	0.00	(658.00)	100.00
Fund 287 - ARPA GRANT FUND:						
TOTAL REVENUES		500.00	641.21	204.87	(141.21)	128.24
TOTAL EXPENDITURES		0.00	658.00	0.00	(658.00)	100.00
NET OF REVENUES & EXPENDITURES		500.00	(16.79)	204.87	516.79	3.36

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023 (NORMAL (ABNORMAL))	MONTH 09/30/2023 (INCREASE (DECREASE))	BALANCE (NORMAL (ABNORMAL))	
Fund 401 - CAPITAL IMPROVEMENT FUND						
Revenues						
Dept 000.000						
401-000.000-665.000	INTEREST	8,000.00	3,137.72	859.14	4,862.28	39.22
401-000.000-669.000	CHANGE IN INVESTMENTS	0.00	(591.44)	(2,207.79)	591.44	100.00
401-000.000-692.000	OTHER REVENUE	0.00	50.00	0.00	(50.00)	100.00
Total Dept 000.000		8,000.00	2,596.28	(1,348.65)	5,403.72	32.45
TOTAL REVENUES		8,000.00	2,596.28	(1,348.65)	5,403.72	32.45
Expenditures						
Dept 175.000 - ADMINISTRATIVE SERVICES						
401-175.000-960.000	BANK FEES	0.00	138.71	42.15	(138.71)	100.00
Total Dept 175.000 - ADMINISTRATIVE SERVICES		0.00	138.71	42.15	(138.71)	100.00
Dept 900.000 - CAPITAL OUTLAY						
401-900.000-975.018	MILLPOND DAM REPAIRS	37,500.00	0.00	0.00	37,500.00	0.00
Total Dept 900.000 - CAPITAL OUTLAY		37,500.00	0.00	0.00	37,500.00	0.00
Dept 965.000 - TRANSFERS TO OTHER FUNDS						
401-965.000-995.244	TRANSFER OUT - ECON DEVEL CORP	10,000.00	0.00	0.00	10,000.00	0.00
Total Dept 965.000 - TRANSFERS TO OTHER FUNDS		10,000.00	0.00	0.00	10,000.00	0.00
TOTAL EXPENDITURES		47,500.00	138.71	42.15	47,361.29	0.29
Fund 401 - CAPITAL IMPROVEMENT FUND:						
TOTAL REVENUES		8,000.00	2,596.28	(1,348.65)	5,403.72	32.45
TOTAL EXPENDITURES		47,500.00	138.71	42.15	47,361.29	0.29
NET OF REVENUES & EXPENDITURES		(39,500.00)	2,457.57	(1,390.80)	(41,957.57)	6.22

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDTG USED
		AMENDED BUDGET	09/30/2023 NORMAL (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 408 - FIELDS OF DREAMS						
Revenues						
Dept 000.000						
408-000.000-665.000	INTEREST	0.00	50.56	15.90	(50.56)	100.00
408-000.000-692.408	OTHER REVENUE - TOURNAMENTS	5,000.00	2,055.70	0.00	2,944.30	41.11
Total Dept 000.000		5,000.00	2,106.26	15.90	2,893.74	42.13
TOTAL REVENUES		5,000.00	2,106.26	15.90	2,893.74	42.13
Expenditures						
Dept 751.000 - RECREATION DEPARTMENT						
408-751.000-801.000	CONTRACTUAL SERVICES	2,500.00	351.00	0.00	2,149.00	14.04
Total Dept 751.000 - RECREATION DEPARTMENT		2,500.00	351.00	0.00	2,149.00	14.04
TOTAL EXPENDITURES		2,500.00	351.00	0.00	2,149.00	14.04
Fund 408 - FIELDS OF DREAMS:						
TOTAL REVENUES		5,000.00	2,106.26	15.90	2,893.74	42.13
TOTAL EXPENDITURES		2,500.00	351.00	0.00	2,149.00	14.04
NET OF REVENUES & EXPENDITURES		2,500.00	1,755.26	15.90	744.74	70.21

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	BALANCE (ABNORMAL)	
Fund 409 - STOCK'S PARK						
Revenues						
Dept 000.000						
409-000.000-665.000	INTEREST	1,000.00	385.13	114.33	614.87	38.51
409-000.000-669.000	CHANGE IN INVESTMENTS	0.00	(40.88)	(152.59)	40.88	100.00
409-000.000-675.000	CONTRIBUTIONS & DONATIONS	10,000.00	200.00	0.00	9,800.00	2.00
409-000.000-675.001	CONTRIBUTIONS & DONATIONS - PARK CONCERT	0.00	1,452.73	0.00	(1,452.73)	100.00
Total Dept 000.000		11,000.00	1,996.98	(38.26)	9,003.02	18.15
TOTAL REVENUES		11,000.00	1,996.98	(38.26)	9,003.02	18.15
Expenditures						
Dept 756.000 - PARKS						
409-756.000-726.000	SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00
409-756.000-801.000	CONTRACTUAL SERVICES	6,000.00	3,750.00	0.00	2,250.00	62.50
409-756.000-960.000	BANK FEES	0.00	9.59	2.91	(9.59)	100.00
Total Dept 756.000 - PARKS		7,500.00	3,759.59	2.91	3,740.41	50.13
TOTAL EXPENDITURES		7,500.00	3,759.59	2.91	3,740.41	50.13
Fund 409 - STOCK'S PARK:						
TOTAL REVENUES		11,000.00	1,996.98	(38.26)	9,003.02	18.15
TOTAL EXPENDITURES		7,500.00	3,759.59	2.91	3,740.41	50.13
NET OF REVENUES & EXPENDITURES		3,500.00	(1,762.61)	(41.17)	5,262.61	50.36

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 481 - AIRPORT IMPROVEMENT FUND						
Revenues						
Dept 000.000						
481-000.000-515.000	FEDERAL GRANT - AIRPORT	2,564,250.00	0.00	0.00	2,564,250.00	0.00
481-000.000-569.000	STATE GRANT	65,750.00	0.00	0.00	65,750.00	0.00
481-000.000-665.000	INTEREST	0.00	3,886.95	1,216.92	(3,886.95)	100.00
481-000.000-667.000	RENTS	32,200.00	0.00	0.00	32,200.00	0.00
481-000.000-667.481	RENTS - AIRPORT HANGARS	30,000.00	9,755.00	2,475.00	20,245.00	32.52
481-000.000-669.000	CHANGE IN INVESTMENTS	0.00	(201.23)	(751.17)	201.23	100.00
481-000.000-687.300	OTHER REFUNDS	0.00	16.77	7.97	(16.77)	100.00
481-000.000-687.481	OTHER REFUNDS - USER FEES	5,000.00	2,008.00	1,058.00	2,992.00	40.16
481-000.000-692.295	OTHER REVENUE - FUEL SALES	130,000.00	57,947.05	26,576.00	72,052.95	44.57
481-000.000-692.296	OTHER REVENUE - TAX EXEMPT SALES	72,000.00	15,726.74	12,365.48	56,273.26	21.84
Total Dept 000.000		2,899,200.00	89,139.28	42,948.20	2,810,060.72	3.07
TOTAL REVENUES		2,899,200.00	89,139.28	42,948.20	2,810,060.72	3.07
Expenditures						
Dept 175.000 - ADMINISTRATIVE SERVICES						
481-175.000-930.000	REPAIRS & MAINTENANCE	0.00	544.47	83.97	(544.47)	100.00
481-175.000-960.000	BANK FEES	200.00	47.20	14.34	152.80	23.60
Total Dept 175.000 - ADMINISTRATIVE SERVICES		200.00	591.67	98.31	(391.67)	295.84
Dept 900.000 - CAPITAL OUTLAY						
481-900.000-740.295	FUEL & LUBRICANTS - AVIATION	160,000.00	42,642.32	27,611.27	117,357.68	26.65
481-900.000-801.000	CONTRACTUAL SERVICES	8,000.00	7,323.35	1,015.72	676.65	91.54
481-900.000-970.000	CAPITAL OUTLAY	2,630,000.00	(41,669.46)	0.00	2,671,669.46	(1.58)
Total Dept 900.000 - CAPITAL OUTLAY		2,798,000.00	8,296.21	28,626.99	2,789,703.79	0.30
TOTAL EXPENDITURES		2,798,200.00	8,887.88	28,725.30	2,789,312.12	0.32
Fund 481 - AIRPORT IMPROVEMENT FUND:						
TOTAL REVENUES		2,899,200.00	89,139.28	42,948.20	2,810,060.72	3.07
TOTAL EXPENDITURES		2,798,200.00	8,887.88	28,725.30	2,789,312.12	0.32
NET OF REVENUES & EXPENDITURES		101,000.00	80,251.40	14,222.90	20,748.60	79.46

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 582 - ELECTRIC FUND								
Revenues								
Dept 000.000								
582-000.000-593.000	INTERDEPARTMENTAL REVENUE	242,550.00		48,513.83	15,850.17		194,036.17	20.00
582-000.000-613.000	RESIDENTIAL SALES	5,472,553.00		1,462,548.46	471,441.15		4,010,004.54	26.73
582-000.000-614.000	BUSINESS SALES	1,662,296.00		436,958.27	146,150.48		1,225,337.73	26.29
582-000.000-615.000	COMMERCIAL SALES	3,489,822.00		932,291.23	322,298.92		2,557,530.77	26.71
582-000.000-616.000	INDUSTRY SALES	3,480,347.00		965,701.52	303,986.21		2,514,645.48	27.75
582-000.000-617.000	STREET LIGHT SALES	69,389.00		12,768.60	4,255.69		56,620.40	18.40
582-000.000-665.000	INTEREST	100,000.00		36,962.62	9,718.06		63,037.38	36.96
582-000.000-669.000	CHANGE IN INVESTMENTS	0.00		(8,339.08)	(31,129.05)		8,339.08	100.00
582-000.000-679.000	LATE CHARGES	45,000.00		14,855.75	5,613.95		30,144.25	33.01
582-000.000-680.000	INVENTORY ADJUSTMENT	0.00		(66,014.47)	(55,863.27)		66,014.47	100.00
582-000.000-687.300	OTHER REFUNDS	0.00		11,242.70	11,242.70		(11,242.70)	100.00
582-000.000-689.000	CASH OVER & (SHORT)	0.00		(197.00)	3.00		197.00	100.00
582-000.000-692.001	OTHER REVENUE - MISC OPERATING	122,770.00		43,126.32	34,886.83		79,643.68	35.13
582-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	25,000.00		4,938.75	3,217.96		20,061.25	19.76
Total Dept 000.000		14,709,727.00		3,895,357.50	1,241,672.80		10,814,369.50	26.48
TOTAL REVENUES		14,709,727.00		3,895,357.50	1,241,672.80		10,814,369.50	26.48
Expenditures								
Dept 175.000 - ADMINISTRATIVE SERVICES								
582-175.000-702.000	WAGES	441,494.00		90,677.13	28,909.70		350,816.87	20.54
582-175.000-703.000	OVERTIME PAY	0.00		135.95	0.00		(135.95)	100.00
582-175.000-704.000	SICK TIME PAY	0.00		6,667.32	88.49		(6,667.32)	100.00
582-175.000-705.000	VACATION TIME PAY	0.00		2,392.36	1,383.05		(2,392.36)	100.00
582-175.000-706.000	PERSONAL TIME PAY	0.00		1,111.13	20.50		(1,111.13)	100.00
582-175.000-710.000	HOLIDAY & OTHER PAY	400.00		2,246.69	1,102.49		(1,846.69)	561.67
582-175.000-714.000	COMPENSATED ABSENCES	0.00		(334.97)	(334.97)		334.97	100.00
582-175.000-715.000	HEALTH & LIFE INSURANCE	202,082.00		58,386.26	20,191.54		143,695.74	28.89
582-175.000-716.000	RETIREMENT	96,264.00		60,364.03	20,342.78		35,899.97	62.71
582-175.000-717.000	WORKERS' COMPENSATION	8,300.00		6,301.70	0.00		1,998.30	75.92
582-175.000-720.000	EMPLOYER'S FICA	33,320.00		7,542.60	2,263.83		25,777.40	22.64
582-175.000-721.000	DISABILITY INSURANCE	5,000.00		1,083.52	344.60		3,916.48	21.67
582-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	0.00		(75,894.10)	(29,543.40)		75,894.10	100.00
582-175.000-726.000	SUPPLIES	20,000.00		4,405.00	2,585.02		15,595.00	22.03
582-175.000-742.000	CLOTHING / UNIFORMS	0.00		22.56	0.00		(22.56)	100.00
582-175.000-801.000	CONTRACTUAL SERVICES	100,000.00		35,834.66	15,926.64		64,165.34	35.83
582-175.000-801.200	CONTRACTUAL SERVICES - COMPUTER	14,050.00		0.00	0.00		14,050.00	0.00
582-175.000-802.000	TECHNICAL SERVICES	96,285.00		27,220.28	11,378.30		69,064.72	28.27
582-175.000-803.000	ENERGY OPTIMIZATION	185,000.00		0.00	0.00		185,000.00	0.00
582-175.000-806.000	LEGAL SERVICES	1,500.00		0.00	0.00		1,500.00	0.00
582-175.000-810.000	DUES & SUBSCRIPTIONS	27,500.00		44.75	0.00		27,455.25	0.16
582-175.000-818.000	INSURANCE	105,000.00		53,136.83	0.00		51,863.17	50.61
582-175.000-820.000	PILOT	790,464.00		228,616.09	74,887.95		561,847.91	28.92
582-175.000-850.000	TELEPHONE	13,537.00		2,483.10	886.78		11,053.90	18.34
582-175.000-880.000	COMMUNITY PROMOTION	5,000.00		689.62	224.62		4,310.38	13.79
582-175.000-906.000	SPONSORSHIPS	7,500.00		0.00	0.00		7,500.00	0.00
582-175.000-920.400	UTILITIES - GAS	4,000.00		189.49	61.44		3,810.51	4.74
582-175.000-930.000	REPAIRS & MAINTENANCE	10,000.00		0.00	0.00		10,000.00	0.00
582-175.000-955.000	MISCELLANEOUS	0.00		50.00	0.00		(50.00)	100.00
582-175.000-955.588	MISC. - CDL LICENSING/TESTING	0.00		692.19	692.19		(692.19)	100.00

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGDG USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	NORMAL	BALANCE (ABNORMAL)		
Fund 582 - ELECTRIC FUND									
Expenditures									
582-175.000-956.000	TRAINING & SEMINARS	13,000.00		2,429.33		997.42		10,570.67	18.69
582-175.000-956.200	LODGING & MEALS	2,500.00		182.21		59.00		2,317.79	7.29
582-175.000-960.000	BANK FEES	7,000.00		2,415.95		754.38		4,584.05	34.51
582-175.000-963.000	WRITE OFF BAD DEBT(S)	0.00		100.34		65.34		(100.34)	100.00
582-175.000-968.000	DEPRECIATION	0.00		10,409.65		3,361.18		(10,409.65)	100.00
582-175.000-969.000	INTERDEPARTMENTAL EXPENSE	7,000.00		1,937.50		566.00		5,062.50	27.68
582-175.000-970.000	CAPITAL OUTLAY	33,000.00		0.00		0.00		33,000.00	0.00
Total Dept 175.000 - ADMINISTRATIVE SERVICES		2,229,196.00		531,539.17		157,214.87		1,697,656.83	23.84
Dept 543.000 - PRODUCTION									
582-543.000-702.000	WAGES	215,954.00		28,538.05		19,177.23		187,415.95	13.21
582-543.000-703.000	OVERTIME PAY	0.00		1,246.47		319.92		(1,246.47)	100.00
582-543.000-715.000	HEALTH & LIFE INSURANCE	0.00		649.51		649.51		(649.51)	100.00
582-543.000-716.000	RETIREMENT	49,840.00		232.16		82.50		49,607.84	0.47
582-543.000-720.000	EMPLOYER'S FICA	16,520.00		2,122.05		1,439.32		14,397.95	12.85
582-543.000-725.100	MISCELLANEOUS FRINGE EXPENSE	57,224.00		14,352.95		9,283.08		42,871.05	25.08
582-543.000-726.000	SUPPLIES	4,000.00		944.78		241.71		3,055.22	23.62
582-543.000-739.000	PURCHASED POWER	10,287,187.00		1,627,506.27		0.00		8,659,680.73	15.82
582-543.000-740.000	FUEL & LUBRICANTS	15,000.00		0.00		0.00		15,000.00	0.00
582-543.000-740.100	FUEL OIL - ENGINE #5	15,000.00		11,954.45		0.00		3,045.55	79.70
582-543.000-740.200	FUEL OIL - ENGINE #6	15,000.00		5,625.63		0.00		9,374.37	37.50
582-543.000-740.300	NATURAL GAS - ENGINE #5	20,000.00		58.00		19.76		19,942.00	0.29
582-543.000-740.400	NATURAL GAS - ENGINE #6	20,000.00		58.02		19.76		19,941.98	0.29
582-543.000-742.000	CLOTHING / UNIFORMS	2,000.00		0.00		0.00		2,000.00	0.00
582-543.000-771.000	INVENTORY ADJUSTMENT	0.00		(11,487.96)		(11,487.96)		11,487.96	100.00
582-543.000-801.000	CONTRACTUAL SERVICES	40,000.00		770.00		770.00		39,230.00	1.93
582-543.000-920.400	UTILITIES - GAS	14,000.00		117.29		38.25		13,882.71	0.84
582-543.000-930.000	REPAIRS & MAINTENANCE - BLDG	30,000.00		593.44		435.45		29,406.56	1.98
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5	20,000.00		1,005.89		988.02		18,994.11	5.03
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6	20,000.00		6,347.18		6,329.29		13,652.82	31.74
582-543.000-956.000	TRAINING & SEMINARS	1,000.00		0.00		0.00		1,000.00	0.00
582-543.000-968.000	DEPRECIATION	0.00		37,480.47		12,493.50		(37,480.47)	100.00
582-543.000-969.000	INTERDEPARTMENTAL EXPENSE	40,000.00		3,940.00		1,462.00		36,060.00	9.85
582-543.000-970.000	CAPITAL OUTLAY	50,000.00		0.00		0.00		50,000.00	0.00
Total Dept 543.000 - PRODUCTION		10,932,725.00		1,732,054.65		42,261.34		9,200,670.35	15.84
Dept 544.000 - DISTRIBUTION									
582-544.000-702.000	WAGES	379,134.00		111,427.80		37,658.63		267,706.20	29.39
582-544.000-703.000	OVERTIME PAY	70,000.00		16,166.83		3,339.55		53,833.17	23.10
582-544.000-705.000	VACATION TIME PAY	0.00		206.00		0.00		(206.00)	100.00
582-544.000-716.000	RETIREMENT	109,824.00		2,856.38		889.89		106,967.62	2.60
582-544.000-720.000	EMPLOYER'S FICA	28,985.00		8,853.94		2,878.06		20,131.06	30.55
582-544.000-725.100	MISCELLANEOUS FRINGE EXPENSE	84,070.00		61,598.96		20,318.13		22,471.04	73.27
582-544.000-726.800	SUPPLIES - OPERATIONS	30,000.00		16,714.54		9,678.58		13,285.46	55.72
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	40,000.00		10,354.58		4,657.46		29,645.42	25.89
582-544.000-740.000	FUEL & LUBRICANTS	25,000.00		4,714.47		2,384.75		20,285.53	18.86
582-544.000-742.000	CLOTHING / UNIFORMS	16,500.00		3,459.92		1,948.50		13,040.08	20.97
582-544.000-801.000	CONTRACTUAL SERVICES	8,000.00		1,406.00		850.00		6,594.00	17.58
582-544.000-801.300	CONTRACTUAL SERVICES - TREE TRIMMING	250,000.00		157.40		0.00		249,842.60	0.06
582-544.000-930.000	REPAIRS & MAINTENANCE	150,000.00		19,667.35		5,792.69		130,332.65	13.11

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 582 - ELECTRIC FUND						
Expenditures						
582-544.000-930.546	REPAIRS & MAINT. - SUBSTATIONS	97,500.00	21,974.76	18,799.76	75,525.24	22.54
582-544.000-956.000	TRAINING & SEMINARS	23,000.00	6,766.73	0.00	16,233.27	29.42
582-544.000-968.000	DEPRECIATION	0.00	149,187.43	49,712.64	(149,187.43)	100.00
582-544.000-969.000	INTERDEPARTMENTAL EXPENSE	9,500.00	1,797.00	582.00	7,703.00	18.92
582-544.000-970.000	CAPITAL OUTLAY	2,542,208.00	0.00	0.00	2,542,208.00	0.00
Total Dept 544.000 - DISTRIBUTION		3,863,721.00	437,310.09	159,490.64	3,426,410.91	11.32
TOTAL EXPENDITURES		17,025,642.00	2,700,903.91	358,966.85	14,324,738.09	15.86
Fund 582 - ELECTRIC FUND:						
TOTAL REVENUES		14,709,727.00	3,895,357.50	1,241,672.80	10,814,369.50	26.48
TOTAL EXPENDITURES		17,025,642.00	2,700,903.91	358,966.85	14,324,738.09	15.86
NET OF REVENUES & EXPENDITURES		(2,315,915.00)	1,194,453.59	882,705.95	(3,510,368.59)	51.58

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	NORMAL	ABNORMAL	
Fund 588 - DIAL A RIDE								
Revenues								
Dept 000.000								
588-000.000-529.000	FEDERAL GRANT	74,267.00		0.00	0.00	74,267.00		0.00
588-000.000-569.000	STATE GRANT	142,696.00		32,781.00	10,923.00	109,915.00		22.97
588-000.000-651.000	USE & ADMISSION FEES	45,000.00		12,080.00	6,107.25	32,920.00		26.84
588-000.000-665.000	INTEREST	0.00		639.83	217.73	(639.83)		100.00
588-000.000-687.300	OTHER REFUNDS	0.00		1,319.29	1,319.29	(1,319.29)		100.00
588-000.000-699.101	TRANSFER IN - GENERAL FUND	150,632.00		0.00	0.00	150,632.00		0.00
Total Dept 000.000		412,595.00		46,820.12	18,567.27	365,774.88		11.35
TOTAL REVENUES		412,595.00		46,820.12	18,567.27	365,774.88		11.35
Expenditures								
Dept 175.000 - ADMINISTRATIVE SERVICES								
588-175.000-995.101	TRANSFER OUT - GENERAL FUND	65,000.00		0.00	0.00	65,000.00		0.00
Total Dept 175.000 - ADMINISTRATIVE SERVICES		65,000.00		0.00	0.00	65,000.00		0.00
Dept 596.000 - DIAL-A-RIDE								
588-596.000-702.000	WAGES	173,567.00		38,026.56	12,686.49	135,540.44		21.91
588-596.000-703.000	OVERTIME PAY	1,000.00		88.69	0.00	911.31		8.87
588-596.000-705.000	VACATION TIME PAY	0.00		604.89	18.33	(604.89)		100.00
588-596.000-706.000	PERSONAL TIME PAY	1,500.00		0.00	0.00	1,500.00		0.00
588-596.000-707.000	LONGEVITY PAY	2,200.00		0.00	0.00	2,200.00		0.00
588-596.000-710.000	HOLIDAY & OTHER PAY	0.00		281.86	121.73	(281.86)		100.00
588-596.000-715.000	HEALTH & LIFE INSURANCE	37,856.00		9,266.08	3,424.84	28,589.92		24.48
588-596.000-716.000	RETIREMENT	24,510.00		2,032.01	664.83	22,477.99		8.29
588-596.000-717.000	WORKERS' COMPENSATION	2,400.00		2,101.98	0.00	298.02		87.58
588-596.000-720.000	EMPLOYER'S FICA	13,637.00		2,739.36	900.21	10,897.64		20.09
588-596.000-721.000	DISABILITY INSURANCE	835.00		212.31	70.77	622.69		25.43
588-596.000-725.000	FRINGE BENEFITS - ALLOCATED	2,790.00		356.83	(27.27)	2,433.17		12.79
588-596.000-726.000	SUPPLIES	1,500.00		73.73	8.15	1,426.27		4.92
588-596.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	20,000.00		303.42	8.49	19,696.58		1.52
588-596.000-740.000	FUEL & LUBRICANTS	30,000.00		7,831.84	2,898.96	22,168.16		26.11
588-596.000-801.000	CONTRACTUAL SERVICES	12,500.00		6,906.65	915.95	5,593.35		55.25
588-596.000-818.000	INSURANCE	10,000.00		2,048.00	0.00	7,952.00		20.48
588-596.000-850.000	TELEPHONE	300.00		0.00	0.00	300.00		0.00
588-596.000-920.000	UTILITIES	6,000.00		1,131.84	336.01	4,868.16		18.86
588-596.000-930.000	REPAIRS & MAINTENANCE	1,000.00		0.00	0.00	1,000.00		0.00
588-596.000-940.000	EQUIPMENT RENTAL	1,000.00		154.86	0.00	845.14		15.49
588-596.000-955.588	MISC. - CDL LICENSING/TESTING	5,000.00		146.67	79.50	4,853.33		2.93
Total Dept 596.000 - DIAL-A-RIDE		347,595.00		74,307.58	22,106.99	273,287.42		21.38
TOTAL EXPENDITURES		412,595.00		74,307.58	22,106.99	338,287.42		18.01
Fund 588 - DIAL A RIDE:								
TOTAL REVENUES		412,595.00		46,820.12	18,567.27	365,774.88		11.35

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 09/30/2023
 % Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023	INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 588 - DIAL A RIDE									
TOTAL EXPENDITURES		412,595.00		74,307.58		22,106.99		338,287.42	18.01
NET OF REVENUES & EXPENDITURES		0.00		(27,487.46)		(3,539.72)		27,487.46	100.00

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGDG USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH	09/30/2023 (DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 590 - SEWER FUND									
Revenues									
Dept 000.000									
590-000.000-529.000	FEDERAL GRANT	0.00		5,720.00		580.00		(5,720.00)	100.00
590-000.000-593.000	INTERDEPARTMENTAL REVENUE	8,400.00		1,707.89		527.69		6,692.11	20.33
590-000.000-613.000	RESIDENTIAL SALES	1,173,037.00		286,738.15		98,393.11		886,298.85	24.44
590-000.000-614.000	BUSINESS SALES	205,871.00		59,278.52		21,680.28		146,592.48	28.79
590-000.000-615.000	COMMERCIAL SALES	480,746.00		151,643.87		57,302.36		329,102.13	31.54
590-000.000-616.000	INDUSTRY SALES	474,220.00		90,030.13		31,743.14		384,189.87	18.98
590-000.000-619.000	APARTMENT SALES	435,789.00		111,363.73		39,029.20		324,425.27	25.55
590-000.000-665.000	INTEREST	50,000.00		51,650.10		17,562.31		(1,650.10)	103.30
590-000.000-669.000	CHANGE IN INVESTMENTS	0.00		7,080.50		1,996.11		(7,080.50)	100.00
590-000.000-679.000	LATE CHARGES	7,000.00		2,910.21		1,059.49		4,089.79	41.57
590-000.000-687.300	OTHER REFUNDS	0.00		4,898.72		4,898.72		(4,898.72)	100.00
590-000.000-692.001	OTHER REVENUE - MISC OPERATING	16,000.00		3,622.50		1,007.50		12,377.50	22.64
590-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	40,000.00		28,958.03		18,913.97		11,041.97	72.40
Total Dept 000.000		2,891,063.00		805,602.35		294,693.88		2,085,460.65	27.87
TOTAL REVENUES		2,891,063.00		805,602.35		294,693.88		2,085,460.65	27.87
Expenditures									
Dept 175.000 - ADMINISTRATIVE SERVICES									
590-175.000-702.000	WAGES	238,727.00		43,285.13		14,788.38		195,441.87	18.13
590-175.000-702.100	WAGES - PART TIME	5,426.00		0.00		0.00		5,426.00	0.00
590-175.000-703.000	OVERTIME PAY	0.00		68.01		0.00		(68.01)	100.00
590-175.000-704.000	SICK TIME PAY	0.00		172.49		44.28		(172.49)	100.00
590-175.000-705.000	VACATION TIME PAY	0.00		2,902.57		691.63		(2,902.57)	100.00
590-175.000-706.000	PERSONAL TIME PAY	0.00		100.58		10.30		(100.58)	100.00
590-175.000-710.000	HOLIDAY & OTHER PAY	450.00		1,223.02		591.96		(773.02)	271.78
590-175.000-715.000	HEALTH & LIFE INSURANCE	100,527.00		23,466.99		7,956.26		77,060.01	23.34
590-175.000-716.000	RETIREMENT	47,212.00		14,694.19		4,693.20		32,517.81	31.12
590-175.000-717.000	WORKERS' COMPENSATION	2,300.00		2,055.81		0.00		244.19	89.38
590-175.000-720.000	EMPLOYER'S FICA	17,994.00		3,333.07		1,131.41		14,660.93	18.52
590-175.000-721.000	DISABILITY INSURANCE	1,600.00		433.85		145.24		1,166.15	27.12
590-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	0.00		(19,679.37)		(6,174.42)		19,679.37	100.00
590-175.000-726.000	SUPPLIES	12,000.00		1,966.87		1,057.27		10,033.13	16.39
590-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	3,500.00		0.00		0.00		3,500.00	0.00
590-175.000-742.000	CLOTHING / UNIFORMS	0.00		11.27		0.00		(11.27)	100.00
590-175.000-801.000	CONTRACTUAL SERVICES	40,000.00		17,119.04		8,433.31		22,880.96	42.80
590-175.000-801.200	CONTRACTUAL SERVICES - COMPUTER	7,025.00		0.00		0.00		7,025.00	0.00
590-175.000-802.000	TECHNICAL SERVICES	38,047.00		14,343.92		5,640.30		23,703.08	37.70
590-175.000-806.000	LEGAL SERVICES	2,000.00		0.00		0.00		2,000.00	0.00
590-175.000-810.000	DUES & SUBSCRIPTIONS	10,000.00		22.38		0.00		9,977.62	0.22
590-175.000-818.000	INSURANCE	35,500.00		18,655.16		0.00		16,844.84	52.55
590-175.000-820.000	PILOT	152,949.00		41,943.27		14,888.89		111,005.73	27.42
590-175.000-850.000	TELEPHONE	4,219.00		870.88		330.93		3,348.12	20.64
590-175.000-880.000	COMMUNITY PROMOTION	2,500.00		344.81		112.31		2,155.19	13.79
590-175.000-906.000	SPONSORSHIPS	3,750.00		0.00		0.00		3,750.00	0.00
590-175.000-920.400	UTILITIES - GAS	1,100.00		94.71		30.72		1,005.29	8.61
590-175.000-930.000	REPAIRS & MAINTENANCE	5,000.00		0.00		0.00		5,000.00	0.00
590-175.000-955.000	MISCELLANEOUS	0.00		25.00		0.00		(25.00)	100.00
590-175.000-955.588	MISC. - CDL LICENSING/TESTING	0.00		67.17		67.17		(67.17)	100.00
590-175.000-956.000	TRAINING & SEMINARS	4,500.00		900.63		268.72		3,599.37	20.01

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGDG USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE		
Fund 590 - SEWER FUND									
Expenditures									
590-175.000-956.200	LODGING & MEALS	200.00		22.13		0.00		177.87	11.07
590-175.000-960.000	BANK FEES	2,000.00		385.51		114.85		1,614.49	19.28
590-175.000-963.000	WRITE OFF BAD DEBT(S)	0.00		50.17		32.67		(50.17)	100.00
590-175.000-968.000	DEPRECIATION	0.00		3,101.17		1,033.72		(3,101.17)	100.00
590-175.000-969.000	INTERDEPARTMENTAL EXPENSE	3,500.00		925.25		268.50		2,574.75	26.44
590-175.000-970.000	CAPITAL OUTLAY	16,500.00		0.00		0.00		16,500.00	0.00
590-175.000-993.000	INTEREST EXPENSE	259,927.00		126,875.00		126,875.00		133,052.00	48.81
Total Dept 175.000 - ADMINISTRATIVE SERVICES		1,018,453.00		299,780.68		183,032.60		718,672.32	29.43
Dept 546.000 - OPERATIONS									
590-546.000-702.000	WAGES	74,347.00		15,760.42		2,970.05		58,586.58	21.20
590-546.000-703.000	OVERTIME PAY	0.00		863.71		0.00		(863.71)	100.00
590-546.000-710.000	HOLIDAY & OTHER PAY	0.00		0.96		0.00		(0.96)	100.00
590-546.000-716.000	RETIREMENT	13,087.00		619.68		90.18		12,467.32	4.74
590-546.000-720.000	EMPLOYER'S FICA	5,678.00		1,186.17		211.65		4,491.83	20.89
590-546.000-725.100	MISCELLANEOUS FRINGE EXPENSE	16,962.00		7,132.72		1,492.95		9,829.28	42.05
590-546.000-726.800	SUPPLIES - OPERATIONS	2,500.00		181.49		58.75		2,318.51	7.26
590-546.000-730.039	BPU VEHICLE MAINT/SUPPLIES	5,750.00		687.05		391.41		5,062.95	11.95
590-546.000-742.000	CLOTHING / UNIFORMS	4,250.00		905.73		0.00		3,344.27	21.31
590-546.000-801.000	CONTRACTUAL SERVICES	5,000.00		0.00		0.00		5,000.00	0.00
590-546.000-920.400	UTILITIES - GAS	0.00		119.37		38.81		(119.37)	100.00
590-546.000-930.000	REPAIRS & MAINTENANCE	16,000.00		0.00		0.00		16,000.00	0.00
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIONS	8,500.00		1,200.00		0.00		7,300.00	14.12
590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS	250,000.00		4,069.65		32.66		245,930.35	1.63
590-546.000-930.970	REPAIRS & MAINT. - MANHOLES	5,000.00		0.00		0.00		5,000.00	0.00
590-546.000-930.980	REPIARS & MAINT. - SERVICE LINES	1,000.00		0.00		0.00		1,000.00	0.00
590-546.000-956.000	TRAINING & SEMINARS	3,000.00		612.50		387.50		2,387.50	20.42
590-546.000-968.000	DEPRECIATION	0.00		20,050.92		6,683.65		(20,050.92)	100.00
590-546.000-969.000	INTERDEPARTMENTAL EXPENSE	6,500.00		1,312.00		466.00		5,188.00	20.18
590-546.000-970.000	CAPITAL OUTLAY	1,764,000.00		40,675.00		0.00		1,723,325.00	2.31
Total Dept 546.000 - OPERATIONS		2,181,574.00		95,377.37		12,823.61		2,086,196.63	4.37
Dept 547.000 - TREATMENT									
590-547.000-702.000	WAGES	128,478.00		28,649.39		10,391.38		99,828.61	22.30
590-547.000-703.000	OVERTIME PAY	0.00		2,170.51		793.88		(2,170.51)	100.00
590-547.000-710.000	HOLIDAY & OTHER PAY	1,050.00		204.85		73.90		845.15	19.51
590-547.000-716.000	RETIREMENT	18,258.00		1,731.18		656.27		16,526.82	9.48
590-547.000-720.000	EMPLOYER'S FICA	9,829.00		2,112.15		770.08		7,716.85	21.49
590-547.000-725.100	MISCELLANEOUS FRINGE EXPENSE	37,948.00		13,124.09		5,258.91		24,823.91	34.58
590-547.000-726.900	SUPPLIES - LABORATORY	34,000.00		23,326.42		13,350.33		10,673.58	68.61
590-547.000-727.500	SUPPLIES - CHLORINE	11,400.00		4,332.64		2,166.32		7,067.36	38.01
590-547.000-727.600	SUPPLIES - FERROUS CHLORIDE	21,000.00		13,913.42		0.00		7,086.58	66.25
590-547.000-727.700	SUPPLIES - DIOXIDE	4,000.00		1,930.00		1,067.50		2,070.00	48.25
590-547.000-727.800	SUPPLIES - MISC. CHEMICALS	1,000.00		62.48		62.48		937.52	6.25
590-547.000-730.039	BPU VEHICLE MAINT/SUPPLIES	3,500.00		117.11		0.00		3,382.89	3.35
590-547.000-740.000	FUEL & LUBRICANTS	7,500.00		2,262.94		1,023.12		5,237.06	30.17
590-547.000-742.000	CLOTHING / UNIFORMS	2,250.00		0.00		0.00		2,250.00	0.00
590-547.000-801.000	CONTRACTUAL SERVICES	135,000.00		11,815.49		8,737.37		123,184.51	8.75
590-547.000-920.400	UTILITIES - GAS	35,000.00		2,741.60		913.72		32,258.40	7.83
590-547.000-930.000	REPAIRS & MAINTENANCE	47,500.00		10,440.94		2,801.41		37,059.06	21.98

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 590 - SEWER FUND						
Expenditures						
590-547.000-930.900	REPAIRS & MAINT. - LABORATORY	25,000.00	4,875.30	0.00	20,124.70	19.50
590-547.000-956.000	TRAINING & SEMINARS	2,500.00	1,105.00	0.00	1,395.00	44.20
590-547.000-968.000	DEPRECIATION	0.00	80,790.83	26,930.28	(80,790.83)	100.00
590-547.000-969.000	INTERDEPARTMENTAL EXPENSE	90,000.00	21,197.00	6,580.00	68,803.00	23.55
590-547.000-970.000	CAPITAL OUTLAY	268,000.00	11,620.00	0.00	256,380.00	4.34
Total Dept 547.000 - TREATMENT		883,213.00	238,523.34	81,576.95	644,689.66	27.01
TOTAL EXPENDITURES		4,083,240.00	633,681.39	277,433.16	3,449,558.61	15.52
Fund 590 - SEWER FUND:						
TOTAL REVENUES		2,891,063.00	805,602.35	294,693.88	2,085,460.65	27.87
TOTAL EXPENDITURES		4,083,240.00	633,681.39	277,433.16	3,449,558.61	15.52
NET OF REVENUES & EXPENDITURES		(1,192,177.00)	171,920.96	17,260.72	(1,364,097.96)	14.42

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BGDG USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	NORMAL	BALANCE (ABNORMAL)		
Fund 591 - WATER FUND									
Revenues									
Dept 000.000									
591-000.000-529.000	FEDERAL GRANT	0.00		5,720.00		580.00		(5,720.00)	100.00
591-000.000-593.000	INTERDEPARTMENTAL REVENUE	14,000.00		3,241.23		1,150.36		10,758.77	23.15
591-000.000-613.000	RESIDENTIAL SALES	908,863.00		230,144.07		79,359.60		678,718.93	25.32
591-000.000-614.000	BUSINESS SALES	203,365.00		74,893.72		24,556.32		128,471.28	36.83
591-000.000-615.000	COMMERCIAL SALES	425,268.00		148,432.42		53,740.99		276,835.58	34.90
591-000.000-616.000	INDUSTRY SALES	294,492.00		58,685.19		20,706.64		235,806.81	19.93
591-000.000-619.000	APARTMENT SALES	343,896.00		84,069.28		29,624.44		259,826.72	24.45
591-000.000-665.000	INTEREST	40,000.00		37,784.55		12,409.85		2,215.45	94.46
591-000.000-669.000	CHANGE IN INVESTMENTS	0.00		(552.87)		(2,063.80)		552.87	100.00
591-000.000-679.000	LATE CHARGES	6,800.00		2,186.98		824.93		4,613.02	32.16
591-000.000-687.300	OTHER REFUNDS	0.00		4,679.48		4,679.48		(4,679.48)	100.00
591-000.000-692.001	OTHER REVENUE - MISC OPERATING	15,000.00		3,622.50		1,007.50		11,377.50	24.15
591-000.000-692.200	OTHER REVENUE - MISC NON-OPERATING	22,000.00		9,691.04		3,629.18		12,308.96	44.05
Total Dept 000.000		2,273,684.00		662,597.59		230,205.49		1,611,086.41	29.14
TOTAL REVENUES		2,273,684.00		662,597.59		230,205.49		1,611,086.41	29.14
Expenditures									
Dept 175.000 - ADMINISTRATIVE SERVICES									
591-175.000-702.000	WAGES	262,585.00		44,161.42		13,981.95		218,423.58	16.82
591-175.000-702.100	WAGES - PART TIME	5,426.00		0.00		0.00		5,426.00	0.00
591-175.000-703.000	OVERTIME PAY	0.00		67.97		0.00		(67.97)	100.00
591-175.000-704.000	SICK TIME PAY	0.00		172.36		44.22		(172.36)	100.00
591-175.000-705.000	VACATION TIME PAY	0.00		4,311.26		2,580.33		(4,311.26)	100.00
591-175.000-706.000	PERSONAL TIME PAY	0.00		100.58		10.30		(100.58)	100.00
591-175.000-710.000	HOLIDAY & OTHER PAY	450.00		998.07		488.59		(548.07)	221.79
591-175.000-715.000	HEALTH & LIFE INSURANCE	121,447.00		22,338.78		7,579.37		99,108.22	18.39
591-175.000-716.000	RETIREMENT	48,856.00		15,275.34		4,881.89		33,580.66	31.27
591-175.000-717.000	WORKERS' COMPENSATION	1,950.00		2,810.47		0.00		(860.47)	144.13
591-175.000-720.000	EMPLOYER'S FICA	19,790.00		3,524.09		1,218.60		16,265.91	17.81
591-175.000-721.000	DISABILITY INSURANCE	1,600.00		460.58		157.05		1,139.42	28.79
591-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	0.00		(18,492.45)		(6,775.23)		18,492.45	100.00
591-175.000-726.000	SUPPLIES	12,000.00		1,870.36		983.78		10,129.64	15.59
591-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	3,000.00		0.00		0.00		3,000.00	0.00
591-175.000-742.000	CLOTHING / UNIFORMS	0.00		11.27		0.00		(11.27)	100.00
591-175.000-801.000	CONTRACTUAL SERVICES	46,000.00		17,126.51		8,433.30		28,873.49	37.23
591-175.000-801.200	CONTRACTUAL SERVICES - COMPUTER	7,025.00		0.00		0.00		7,025.00	0.00
591-175.000-802.000	TECHNICAL SERVICES	38,047.00		14,319.92		5,640.30		23,727.08	37.64
591-175.000-810.000	DUES & SUBSCRIPTIONS	6,500.00		22.37		0.00		6,477.63	0.34
591-175.000-818.000	INSURANCE	35,500.00		18,695.16		0.00		16,804.84	52.66
591-175.000-820.000	PILOT	123,681.00		35,773.48		12,479.28		87,907.52	28.92
591-175.000-850.000	TELEPHONE	4,219.00		870.87		330.92		3,348.13	20.64
591-175.000-880.000	COMMUNITY PROMOTION	2,500.00		344.81		112.31		2,155.19	13.79
591-175.000-905.000	PUBLISHING / NOTICES	750.00		0.00		0.00		750.00	0.00
591-175.000-906.000	SPONSORSHIPS	3,750.00		0.00		0.00		3,750.00	0.00
591-175.000-920.400	UTILITIES - GAS	1,200.00		94.71		30.72		1,105.29	7.89
591-175.000-930.000	REPAIRS & MAINTENANCE	5,000.00		0.00		0.00		5,000.00	0.00
591-175.000-955.000	MISCELLANEOUS	0.00		25.00		0.00		(25.00)	100.00
591-175.000-955.588	MISC. - CDL LICENSING/TESTING	0.00		67.17		67.17		(67.17)	100.00
591-175.000-956.000	TRAINING & SEMINARS	4,000.00		750.64		198.72		3,249.36	18.77

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24		YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	NORMAL	09/30/2023 (ABNORMAL)	MONTH 09/30/2023 INCREASE	(DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 591 - WATER FUND									
Expenditures									
591-175.000-956.200	LODGING & MEALS	0.00		22.13		0.00		(22.13)	100.00
591-175.000-960.000	BANK FEES	1,200.00		341.76		101.45		858.24	28.48
591-175.000-963.000	WRITE OFF BAD DEBT(S)	0.00		50.17		32.67		(50.17)	100.00
591-175.000-968.000	DEPRECIATION	0.00		3,122.83		1,040.94		(3,122.83)	100.00
591-175.000-969.000	INTERDEPARTMENTAL EXPENSE	3,500.00		925.25		268.50		2,574.75	26.44
591-175.000-970.000	CAPITAL OUTLAY	16,500.00		0.00		0.00		16,500.00	0.00
591-175.000-993.000	INTEREST EXPENSE	112,500.00		56,250.00		56,250.00		56,250.00	50.00
Total Dept 175.000 - ADMINISTRATIVE SERVICES		888,976.00		226,412.88		110,137.13		662,563.12	25.47
Dept 543.000 - PRODUCTION									
591-543.000-702.000	WAGES	0.00		743.52		150.13		(743.52)	100.00
591-543.000-703.000	OVERTIME PAY	0.00		872.82		169.63		(872.82)	100.00
591-543.000-710.000	HOLIDAY & OTHER PAY	0.00		10.74		2.19		(10.74)	100.00
591-543.000-716.000	RETIREMENT	0.00		93.91		18.76		(93.91)	100.00
591-543.000-720.000	EMPLOYER'S FICA	0.00		115.15		21.95		(115.15)	100.00
591-543.000-725.100	MISCELLANEOUS FRINGE EXPENSE	0.00		647.28		164.98		(647.28)	100.00
591-543.000-801.000	CONTRACTUAL SERVICES	4,800.00		0.00		0.00		4,800.00	0.00
591-543.000-930.000	REPAIRS & MAINTENANCE	5,600.00		9.18		0.00		5,590.82	0.16
591-543.000-956.000	TRAINING & SEMINARS	2,500.00		2,360.30		775.30		139.70	94.41
591-543.000-968.000	DEPRECIATION	0.00		7,733.76		2,577.91		(7,733.76)	100.00
591-543.000-969.000	INTERDEPARTMENTAL EXPENSE	30,000.00		6,542.00		2,042.00		23,458.00	21.81
591-543.000-970.000	CAPITAL OUTLAY	97,500.00		0.00		0.00		97,500.00	0.00
Total Dept 543.000 - PRODUCTION		140,400.00		19,128.66		5,922.85		121,271.34	13.62
Dept 544.000 - DISTRIBUTION									
591-544.000-702.000	WAGES	226,849.00		31,516.93		12,413.60		195,332.07	13.89
591-544.000-703.000	OVERTIME PAY	0.00		831.41		205.35		(831.41)	100.00
591-544.000-710.000	HOLIDAY & OTHER PAY	0.00		0.13		0.00		(0.13)	100.00
591-544.000-716.000	RETIREMENT	48,708.00		1,476.17		557.67		47,231.83	3.03
591-544.000-720.000	EMPLOYER'S FICA	17,345.00		2,326.17		910.28		15,018.83	13.41
591-544.000-725.100	MISCELLANEOUS FRINGE EXPENSE	53,472.00		14,743.13		6,735.94		38,728.87	27.57
591-544.000-726.800	SUPPLIES - OPERATIONS	8,500.00		206.90		152.34		8,293.10	2.43
591-544.000-730.039	BPU VEHICLE MAINT/SUPPLIES	2,800.00		62.94		42.11		2,737.06	2.25
591-544.000-740.000	FUEL & LUBRICANTS	5,750.00		1,969.13		1,023.10		3,780.87	34.25
591-544.000-742.000	CLOTHING / UNIFORMS	3,500.00		904.00		0.00		2,596.00	25.83
591-544.000-801.000	CONTRACTUAL SERVICES	37,500.00		2,800.00		1,400.00		34,700.00	7.47
591-544.000-930.000	REPAIRS & MAINTENANCE	75,600.00		2,791.69		61.50		72,808.31	3.69
591-544.000-930.990	REPAIRS & MAINT. - LEAD SERVICES	320,000.00		132,409.54		63,229.15		187,590.46	41.38
591-544.000-956.000	TRAINING & SEMINARS	2,000.00		1,945.00		245.00		55.00	97.25
591-544.000-968.000	DEPRECIATION	0.00		42,780.34		14,241.21		(42,780.34)	100.00
591-544.000-969.000	INTERDEPARTMENTAL EXPENSE	3,000.00		951.00		336.00		2,049.00	31.70
591-544.000-970.000	CAPITAL OUTLAY	2,117,000.00		0.00		0.00		2,117,000.00	0.00
Total Dept 544.000 - DISTRIBUTION		2,922,024.00		237,714.48		101,553.25		2,684,309.52	8.14
Dept 545.000 - PURIFICATION									
591-545.000-702.000	WAGES	55,062.00		9,427.38		2,248.75		45,634.62	17.12
591-545.000-703.000	OVERTIME PAY	0.00		1,065.81		369.25		(1,065.81)	100.00
591-545.000-710.000	HOLIDAY & OTHER PAY	450.00		74.82		21.15		375.18	16.63

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 591 - WATER FUND						
Expenditures						
591-545.000-716.000	RETIREMENT	7,825.00	517.33	119.72	7,307.67	6.61
591-545.000-720.000	EMPLOYER'S FICA	4,212.00	683.33	167.65	3,528.67	16.22
591-545.000-725.100	MISCELLANEOUS FRINGE EXPENSE	16,263.00	4,621.24	1,393.51	11,641.76	28.42
591-545.000-727.100	SUPPLIES - POTASSIUM PERMANGANATE	20,000.00	0.00	0.00	20,000.00	0.00
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	38,000.00	19,866.87	5,328.98	18,133.13	52.28
591-545.000-727.300	SUPPLIES - FLOURIDE	4,500.00	0.00	0.00	4,500.00	0.00
591-545.000-727.400	SUPPLIES - PHOSPHATE	18,000.00	6,499.70	6,499.70	11,500.30	36.11
591-545.000-801.000	CONTRACTUAL SERVICES	2,500.00	0.00	0.00	2,500.00	0.00
591-545.000-920.400	UTILITIES - GAS	3,000.00	127.81	44.84	2,872.19	4.26
591-545.000-930.000	REPAIRS & MAINTENANCE	16,200.00	244.73	11.90	15,955.27	1.51
591-545.000-968.000	DEPRECIATION	0.00	27,436.86	9,145.62	(27,436.86)	100.00
591-545.000-969.000	INTERDEPARTMENTAL EXPENSE	80,000.00	15,620.00	4,928.00	64,380.00	19.53
591-545.000-970.000	CAPITAL OUTLAY	42,000.00	0.00	0.00	42,000.00	0.00
Total Dept 545.000 - PURIFICATION		308,012.00	86,185.88	30,279.07	221,826.12	27.98
TOTAL EXPENDITURES		4,259,412.00	569,441.90	247,892.30	3,689,970.10	13.37
Fund 591 - WATER FUND:						
TOTAL REVENUES		2,273,684.00	662,597.59	230,205.49	1,611,086.41	29.14
TOTAL EXPENDITURES		4,259,412.00	569,441.90	247,892.30	3,689,970.10	13.37
NET OF REVENUES & EXPENDITURES		(1,985,728.00)	93,155.69	(17,686.81)	(2,078,883.69)	4.69

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 633 - PUBLIC SERVICES INV. FUND						
Revenues						
Dept 000.000						
633-000.000-643.000	SALE OF MATERIALS	9,000.00	3,920.31	(9.88)	5,079.69	43.56
633-000.000-665.000	INTEREST	0.00	122.66	46.38	(122.66)	100.00
Total Dept 000.000		9,000.00	4,042.97	36.50	4,957.03	44.92
TOTAL REVENUES		9,000.00	4,042.97	36.50	4,957.03	44.92
Expenditures						
Dept 236.000 - PUBLIC SERVICES INVENTORY						
633-236.000-726.000	SUPPLIES	6,500.00	0.00	0.00	6,500.00	0.00
633-236.000-801.000	CONTRACTUAL SERVICES	2,500.00	0.00	0.00	2,500.00	0.00
Total Dept 236.000 - PUBLIC SERVICES INVENTORY		9,000.00	0.00	0.00	9,000.00	0.00
TOTAL EXPENDITURES		9,000.00	0.00	0.00	9,000.00	0.00
Fund 633 - PUBLIC SERVICES INV. FUND:						
TOTAL REVENUES		9,000.00	4,042.97	36.50	4,957.03	44.92
TOTAL EXPENDITURES		9,000.00	0.00	0.00	9,000.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	4,042.97	36.50	(4,042.97)	100.00

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 640 - REVOLVING MOBILE EQUIP. FUND						
Revenues						
Dept 000.000						
640-000.000-665.000	INTEREST	0.00	1,267.77	429.03	(1,267.77)	100.00
640-000.000-667.000	RENTS	400,000.00	36,308.92	9,355.47	363,691.08	9.08
640-000.000-667.001	RENTS - REPLACEMENT	232,592.00	20,691.47	6,897.17	211,900.53	8.90
640-000.000-692.000	OTHER REVENUE	0.00	538.27	0.00	(538.27)	100.00
Total Dept 000.000		632,592.00	58,806.43	16,681.67	573,785.57	9.30
TOTAL REVENUES		632,592.00	58,806.43	16,681.67	573,785.57	9.30
Expenditures						
Dept 443.000 - MOBILE EQUIPMENT MAINTENANCE						
640-443.000-702.000	WAGES	57,845.00	5,556.65	2,762.03	52,288.35	9.61
640-443.000-703.000	OVERTIME PAY	500.00	0.00	0.00	500.00	0.00
640-443.000-715.000	HEALTH & LIFE INSURANCE	19,075.00	0.00	0.00	19,075.00	0.00
640-443.000-716.000	RETIREMENT	4,049.00	387.01	191.38	3,661.99	9.56
640-443.000-717.000	WORKERS' COMPENSATION	350.00	0.00	0.00	350.00	0.00
640-443.000-720.000	EMPLOYER'S FICA	4,425.00	424.57	211.04	4,000.43	9.59
640-443.000-721.000	DISABILITY INSURANCE	250.00	0.00	0.00	250.00	0.00
640-443.000-726.000	SUPPLIES	4,500.00	419.01	146.39	4,080.99	9.31
640-443.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	40,000.00	3,623.80	2,238.35	36,376.20	9.06
640-443.000-740.000	FUEL & LUBRICANTS	32,000.00	7,727.24	1,898.90	24,272.76	24.15
640-443.000-742.000	CLOTHING / UNIFORMS	750.00	0.00	0.00	750.00	0.00
640-443.000-801.000	CONTRACTUAL SERVICES	29,652.00	7,772.73	2,256.25	21,879.27	26.21
640-443.000-818.000	INSURANCE	15,300.00	7,859.50	0.00	7,440.50	51.37
640-443.000-920.000	UTILITIES	6,300.00	929.18	286.59	5,370.82	14.75
640-443.000-940.000	EQUIPMENT RENTAL	250.00	140.52	72.21	109.48	56.21
640-443.000-955.441	MISC. - SHOE ALLOWANCE	250.00	0.00	0.00	250.00	0.00
640-443.000-955.588	MISC. - CDL LICENSING/TESTING	5,000.00	0.00	0.00	5,000.00	0.00
640-443.000-956.000	TRAINING & SEMINARS	750.00	0.00	0.00	750.00	0.00
640-443.000-968.000	DEPRECIATION	87,000.00	0.00	0.00	87,000.00	0.00
640-443.000-981.000	CAPITAL OUTLAY - VEHICLES	273,846.00	0.00	0.00	273,846.00	0.00
Total Dept 443.000 - MOBILE EQUIPMENT MAINTENANCE		582,092.00	34,840.21	10,063.14	547,251.79	5.99
TOTAL EXPENDITURES		582,092.00	34,840.21	10,063.14	547,251.79	5.99
Fund 640 - REVOLVING MOBILE EQUIP. FUND:						
TOTAL REVENUES		632,592.00	58,806.43	16,681.67	573,785.57	9.30
TOTAL EXPENDITURES		582,092.00	34,840.21	10,063.14	547,251.79	5.99
NET OF REVENUES & EXPENDITURES		50,500.00	23,966.22	6,618.53	26,533.78	47.46

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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	09/30/2023	MONTH 09/30/2023	BALANCE	
Fund 663 - FIRE VEHICLE & EQUIPMENT FUND						
Revenues						
Dept 000.000						
663-000.000-402.150	CURRENT TAXES - FIRE CAPITAL	147,000.00	137,843.59	75,998.50	9,156.41	93.77
663-000.000-404.000	SPECIAL ACTS	2,822.00	0.00	0.00	2,822.00	0.00
663-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	6,500.00	0.00	0.00	6,500.00	0.00
663-000.000-665.000	INTEREST	4,000.00	947.15	427.46	3,052.85	23.68
663-000.000-669.000	CHANGE IN INVESTMENTS	0.00	(0.25)	(0.91)	0.25	100.00
Total Dept 000.000		160,322.00	138,790.49	76,425.05	21,531.51	86.57
TOTAL REVENUES		160,322.00	138,790.49	76,425.05	21,531.51	86.57
Expenditures						
Dept 336.000 - FIRE DEPARTMENT						
663-336.000-960.000	BANK FEES	0.00	0.06	0.02	(0.06)	100.00
663-336.000-970.000	CAPITAL OUTLAY	120,500.00	4,522.49	4,495.00	115,977.51	3.75
663-336.000-983.000	CAPITAL OUTLAY - SMALL EQUIP	0.00	1,416.09	1,416.09	(1,416.09)	100.00
Total Dept 336.000 - FIRE DEPARTMENT		120,500.00	5,938.64	5,911.11	114,561.36	4.93
TOTAL EXPENDITURES		120,500.00	5,938.64	5,911.11	114,561.36	4.93
Fund 663 - FIRE VEHICLE & EQUIPMENT FUND:						
TOTAL REVENUES		160,322.00	138,790.49	76,425.05	21,531.51	86.57
TOTAL EXPENDITURES		120,500.00	5,938.64	5,911.11	114,561.36	4.93
NET OF REVENUES & EXPENDITURES		39,822.00	132,851.85	70,513.94	(93,029.85)	333.61

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023 NORMAL (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 677 - UNEMPLOYMENT INSURANCE FUND						
Revenues						
Dept 000.000						
677-000.000-665.000	INTEREST	0.00	221.76	54.82	(221.76)	100.00
677-000.000-669.000	CHANGE IN INVESTMENTS	0.00	(64.65)	(241.34)	64.65	100.00
Total Dept 000.000		0.00	157.11	(186.52)	(157.11)	100.00
TOTAL REVENUES		0.00	157.11	(186.52)	(157.11)	100.00
Expenditures						
Dept 175.000 - ADMINISTRATIVE SERVICES						
677-175.000-960.000	BANK FEES	0.00	15.17	4.61	(15.17)	100.00
Total Dept 175.000 - ADMINISTRATIVE SERVICES		0.00	15.17	4.61	(15.17)	100.00
TOTAL EXPENDITURES		0.00	15.17	4.61	(15.17)	100.00
<hr/>						
Fund 677 - UNEMPLOYMENT INSURANCE FUND:						
TOTAL REVENUES		0.00	157.11	(186.52)	(157.11)	100.00
TOTAL EXPENDITURES		0.00	15.17	4.61	(15.17)	100.00
NET OF REVENUES & EXPENDITURES		0.00	141.94	(191.13)	(141.94)	100.00

PERIOD ENDING 09/30/2023

% Fiscal Year Completed: 25.14

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GL NUMBER	DESCRIPTION	2023-24	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	09/30/2023 NORMAL (ABNORMAL)	MONTH 09/30/2023 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 699 - DPS LEAVE AND BENEFITS FUND						
Revenues						
Dept 000.000						
699-000.000-665.000	INTEREST	0.00	356.09	127.73	(356.09)	100.00
699-000.000-687.300	OTHER REFUNDS	167,381.00	29,697.83	7,450.28	137,683.17	17.74
Total Dept 000.000		167,381.00	30,053.92	7,578.01	137,327.08	17.96
TOTAL REVENUES		167,381.00	30,053.92	7,578.01	137,327.08	17.96
Expenditures						
Dept 441.000 - PUBLIC SERVICES DEPARTMENT						
699-441.000-704.000	SICK TIME PAY	11,263.00	0.00	0.00	11,263.00	0.00
699-441.000-705.000	VACATION TIME PAY	16,090.00	0.00	0.00	16,090.00	0.00
699-441.000-710.000	HOLIDAY & OTHER PAY	16,895.00	0.00	0.00	16,895.00	0.00
699-441.000-715.000	HEALTH & LIFE INSURANCE	71,505.00	17,990.56	6,007.68	53,514.44	25.16
699-441.000-716.000	RETIREMENT	48,968.00	0.00	0.00	48,968.00	0.00
699-441.000-717.000	WORKERS' COMPENSATION	2,100.00	10,058.10	0.00	(7,958.10)	478.96
699-441.000-721.000	DISABILITY INSURANCE	560.00	329.90	123.30	230.10	58.91
Total Dept 441.000 - PUBLIC SERVICES DEPARTMENT		167,381.00	28,378.56	6,130.98	139,002.44	16.95
TOTAL EXPENDITURES		167,381.00	28,378.56	6,130.98	139,002.44	16.95
Fund 699 - DPS LEAVE AND BENEFITS FUND:						
TOTAL REVENUES		167,381.00	30,053.92	7,578.01	137,327.08	17.96
TOTAL EXPENDITURES		167,381.00	28,378.56	6,130.98	139,002.44	16.95
NET OF REVENUES & EXPENDITURES		0.00	1,675.36	1,447.03	(1,675.36)	100.00
TOTAL REVENUES - ALL FUNDS						
		35,701,756.00	9,426,788.05	3,912,374.74	26,274,967.95	26.40
TOTAL EXPENDITURES - ALL FUNDS						
		43,199,891.00	5,732,555.55	1,618,680.14	37,467,335.45	13.27
NET OF REVENUES & EXPENDITURES						
		(7,498,135.00)	3,694,232.50	2,293,694.60	(11,192,367.50)	49.27

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
101-000.000-001.000	CHECKING ACCOUNT - COMMON	2,071,809.02
101-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	6,159.62
101-000.000-017.110	INVESTMENTS - HUNTINGTON	1,311,584.55
101-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	2,556,075.08
Cash		<u>5,945,628.27</u>
Accounts Receivable		
101-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	3,027.89
101-000.000-040.003	ACCOUNTS RECEIVABLE - ACCRUED	(16,777.92)
Accounts Receivable		<u>(13,750.03)</u>
Fixed Assets		
101-000.000-189.000	LEASE RECEIVABLE - LONG TERM	276,085.00
Fixed Assets		<u>276,085.00</u>
Other Assets		
101-000.000-004.000	CASH ON HAND	400.00
101-000.000-040.000	ACCOUNTS RECEIVABLE	179.00
101-000.000-123.000	PREPAID EXPENSES	15,950.82
Other Assets		<u>16,529.82</u>
Due From Other Funds		
101-000.000-084.703	DUE FROM CURRENT TAX ACCOUNT	4,735.95
Due From Other Funds		<u>4,735.95</u>
Total Assets		<u>6,229,229.01</u>
*** Liabilities ***		
Accounts Payable		
101-000.000-202.000	ACCOUNTS PAYABLE	163,465.95
Accounts Payable		<u>163,465.95</u>
Liabilities-ST		
101-000.000-222.000	DUE TO COUNTY	445.00
101-000.000-231.109	DUE TO ALLERUS - DC CONTRIBUTIONS	292.68
Liabilities-ST		<u>737.68</u>
Liabilities-LT (under 1 year)		
101-000.000-229.001	DUE TO FED. GOVT.-TAXES & FICA	(1,000.05)
101-000.000-231.105	DUE TO MMERS-RETIREMENT CONT.	98.00
101-000.000-231.214	DUE TO UNIONS-UNION DUES	(15.41)
101-000.000-249.999	DUE TO OTHERS - MISCELLANEOUS	28,844.00
Liabilities-LT (under 1 year)		<u>27,926.54</u>
Liabilities-LT (over 1 year)		
101-000.000-360.100	DEFERRED INFLOW-LEASES	276,085.00
Liabilities-LT (over 1 year)		<u>276,085.00</u>
Due To Other Funds		
101-000.000-214.151	DUE TO CEMETERY PERPET. CARE	193,850.84
Due To Other Funds		<u>193,850.84</u>
Total Liabilities		<u>662,066.01</u>

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Fund Balance ***		
Unassigned		
101-000.000-390.000	FUND BALANCE	3,494,399.27
	Unassigned	<u>3,494,399.27</u>
	Total Fund Balance	<u>3,494,399.27</u>
	Beginning Fund Balance - 22-23	3,303,761.27
	Net of Revenues VS Expenditures - 22-23	<u>1,132,427.13</u>
	*22-23 End FB/23-24 Beg FB	4,626,826.40
	Net of Revenues VS Expenditures - Current Year	940,336.60
	Ending Fund Balance	5,567,163.00
	Total Liabilities And Fund Balance	6,229,229.01

* Year Not Closed

Fund 151 CEMETERY TRUST FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
151-000.000-001.000	CHECKING ACCOUNT - COMMON	12,099.18
151-000.000-001.100	LAKEVIEW - TO BE INVESTED	97,293.82
151-000.000-001.200	OAKGROVE - TO BE INVESTED	124,645.13
151-000.000-017.110	INVESTMENTS - HUNTINGTON	328,189.97
	Cash	<u>562,228.10</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
	Other Assets	<u>0.00</u>
Due From Other Funds		
151-000.000-084.101	DUE FROM GENERAL FUND	193,850.84
	Due From Other Funds	<u>193,850.84</u>
	Total Assets	<u>756,078.94</u>
*** Liabilities ***		
Accounts Payable		
	Accounts Payable	<u>0.00</u>
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
Unassigned		
151-000.000-390.000	FUND BALANCE	734,256.23
	Unassigned	<u>734,256.23</u>
	Total Fund Balance	<u>734,256.23</u>
	Beginning Fund Balance - 22-23	734,256.23
	Net of Revenues VS Expenditures - 22-23	<u>8,500.07</u>
	*22-23 End FB/23-24 Beg FB	742,756.30
	Net of Revenues VS Expenditures - Current Year	13,322.64
	Ending Fund Balance	756,078.94
	Total Liabilities And Fund Balance	756,078.94

* Year Not Closed

Fund 152 STOCK'S PARK PERPETUAL MAINT.

GL Number	Description	Balance
*** Assets ***		
Cash		
152-000.000-001.000	CHECKING ACCOUNT - COMMON	6,277.80
152-000.000-017.110	INVESTMENTS - HUNTINGTON	59,778.61
152-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	22,193.17
	Cash	<u>88,249.58</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
	Other Assets	<u>0.00</u>
	Total Assets	<u>88,249.58</u>
*** Liabilities ***		
Accounts Payable		
	Accounts Payable	<u>0.00</u>
Due To Other Funds		
	Due To Other Funds	<u>0.00</u>
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
Unassigned		
152-000.000-390.000	FUND BALANCE	83,992.72
	Unassigned	<u>83,992.72</u>
	Total Fund Balance	<u>83,992.72</u>
	Beginning Fund Balance - 22-23	83,992.72
	Net of Revenues VS Expenditures - 22-23	3,832.38
	*22-23 End FB/23-24 Beg FB	87,825.10
	Net of Revenues VS Expenditures - Current Year	424.48
	Ending Fund Balance	88,249.58
	Total Liabilities And Fund Balance	88,249.58

* Year Not Closed

Fund 153 R. L. OWEN MEMORIAL FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
153-000.000-001.000	CHECKING ACCOUNT - COMMON	(2,467.37)
153-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	1.84
153-000.000-017.110	INVESTMENTS - HUNTINGTON	39,238.94
	Cash	<u>36,773.41</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
	Other Assets	<u>0.00</u>
	Total Assets	<u>36,773.41</u>
*** Liabilities ***		
Accounts Payable		
	Accounts Payable	<u>0.00</u>
Liabilities-LT (under 1 year)		
	Liabilities-LT (under 1 year)	<u>0.00</u>
Due To Other Funds		
	Due To Other Funds	<u>0.00</u>
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
Unassigned		
153-000.000-390.000	FUND BALANCE	58,764.83
	Unassigned	<u>58,764.83</u>
	Total Fund Balance	<u>58,764.83</u>
	Beginning Fund Balance - 22-23	58,764.83
	Net of Revenues VS Expenditures - 22-23	(22,045.73)
	*22-23 End FB/23-24 Beg FB	36,719.10
	Net of Revenues VS Expenditures - Current Year	54.31
	Ending Fund Balance	36,773.41
	Total Liabilities And Fund Balance	36,773.41

* Year Not Closed

Fund 202 MAJOR ST./TRUNKLINE FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
202-000.000-001.000	CHECKING ACCOUNT - COMMON	852,386.05
202-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	(8.56)
202-000.000-017.110	INVESTMENTS - HUNTINGTON	149,440.04
202-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	39,284.11
Cash		<u>1,041,101.64</u>
Accounts Receivable		
202-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	247.39
Accounts Receivable		<u>247.39</u>
Other Assets		
202-000.000-040.000	ACCOUNTS RECEIVABLE	567.46
Other Assets		<u>567.46</u>
Due From Other Funds		
202-000.000-084.000	DUE FROM OTHER FUNDS	441.67
Due From Other Funds		<u>441.67</u>
Total Assets		<u>1,042,358.16</u>
*** Liabilities ***		
Accounts Payable		
202-000.000-202.000	ACCOUNTS PAYABLE	1,539.62
Accounts Payable		<u>1,539.62</u>
Liabilities-ST		
Liabilities-ST		<u>0.00</u>
Liabilities-LT (under 1 year)		
Liabilities-LT (under 1 year)		<u>0.00</u>
Due To Other Funds		
202-000.000-214.000	DUE TO OTHER FUNDS	547.17
Due To Other Funds		<u>547.17</u>
Total Liabilities		<u>2,086.79</u>
*** Fund Balance ***		
Unassigned		
202-000.000-381.203	RESERVED FUND BALANCE/STREETS	67,411.00
202-000.000-390.000	FUND BALANCE	1,044,928.95
Unassigned		<u>1,112,339.95</u>
Total Fund Balance		<u>1,112,339.95</u>
Beginning Fund Balance - 22-23		1,112,339.95
Net of Revenues VS Expenditures - 22-23		(57,646.87)
*22-23 End FB/23-24 Beg FB		1,054,693.08
Net of Revenues VS Expenditures - Current Year		(14,421.71)
Ending Fund Balance		<u>1,040,271.37</u>

Fund 202 MAJOR ST./TRUNKLINE FUND

GL Number	Description	Balance
Total Liabilities And Fund Balance		1,042,358.16

* Year Not Closed

Fund 203 LOCAL STREET FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
203-000.000-001.000	CHECKING ACCOUNT - COMMON	215,845.88
203-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	(164.22)
203-000.000-017.110	INVESTMENTS - HUNTINGTON	49,813.65
203-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	39,284.14
	Cash	<u>304,779.45</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
203-000.000-040.000	ACCOUNTS RECEIVABLE	1,977.44
	Other Assets	<u>1,977.44</u>
Due From Other Funds		
	Due From Other Funds	<u>0.00</u>
	Total Assets	<u>306,756.89</u>
*** Liabilities ***		
Accounts Payable		
203-000.000-202.000	ACCOUNTS PAYABLE	2,385.79
	Accounts Payable	<u>2,385.79</u>
Liabilities-ST		
	Liabilities-ST	<u>0.00</u>
Liabilities-LT (under 1 year)		
	Liabilities-LT (under 1 year)	<u>0.00</u>
Due To Other Funds		
	Due To Other Funds	<u>0.00</u>
	Total Liabilities	<u>2,385.79</u>
*** Fund Balance ***		
Unassigned		
203-000.000-381.203	RESERVED FUND BALANCE/STREETS	38,102.00
203-000.000-390.000	FUND BALANCE	372,602.03
	Unassigned	<u>410,704.03</u>
	Total Fund Balance	<u>410,704.03</u>
	Beginning Fund Balance - 22-23	410,704.03
	Net of Revenues VS Expenditures - 22-23	(28,358.06)
	*22-23 End FB/23-24 Beg FB	382,345.97
	Net of Revenues VS Expenditures - Current Year	(77,974.87)
	Ending Fund Balance	304,371.10
	Total Liabilities And Fund Balance	306,756.89

Fund 203 LOCAL STREET FUND

GL Number	Description	Balance
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* Year Not Closed

Fund 204 MUNICIPAL STREET FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
204-000.000-001.000	CHECKING ACCOUNT - COMMON	1,494,367.89
204-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	2,531,047.31
204-000.000-017.703	INVESTMENTS - MICHIGAN CLASS - MUN	154,502.26
Cash		<u>4,179,917.46</u>
Accounts Receivable		
Accounts Receivable		<u>0.00</u>
Other Assets		
204-000.000-049.000	SPECIAL ASSESSMENTS DEFERRED	294,194.64
Other Assets		<u>294,194.64</u>
Due From Other Funds		
Due From Other Funds		<u>0.00</u>
Total Assets		<u>4,474,112.10</u>
*** Liabilities ***		
Accounts Payable		
Accounts Payable		<u>0.00</u>
Liabilities-LT (under 1 year)		
204-000.000-339.443	DEFERRED REV - SPECIAL ASSMNTS	294,194.64
Liabilities-LT (under 1 year)		<u>294,194.64</u>
Due To Other Funds		
Due To Other Funds		<u>0.00</u>
Total Liabilities		<u>294,194.64</u>
*** Fund Balance ***		
Unassigned		
204-000.000-390.000	FUND BALANCE	328,584.27
Unassigned		<u>328,584.27</u>
Total Fund Balance		<u>328,584.27</u>
Beginning Fund Balance - 22-23		328,584.27
Net of Revenues VS Expenditures - 22-23		<u>2,911,274.41</u>
*22-23 End FB/23-24 Beg FB		3,239,858.68
Net of Revenues VS Expenditures - Current Year		940,058.78
Ending Fund Balance		4,179,917.46
Total Liabilities And Fund Balance		4,474,112.10

* Year Not Closed

Fund 208 RECREATION FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
208-000.000-001.000	CHECKING ACCOUNT - COMMON	(22,883.25)
208-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	441.02
	Cash	(22,442.23)
Accounts Receivable		
208-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	575.00
	Accounts Receivable	575.00
Other Assets		
208-000.000-040.000	ACCOUNTS RECEIVABLE	425.00
	Other Assets	425.00
Due From Other Funds		
	Due From Other Funds	0.00
	Total Assets	(21,442.23)
*** Liabilities ***		
Accounts Payable		
208-000.000-202.000	ACCOUNTS PAYABLE	1,683.18
	Accounts Payable	1,683.18
Liabilities-ST		
	Liabilities-ST	0.00
Liabilities-LT (under 1 year)		
	Liabilities-LT (under 1 year)	0.00
Due To Other Funds		
	Due To Other Funds	0.00
	Total Liabilities	1,683.18
*** Fund Balance ***		
Unassigned		
208-000.000-390.000	FUND BALANCE	7,306.24
	Unassigned	7,306.24
	Total Fund Balance	7,306.24
	Beginning Fund Balance - 22-23	7,306.24
	Net of Revenues VS Expenditures - 22-23	(4,853.62)
	*22-23 End FB/23-24 Beg FB	2,452.62
	Net of Revenues VS Expenditures - Current Year	(25,578.03)
	Ending Fund Balance	(23,125.41)
	Total Liabilities And Fund Balance	(21,442.23)

Fund 211 TREE RESTITUTION FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
211-000.000-001.000	CHECKING ACCOUNT - COMMON	2,354.57
Cash		<u>2,354.57</u>
Accounts Receivable		
Accounts Receivable		<u>0.00</u>
Other Assets		
Other Assets		<u>0.00</u>
Total Assets		<u>2,354.57</u>
*** Liabilities ***		
Accounts Payable		
Accounts Payable		<u>0.00</u>
Total Liabilities		<u>0.00</u>
Beginning Fund Balance - 22-23		<u>0.00</u>
Net of Revenues VS Expenditures - 22-23		<u>0.00</u>
*22-23 End FB/23-24 Beg FB		0.00
Net of Revenues VS Expenditures - Current Year		2,354.57
Ending Fund Balance		0.00
Total Liabilities And Fund Balance		2,354.57

* Year Not Closed

Fund 244 ECONOMIC DEVELOPMENT CORP FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
244-000.000-001.000	CHECKING ACCOUNT - COMMON	134,122.57
244-000.000-017.110	INVESTMENTS - HUNTINGTON	54,781.53
244-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	48,581.70
	Cash	<u>237,485.80</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
244-000.000-130.000	LAND	93,726.76
	Other Assets	<u>93,726.76</u>
	Total Assets	<u>331,212.56</u>
*** Liabilities ***		
Accounts Payable		
	Accounts Payable	<u>0.00</u>
Due To Other Funds		
	Due To Other Funds	<u>0.00</u>
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
Unassigned		
244-000.000-390.000	FUND BALANCE	249,569.80
	Unassigned	<u>249,569.80</u>
	Total Fund Balance	<u>249,569.80</u>
	Beginning Fund Balance - 22-23	<u>249,569.80</u>
	Net of Revenues VS Expenditures - 22-23	80,009.72
	*22-23 End FB/23-24 Beg FB	329,579.52
	Net of Revenues VS Expenditures - Current Year	1,633.04
	Ending Fund Balance	331,212.56
	Total Liabilities And Fund Balance	331,212.56

* Year Not Closed

Fund 247 TAX INCREMENT FINANCE ATH.

GL Number	Description	Balance
*** Assets ***		
Cash		
247-000.000-001.000	CHECKING ACCOUNT - COMMON	120,786.91
247-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	0.01
247-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	48,229.69
Cash		<u>169,016.61</u>
Accounts Receivable		
247-000.000-041.000	PROVISION FOR BAD DEBTS	(265,000.00)
247-000.000-082.001	DUE FROM OTHERS - BRIDGE LOANS	265,000.00
Accounts Receivable		<u>0.00</u>
Fixed Assets		
247-000.000-189.000	LEASE RECEIVABLE-LONG-TERM	98,943.00
Fixed Assets		<u>98,943.00</u>
Other Assets		
247-000.000-130.000	LAND	65,000.00
247-000.000-136.000	PLANT & EQUIPMENT	2,468,124.48
247-000.000-137.000	ACCUMULATED DEPRECIATION-EQUI	(450,605.12)
247-000.000-159.000	INFRASTRUCTURE	381,672.00
Other Assets		<u>2,464,191.36</u>
Due From Other Funds		
Due From Other Funds		<u>0.00</u>
Total Assets		<u>2,732,150.97</u>
*** Liabilities ***		
Accounts Payable		
Accounts Payable		<u>0.00</u>
Liabilities-ST		
247-000.000-251.000	ACCRUED INTEREST	2,950.33
Liabilities-ST		<u>2,950.33</u>
Liabilities-LT (under 1 year)		
247-000.000-250.000	BONDS PAYABLE - CURRENT	40,000.00
247-000.000-300.000	BONDS PAYABLE - LONG TERM	260,000.00
Liabilities-LT (under 1 year)		<u>300,000.00</u>
Liabilities-LT (over 1 year)		
247-000.000-360.100	DEFERRED INFLOW-LEASES	89,317.00
Liabilities-LT (over 1 year)		<u>89,317.00</u>
Due To Other Funds		
247-000.000-214.582	DUE TO ELECTRIC	120,000.00
Due To Other Funds		<u>120,000.00</u>
Total Liabilities		<u>512,267.33</u>

*** Fund Balance ***

Unassigned

Fund 247 TAX INCREMENT FINANCE ATH.

GL Number	Description	Balance
*** Fund Balance ***		
247-000.000-381.247	RESTRICTED FUND BALANCE-TIFA	1,494,058.00
247-000.000-390.000	FUND BALANCE	531,697.86
	Unassigned	<u>2,025,755.86</u>
	Total Fund Balance	<u>2,025,755.86</u>
	Beginning Fund Balance - 22-23	<u>2,025,755.86</u>
	Net of Revenues VS Expenditures - 22-23	<u>86,899.93</u>
	*22-23 End FB/23-24 Beg FB	2,112,655.79
	Net of Revenues VS Expenditures - Current Year	107,227.85
	Ending Fund Balance	2,219,883.64
	Total Liabilities And Fund Balance	2,732,150.97

* Year Not Closed

Fund 252 CONTRIBUTIONS & DONATIONS

GL Number	Description	Balance
*** Assets ***		
Cash		
252-000.000-001.000	CHECKING ACCOUNT - COMMON	25,385.48
Cash		25,385.48
Total Assets		25,385.48
*** Liabilities ***		
Accounts Payable		
Accounts Payable		0.00
Total Liabilities		0.00
*** Fund Balance ***		
Unassigned		
Unassigned		0.00
Total Fund Balance		0.00
Beginning Fund Balance - 22-23		0.00
Net of Revenues VS Expenditures - 22-23		0.16
*22-23 End FB/23-24 Beg FB		0.16
Net of Revenues VS Expenditures - Current Year		25,385.32
Ending Fund Balance		25,385.48
Total Liabilities And Fund Balance		25,385.48

* Year Not Closed

Fund 265 DRUG FORFEITURE/GRANT FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
265-000.000-001.000	CHECKING ACCOUNT - COMMON	5,082.35
Cash		<u>5,082.35</u>
Accounts Receivable		
Accounts Receivable		<u>0.00</u>
Other Assets		
Other Assets		<u>0.00</u>
Total Assets		<u>5,082.35</u>
*** Liabilities ***		
Accounts Payable		
Accounts Payable		<u>0.00</u>
Total Liabilities		<u>0.00</u>
*** Fund Balance ***		
Unassigned		
265-000.000-390.000	FUND BALANCE	8,894.68
Unassigned		<u>8,894.68</u>
Total Fund Balance		<u>8,894.68</u>
Beginning Fund Balance - 22-23		8,894.68
Net of Revenues VS Expenditures - 22-23		<u>(3,846.91)</u>
*22-23 End FB/23-24 Beg FB		5,047.77
Net of Revenues VS Expenditures - Current Year		34.58
Ending Fund Balance		5,082.35
Total Liabilities And Fund Balance		5,082.35

* Year Not Closed

Fund 271 LIBRARY FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
271-000.000-001.000	CHECKING ACCOUNT - COMMON	263,490.07
271-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	347.11
271-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	180,945.29
	Cash	<u>444,782.47</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
271-000.000-004.000	CASH ON HAND	50.00
	Other Assets	<u>50.00</u>
Due From Other Funds		
	Due From Other Funds	<u>0.00</u>
	Total Assets	<u>444,832.47</u>
*** Liabilities ***		
Accounts Payable		
271-000.000-202.000	ACCOUNTS PAYABLE	(313.91)
	Accounts Payable	<u>(313.91)</u>
Liabilities-ST		
	Liabilities-ST	<u>0.00</u>
Liabilities-LT (under 1 year)		
	Liabilities-LT (under 1 year)	<u>0.00</u>
Due To Other Funds		
	Due To Other Funds	<u>0.00</u>
	Total Liabilities	<u>(313.91)</u>
*** Fund Balance ***		
Unassigned		
271-000.000-390.000	FUND BALANCE	263,628.49
	Unassigned	<u>263,628.49</u>
	Total Fund Balance	<u>263,628.49</u>
	Beginning Fund Balance - 22-23	263,628.49
	Net of Revenues VS Expenditures - 22-23	78,107.28
	*22-23 End FB/23-24 Beg FB	341,735.77
	Net of Revenues VS Expenditures - Current Year	103,410.61
	Ending Fund Balance	445,146.38
	Total Liabilities And Fund Balance	444,832.47

Fund 274 POLICE - OWI ENFORCEMENT

GL Number	Description	Balance
*** Assets ***		
Cash		
274-000.000-001.000	CHECKING ACCOUNT - COMMON	1,672.39
Cash		<u>1,672.39</u>
Accounts Receivable		
Accounts Receivable		<u>0.00</u>
Other Assets		
Other Assets		<u>0.00</u>
Total Assets		<u>1,672.39</u>
*** Liabilities ***		
Accounts Payable		
Accounts Payable		<u>0.00</u>
Liabilities-LT (under 1 year)		
Liabilities-LT (under 1 year)		<u>0.00</u>
Total Liabilities		<u>0.00</u>
*** Fund Balance ***		
Unassigned		
274-000.000-390.000	FUND BALANCE	1,556.01
Unassigned		<u>1,556.01</u>
Total Fund Balance		<u>1,556.01</u>
Beginning Fund Balance - 22-23		1,556.01
Net of Revenues VS Expenditures - 22-23		105.17
*22-23 End FB/23-24 Beg FB		1,661.18
Net of Revenues VS Expenditures - Current Year		11.21
Ending Fund Balance		1,672.39
Total Liabilities And Fund Balance		1,672.39

* Year Not Closed

Fund 287 ARPA GRANT FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
287-000.000-001.000	CHECKING ACCOUNT - COMMON	94,999.08
Cash		94,999.08
Accounts Receivable		
Accounts Receivable		0.00
Total Assets		94,999.08
*** Liabilities ***		
Accounts Payable		
Accounts Payable		0.00
Liabilities-LT (under 1 year)		
287-000.000-339.000	DEFERRED REVENUES	90,695.99
Liabilities-LT (under 1 year)		90,695.99
Total Liabilities		90,695.99
*** Fund Balance ***		
Unassigned		
287-000.000-390.000	FUND BALANCE	857.64
Unassigned		857.64
Total Fund Balance		857.64
Beginning Fund Balance - 22-23		857.64
Net of Revenues VS Expenditures - 22-23		3,462.24
*22-23 End FB/23-24 Beg FB		4,319.88
Net of Revenues VS Expenditures - Current Year		(16.79)
Ending Fund Balance		4,303.09
Total Liabilities And Fund Balance		94,999.08

* Year Not Closed

Fund 401 CAPITAL IMPROVEMENT FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
401-000.000-001.000	CHECKING ACCOUNT - COMMON	180,521.61
401-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	0.04
401-000.000-017.110	INVESTMENTS - HUNTINGTON	503,946.41
401-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	36,967.90
	Cash	<u>721,435.96</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
	Other Assets	<u>0.00</u>
Due From Other Funds		
	Due From Other Funds	<u>0.00</u>
	Total Assets	<u>721,435.96</u>
*** Liabilities ***		
Accounts Payable		
	Accounts Payable	<u>0.00</u>
Liabilities-ST		
	Liabilities-ST	<u>0.00</u>
Liabilities-LT (under 1 year)		
	Liabilities-LT (under 1 year)	<u>0.00</u>
Due To Other Funds		
	Due To Other Funds	<u>0.00</u>
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
Unassigned		
401-000.000-390.000	FUND BALANCE	664,140.24
	Unassigned	<u>664,140.24</u>
	Total Fund Balance	<u>664,140.24</u>
	Beginning Fund Balance - 22-23	664,140.24
	Net of Revenues VS Expenditures - 22-23	54,838.15
	*22-23 End FB/23-24 Beg FB	718,978.39
	Net of Revenues VS Expenditures - Current Year	2,457.57
	Ending Fund Balance	721,435.96
	Total Liabilities And Fund Balance	721,435.96

* Year Not Closed

Fund 408 FIELDS OF DREAMS

GL Number	Description	Balance
*** Assets ***		
Cash		
408-000.000-001.000	CHECKING ACCOUNT - COMMON	7,359.12
	Cash	<u>7,359.12</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
	Other Assets	<u>0.00</u>
	Total Assets	<u>7,359.12</u>
*** Liabilities ***		
Accounts Payable		
	Accounts Payable	<u>0.00</u>
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
Unassigned		
408-000.000-390.000	FUND BALANCE	5,128.30
	Unassigned	<u>5,128.30</u>
	Total Fund Balance	<u>5,128.30</u>
	Beginning Fund Balance - 22-23	5,128.30
	Net of Revenues VS Expenditures - 22-23	<u>475.56</u>
	*22-23 End FB/23-24 Beg FB	5,603.86
	Net of Revenues VS Expenditures - Current Year	1,755.26
	Ending Fund Balance	7,359.12
	Total Liabilities And Fund Balance	7,359.12

* Year Not Closed

Fund 409 STOCK'S PARK

GL Number	Description	Balance
*** Assets ***		
Cash		
409-000.000-001.000	CHECKING ACCOUNT - COMMON	13,318.10
409-000.000-017.110	INVESTMENTS - HUNTINGTON	34,868.10
409-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	14,314.45
	Cash	<u>62,500.65</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
	Other Assets	<u>0.00</u>
Due From Other Funds		
	Due From Other Funds	<u>0.00</u>
	Total Assets	<u>62,500.65</u>
*** Liabilities ***		
Accounts Payable		
	Accounts Payable	<u>0.00</u>
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
Unassigned		
409-000.000-390.000	FUND BALANCE	80,597.19
	Unassigned	<u>80,597.19</u>
	Total Fund Balance	<u>80,597.19</u>
	Beginning Fund Balance - 22-23	80,597.19
	Net of Revenues VS Expenditures - 22-23	(16,333.93)
	*22-23 End FB/23-24 Beg FB	64,263.26
	Net of Revenues VS Expenditures - Current Year	(1,762.61)
	Ending Fund Balance	62,500.65
	Total Liabilities And Fund Balance	62,500.65

* Year Not Closed

Fund 481 AIRPORT IMPROVEMENT FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
481-000.000-001.000	CHECKING ACCOUNT - COMMON	518,834.28
481-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	2,525.67
481-000.000-017.110	INVESTMENTS - HUNTINGTON	171,442.57
	Cash	<u>692,802.52</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Fixed Assets		
481-000.000-189.000	LEASE RECEIVABLE-LONG-TERM	31,425.68
	Fixed Assets	<u>31,425.68</u>
Other Assets		
	Other Assets	<u>0.00</u>
	Total Assets	<u>724,228.20</u>
*** Liabilities ***		
Accounts Payable		
481-000.000-202.000	ACCOUNTS PAYABLE	1,670.56
	Accounts Payable	<u>1,670.56</u>
Liabilities-ST		
	Liabilities-ST	<u>0.00</u>
Liabilities-LT (under 1 year)		
	Liabilities-LT (under 1 year)	<u>0.00</u>
Liabilities-LT (over 1 year)		
481-000.000-360.100	DEFERRED INFLOW-LEASES	31,440.00
	Liabilities-LT (over 1 year)	<u>31,440.00</u>
	Total Liabilities	<u>33,110.56</u>
*** Fund Balance ***		
Unassigned		
481-000.000-390.000	FUND BALANCE	537,229.52
	Unassigned	<u>537,229.52</u>
	Total Fund Balance	<u>537,229.52</u>
	Beginning Fund Balance - 22-23	537,229.52
	Net of Revenues VS Expenditures - 22-23	73,636.72
	*22-23 End FB/23-24 Beg FB	610,866.24
	Net of Revenues VS Expenditures - Current Year	80,251.40
	Ending Fund Balance	691,117.64
	Total Liabilities And Fund Balance	724,228.20

* Year Not Closed

Fund 582 ELECTRIC FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
582-000.000-001.000	CHECKING ACCOUNT - COMMON	(18,317.55)
582-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	1,130,276.90
582-000.000-004.001	CASH DRAWER & PETTY CASH	600.00
582-000.000-017.110	INVESTMENTS - HUNTINGTON	7,104,793.20
582-000.000-123.100	PREPAID EXPENSES - DARK FIBER LEAS	42,469.89
582-000.000-181.000	INVESTMENT IN MSCPA	4,305,374.00
582-000.000-181.001	INVESTMENT IN MSCPA - RATE STABILI	505,231.05
Cash		<u>13,070,427.49</u>
Accounts Receivable		
582-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	11,168.96
582-000.000-040.003	ACCOUNTS RECEIVABLE - ACCRUED	547,459.52
582-000.000-040.004	ACCOUNTS REVEIVABLE - BPU LIENS	4,419.20
582-000.000-041.000	PROVISION FOR BAD DEBTS	(12,262.53)
Accounts Receivable		<u>550,785.15</u>
Fixed Assets		
582-000.000-147.000	ACCUMULATED DEPRECIATON	(27,586,688.53)
582-000.000-161.000	PLANT, SYSTEMS & EQUIPMENT	41,357,307.87
582-000.000-182.000	LEASED ASSET-RIGHT TO USE	120,420.00
582-000.000-183.000	ACCUMULATED AMORTIZATION ON RIGHT	(18,695.50)
582-000.000-195.000	DEFERRED OUTFLOW - PENSION	976,640.00
Fixed Assets		<u>14,848,983.84</u>
Other Assets		
582-000.000-040.000	ACCOUNTS RECEIVABLE	1,112,452.61
582-000.000-056.000	ACCRUED INTEREST RECEIVABLE	2,865.00
582-000.000-110.000	INVENTORY	351,928.38
582-000.000-110.001	POWER PLANT INVENTORY - POWER PLAN	79,365.86
582-000.000-123.000	PREPAID EXPENSES	2,102.94
582-000.000-123.200	PREPAID FUTURE STRANDED COSTS	32,239.00
582-000.000-130.000	LAND	181,108.27
582-000.000-158.000	CONSTRUCTION WORK IN PROGRESS	852,459.44
Other Assets		<u>2,614,521.50</u>
Due From Other Funds		
582-000.000-084.247	DUE FROM TIFA FUND	120,000.00
582-000.000-084.590	DUE FROM SEWER	175,000.00
Due From Other Funds		<u>295,000.00</u>
Total Assets		<u>31,379,717.98</u>
*** Liabilities ***		
Accounts Payable		
582-000.000-202.000	ACCOUNTS PAYABLE	78,241.73
582-000.000-202.100	ACCOUNTS PAYABLE-UB REFUNDS	(435.92)
Accounts Payable		<u>77,805.81</u>
Liabilities-ST		
582-000.000-255.000	CUSTOMER DEPOSITS	93,253.00
582-000.000-360.000	DEFERRED INFLOW - PENSION	8,238.00
Liabilities-ST		<u>101,491.00</u>
Liabilities-LT (under 1 year)		
582-000.000-343.000	ACCRUED VAC/SICK	185,855.21
Liabilities-LT (under 1 year)		<u>185,855.21</u>

Fund 582 ELECTRIC FUND

GL Number	Description	Balance
*** Liabilities ***		
Liabilities-LT (over 1 year)		
582-000.000-304.000	LEASE PAYABLE	12,019.50
582-000.000-334.000	NET PENSION LIABILITY	3,126,699.00
	Liabilities-LT (over 1 year)	<u>3,138,718.50</u>
Due To Other Funds		
	Due To Other Funds	<u>0.00</u>
	Total Liabilities	<u>3,503,870.52</u>
*** Fund Balance ***		
Unassigned		
582-000.000-399.000	NET POSITION - UNRESTRICTED	26,451,591.13
	Unassigned	<u>26,451,591.13</u>
	Total Fund Balance	<u>26,451,591.13</u>
	Beginning Fund Balance - 22-23	26,451,591.13
	Net of Revenues VS Expenditures - 22-23	<u>229,802.74</u>
	*22-23 End FB/23-24 Beg FB	26,681,393.87
	Net of Revenues VS Expenditures - Current Year	1,194,453.59
	Ending Fund Balance	27,875,847.46
	Total Liabilities And Fund Balance	31,379,717.98

* Year Not Closed

Fund 588 DIAL A RIDE

GL Number	Description	Balance
*** Assets ***		
Cash		
588-000.000-001.000	CHECKING ACCOUNT - COMMON	104,232.43
	Cash	<u>104,232.43</u>
Accounts Receivable		
588-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	1,850.25
588-000.000-040.003	ACCOUNTS RECEIVABLE - ACCRUED	3,237.00
	Accounts Receivable	<u>5,087.25</u>
Other Assets		
588-000.000-040.000	ACCOUNTS RECEIVABLE	54.00
588-000.000-078.000	DUE FROM STATE	9,810.00
588-000.000-079.000	DUE FROM FEDERAL GOVERNMENT	8,995.88
588-000.000-130.000	LAND	7,419.13
588-000.000-136.000	PLANT AND EQUIPMENT	685,613.00
588-000.000-137.000	ACCUMULATED DEPRECIATION - EQUIP	(339,303.73)
588-000.000-137.136	ACCUMULATED DEPRECIATION - PLANT	(178,259.12)
588-000.000-146.000	EQUIPMENT	421,907.16
	Other Assets	<u>616,236.32</u>
Due From Other Funds		
	Due From Other Funds	<u>0.00</u>
	Total Assets	<u>725,556.00</u>
*** Liabilities ***		
Accounts Payable		
588-000.000-202.000	ACCOUNTS PAYABLE	3,984.48
	Accounts Payable	<u>3,984.48</u>
Liabilities-ST		
588-000.000-230.010	2021 FEDERAL 5311 PAYABLE	7,400.00
588-000.000-230.011	2021 FEDERAL FLEX PAYABLE	1,676.00
588-000.000-230.012	2022 STATE LBO PAYABLE	1,034.00
588-000.000-230.013	2019 STATE SETTLEMENT PAYABLE	7,253.00
588-000.000-230.014	2022 FEDERAL ARPA PAYABLE	110.00
	Liabilities-ST	<u>17,473.00</u>
Liabilities-LT (under 1 year)		
588-000.000-230.000	DUE TO OTHER UNITS OF GOV'T.	10,216.74
588-000.000-343.000	ACCRUED VAC/SICK	16,049.54
	Liabilities-LT (under 1 year)	<u>26,266.28</u>
Due To Other Funds		
	Due To Other Funds	<u>0.00</u>
	Total Liabilities	<u>47,723.76</u>
*** Fund Balance ***		
Unassigned		
588-000.000-390.000	FUND BALANCE	770,801.00
	Unassigned	<u>770,801.00</u>

Fund 588 DIAL A RIDE

GL Number	Description	Balance
*** Fund Balance ***		
	Total Fund Balance	<u>770,801.00</u>
	Beginning Fund Balance - 22-23	770,801.00
	Net of Revenues VS Expenditures - 22-23	<u>(65,481.30)</u>
	*22-23 End FB/23-24 Beg FB	705,319.70
	Net of Revenues VS Expenditures - Current Year	(27,487.46)
	Ending Fund Balance	677,832.24
	Total Liabilities And Fund Balance	725,556.00

* Year Not Closed

Fund 590 SEWER FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
590-000.000-001.000	CHECKING ACCOUNT - COMMON	873,869.98
590-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	1,540.89
590-000.000-017.101	INVESTMENTS - RESTRICTED - DEBT SE	26,028.83
590-000.000-017.102	INVESTMENTS - RESTRICTED - BOND RE	610,104.52
590-000.000-017.700	INVESTMENTS - MICHIGAN CLASS-BOND	2,140,750.42
590-000.000-017.701	INVESTMENTS - MICHIGAN CLASS - SEW	509,677.35
590-000.000-017.702	INVESTMENTS - MICHIGAN CLASS- DEBT	582,187.16
Cash		<u>4,744,159.15</u>
Accounts Receivable		
590-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	18,913.98
590-000.000-040.003	ACCOUNTS RECEIVABLE - ACCRUED	141,312.18
590-000.000-041.000	PROVISION FOR BAD DEBTS	(1,918.94)
Accounts Receivable		<u>158,307.22</u>
Fixed Assets		
590-000.000-147.000	ACCUMULATED DEPRECIATON	(11,540,320.36)
590-000.000-161.000	PLANT, SYSTEMS & EQUIPMENT	24,622,669.95
590-000.000-182.000	LEASED ASSET-RIGHT TO USE	7,360.00
590-000.000-183.000	ACCUMULATED AMORTIZATION ON RIGHT	(1,103.75)
590-000.000-195.000	DEFERRED OUTFLOW - PENSION	135,644.00
Fixed Assets		<u>13,224,249.84</u>
Other Assets		
590-000.000-040.000	ACCOUNTS RECEIVABLE	179,020.73
590-000.000-110.000	INVENTORY	3,436.02
590-000.000-123.000	PREPAID EXPENSES	1,051.48
590-000.000-130.000	LAND	122,902.00
590-000.000-158.000	CONSTRUCTION WORK IN PROGRESS	482,872.24
Other Assets		<u>789,282.47</u>
Due From Other Funds		
Due From Other Funds		<u>0.00</u>
Total Assets		<u>18,915,998.68</u>
*** Liabilities ***		
Accounts Payable		
590-000.000-202.000	ACCOUNTS PAYABLE	27,211.65
590-000.000-202.100	ACCOUNTS PAYABLE-UB REFUNDS	48.70
Accounts Payable		<u>27,260.35</u>
Liabilities-ST		
590-000.000-251.000	ACCRUED INTEREST	62,458.92
590-000.000-255.000	CUSTOMER DEPOSITS	6,812.00
590-000.000-289.000	UNAMORTIZED PREMIUM ON BONDS SOLD	120,773.11
590-000.000-360.000	DEFERRED INFLOW - PENSION	1,144.00
Liabilities-ST		<u>191,188.03</u>
Liabilities-LT (under 1 year)		
590-000.000-300.000	BONDS PAYABLE - LONG TERM	6,250,000.00
590-000.000-343.000	ACCRUED VAC/SICK	35,721.86
Liabilities-LT (under 1 year)		<u>6,285,721.86</u>
Liabilities-LT (over 1 year)		
590-000.000-300.010	BONDS PAYABLE-2022 GENERAL OBLIGAT	1,950,000.00
590-000.000-304.000	LEASE PAYABLE	6,009.75

Fund 590 SEWER FUND

GL Number	Description	Balance
*** Liabilities ***		
590-000.000-334.000	NET PENSION LIABILITY	404,582.00
	Liabilities-LT (over 1 year)	<u>2,360,591.75</u>
Due To Other Funds		
590-000.000-214.582	DUE TO ELECTRIC	175,000.00
	Due To Other Funds	<u>175,000.00</u>
	Total Liabilities	<u>9,039,761.99</u>
*** Fund Balance ***		
Unassigned		
590-000.000-399.000	NET POSITION - UNRESTRICTED	8,766,208.97
	Unassigned	<u>8,766,208.97</u>
	Total Fund Balance	<u>8,766,208.97</u>
	Beginning Fund Balance - 22-23	8,766,208.97
	Net of Revenues VS Expenditures - 22-23	<u>938,106.76</u>
	*22-23 End FB/23-24 Beg FB	9,704,315.73
	Net of Revenues VS Expenditures - Current Year	171,920.96
	Ending Fund Balance	9,876,236.69
	Total Liabilities And Fund Balance	18,915,998.68

* Year Not Closed

Fund 591 WATER FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
591-000.000-001.000	CHECKING ACCOUNT - COMMON	212,145.22
591-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	2,820.38
591-000.000-017.110	INVESTMENTS - HUNTINGTON	471,031.56
591-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	2,470,099.26
Cash		<u>3,156,096.42</u>
Accounts Receivable		
591-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	1,500.00
591-000.000-040.003	ACCOUNTS RECEIVABLE - ACCRUED	121,217.56
591-000.000-041.000	PROVISION FOR BAD DEBTS	(1,379.14)
Accounts Receivable		<u>121,338.42</u>
Fixed Assets		
591-000.000-147.000	ACCUMULATED DEPRECIATION	(7,686,833.16)
591-000.000-161.000	PLANT, SYSTEMS & EQUIPMENT	13,673,958.30
591-000.000-182.000	LEASED ASSET-RIGHT TO USE	7,360.00
591-000.000-183.000	ACCUMULATED AMORTIZATION ON RIGHT	(1,103.75)
591-000.000-195.000	DEFERRED OUTFLOW - PENSION	135,644.00
Fixed Assets		<u>6,129,025.39</u>
Other Assets		
591-000.000-040.000	ACCOUNTS RECEIVABLE	149,894.08
591-000.000-110.000	INVENTORY	117,243.55
591-000.000-123.000	PREPAID EXPENSES	1,051.48
591-000.000-130.000	LAND	49,613.00
591-000.000-158.000	CONSTRUCTION WORK IN PROGRESS	350,774.18
Other Assets		<u>668,576.29</u>
Due From Other Funds		
Due From Other Funds		<u>0.00</u>
Total Assets		<u>10,075,036.52</u>
*** Liabilities ***		
Accounts Payable		
591-000.000-202.000	ACCOUNTS PAYABLE	12,242.85
591-000.000-202.100	ACCOUNTS PAYABLE - UB REFUNDS	49.82
Accounts Payable		<u>12,292.67</u>
Liabilities-ST		
591-000.000-251.000	ACCRUED INTEREST	28,125.00
591-000.000-255.000	CUSTOMER DEPOSITS	7,225.00
591-000.000-289.000	UNAMORTIZED PREMIUM ON BONDS SOLD	139,353.59
591-000.000-360.000	DEFERRED INFLOW - PENSION	1,144.00
Liabilities-ST		<u>175,847.59</u>
Liabilities-LT (under 1 year)		
591-000.000-343.000	ACCRUED VAC/SICK	41,602.35
Liabilities-LT (under 1 year)		<u>41,602.35</u>
Liabilities-LT (over 1 year)		
591-000.000-300.010	BONDS PAYABLE-2022 GENERAL OBLIGAT	2,250,000.00
591-000.000-304.000	LEASE PAYABLE	6,009.75
591-000.000-334.000	NET PENSION LIABILITY	404,582.00
Liabilities-LT (over 1 year)		<u>2,660,591.75</u>

Fund 591 WATER FUND

GL Number	Description	Balance
*** Liabilities ***		
Due To Other Funds		
	Due To Other Funds	0.00
Total Liabilities		2,890,334.36
*** Fund Balance ***		
Unassigned		
591-000.000-399.000	NET POSITION - UNRESTRICTED	6,794,531.10
	Unassigned	6,794,531.10
Total Fund Balance		6,794,531.10
Beginning Fund Balance - 22-23		6,794,531.10
Net of Revenues VS Expenditures - 22-23		297,015.37
*22-23 End FB/23-24 Beg FB		7,091,546.47
Net of Revenues VS Expenditures - Current Year		93,155.69
Ending Fund Balance		7,184,702.16
Total Liabilities And Fund Balance		10,075,036.52

* Year Not Closed

Fund 633 PUBLIC SERVICES INV. FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
633-000.000-001.000	CHECKING ACCOUNT - COMMON	23,525.50
633-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	10.37
	Cash	<u>23,535.87</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
633-000.000-040.000	ACCOUNTS RECEIVABLE	157.66
633-000.000-101.000	INVENTORY - MATERIAL & SUPPLIES	141,103.10
	Other Assets	<u>141,260.76</u>
Due From Other Funds		
633-000.000-084.000	DUE FROM OTHER FUNDS	1,110.07
	Due From Other Funds	<u>1,110.07</u>
	Total Assets	<u>165,906.70</u>
*** Liabilities ***		
Accounts Payable		
	Accounts Payable	<u>0.00</u>
Liabilities-ST		
	Liabilities-ST	<u>0.00</u>
Liabilities-LT (under 1 year)		
	Liabilities-LT (under 1 year)	<u>0.00</u>
Due To Other Funds		
633-000.000-214.000	DUE TO OTHER FUNDS	441.67
	Due To Other Funds	<u>441.67</u>
	Total Liabilities	<u>441.67</u>
*** Fund Balance ***		
Unassigned		
633-000.000-390.000	FUND BALANCE	129,920.97
	Unassigned	<u>129,920.97</u>
	Total Fund Balance	<u>129,920.97</u>
	Beginning Fund Balance - 22-23	129,920.97
	Net of Revenues VS Expenditures - 22-23	31,501.09
	*22-23 End FB/23-24 Beg FB	161,422.06
	Net of Revenues VS Expenditures - Current Year	4,042.97
	Ending Fund Balance	165,465.03
	Total Liabilities And Fund Balance	165,906.70

* Year Not Closed

Fund 640 REVOLVING MOBILE EQUIP. FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
640-000.000-001.000	CHECKING ACCOUNT - COMMON	204,392.34
	Cash	<u>204,392.34</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
640-000.000-136.000	PLANT AND EQUIPMENT	2,213,131.84
640-000.000-137.000	ACCUMULATED DEPRECIATION - EQUIP	(1,718,370.42)
	Other Assets	<u>494,761.42</u>
Due From Other Funds		
	Due From Other Funds	<u>0.00</u>
	Total Assets	<u>699,153.76</u>
*** Liabilities ***		
Accounts Payable		
640-000.000-202.000	ACCOUNTS PAYABLE	3,230.66
	Accounts Payable	<u>3,230.66</u>
Liabilities-ST		
	Liabilities-ST	<u>0.00</u>
Liabilities-LT (under 1 year)		
	Liabilities-LT (under 1 year)	<u>0.00</u>
Due To Other Funds		
	Due To Other Funds	<u>0.00</u>
	Total Liabilities	<u>3,230.66</u>
*** Fund Balance ***		
Unassigned		
640-000.000-390.000	FUND BALANCE	637,037.86
	Unassigned	<u>637,037.86</u>
	Total Fund Balance	<u>637,037.86</u>
	Beginning Fund Balance - 22-23	637,037.86
	Net of Revenues VS Expenditures - 22-23	34,919.02
	*22-23 End FB/23-24 Beg FB	671,956.88
	Net of Revenues VS Expenditures - Current Year	23,966.22
	Ending Fund Balance	695,923.10
	Total Liabilities And Fund Balance	699,153.76

* Year Not Closed

Fund 663 FIRE VEHICLE & EQUIPMENT FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
663-000.000-001.000	CHECKING ACCOUNT - COMMON	225,235.26
663-000.000-017.110	INVESTMENTS - HUNTINGTON	183.22
	Cash	<u>225,418.48</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
	Other Assets	<u>0.00</u>
	Total Assets	<u>225,418.48</u>
*** Liabilities ***		
Accounts Payable		
	Accounts Payable	<u>0.00</u>
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
Unassigned		
663-000.000-390.000	FUND BALANCE	328,809.85
	Unassigned	<u>328,809.85</u>
	Total Fund Balance	<u>328,809.85</u>
	Beginning Fund Balance - 22-23	328,809.85
	Net of Revenues VS Expenditures - 22-23	(236,243.22)
	*22-23 End FB/23-24 Beg FB	92,566.63
	Net of Revenues VS Expenditures - Current Year	132,851.85
	Ending Fund Balance	225,418.48
	Total Liabilities And Fund Balance	225,418.48

* Year Not Closed

Fund 677 UNEMPLOYMENT INSURANCE FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
677-000.000-001.000	CHECKING ACCOUNT - COMMON	3,992.15
677-000.000-017.110	INVESTMENTS - HUNTINGTON	55,114.05
677-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	2,893.34
	Cash	<u>61,999.54</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
	Total Assets	<u>61,999.54</u>
*** Liabilities ***		
Accounts Payable		
	Accounts Payable	<u>0.00</u>
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
Unassigned		
677-000.000-390.000	FUND BALANCE	67,614.55
	Unassigned	<u>67,614.55</u>
	Total Fund Balance	<u>67,614.55</u>
	Beginning Fund Balance - 22-23	67,614.55
	Net of Revenues VS Expenditures - 22-23	(5,756.95)
	*22-23 End FB/23-24 Beg FB	61,857.60
	Net of Revenues VS Expenditures - Current Year	141.94
	Ending Fund Balance	61,999.54
	Total Liabilities And Fund Balance	61,999.54

* Year Not Closed

Fund 699 DPS LEAVE AND BENEFITS FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
699-000.000-001.000	CHECKING ACCOUNT - COMMON	63,838.33
Cash		<u>63,838.33</u>
Accounts Receivable		
Accounts Receivable		<u>0.00</u>
Other Assets		
Other Assets		<u>0.00</u>
Due From Other Funds		
Due From Other Funds		<u>0.00</u>
Total Assets		<u>63,838.33</u>
*** Liabilities ***		
Accounts Payable		
Accounts Payable		<u>0.00</u>
Liabilities-ST		
Liabilities-ST		<u>0.00</u>
Liabilities-LT (under 1 year)		
699-000.000-343.000	ACCRUED VAC/SICK	28,717.94
Liabilities-LT (under 1 year)		<u>28,717.94</u>
Due To Other Funds		
Due To Other Funds		<u>0.00</u>
Total Liabilities		<u>28,717.94</u>
*** Fund Balance ***		
Unassigned		
699-000.000-390.000	FUND BALANCE	174.71
Unassigned		<u>174.71</u>
Total Fund Balance		<u>174.71</u>
Beginning Fund Balance - 22-23		174.71
Net of Revenues VS Expenditures - 22-23		<u>33,270.32</u>
*22-23 End FB/23-24 Beg FB		33,445.03
Net of Revenues VS Expenditures - Current Year		1,675.36
Ending Fund Balance		35,120.39
Total Liabilities And Fund Balance		63,838.33

* Year Not Closed

Fund 703 TREASURER'S TAX COLLECTION FD.

GL Number	Description	Balance
*** Assets ***		
Cash		
703-000.000-001.001	CHECKING ACCOUNT - SEPARATE	207,393.52
	Cash	<u>207,393.52</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
703-000.000-004.000	CASH ON HAND	400.00
	Other Assets	<u>400.00</u>
	Total Assets	<u>207,793.52</u>
*** Liabilities ***		
Accounts Payable		
	Accounts Payable	<u>0.00</u>
Liabilities-ST		
703-000.000-273.000	DELINQUENT PERSONAL PROPERTY TAXES	2,000.00
703-000.000-274.100	CURRENT YEAR PROPERTY TAXES	201,057.57
	Liabilities-ST	<u>203,057.57</u>
Liabilities-LT (under 1 year)		
	Liabilities-LT (under 1 year)	<u>0.00</u>
Due To Other Funds		
703-000.000-214.692	DUE TO CITY - MISCELLANEOUS	4,735.95
	Due To Other Funds	<u>4,735.95</u>
	Total Liabilities	<u>207,793.52</u>
*** Fund Balance ***		
Unassigned		
	Unassigned	<u>0.00</u>
	Total Fund Balance	<u>0.00</u>
	Beginning Fund Balance - 22-23	0.00
	Net of Revenues VS Expenditures - 22-23	0.00
	*22-23 End FB/23-24 Beg FB	0.00
	Net of Revenues VS Expenditures - Current Year	0.00
	Ending Fund Balance	0.00
	Total Liabilities And Fund Balance	207,793.52

* Year Not Closed



M E E D E R
PUBLIC FUNDS



City of Hillsdale Operating Account

Monthly Investment Report
September 30, 2023

Your Investment Representative:

Mike Kloack

(517) 740-7996

MKLOACK@MEEDERINVESTMENT.COM

For questions about your account please contact your investment representative or contact publicfundsoperations@meederinvestment.com

Dublin, Ohio | Lansing, Michigan | Long Beach, California | Austin, Texas | 866-633-3371 | www.meederpublicfunds.com

PORTFOLIO SUMMARY

As of September 30, 2023



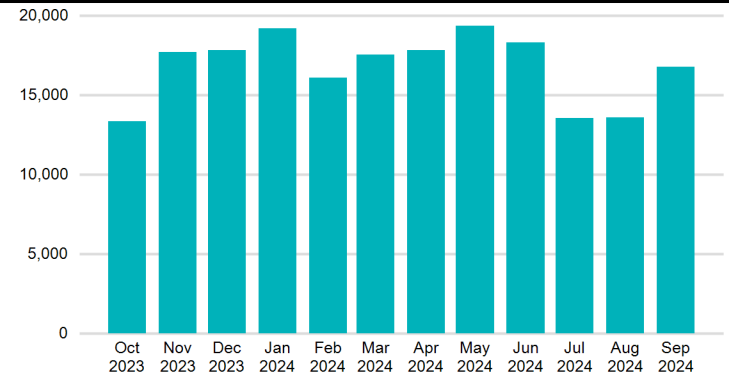
MONTHLY RECONCILIATION

Beginning Book Value	10,771,740.30
Contributions	
Withdrawals	(864.40)
Realized Gains/Losses	2,117.50
Purchased Interest	(723.09)
Gross Interest Earnings	6,958.66
Ending Book Value	10,779,228.97

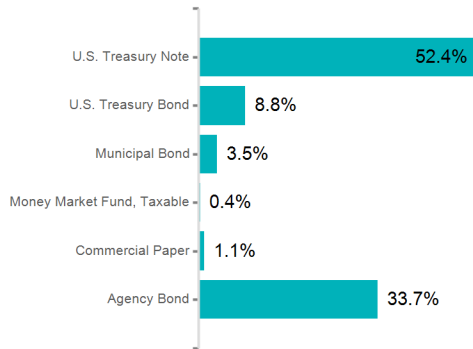
PORTFOLIO CHARACTERISTICS

Portfolio Yield to Maturity	2.40%
Portfolio Effective Duration	2.32 yrs
Weighted Average Maturity	2.49 yrs

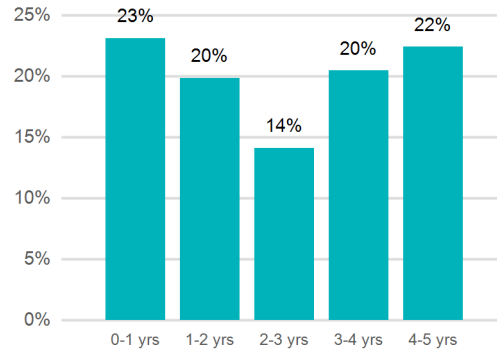
PROJECTED MONTHLY INCOME SCHEDULE



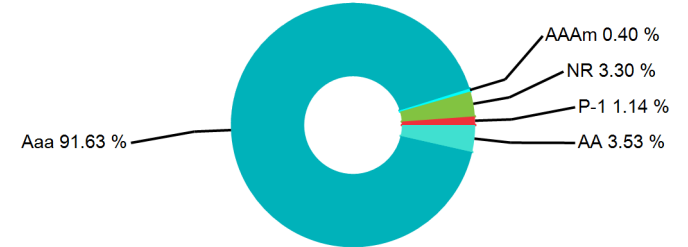
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY



City of Hillsdale Operating Account
PROJECTED INCOME SCHEDULE
 As of September 30, 2023



CUSIP	SECURITY DESCRIPTION	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024
3130A0F70	FHLB 3.375% 12/08/2023			198									
3130AJGU7	FHLB 1.400% 04/15/2027	875						875					
3130AKLM6	FHLB 0.500% 12/30/2025			375						375			
3130AKRQ1	FHLB 0.750% 01/28/2026				563						750		
3130ALZX5	FHLB 0.520% 10/29/2024	260						260					
3130AP6M2	FHLB 1.020% 09/30/2026						1,020						1,020
3130APB61	FHLB 0.750% 04/14/2025	375						375					
3130AQGT4	FHLB 1.100% 01/13/2025				550						550		
3130AWTR1	FHLB 4.375% 09/08/2028						4,551						3,828
3133EKMx1	FFCB 2.230% 02/23/2024					2,820							
3133EKTv8	FFCB 1.900% 07/01/2024				855						932		
3133EMV25	FFCB 0.450% 07/23/2024				389						299		
3133EMWH1	FFCB 0.710% 04/21/2025	533						533					
3133ENB33	FFCB 3.050% 07/19/2027				1,373						1,373		
3133ENBK5	FFCB 1.140% 10/20/2026	570						570					
3133ENDC1	FFCB 1.330% 11/03/2026		665						665				
3133ENDR8	FFCB 0.400% 11/09/2023		286										
3133ENZK9	FFCB 3.240% 06/28/2027			2,430						2,430			
3133EPDP7	FFCB 3.625% 03/21/2028						2,719						2,719
3133EPHT5	FFCB 3.625 05/03/28		2,719						2,719				
3133EPME2	FEDERAL FARM 3.875% 06/08/2028			2,906						2,906			
3134G42H0	FMCC 2.000% 10/17/2023	1,443											
3134GWUB0	FMCC 0.750% 09/29/2027						563						563
3137EAEX3	FMCC 0.375% 09/23/2025						375						375

City of Hillsdale Operating Account
PROJECTED INCOME SCHEDULE

As of September 30, 2023



CUSIP	SECURITY DESCRIPTION	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024
31422X5Z1	FARMER MAC 4.25% 08/14/2028					4,250							4,250
31422XT28	AGM 4.000% 12/16/2026			3,000						3,000			
565369ER2	Maple Valley School District 0.885% 05/01/2025		885						885				
565369ES0	Maple Valley School District 1.035% 05/01/2026		1,035						1,035				
742651DZ2	PEFCO 3.900% 10/15/2027	1,316						1,463					
89233GAR7	Toyota Motor Credit Corporation 01/25/2024				4,294								
9128283F5	UST 2.250% 11/15/2027		1,688						1,688				
9128283J7	UST 2.125% 11/30/2024		1,063						1,063				
9128283P3	UST 2.250% 12/31/2024			1,688						1,688			
9128285Z9	UST 2.500% 01/31/2024				1,531								
912828V98	UST 2.250% 02/15/2027					1,688						1,688	
912828X88	UST 2.375% 05/15/2027		1,781						1,781				
912828YX2	UST 1.750% 12/31/2026			1,313						1,313			
912828Z78	UST 1.500% 01/31/2027				750						750		
912828ZL7	UST 0.375% 04/30/2025	188						188					
912828ZT0	UST 0.250% 05/31/2025		125						125				
912828ZW3	UST 0.250% 06/30/2025			250						250			
91282CAB7	UST 0.250% 07/31/2025				250						250		
91282CAJ0	UST 0.250% 08/31/2025					250						250	
91282CAM3	UST 0.250% 09/30/2025						125						125
91282CAT8	UST 0.250% 10/31/2025	125						125					
91282CAZ4	UST 0.375% 11/30/2025		225						225				
91282CBH3	UST 0.375% 01/31/2026				188						188		
91282CBR1	UST 0.250% 03/15/2024						523						

City of Hillsdale Operating Account
PROJECTED INCOME SCHEDULE

As of September 30, 2023



CUSIP	SECURITY DESCRIPTION	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024
91282CBT7	UST 0.750% 03/31/2026						375						375
91282CBV2	UST 0.375% 04/15/2024	188						4,633					
91282CBW0	UST 0.750% 04/30/2026	375						375					
91282CCC3	UST 0.250% 05/15/2024		250						719				
91282CCF6	UST 0.750% 05/31/2026		375						375				
91282CCG4	UST 0.250% 06/15/2024			250						914			
91282CCJ8	UST 0.875% 06/30/2026			875						875			
91282CCP4	UST 0.625% 07/31/2026				313						313		
91282CCT6	UST 0.375% 08/15/2024					375						695	
91282CCW9	UST 0.750% 08/31/2026					375						375	
91282CCX7	UST 0.375% 09/15/2024						375						852
91282CCZ2	UST 0.875% 09/30/2026						875						875
91282CDG3	UST 1.125% 10/31/2026	563						563					
91282CDZ1	UST 1.500% 02/15/2025					750						750	
91282CED9	UST 1.750% 03/15/2025						875						875
91282CEF4	UST 2.500% 03/31/2027						1,563						1,563
91282CEK3	UST 2.500% 04/30/2024	1,875						3,199					
91282CEQ0	UST 2.750% 05/15/2025		1,375						1,375				
91282CER8	UST 2.500% 05/31/2024		1,875						3,334				
91282CEW7	UST 3.250% 06/30/2027			1,950						1,950			
91282CFB2	UST 2.750% 07/31/2027				2,200						2,200		
91282CFH9	UST 3.125% 08/31/2027					2,109						2,109	
91282CFM8	UST 4.125% 09/30/2027						3,609						3,609
91282CFU0	UST 4.125% 10/31/2027	2,063						2,063					
91282CFZ9	UST 3.875% 11/30/2027		3,391						3,391				

City of Hillsdale Operating Account
PROJECTED INCOME SCHEDULE
 As of September 30, 2023



CUSIP	SECURITY DESCRIPTION	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024
91282CGC9	UST 3.875% 12/31/2027			2,616						2,616			
91282CGH8	UST 3.500% 01/31/2028				2,363						2,363		
91282CGP0	UST 4.000% 02/29/2028					3,500						3,500	
91282CHA2	UST 3.500% 04/30/2028	2,625						2,625					
91282CHQ7	UST 4.125% 07/31/2028				3,609						3,609		
TOTAL		13,372	17,737	17,850	19,226	16,117	17,548	17,845	19,378	18,316	13,576	13,617	16,778

POSITION STATEMENT

As of September 30, 2023



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
Cash and Cash Equivalents											
60934N104	Federated Government Obligations Money Market Fund	9/29/2023 9/29/2023	\$41,178.89	\$41,178.89	\$41,178.89	5.20%	0.003 0.003	\$1.00 \$41,178.89	\$0.00	0.40%	AAAm
SubTotal			\$41,178.89	\$41,178.89	\$41,178.89	5.20%		\$41,178.89	\$0.00	0.40%	
Agency Bond											
3134G42H0	FMCC 2.000% 10/17/2023	4/7/2022 4/8/2022	\$100,000.00	\$99,557.00	\$99,557.00	2.30%	0.049 0.051	\$99.83 \$99,825.00	\$268.00	0.97%	Aaa AA+
3133ENDR8	FFCB 0.400% 11/09/2023	11/4/2021 11/9/2021	\$100,000.00	\$99,914.00	\$99,914.00	0.44%	0.112 0.112	\$99.43 \$99,428.00	(\$486.00)	0.96%	Aaa AA+
3130A0F70	FHLB 3.375% 12/08/2023	4/8/2022 4/11/2022	\$100,000.00	\$101,489.00	\$101,489.00	2.45%	0.192 0.189	\$99.61 \$99,610.00	(\$1,879.00)	0.96%	Aaa AA+
3133EKMX1	FFCB 2.230% 02/23/2024	5/20/2019 5/20/2019	\$225,000.00	\$224,688.60	\$224,688.60	2.26%	0.403 0.393	\$98.63 \$221,926.50	(\$2,762.10)	2.15%	Aaa AA+
3133EKTV8	FFCB 1.900% 07/01/2024	6/26/2019 6/26/2019	\$90,000.00	\$89,922.60	\$89,922.60	0.00%	0.756 0.733	\$97.24 \$87,511.50	(\$2,411.10)	0.85%	Aaa AA+
3133EMV25	FFCB 0.450% 07/23/2024	9/20/2021 9/21/2021	\$173,000.00	\$173,089.96	\$173,089.96	0.43%	0.816 0.795	\$96.04 \$166,152.66	(\$6,937.30)	1.61%	Aaa AA+
3130ALZX5	FHLB 0.520% 10/29/2024	4/22/2022 4/25/2022	\$100,000.00	\$94,229.00	\$94,229.00	2.92%	1.085 1.053	\$94.87 \$94,872.50	\$643.50	0.92%	Aaa AA+
3130AQGT4	FHLB 1.100% 01/13/2025	6/8/2022 6/9/2022	\$100,000.00	\$95,221.00	\$95,221.00	3.03%	1.293 1.250	\$94.37 \$94,366.00	(\$855.00)	0.91%	Aaa AA+
3130APB61	FHLB 0.750% 04/14/2025	11/4/2021 11/5/2021	\$100,000.00	\$99,475.00	\$99,475.00	0.91%	1.542 1.490	\$93.03 \$93,028.00	(\$6,447.00)	0.90%	Aaa AA+
3133EMWH1	FFCB 0.710% 04/21/2025	6/24/2022 6/27/2022	\$150,000.00	\$139,425.00	\$139,425.00	3.35%	1.562 1.509	\$92.91 \$139,357.50	(\$67.50)	1.35%	Aaa AA+
3137EAEX3	FMCC 0.375% 09/23/2025	9/29/2021 9/30/2021	\$200,000.00	\$196,692.00	\$196,692.00	0.80%	1.986 1.931	\$91.09 \$182,186.00	(\$14,506.00)	1.76%	Aaa AA+
3130AKLM6	FHLB 0.500% 12/30/2025	6/22/2022 6/23/2022	\$150,000.00	\$135,495.00	\$135,495.00	3.44%	2.255 2.183	\$89.88 \$134,823.00	(\$672.00)	1.31%	Aaa AA+
3130AKRQ1	FHLB 0.750% 01/28/2026	6/27/2022 6/28/2022	\$150,000.00	\$136,852.50	\$136,852.50	3.50%	2.334 2.249	\$90.72 \$136,084.50	(\$768.00)	1.32%	Aaa AA+
3130AP6M2	FHLB 1.020% 09/30/2026	9/17/2021 9/30/2021	\$200,000.00	\$200,000.00	\$200,000.00	1.02%	3.005 2.866	\$88.56 \$177,122.00	(\$22,878.00)	1.72%	Aaa AA+

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CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
3133ENBK5	FFCB 1.140% 10/20/2026	11/5/2021 11/8/2021	\$100,000.00	\$99,700.00	\$99,700.00	1.20%	3.060 2.909	\$89.01 \$89,013.00	(\$10,687.00)	0.86%	Aaa AA+
3133ENDC1	FFCB 1.330% 11/03/2026	11/4/2021 11/5/2021	\$100,000.00	\$100,000.00	\$100,000.00	1.33%	3.099 2.931	\$89.38 \$89,383.00	(\$10,617.00)	0.87%	Aaa AA+
31422XT28	AGM 4.000% 12/16/2026	5/30/2023 5/31/2023	\$150,000.00	\$148,962.00	\$148,962.00	4.21%	3.216 2.936	\$96.82 \$145,227.00	(\$3,735.00)	1.41%	
3130AJGU7	FHLB 1.400% 04/15/2027	6/3/2022 6/6/2022	\$125,000.00	\$115,091.25	\$115,091.25	3.17%	3.545 3.325	\$88.14 \$110,175.00	(\$4,916.25)	1.07%	Aaa AA+
3133ENZK9	FFCB 3.240% 06/28/2027	6/22/2022 6/28/2022	\$150,000.00	\$149,752.50	\$149,752.50	3.28%	3.748 3.437	\$94.48 \$141,712.50	(\$8,040.00)	1.37%	Aaa AA+
3133ENB33	FFCB 3.050% 07/19/2027	7/12/2022 7/19/2022	\$90,000.00	\$89,823.60	\$89,823.60	3.09%	3.805 3.504	\$93.76 \$84,384.90	(\$5,438.70)	0.82%	Aaa AA+
3134GWUB0	FMCC 0.750% 09/29/2027	5/8/2023 5/9/2023	\$150,000.00	\$130,858.50	\$130,858.50	3.94%	4.003 3.812	\$84.67 \$127,002.00	(\$3,856.50)	1.23%	Aaa AA+
742651DZ2	PEFCO 3.900% 10/15/2027	4/27/2023 5/3/2023	\$40,000.00	\$40,064.00	\$40,064.00	3.86%	4.047 3.623	\$96.42 \$38,567.20	(\$1,496.80)	0.37%	Aaa AA+
742651DZ2	PEFCO 3.900% 10/15/2027	4/28/2023 5/3/2023	\$35,000.00	\$34,944.00	\$34,944.00	3.94%	4.047 3.623	\$96.42 \$33,746.30	(\$1,197.70)	0.33%	Aaa AA+
3133EPDP7	FFCB 3.625% 03/21/2028	3/23/2023 3/24/2023	\$150,000.00	\$149,653.50	\$149,653.50	3.68%	4.479 4.060	\$95.27 \$142,900.50	(\$6,753.00)	1.38%	Aaa AA+
3133EPHT5	FFCB 3.625 05/03/28	4/27/2023 5/3/2023	\$150,000.00	\$149,176.50	\$149,176.50	3.75%	4.597 4.098	\$95.15 \$142,723.50	(\$6,453.00)	1.38%	Aaa AA+
3133EPME2	FEDERAL FARM 3.875% 06/08/2028	6/2/2023 6/8/2023	\$150,000.00	\$149,803.50	\$149,803.50	3.90%	4.696 4.172	\$96.09 \$144,136.50	(\$5,667.00)	1.40%	Aaa AA+
31422X5Z1	FARMER MAC 4.25% 08/14/2028	8/9/2023 8/15/2023	\$200,000.00	\$199,992.00 \$23.61	\$200,015.61	4.25%	4.879 4.321	\$97.80 \$195,600.00	(\$4,392.00)	1.89%	
3130AWTR1	FHLB 4.375% 09/08/2028	9/6/2023 9/8/2023	\$175,000.00	\$173,820.50 \$723.09	\$174,543.59	4.53%	4.948 4.362	\$98.50 \$172,382.00	(\$1,438.50)	1.67%	Aaa AA+
SubTotal			\$3,703,000.00	\$3,617,692.51 \$746.70	\$3,618,439.21	2.70%		\$3,483,246.56	(\$134,445.95)	33.73%	
Commercial Paper											
89233GAR7	Toyota Motor Credit Corporation 01/25/2024	5/30/2023 5/31/2023	\$120,000.00	\$115,705.97	\$115,705.97	5.59%	0.323 0.316	\$98.16 \$117,788.28	\$2,082.31	1.14%	P-1 A-1+
SubTotal			\$120,000.00	\$115,705.97	\$115,705.97	5.59%		\$117,788.28	\$2,082.31	1.14%	

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Municipal Bond											
565369ER2	Maple Valley School District 0.885% 05/01/2025	7/14/2021 8/17/2021	\$200,000.00	\$200,000.00	\$200,000.00	0.89%	1.589 1.533	\$92.92 \$185,848.00	(\$14,152.00)	1.80%	AA
565369ES0	Maple Valley School District 1.035% 05/01/2026	7/14/2021 8/17/2021	\$200,000.00	\$200,000.00	\$200,000.00	1.04%	2.589 2.479	\$89.55 \$179,106.00	(\$20,894.00)	1.73%	AA
SubTotal			\$400,000.00	\$400,000.00	\$400,000.00	0.96%		\$364,954.00	(\$35,046.00)	3.53%	
U.S. Treasury Bond											
91282CBR1	UST 0.250% 03/15/2024	7/22/2021 7/23/2021	\$200,000.00	\$199,726.56	\$199,726.56	0.30%	0.460 0.450	\$97.67 \$195,344.00	(\$4,382.56)	1.89%	Aaa AA+
91282CEK3	UST 2.500% 04/30/2024	6/23/2022 6/24/2022	\$150,000.00	\$148,675.78	\$148,675.78	2.99%	0.586 0.583	\$98.27 \$147,399.00	(\$1,276.78)	1.43%	Aaa AA+
91282CCG4	UST 0.250% 06/15/2024	7/19/2021 7/20/2021	\$200,000.00	\$199,335.94	\$199,335.94	0.37%	0.712 0.694	\$96.36 \$192,726.00	(\$6,609.94)	1.87%	Aaa AA+
9128283P3	UST 2.250% 12/31/2024	6/23/2022 6/24/2022	\$150,000.00	\$146,912.11	\$146,912.11	3.11%	1.258 1.210	\$96.26 \$144,387.00	(\$2,525.11)	1.40%	Aaa AA+
91282CEQ0	UST 2.750% 05/15/2025	6/2/2022 6/3/2022	\$100,000.00	\$99,789.06	\$99,789.06	2.82%	1.627 1.589	\$96.16 \$96,160.00	(\$3,629.06)	0.93%	Aaa AA+
9128283F5	UST 2.250% 11/15/2027	1/6/2023 1/9/2023	\$100,000.00	\$93,347.66	\$93,347.66	3.76%	4.132 3.828	\$90.88 \$90,875.00	(\$2,472.66)	0.88%	Aaa AA+
9128283F5	UST 2.250% 11/15/2027	7/28/2023 7/31/2023	\$50,000.00	\$45,980.47 \$235.39	\$46,215.86	4.32%	4.132 3.828	\$90.88 \$45,437.50	(\$542.97)	0.44%	Aaa AA+
SubTotal			\$950,000.00	\$933,767.58 \$235.39	\$934,002.97	2.00%		\$912,328.50	(\$21,439.08)	8.84%	
U.S. Treasury Note											
9128285Z9	UST 2.500% 01/31/2024	5/2/2022 5/3/2022	\$100,000.00	\$99,718.75	\$99,718.75	2.66%	0.340 0.333	\$99.02 \$99,016.00	(\$702.75)	0.96%	Aaa AA+
91282CBV2	UST 0.375% 04/15/2024	5/2/2022 5/3/2022	\$100,000.00	\$95,554.69	\$95,554.69	2.73%	0.545 0.532	\$97.31 \$97,305.00	\$1,750.31	0.94%	Aaa AA+
91282CCC3	UST 0.250% 05/15/2024	7/22/2021 7/23/2021	\$200,000.00	\$199,531.25	\$199,531.25	0.33%	0.627 0.612	\$96.81 \$193,618.00	(\$5,913.25)	1.88%	Aaa AA+
91282CER8	UST 2.500% 05/31/2024	6/23/2022 6/24/2022	\$150,000.00	\$148,541.02	\$148,541.02	3.02%	0.671 0.649	\$98.06 \$147,082.50	(\$1,458.52)	1.42%	Aaa AA+

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91282CCT6	UST 0.375% 08/15/2024	9/20/2021 9/21/2021	\$200,000.00	\$199,679.69	\$199,679.69	0.43%	0.879 0.856	\$95.67 \$191,336.00	(\$8,343.69)	1.85%	Aaa AA+
91282CCX7	UST 0.375% 09/15/2024	9/20/2021 9/21/2021	\$200,000.00	\$199,523.44	\$199,523.44	0.46%	0.964 0.939	\$95.24 \$190,484.00	(\$9,039.44)	1.84%	Aaa AA+
9128283J7	UST 2.125% 11/30/2024	4/22/2022 4/25/2022	\$100,000.00	\$98,093.75	\$98,093.75	2.89%	1.173 1.127	\$96.31 \$96,313.00	(\$1,780.75)	0.93%	Aaa AA+
91282CDZ1	UST 1.500% 02/15/2025	6/8/2022 6/9/2022	\$100,000.00	\$96,312.50	\$96,312.50	2.94%	1.384 1.337	\$94.94 \$94,941.00	(\$1,371.50)	0.92%	Aaa AA+
91282CED9	UST 1.750% 03/15/2025	6/2/2022 6/3/2022	\$100,000.00	\$97,125.00	\$97,125.00	2.83%	1.460 1.411	\$95.06 \$95,059.00	(\$2,066.00)	0.92%	Aaa AA+
912828ZL7	UST 0.375% 04/30/2025	11/8/2021 11/9/2021	\$100,000.00	\$98,386.72	\$98,386.72	0.85%	1.586 1.540	\$92.65 \$92,652.00	(\$5,734.72)	0.90%	Aaa AA+
912828ZT0	UST 0.250% 05/31/2025	11/8/2021 11/9/2021	\$100,000.00	\$97,765.63	\$97,765.63	0.89%	1.671 1.625	\$92.15 \$92,152.00	(\$5,613.63)	0.89%	Aaa AA+
912828ZW3	UST 0.250% 06/30/2025	7/19/2021 7/20/2021	\$200,000.00	\$197,710.94	\$197,710.94	0.54%	1.753 1.706	\$91.85 \$183,704.00	(\$14,006.94)	1.78%	Aaa AA+
91282CAB7	UST 0.250% 07/31/2025	9/22/2021 9/23/2021	\$200,000.00	\$196,765.63	\$196,765.63	0.68%	1.838 1.788	\$91.51 \$183,016.00	(\$13,749.63)	1.77%	Aaa AA+
91282CAJ0	UST 0.250% 08/31/2025	9/22/2021 9/23/2021	\$200,000.00	\$196,539.06	\$196,539.06	0.70%	1.923 1.871	\$91.18 \$182,352.00	(\$14,187.06)	1.77%	Aaa AA+
91282CAM3	UST 0.250% 09/30/2025	11/8/2021 11/9/2021	\$100,000.00	\$97,414.06	\$97,414.06	0.93%	2.005 1.950	\$90.93 \$90,934.00	(\$6,480.06)	0.88%	Aaa AA+
91282CAT8	UST 0.250% 10/31/2025	11/5/2021 11/8/2021	\$100,000.00	\$97,406.25	\$97,406.25	0.92%	2.090 2.032	\$90.60 \$90,598.00	(\$6,808.25)	0.88%	Aaa AA+
91282CAZ4	UST 0.375% 11/30/2025	12/28/2021 12/29/2021	\$120,000.00	\$116,367.19	\$116,367.19	1.17%	2.173 2.109	\$90.54 \$108,642.00	(\$7,725.19)	1.05%	Aaa AA+
91282CBH3	UST 0.375% 01/31/2026	11/8/2021 11/9/2021	\$100,000.00	\$97,382.81	\$97,382.81	1.01%	2.342 2.275	\$89.96 \$89,957.00	(\$7,425.81)	0.87%	Aaa AA+
91282CBT7	UST 0.750% 03/31/2026	11/8/2021 11/9/2021	\$100,000.00	\$98,816.41	\$98,816.41	1.03%	2.504 2.414	\$90.36 \$90,359.00	(\$8,457.41)	0.88%	Aaa AA+
91282CBW0	UST 0.750% 04/30/2026	11/8/2021 11/9/2021	\$100,000.00	\$98,726.56	\$98,726.56	1.04%	2.586 2.494	\$90.02 \$90,016.00	(\$8,710.56)	0.87%	Aaa AA+
91282CCF6	UST 0.750% 05/31/2026	11/8/2021 11/9/2021	\$100,000.00	\$98,679.69	\$98,679.69	1.05%	2.671 2.576	\$89.74 \$89,742.00	(\$8,937.69)	0.87%	Aaa AA+
91282CCJ8	UST 0.875% 06/30/2026	9/28/2021 9/29/2021	\$200,000.00	\$199,117.19	\$199,117.19	0.97%	2.753 2.653	\$89.91 \$179,820.00	(\$19,297.19)	1.74%	Aaa AA+

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91282CCP4	UST 0.625% 07/31/2026	11/8/2021 11/9/2021	\$100,000.00	\$97,843.75	\$97,843.75	1.09%	2.838 2.745	\$88.94 \$88,941.00	(\$8,902.75)	0.86%	Aaa AA+
91282CCW9	UST 0.750% 08/31/2026	11/10/2021 11/12/2021	\$100,000.00	\$98,023.44	\$98,023.44	1.17%	2.923 2.822	\$88.98 \$88,984.00	(\$9,039.44)	0.86%	Aaa AA+
91282CCZ2	UST 0.875% 09/30/2026	9/28/2021 9/30/2021	\$200,000.00	\$198,679.69	\$198,679.69	1.01%	3.005 2.885	\$89.16 \$178,328.00	(\$20,351.69)	1.73%	Aaa AA+
91282CDG3	UST 1.125% 10/31/2026	11/8/2021 11/9/2021	\$100,000.00	\$100,019.53	\$100,019.53	1.12%	3.090 2.954	\$89.54 \$89,539.00	(\$10,480.53)	0.87%	Aaa AA+
912828YX2	UST 1.750% 12/31/2026	5/15/2023 5/16/2023	\$150,000.00	\$140,654.30	\$140,654.30	3.60%	3.258 3.085	\$90.95 \$136,429.50	(\$4,224.80)	1.32%	Aaa AA+
912828Z78	UST 1.500% 01/31/2027	6/3/2022 6/6/2022	\$100,000.00	\$93,667.97	\$93,667.97	2.97%	3.342 3.180	\$89.98 \$89,984.00	(\$3,683.97)	0.87%	Aaa AA+
912828V98	UST 2.250% 02/15/2027	5/15/2023 5/16/2023	\$150,000.00	\$143,044.92	\$143,044.92	3.58%	3.384 3.183	\$92.23 \$138,340.50	(\$4,704.42)	1.34%	Aaa AA+
91282CEF4	UST 2.500% 03/31/2027	6/2/2022 6/3/2022	\$125,000.00	\$122,617.19	\$122,617.19	2.93%	3.504 3.246	\$92.84 \$116,045.00	(\$6,572.19)	1.12%	Aaa AA+
912828X88	UST 2.375% 05/15/2027	5/1/2023 5/2/2023	\$150,000.00	\$142,681.64	\$142,681.64	3.69%	3.627 3.374	\$92.15 \$138,228.00	(\$4,453.64)	1.34%	Aaa AA+
91282CEW7	UST 3.250% 06/30/2027	2/27/2023 2/28/2023	\$120,000.00	\$115,110.94	\$115,110.94	4.29%	3.753 3.444	\$94.95 \$113,938.80	(\$1,172.14)	1.10%	Aaa AA+
91282CFB2	UST 2.750% 07/31/2027	2/27/2023 2/28/2023	\$110,000.00	\$103,318.36	\$103,318.36	4.27%	3.838 3.556	\$93.09 \$102,394.60	(\$923.76)	0.99%	Aaa AA+
91282CFB2	UST 2.750% 07/31/2027	3/30/2023 3/31/2023	\$50,000.00	\$47,951.17	\$47,951.17	3.78%	3.838 3.556	\$93.09 \$46,543.00	(\$1,408.17)	0.45%	Aaa AA+
91282CFH9	UST 3.125% 08/31/2027	2/13/2023 2/14/2023	\$135,000.00	\$130,137.89	\$130,137.89	4.00%	3.923 3.616	\$94.32 \$127,326.60	(\$2,811.29)	1.23%	Aaa AA+
91282CFM8	UST 4.125% 09/30/2027	2/27/2023 2/28/2023	\$175,000.00	\$174,049.80	\$174,049.80	4.26%	4.005 3.565	\$97.87 \$171,274.25	(\$2,775.55)	1.66%	Aaa AA+
91282CFU0	UST 4.125% 10/31/2027	6/7/2023 6/8/2023	\$100,000.00	\$100,363.28 \$437.16	\$100,800.44	4.03%	4.090 3.647	\$97.79 \$97,793.00	(\$2,570.28)	0.95%	Aaa AA+
91282CFZ9	UST 3.875% 11/30/2027	2/27/2023 2/28/2023	\$175,000.00	\$172,463.87	\$172,463.87	4.21%	4.173 3.745	\$96.88 \$169,531.25	(\$2,932.62)	1.64%	Aaa AA+
91282CGC9	UST 3.875% 12/31/2027	2/13/2023 2/14/2023	\$135,000.00	\$134,451.56	\$134,451.56	3.97%	4.258 3.829	\$96.85 \$130,744.80	(\$3,706.76)	1.27%	Aaa AA+
91282CGH8	UST 3.500% 01/31/2028	2/13/2023 2/14/2023	\$135,000.00	\$132,310.55	\$132,310.55	3.95%	4.342 3.938	\$95.37 \$128,745.45	(\$3,565.10)	1.25%	Aaa AA+

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91282CGP0	UST 4.000% 02/29/2028	2/28/2023 3/1/2023	\$175,000.00	\$173,530.27	\$173,530.27	4.19%	4.422 3.980	\$97.34 \$170,345.00	(\$3,185.27)	1.65%	Aaa AA+
91282CHA2	UST 3.500% 04/30/2028	5/15/2023 5/16/2023	\$150,000.00	\$150,304.69 \$228.26	\$150,532.95	3.45%	4.589 4.105	\$95.24 \$142,863.00	(\$7,441.69)	1.38%	Aaa AA+
91282CHQ7	UST 4.125% 07/31/2028	7/28/2023 7/31/2023	\$175,000.00	\$174,500.98	\$174,500.98	4.19%	4.841 4.298	\$97.77 \$171,102.75	(\$3,398.23)	1.66%	Aaa AA+
SubTotal			\$5,780,000.00	\$5,670,884.02 \$665.42	\$5,671,549.44	2.29%		\$5,406,520.00	(\$264,364.02)	52.36%	
Grand Total			\$10,994,178.89	\$10,779,228.97 \$1,647.51	\$10,780,876.48	2.40%		\$10,326,016.23	(\$453,212.74)	100.00%	

TRANSACTION STATEMENT

As of September 30, 2023



Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Amount	Purchased Interest	Total Cost	Yield at Cost
Purchase									
Purchase	9/6/2023	9/8/2023	3130AWTR1	FHLB 4.375% 09/08/2028	175,000.00	173,820.50	723.09	174,543.59	4.53%
Total					175,000.00	173,820.50	723.09	174,543.59	

Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Cost	Total Proceeds	Realized Gain/Loss
Maturity								
Maturity	9/7/2023	9/7/2023	3133EHXS7	FFCB 1.930% 09/07/2023	175,000.00	172,882.50	175,000.00	2,117.50
Total					175,000.00	172,882.50	175,000.00	2,117.50

Transaction Type	Payment Date	Settlement Date	CUSIP	Security Description	Interest Received
Interest/Dividends					
Interest/Dividends	9/1/2023	9/1/2023	60934N104	Federated Government Obligations Money Market Fund	113.66
Interest/Dividends	9/7/2023	9/7/2023	3133EHXS7	FFCB 1.930% 09/07/2023	1,688.75
Interest/Dividends	9/15/2023	9/15/2023	91282CBR1	UST 0.250% 03/15/2024	250.00
Interest/Dividends	9/15/2023	9/15/2023	91282CCX7	UST 0.375% 09/15/2024	375.00
Interest/Dividends	9/15/2023	9/15/2023	91282CED9	UST 1.750% 03/15/2025	875.00
Interest/Dividends	9/21/2023	9/21/2023	3133EPDP7	FFCB 3.625% 03/21/2028	2,718.75
Interest/Dividends	9/25/2023	9/25/2023	3137EAEX3	FMCC 0.375% 09/23/2025	375.00
Interest/Dividends	9/29/2023	9/29/2023	3134GWUB0	FMCC 0.750% 09/29/2027	562.50
Total					6,958.66

TRANSACTION STATEMENT

As of September 30, 2023



Transaction Type	Trade Date	Settlement Date	Transaction Description	Amount
Withdrawal				
Withdrawal	9/19/2023	9/19/2023	Cash Out	(864.40)
Total				(864.40)

STATEMENT DISCLOSURE

As of September 30, 2023



Meeder provides monthly statements for its investment management clients to provide information about the investment portfolio. The information should not be used for audit or confirmation purposes. Please review your custodial statements and report any inaccuracies or discrepancies.

Certain information and data has been supplied by unaffiliated third parties. Although Meeder believes the information is reliable, it cannot warrant the accuracy of information offered by third parties. Market value may reflect prices received from pricing vendors when current market quotations are not available. Prices may not reflect firm bids or offers and may differ from the value at which the security can be sold.

Statements may include positions from unmanaged accounts provided for reporting purposes. Unmanaged accounts are managed directly by the client and are not included in the accounts managed by the investment adviser. This information is provided as a client convenience and the investment adviser assumes no responsibility for performance of these accounts or the accuracy of the data reported.

Investing involves risk. Past performance is no guarantee of future results. Debt and fixed income securities are subject to credit and interest rate risk. The investment return and principal value of an investment will fluctuate so that an investors shares, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the performance data quoted.

Meeder Investment Management is the global brand for the Meeder group of affiliated companies. Investment advisory services are provided through Meeder Public Funds, Inc. Please contact us if you would like to receive a copy of our current ADV disclosure brochure or privacy policy.

10/23/2023

Public Services Committee

Call to Order at 18:00

Council: Josh Paladino, Tony Vear, Robert Socha

Public: Jack McLain, Renee Shircliff, Doug Ingles

Public Comment:

Jack McLain – Food trucks sell different food

Renee Shircliff – Opposed to fee schedule for Veterans Ceremony. Said her interaction with city staff was met with attitude. Requested help on November 10 at 10 AM (Councilman Vear offered)

Unanimous Motion for Resolution

- Public Celebrations and Events – MCL 123.851
- Application, street closure, and labor/truck fees if applicable
- Define insurance requirements for events
- Based on Michigan Statute that the expenditure confers a direct benefit of a reasonably general character to a significant part of the public for the general welfare
 - o MCL 399.171
 - o MCL 123.851
- Events to consider
 - o Car Show
 - o Light Up Parade
 - o 4th of July Parage
 - o Fair Parade
 - o Veterans Day Observance
 - o Hillsdale Homecoming
 - o Scarecrow Event
 - Future events can be added upon full Council approval
 - o NOTE: Can't charge – open to public
- City to provide resolution for reduced schedule including statute to expend millage for labor

Discussed fees for civil infractions

- Notably, many fines are ridiculously outdated and undervalued
- Encourage strict enforcement across the board
- Ensure code enforcement has proper resources and authority

Brief discussion on condemned property

Adjourned

Christmas at the Poorhouse

180 North Wolcott Street Hillsdale, Michigan

Saturday, December 2 , 2023 from 10:00 a.m. to 4:00 p.m.

(park in the field north of the Poorhouse)

&

Sunday, December 3, from 1:00 to 4:00 p.m.

(park in the Bob Evans parking lot south of the Poorhouse)

A visit to the Poorhouse transports you back to the mid-1800s.

Backed goods will be for sale in the General Store along with homemade crafts. Santa will visit on Saturday from 1:00 to 3:00 p.m.

The new barn will be open, with displays of items from our collection and our 1932 Seagrave Fire Engine.





November 6, 2023

Mr. Dave Mackie, Manager
City of Hillsdale
97 North Broad Street
Hillsdale, MI 49242

RE: Programming Advisory

Dear Mr. Mackie:

As part of our ongoing commitment to keep you and our customers informed about changes to Xfinity TV services, we wanted to update you that Comcast's right to continue carrying ShopHQ expired on November 2, 2023.

We always work to reach deals that make sense for our customers. To date, however, Comcast has been unable to reach an agreement to continue to carry ShopHQ content.

Since we are not currently authorized to carry ShopHQ programming, we have implemented a channel slate (advising of unavailability) on the channel and activated www.xfinity.com/programmingchanges to help keep our customers informed during this period. We will continue to provide updates to you and our customers as they become available.

Additionally, pursuant to P.A. 480 of 2006, Section 9 (4), Comcast Cable's local operating entity hereby reports that Comcast does not deny access to services to any group of potential residential subscribers because of the race or income of the residents in the local area. A similar report has been filed with the Michigan Public Service Commission.

Please feel free to contact me at 248-924-4917, if you have any questions.

Sincerely,

Eric Woody
Manager, Government & Regulatory Affairs
Comcast, Heartland Region
41112 Concept Drive
Plymouth, MI 48170

City of Hillsdale

Financial Statements

June 30, 2023



YEO & YEO

**BUSINESS SUCCESS
PARTNERS**

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Independent Auditors' Report

City Council and Management
City of Hillsdale
Hillsdale, Michigan

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Hillsdale (the "City"), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Hillsdale as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Michigan South Central Power Agency, which represent 15 percent, 18 percent, and 0 percent, respectively, of the assets and deferred outflows, net position, and revenues of the Electric Fund as of June 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for Michigan South Central Power Agency, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Hillsdale, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Hillsdale's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Hillsdale's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Hillsdale's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter Regarding Correction of Error

As described in Note 22 to the financial statements, during the year, management has determined a prior period adjustment was necessary to adjust the beginning fund balance of the General Fund and net position of the Governmental Activities. The result of this restatement increased beginning fund balance in the General Fund and the beginning net position in the governmental activities by \$190,638.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, and the pension schedules, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Hillsdale's basic financial statements. The other supplementary information, as identified in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the other supplementary information, as identified in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The nonfinancial information schedule, included within the Dial-A-Ride Fund transit schedules, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide an assurance on the nonfinancial information contained therein.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2023 on our consideration of the City of Hillsdale's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Hillsdale's internal control over financial

reporting or on compliance. That report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Hillsdale's internal control over financial reporting and compliance.

Yeo & Yeo, P.C.

Ann Arbor, MI
November 14, 2023

City of Hillsdale
Management's Discussion and Analysis
June 30, 2023

As management of the City of Hillsdale, Michigan (The "City" or "government"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the financial statements.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$78,023,431 (*net position*). Of this amount, \$21,037,114 represents *unrestricted net position*.
- The City's revenues were \$29,496,452 and expenses were \$27,372,527 for an increase in net position of \$2,123,925.
- At the close of the current fiscal year, the City's governmental funds reported combined fund balances of \$12,018,515, an increase of \$4,087,964 in comparison with the prior year. Approximately 37.2% of this amount, or \$4,475,206, is available for spending at the City's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$4,475,206, or approximately 90.5% of total general fund expenditures and transfers out.

Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the City's assets, deferred outflows, liabilities, and deferred inflows, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., changes in the City's net pension liability and capital asset activity).

City of Hillsdale
Management's Discussion and Analysis
June 30, 2023

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety services, streets and highways, airport, community and economic development, and recreation and culture. The business-type activities of the City include electric, water, and sewer services as well as Dial-A-Ride transportation services.

The government-wide financial statements include not only the City of Hillsdale itself (known as the primary government), but also a legally separate Economic Development Corporation and Tax Increment Finance Authority for which the City is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general and capital improvement funds, which are considered to be major funds. Data from the other remaining funds are presented as a separate column as they are considered nonmajor funds.

The City adopts an annual appropriated budget for the general fund and each special revenue fund. A budgetary comparison schedule for the general fund and each major special revenue fund has been provided to demonstrate compliance with these budgets.

Proprietary Funds. The City maintains two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprises funds to account for its electric, water, sewer, and Dial-A-Ride operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions.

City of Hillsdale
Management's Discussion and Analysis
June 30, 2023

The City uses several internal service funds to account for various costs by allocating the cost to the funds that are using the resources. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, and electric operations, of which are considered to be major funds of the City. Dial-A-Ride is considered to be a nonmajor proprietary fund and is noted in a separate column of the financial statements. The internal service funds data is presented in the proprietary fund financial statements.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City reports two types of fiduciary funds, which are custodial funds and private purpose trust funds.

Custodial funds report resources held by the City in a custodial capacity for individuals, private organizations, and other governments.

Private purpose trust funds report resources earmarked for other services. In the City's case, the resources are earmarked for hospital care.

Notes to the Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's budgetary comparison schedules and the City's pension schedules.

This report also presents other supplementary information which includes the combining and individual fund statements and the Dial-A-Ride transit schedules. The combining statements and transit schedules are presented immediately following the required supplementary information on pensions.

City of Hillsdale
Management's Discussion and Analysis
June 30, 2023

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$78,023,431 at the close of the most recent fiscal year.

City of Hillsdale's Net Position

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Assets						
Cash and investments	\$ 12,181,318	\$ 8,691,484	\$ 15,275,377	\$ 11,444,148	\$ 27,456,695	\$ 20,135,632
Receivables (net)	750,772	485,913	2,240,701	2,116,599	2,991,473	2,602,512
Due from other units of government	374,443	210,059	53,995	78,189	428,438	288,248
Inventories	146,741	160,857	522,850	572,122	669,591	732,979
Prepaid items	181,489	109,336	247,648	128,830	429,137	238,166
Restricted assets						
Cash and cash equivalents	-	-	1,202,488	766,139	1,202,488	766,139
Prepaid standard costs	-	-	-	32,239	-	32,239
Investment in joint venture	-	-	4,803,781	4,758,381	4,803,781	4,758,381
Advances to component unit	-	-	120,000	360,000	120,000	360,000
Right to use assets, net of amortization	20,607	322,575	114,236	53,868	134,843	376,443
Capital assets, net of accumulated depreciation	27,245,780	26,846,774	34,680,161	33,892,903	61,925,941	60,739,677
Total assets	<u>40,901,150</u>	<u>36,826,998</u>	<u>59,261,237</u>	<u>54,203,418</u>	<u>100,162,387</u>	<u>91,030,416</u>
Deferred Outflows of Resources						
Deferred amount relating to net pension liability	1,464,962	680,872	1,247,928	832,180	2,712,890	1,513,052
Liabilities						
Accounts payable	317,114	333,929	1,054,214	1,233,661	1,371,328	1,567,590
Accrued and other liabilities	172,357	117,603	284,884	117,668	457,241	235,271
Due to other units of government	-	-	27,690	17,363	27,690	17,363
Unearned revenue	90,696	440,361	-	111,730	90,696	552,091
Noncurrent liabilities						
Due to primary government	-	-	-	200,000	-	200,000
Debt due within one year	244,162	-	515,582	373,501	759,744	373,501
Debt due in more than one year	2,531,782	362,826	10,497,814	6,532,774	13,029,596	6,895,600
Net pension liability	4,849,281	2,240,296	3,935,863	2,734,792	8,785,144	4,975,088
Total liabilities	<u>8,205,392</u>	<u>3,495,015</u>	<u>16,316,047</u>	<u>11,321,489</u>	<u>24,521,439</u>	<u>14,816,504</u>
Deferred inflows of resources						
Deferred amount relating to leases receivable	307,525	325,404	-	-	307,525	325,404
Deferred amount relating to net pension liability	12,356	761,712	10,526	930,980	22,882	1,692,692
Total deferred inflows of resources	<u>319,881</u>	<u>1,087,116</u>	<u>10,526</u>	<u>930,980</u>	<u>330,407</u>	<u>2,018,096</u>
Net position						
Net investment in capital assets	24,799,739	27,371,827	24,060,230	27,254,315	48,859,969	54,626,142
Restricted	7,681,565	5,078,040	1,202,488	766,139	8,884,053	5,844,179
Unrestricted	1,359,535	475,872	18,919,874	14,762,675	20,279,409	15,238,547
Total net position	<u>\$ 33,840,839</u>	<u>\$ 32,925,739</u>	<u>\$ 44,182,592</u>	<u>\$ 42,783,129</u>	<u>\$ 78,023,431</u>	<u>\$ 75,708,868</u>

City of Hillsdale
Management's Discussion and Analysis
June 30, 2023

The largest portion of the City's net position of \$48,859,969 (63.4%) reflects its investment in capital assets (e.g., construction in progress, land, buildings and improvements, furniture and fixtures, equipment, vehicles, and infrastructure), less any related outstanding debt that was used to acquire those assets. The City uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Governmental Activities

Cash and investments increased by \$3,489,834 during the year to \$12,181,318 as of year-end. The primary reason for this was the cash received from a bond sale but not yet spent. Receivables increased by \$264,859 due to timing of revenues received compared to prior year. Pension-related deferred outflows of resources increased by \$784,090 as the return on investments was less than expected while pension-related deferred inflows of resources decreased by \$749,356 for the same reason. With that, net pension liability increased by \$2,608,985.

Business-type Activities

Cash and investments, including restricted cash, increased by \$4,405,553 during the current year to \$15,849,701 as of year-end. The primary reason for this was the money received from the sale of bonds. The City's investment in M.S.C.P.A. increased by \$45,400 as the City's share increased slightly to 22.33%. Pension-related deferred outflows of resources increased by \$415,748 as the return on investments was less than expected while pension-related deferred inflows of resources decreased by \$920,454 as the for the same reason. With that, net pension liability increased by \$504,706.

The City's overall net position increased \$2,123,925 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

City of Hillsdale
Management's Discussion and Analysis
June 30, 2023

City of Hillsdale's Changes in Net Position

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues						
Charges for services	\$ 767,007	\$ 2,488,064	\$ 18,527,880	\$ 17,567,816	\$ 19,294,887	\$ 20,055,880
Operating grants and contributions	3,026,766	1,426,423	605,645	404,123	3,632,411	1,830,546
Capital grants and contributions	336,970	574,145	140,071	1,250	477,041	575,395
Total Program Revenues	<u>4,130,743</u>	<u>4,488,632</u>	<u>19,273,596</u>	<u>17,973,189</u>	<u>23,404,339</u>	<u>22,461,821</u>
General Revenues						
Taxes	3,257,984	2,951,446	-	-	3,257,984	2,951,446
Unrestricted state sources	1,249,792	1,300,945	-	-	1,249,792	1,300,945
Unrestricted investment earnings	275,874	-	300,534	-	576,408	-
Payment in lieu of taxes	-	1,149,607	-	-	-	1,149,607
Investment income and net gain (loss)	-	(35,235)	-	(148,388)	-	(183,623)
Gain on sale of capital assets	435,884	-	-	-	435,884	-
Miscellaneous	273,997	-	298,048	-	572,045	-
Transfers (net)	39,582	48,315	(39,582)	(48,315)	-	-
Total revenues	<u>9,663,856</u>	<u>9,903,710</u>	<u>19,832,596</u>	<u>17,776,486</u>	<u>29,496,452</u>	<u>27,680,196</u>
Expenses						
General government	1,573,473	1,128,299	-	-	1,573,473	1,128,299
Public safety	3,258,044	1,936,535	-	-	3,258,044	1,936,535
Public works	3,153,514	3,319,790	-	-	3,153,514	3,319,790
Community and economic development	267,302	218,749	-	-	267,302	218,749
Recreation and culture	658,554	695,338	-	-	658,554	695,338
Interest on payables	28,507	-	-	-	28,507	-
Electric	-	-	13,975,125	13,777,696	13,975,125	13,777,696
Sewer	-	-	2,060,985	2,027,407	2,060,985	2,027,407
Water	-	-	2,047,477	1,639,451	2,047,477	1,639,451
Transportation	-	-	349,546	362,842	349,546	362,842
Total expenses	<u>8,939,394</u>	<u>7,298,711</u>	<u>18,433,133</u>	<u>17,807,396</u>	<u>27,372,527</u>	<u>25,106,107</u>
Changes in Net Position	724,462	2,604,999	1,399,463	(30,910)	2,123,925	2,574,089
Net position - beginning (restated)	<u>33,116,377</u>	<u>30,320,740</u>	<u>42,783,129</u>	<u>42,814,039</u>	<u>75,899,506</u>	<u>73,134,779</u>
Net position - end of year	<u>\$ 33,840,839</u>	<u>\$ 32,925,739</u>	<u>\$ 44,182,592</u>	<u>\$ 42,783,129</u>	<u>\$ 78,023,431</u>	<u>\$ 75,708,868</u>

City of Hillsdale
Management's Discussion and Analysis
June 30, 2023

Governmental Activities. Governmental activities increased the City's net position by \$724,462. The total increase was the result of total revenues of \$9,663,856 less total expenses of \$8,939,394. Capital grants and contributions decreased from \$574,145 in the prior year to \$336,970 during the current year in large part due to decreased grant revenue for various grants. An increase in taxable value increased overall tax revenues by \$306,538. General government expense increased by \$445,174 as there was an increase in depreciation. An increase in pension expense was the primary contributor to the increase of \$1,321,509 in public safety expenses. Decreased depreciation as assets mature contributed to the \$166,276 decrease in public works expenses.

Business-type Activities.

Charges for services increased by \$960,064, primarily a result of overall increase in utility rates in the past year. Overall expenses increased by \$625,737 as there were increases in production, distribution, collection system, treatment, administrative and general, and depreciation costs.

Financial Analysis of Governmental Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the City's Council.

At June 30, 2023, the City's governmental funds reported combined fund balances of \$12,018,515, an increase of \$4,087,964 in comparison with the prior year. Approximately 37.2% of this amount, or \$4,475,206, constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable* or *restricted* to indicate that it is: 1) not in spendable form, \$156,430, or 1.3%, for prepaid items, 2) restricted for particular purposes, \$7,386,879, or 61.5% for major and local streets, debt service, capital improvement projects, and various permanent sources, or 3) assigned for particular purposes, \$0, or 0.0%

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$4,475,206 while total fund balance increased to \$4,626,825. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total general fund expenditures and transfers out. Unassigned fund balance represents approximately 90.5% of total general fund expenditures and transfers out while total fund balance represents approximately 93.6% of that same amount.

The fund balance of the City's general fund increased by \$1,593,064 during the current fiscal year. This compares to an increase of \$1,278,397 in the prior year. The primary reason for the current year increase in general fund balance relates to increased property tax, payments in lieu of taxes, and sale of property. Expenditures remained relatively consistent with an increase in fire-related and police-related expenditures during the current year.

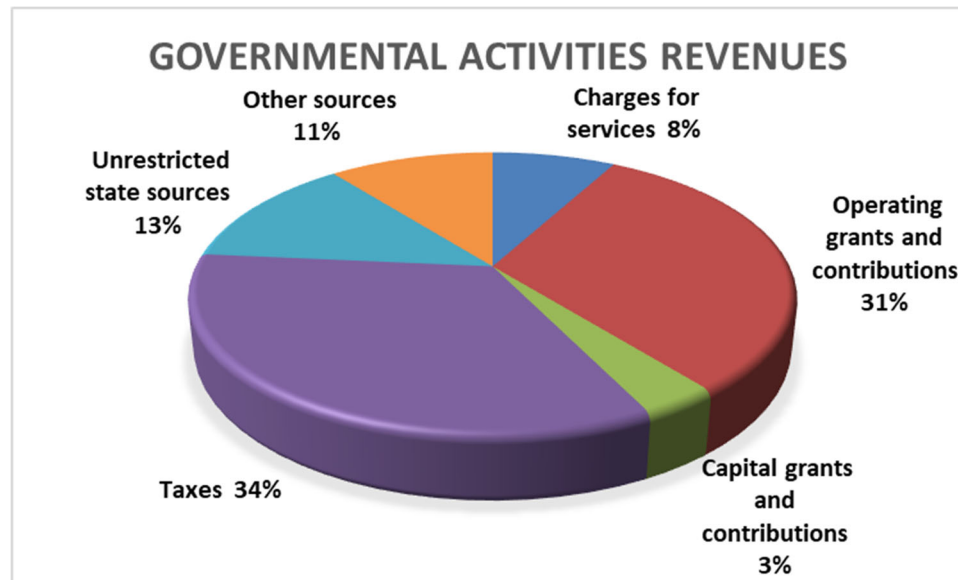
**City of Hillsdale
Management's Discussion and Analysis
June 30, 2023**

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the electric fund was \$12,110,613. The increase in net position was \$229,823. Unrestricted net position of the sewer fund was \$3,384,699. The sewer fund had \$1,202,488 as restricted net position for debt service and bond reserves. The increase in net position was \$938,106. Unrestricted net position of the water fund was \$3,262,779. The increase in net position was \$297,016. Unrestricted net position of the Dial-A-Ride, a nonmajor enterprise fund, was \$107,943. The decrease in net position was \$65,482. Detailed information regarding the change in net position for these funds can be found in an earlier section of this report.

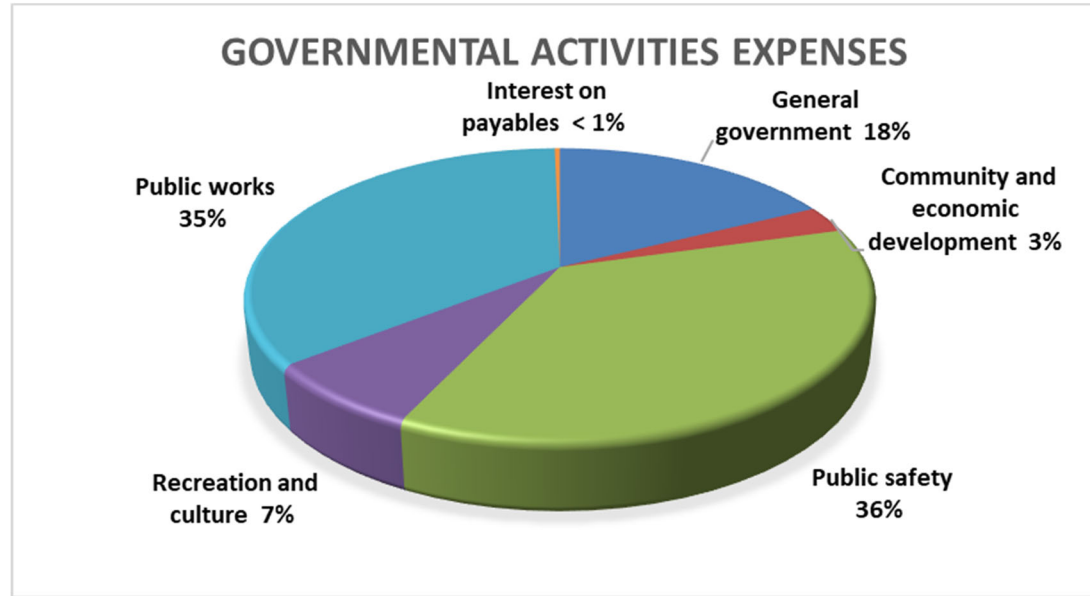
Governmental Activities

The following chart summarizes the revenue sources for the governmental activities of the City for the most recent fiscal year-end.



**City of Hillsdale
Management's Discussion and Analysis
June 30, 2023**

The following chart summarizes the expenses for the governmental activities of the City for the most recent fiscal year-end.



General Fund Budgetary Highlights

Original budget compared to final budget. There were no significant increases or decreases to the original budgeted appropriations or estimated revenues during the year. Minor adjustments were made in various functions to better allocate costs.

Final budget compared to actual results. The City had the following expenditures in excess of the amounts appropriated during the year ended June 30, 2023:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Final to Actual</u>
General Fund			
Recreation and culture	\$ 170,206	\$ 197,024	\$ 26,818
Debt service	-	1,145	1,145

City of Hillsdale
Management's Discussion and Analysis
June 30, 2023

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2023 amounts to \$61,925,941 (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, furniture, equipment, vehicles, and utility, street, and airport infrastructure.

The following construction projects were completed during the year:

- Various street improvements on Morry, Lynwood, Howell and Uran Streets

As of June 30, 2023, the following major projects remain open at year-end:

- Various street, sewer and water improvements

More detailed information about the City's capital assets can be found in note 5.

Long-term Debt

As described in note 8 to the financial statements, the City had \$13,789,340 a \$6,520,239 increase from the prior year, in long-term debt outstanding at the end of the fiscal year. The City is well under its legal debt limit as of year-end.

Economic Condition and Outlook

Management estimates that approximately \$5.3 million of revenues will be available for appropriation in the general fund in the upcoming budget. Expenditures are expected to change by small amounts compared to 2023. The City continues to review all budget line items for opportunities to reduce expenditures when possible. The budget will be monitored during the year to identify any necessary amendments. In 2024, the City plans again to use current revenues to provide essential services, to maintain the City's financial reserves at similar levels, and to complete several construction projects as indicated above. The ongoing costs of providing essential services for the citizens of the City will again need to be monitored in order to maintain the financial condition of the City.

City of Hillsdale
Management's Discussion and Analysis
June 30, 2023

Contacting the City

This financial report is designed to provide a general overview of the City's finances to its citizens, customers, investors, and creditors and to demonstrate the City's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

Finance Department
City of Hillsdale
97 North Broad Street
Hillsdale, MI 49242

or by contacting the finance department, 517.437.6446 or finance@cityofhillsdale.org or City Manager, David Mackie, 517.437.6444 or dmackie@cityofhillsdale.org.

City of Hillsdale
Statement of Net Position
June 30, 2023

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets				
Cash and investments	\$ 12,181,318	\$ 15,275,377	\$ 27,456,695	\$ 298,242
Receivables				
Customers (net)	149,066	2,237,836	2,386,902	-
Special assessments	294,195	-	294,195	-
Accrued interest and other	-	2,865	2,865	-
Leases receivable	307,511	-	307,511	98,943
Due from other units of government	374,443	53,995	428,438	-
Inventories	146,741	522,850	669,591	-
Prepaid items	181,489	247,648	429,137	-
Restricted assets				
Cash and cash equivalents	-	1,202,488	1,202,488	-
Investment in joint venture	-	4,803,781	4,803,781	-
Advances to component unit	-	120,000	120,000	-
Right to use assets, net of amortization	20,607	114,236	134,843	-
Capital assets not being depreciated	8,959,115	868,015	9,827,130	158,727
Capital assets, net of accumulated depreciation	<u>18,286,665</u>	<u>33,812,146</u>	<u>52,098,811</u>	<u>2,399,191</u>
Total assets	<u>40,901,150</u>	<u>59,261,237</u>	<u>100,162,387</u>	<u>2,955,103</u>
Deferred Outflows of Resources				
Deferred amount relating to net pension liability	<u>1,464,962</u>	<u>1,247,928</u>	<u>2,712,890</u>	<u>-</u>

See Accompanying Notes to the Financial Statements

City of Hillsdale
Statement of Net Position
June 30, 2023

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Liabilities				
Accounts payable	\$ 317,114	\$ 1,054,214	\$ 1,371,328	\$ 600
Accrued and other liabilities	172,357	284,884	457,241	2,950
Due to other units of government	-	27,690	27,690	-
Unearned revenue	90,696	-	90,696	-
Noncurrent liabilities				
Due to primary government	-	-	-	120,000
Debt due within one year	244,162	515,582	759,744	40,000
Debt due in more than one year	2,531,782	10,497,814	13,029,596	260,000
Net pension liability	4,849,281	3,935,863	8,785,144	-
Total liabilities	<u>8,205,392</u>	<u>16,316,047</u>	<u>24,521,439</u>	<u>423,550</u>
Deferred Inflows of Resources				
Deferred amount relating to leases receivable	307,525	-	307,525	89,317
Deferred amount relating to net pension liability	12,356	10,526	22,882	-
Total deferred inflows of resources	<u>319,881</u>	<u>10,526</u>	<u>330,407</u>	<u>89,317</u>
Net Position				
Net investment in capital assets	24,799,739	24,060,230	48,859,969	2,257,918
Restricted for				
Debt service	-	1,202,488	1,202,488	-
Permanent funds	867,301	-	867,301	-
Capital projects	811,545	-	811,545	-
Streets	4,971,087	-	4,971,087	-
Public safety	6,709	-	6,709	-
Recreation and culture	414,056	-	414,056	-
Community and economic development	610,867	-	610,867	-
Unrestricted	<u>1,359,535</u>	<u>18,919,874</u>	<u>20,279,409</u>	<u>184,318</u>
 Total net position	 <u>\$ 33,840,839</u>	 <u>\$ 44,182,592</u>	 <u>\$ 78,023,431</u>	 <u>\$ 2,442,236</u>

See Accompanying Notes to the Financial Statements

City of Hillsdale
Statement of Activities
For the Year Ended June 30, 2023

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			Component Units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities	Total	
Functions/Programs								
Primary government								
Governmental activities								
General government	\$ 1,573,473	\$ 154,197	\$ 1,626,923	\$ -	\$ 207,647	\$ -	\$ 207,647	\$ -
Public safety	3,258,044	57,212	2,561	-	(3,198,271)	-	(3,198,271)	-
Public works	3,153,514	364,639	1,302,026	336,970	(1,149,879)	-	(1,149,879)	-
Community and economic development	267,302	11,500	-	-	(255,802)	-	(255,802)	-
Recreation and culture	658,554	179,459	95,256	-	(383,839)	-	(383,839)	-
Interest and fiscal charges on long-term debt	28,507	-	-	-	(28,507)	-	(28,507)	-
Total governmental activities	<u>8,939,394</u>	<u>767,007</u>	<u>3,026,766</u>	<u>336,970</u>	<u>(4,808,651)</u>	<u>-</u>	<u>(4,808,651)</u>	<u>-</u>
Business-type activities								
Dial-A-Ride	349,546	42,236	268,231	-	-	(39,079)	(39,079)	-
Electric	13,975,125	13,649,163	337,414	-	-	11,452	11,452	-
Sewer	2,060,985	2,749,963	-	-	-	688,978	688,978	-
Water	2,047,477	2,086,518	-	140,071	-	179,112	179,112	-
Total business-type activities	<u>18,433,133</u>	<u>18,527,880</u>	<u>605,645</u>	<u>140,071</u>	<u>-</u>	<u>840,463</u>	<u>840,463</u>	<u>-</u>
Total primary government	<u>\$ 27,372,527</u>	<u>\$ 19,294,887</u>	<u>\$ 3,632,411</u>	<u>\$ 477,041</u>	<u>(4,808,651)</u>	<u>840,463</u>	<u>(3,968,188)</u>	<u>-</u>
Component units								
Economic Development Authority	\$ 8,524	\$ 9,475	\$ -	\$ -				951
Tax Increment Finance Authority	57,203	-	-	-				(57,203)
Total Component Units	<u>\$ 65,727</u>	<u>\$ 9,475</u>	<u>\$ -</u>	<u>\$ -</u>				<u>(56,252)</u>
General revenues								
Property taxes					3,257,984	-	3,257,984	130,073
Unrestricted state-shared revenue					1,249,792	-	1,249,792	-
Unrestricted investment earnings					275,874	300,534	576,408	7,432
Gain on sale of capital assets					435,884	-	435,884	85,658
Miscellaneous					273,997	298,048	572,045	-
Transfers					39,582	(39,582)	-	-
Total general revenues and transfers					<u>5,533,113</u>	<u>559,000</u>	<u>6,092,113</u>	<u>223,163</u>
Change in net position					<u>724,462</u>	<u>1,399,463</u>	<u>2,123,925</u>	<u>166,911</u>
Net position - beginning of year					32,925,739	42,783,129	75,708,868	2,275,325
Prior period adjustment					190,638	-	190,638	-
Net position - beginning of year, as restated					<u>33,116,377</u>	<u>42,783,129</u>	<u>75,899,506</u>	<u>2,275,325</u>
Net position - end of year					<u>\$ 33,840,839</u>	<u>\$ 44,182,592</u>	<u>\$ 78,023,431</u>	<u>\$ 2,442,236</u>

See Accompanying Notes to the Financial Statements

**City of Hillsdale
Governmental Funds
Balance Sheet
June 30, 2023**

	General	Special Revenue Funds		Nonmajor Governmental Funds	Total Governmental Funds
		Major Street	Municipal Street		
Assets					
Cash and investments	\$ 4,683,494	\$ 934,227	\$ 3,239,859	\$ 3,018,468	\$ 11,876,048
Receivables					
Customers	106,252	814	-	41,842	148,908
Special assessments	-	-	294,195	-	294,195
Leases receivable	276,085	-	-	31,426	307,511
Due from other units of government	175,169	151,779	-	47,495	374,443
Due from other funds	-	-	-	193,851	193,851
Prepaid items	151,619	661	-	4,150	156,430
Total assets	\$ 5,392,619	\$ 1,087,481	\$ 3,534,054	\$ 3,337,232	\$ 13,351,386

See Accompanying Notes to the Financial Statements

**City of Hillsdale
Governmental Funds
Balance Sheet
June 30, 2023**

	General	Special Revenue Funds		Nonmajor Governmental Funds	Total Governmental Funds
		Major Street	Municipal Street		
Liabilities					
Accounts payable	\$ 177,936	\$ 22,383	\$ -	\$ 103,062	\$ 303,381
Accrued and other liabilities	117,922	10,405	-	14,791	143,118
Due to other funds	193,851	-	-	105	193,956
Unearned revenue	-	-	-	90,696	90,696
Total liabilities	489,709	32,788	-	208,654	731,151
Deferred Inflows of Resources					
Special assessments	-	-	294,195	-	294,195
Leases	276,085	-	-	31,440	307,525
Total deferred inflows of resources	276,085	-	294,195	31,440	601,720
Fund Balances					
Non-spendable					
Prepaid items	151,619	661	-	4,150	156,430
Restricted for					
Streets	-	1,054,032	3,239,859	381,826	4,675,717
Other special revenue funds	-	-	-	1,027,996	1,027,996
Capital projects	-	-	-	811,545	811,545
Permanent fund	-	-	-	867,301	867,301
Assigned	-	-	-	4,320	4,320
Unassigned	4,475,206	-	-	-	4,475,206
Total fund balances	4,626,825	1,054,693	3,239,859	3,097,138	12,018,515
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,392,619	\$ 1,087,481	\$ 3,534,054	\$ 3,337,232	\$ 13,351,386

See Accompanying Notes to the Financial Statements

City of Hillsdale
Governmental Funds
Reconciliation of Fund Balances of Governmental Funds
to Net Position of Governmental Activities
June 30, 2023

Total fund balances for governmental funds	\$ 12,018,515
Total net position for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Right to use assets, net of amortization	20,607
Capital assets not being depreciated	8,959,115
Capital assets, net of accumulated depreciation	17,791,903
Certain receivables are not available to pay for current period expenditures and, therefore are deferred in the funds.	294,195
Certain liabilities are not due and payable in the current period and are not reported in the funds.	
Accrued interest	(28,279)
Compensated absences	(280,578)
Deferred outflows (inflows) of resources.	
Deferred outflows of resources resulting from net pension liability	1,464,962
Deferred inflows of resources resulting from net pension liability	(12,356)
Long-term liabilities applicable to governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities.	
Bonds payable	(2,466,648)
Net pension liability	(4,849,281)
Internal service funds are included as part of governmental activities.	928,684
Net position of governmental activities	\$ 33,840,839

City of Hillsdale
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2023

	General	Special Revenue Funds		Nonmajor Governmental Funds	Total Governmental Funds
		Major Street	Municipal Street		
Revenues					
Taxes	\$ 3,082,840	\$ -	\$ 906,191	\$ 282,391	\$ 4,271,422
Special assessments	2,665	-	163,180	-	165,845
Licenses and permits	104,771	-	-	-	104,771
Federal grants	31,435	127,555	-	601,831	760,821
State-shared revenue	1,097,517	-	152,275	-	1,249,792
Other state grants	223,778	955,776	-	340,413	1,519,967
Local contributions	100	-	-	63,656	63,756
Charges for services	21,559	-	-	93,066	114,625
Fines and forfeitures	1,019	-	-	32,320	33,339
Interest income	123,343	14,547	90,926	54,653	283,469
Rental income	14,186	-	-	100,326	114,512
Other revenue	305,940	14,552	14,584	326,242	661,318
Total revenues	5,009,153	1,112,430	1,327,156	1,894,898	9,343,637
Expenditures					
Current					
General government	1,236,999	-	-	553	1,237,552
Public safety	2,330,422	-	-	4,147	2,334,569
Public works	828,615	552,309	200,487	618,414	2,199,825
Community and economic development	229,559	-	-	-	229,559
Recreation and culture	197,024	-	-	417,982	615,006
Capital outlay	-	504,590	-	1,697,619	2,202,209
Debt service					
Principal retirement	1,032	-	-	839	1,871
Interest and fiscal charges	113	-	-	115	228
Total expenditures	4,823,764	1,056,899	200,487	2,739,669	8,820,819
Excess (deficiency) of revenues over expenditures	185,389	55,531	1,126,669	(844,771)	522,818

See Accompanying Notes to the Financial Statements

City of Hillsdale
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2023

	General	Special Revenue Funds		Nonmajor Governmental Funds	Total Governmental Funds
		Major Street	Municipal Street		
Other financing sources (uses)					
Transfers in	\$ 183,184	\$ 280,437	\$ 10,520	\$ 824,240	\$ 1,298,381
Transfers out	(118,593)	(393,614)	(672,429)	(74,163)	(1,258,799)
Issuance of debt	16,039	-	2,300,000	5,965	2,322,004
Premium on issuance of debt	-	-	146,515	-	146,515
Sale of capital assets	866,407	-	-	-	866,407
 Total other financing sources and uses	 947,037	 (113,177)	 1,784,606	 756,042	 3,374,508
 Net change in fund balance	 1,132,426	 (57,646)	 2,911,275	 (88,729)	 3,897,326
 Fund balance - beginning of year	 3,303,761	 1,112,339	 328,584	 3,185,867	 7,930,551
 Prior period adjustment	 190,638	 -	 -	 -	 190,638
 Fund balance - beginning of year (restated)	 3,494,399	 1,112,339	 328,584	 3,185,867	 8,121,189
 Fund balance - end of year	 <u>\$ 4,626,825</u>	 <u>\$ 1,054,693</u>	 <u>\$ 3,239,859</u>	 <u>\$ 3,097,138</u>	 <u>\$ 12,018,515</u>

See Accompanying Notes to the Financial Statements

City of Hillsdale
Governmental Funds
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2023

Net change in fund balances - total governmental funds	\$ 3,897,326
 Total change in net position reported for governmental activities in the statement of activities is different because:	
 Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.	
Depreciation and amortization expense	(1,397,132)
Capital outlay	2,293,144
Sale of capital assets (net book value)	(446,108)
 Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
Special assessments	(159,644)
 Expenses are recorded when incurred in the statement of activities.	
Accrued interest	(28,279)
Compensated absences	13,405
 The statement of net position reports the net pension liability and deferred outflows of resources and deferred inflows related to the net pension liability and pension expense. However, the amount recorded on the governmental funds equals actual pension contributions.	
Net change in net pension liability	(2,608,985)
Net change in the deferred inflow of resources related to the net pension liability	749,356
Net change in the deferred outflow of resources related to the net pension liability	784,090
 Bond proceeds are reported as financing sources in the governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.	
Debt issued	(2,468,519)
Repayments of long-term debt	1,871
Internal service funds are also included as governmental activities	93,937
Change in net position of governmental activities	\$ 724,462

See Accompanying Notes to the Financial Statements

City of Hillsdale
Proprietary Funds
Statement of Net Position
June 30, 2023

	Enterprise Funds					Internal Service Funds
	Dial-A-Ride (Nonmajor)	Electric	Sewer	Water	Total	
Assets						
Current assets						
Cash and investments	\$ 97,989	\$ 8,194,023	\$ 3,664,359	\$ 3,319,006	\$ 15,275,377	\$ 305,270
Receivables						
Customers (net)	5,513	1,591,665	343,597	297,061	2,237,836	158
Accrued interest and other	-	2,865	-	-	2,865	-
Due from other units of government	53,995	-	-	-	53,995	-
Due from other funds	-	-	-	-	-	105
Inventories	-	403,877	3,436	115,537	522,850	146,741
Prepaid items	4,912	169,552	36,394	36,790	247,648	25,059
	<u>162,409</u>	<u>10,361,982</u>	<u>4,047,786</u>	<u>3,768,394</u>	<u>18,340,571</u>	<u>477,333</u>
Total current assets						
Noncurrent assets						
Restricted assets						
Cash and cash equivalents	-	-	1,202,488	-	1,202,488	-
Investment in joint venture	-	4,803,781	-	-	4,803,781	-
Advances to other funds	-	175,000	-	-	175,000	-
Advances to component unit	-	120,000	-	-	120,000	-
Right to use assets, net of amortization	-	101,724	6,256	6,256	114,236	-
Capital assets not being depreciated	7,419	513,399	197,521	149,676	868,015	-
Capital assets, net of accumulated depreciation	589,957	13,967,697	13,186,293	6,068,199	33,812,146	494,762
	<u>597,376</u>	<u>19,681,601</u>	<u>14,592,558</u>	<u>6,224,131</u>	<u>41,095,666</u>	<u>494,762</u>
Total noncurrent assets	<u>597,376</u>	<u>19,681,601</u>	<u>14,592,558</u>	<u>6,224,131</u>	<u>41,095,666</u>	<u>494,762</u>
Total assets	<u>759,785</u>	<u>30,043,583</u>	<u>18,640,344</u>	<u>9,992,525</u>	<u>59,436,237</u>	<u>972,095</u>
Deferred Outflows of Resources						
Deferred amount relating to net pension liability	-	976,640	135,644	135,644	1,247,928	-

See Accompanying Notes to the Financial Statements

City of Hillsdale
Proprietary Funds
Statement of Net Position
June 30, 2023

	Enterprise Funds					Internal Service Funds
	Dial-A-Ride (Nonmajor)	Electric	Sewer	Water	Total	
Liabilities						
Current liabilities						
Accounts payable	\$ 4,406	\$ 867,061	\$ 44,617	\$ 138,130	\$ 1,054,214	\$ 13,733
Accrued and other liabilities	6,320	138,937	83,826	55,801	284,884	960
Due to other units of government	27,690	-	-	-	27,690	-
Current portion of noncurrent liabilities	-	2,790	439,075	73,717	515,582	-
Total current liabilities	<u>38,416</u>	<u>1,008,788</u>	<u>567,518</u>	<u>267,648</u>	<u>1,882,370</u>	<u>14,693</u>
Noncurrent liabilities						
Advances from other funds	-	-	175,000	-	175,000	-
Net pension liability	-	3,126,699	404,582	404,582	3,935,863	-
Long-term debt net of current portion	16,050	195,085	7,923,430	2,363,249	10,497,814	28,718
Total noncurrent liabilities	<u>16,050</u>	<u>3,321,784</u>	<u>8,503,012</u>	<u>2,767,831</u>	<u>14,608,677</u>	<u>28,718</u>
Total liabilities	<u>54,466</u>	<u>4,330,572</u>	<u>9,070,530</u>	<u>3,035,479</u>	<u>16,491,047</u>	<u>43,411</u>
Deferred Inflows of Resources						
Deferred amount relating to net pension liability	-	8,238	1,144	1,144	10,526	-
Net Position						
Net investment in capital assets	597,376	14,570,800	5,063,287	3,828,767	24,060,230	494,762
Restricted for						
Debt	-	-	1,202,488	-	1,202,488	-
Unrestricted	107,943	12,110,613	3,438,539	3,262,779	18,919,874	433,922
Total net position	<u>\$ 705,319</u>	<u>\$ 26,681,413</u>	<u>\$ 9,704,314</u>	<u>\$ 7,091,546</u>	<u>\$ 44,182,592</u>	<u>\$ 928,684</u>

See Accompanying Notes to the Financial Statements

City of Hillsdale
Proprietary Funds
Statement of Revenues, Expenses and Changes in Fund Net Position
For the Year Ended June 30, 2023

	Enterprise Funds					Internal Service Funds
	Dial-A-Ride (Nonmajor)	Electric	Sewer	Water	Total	
Operating revenue						
Customer fees	\$ 42,236	\$ 13,411,935	\$ 2,742,941	\$ 2,074,608	\$ 18,271,720	\$ -
Billings to other funds	-	237,228	7,022	11,910	256,160	305,058
Other revenue	9,902	110,768	135,930	40,848	297,448	93,212
Total operating revenue	<u>52,138</u>	<u>13,759,931</u>	<u>2,885,893</u>	<u>2,127,366</u>	<u>18,825,328</u>	<u>398,270</u>
Operating expenses						
Personnel services	233,575	1,519,834	667,606	646,316	3,067,331	102,889
Supplies	34,504	9,897,333	88,801	109,335	10,129,973	63,551
Contractual services	30,237	1,160,940	439,799	348,548	1,979,524	52,414
Utilities	6,074	33,675	45,605	9,149	94,503	9,951
Repairs and maintenance	2,303	476,007	70,302	292,034	840,646	-
Other expenses	1,557	109,354	340,856	319,386	771,153	-
Depreciation and amortization	41,296	777,982	408,016	322,709	1,550,003	95,510
Total operating expenses	<u>349,546</u>	<u>13,975,125</u>	<u>2,060,985</u>	<u>2,047,477</u>	<u>18,433,133</u>	<u>324,315</u>
Operating income (loss)	<u>(297,408)</u>	<u>(215,194)</u>	<u>824,908</u>	<u>79,889</u>	<u>392,195</u>	<u>73,955</u>
Nonoperating revenue (expenses)						
Federal grant	127,508	-	-	-	127,508	-
State grant	140,723	337,414	-	140,071	618,208	-
Interest income	3,277	81,382	112,898	76,756	274,313	4,397
Change in investment in joint venture	-	26,221	-	-	26,221	-
Gain on sale of assets	-	-	300	300	600	15,585
Total nonoperating revenues (expenses)	<u>271,508</u>	<u>445,017</u>	<u>113,198</u>	<u>217,127</u>	<u>1,046,850</u>	<u>19,982</u>
Income (loss) before transfers out	<u>(25,900)</u>	<u>229,823</u>	<u>938,106</u>	<u>297,016</u>	<u>1,439,045</u>	<u>93,937</u>
Transfers out	<u>(39,582)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(39,582)</u>	<u>-</u>
Change in net position	<u>(65,482)</u>	<u>229,823</u>	<u>938,106</u>	<u>297,016</u>	<u>1,399,463</u>	<u>93,937</u>
Net position - beginning of year	<u>770,801</u>	<u>26,451,590</u>	<u>8,766,208</u>	<u>6,794,530</u>	<u>42,783,129</u>	<u>834,747</u>
Net position - end of year	<u>\$ 705,319</u>	<u>\$ 26,681,413</u>	<u>\$ 9,704,314</u>	<u>\$ 7,091,546</u>	<u>\$ 44,182,592</u>	<u>\$ 928,684</u>

See Accompanying Notes to the Financial Statements

City of Hillsdale
Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2023

	Enterprise Funds					Internal Service Funds
	Dial-A-Ride (Nonmajor)	Electric	Sewer	Water	Total	
Cash flows from operating activities						
Receipts from customers	\$ 73,104	\$ 13,472,344	\$ 2,844,235	\$ 2,079,576	\$ 18,469,259	\$ 93,294
Receipts from interfund users	-	-	-	-	-	304,953
Receipts from other funds	-	237,228	7,022	11,910	256,160	-
Payments to suppliers	(67,584)	(11,927,040)	(956,883)	(1,006,765)	(13,958,272)	(117,707)
Payments to employees	(237,439)	(1,695,273)	(648,065)	(610,143)	(3,190,920)	(143,014)
Net cash provided (used) by operating activities	(231,919)	87,259	1,246,309	474,578	1,576,227	137,526
Cash flows from noncapital financing activities						
Transfers to other funds	(39,582)	-	-	-	(39,582)	-
Federal grant	127,508	-	-	-	127,508	-
State grant	140,723	337,414	-	140,071	618,208	-
Net cash provided (used) by noncapital financing activities	228,649	337,414	-	140,071	706,134	-
Cash flows from capital and related financing activities						
Proceeds from capital debt	-	-	2,070,773	2,389,354	4,460,127	-
Interdepartmental loans paid (back) and received	-	65,000	(25,000)	-	40,000	-
Purchases/construction of capital assets	-	(1,890,944)	(270,282)	(284,818)	(2,446,044)	(65,219)
Principal and interest paid on long-term debt	-	-	(370,000)	-	(370,000)	-
Proceeds from sale of capital assets	-	-	300	300	600	15,585
Net cash provided (used) by capital and related financing activities	-	(1,825,944)	1,405,791	2,104,836	1,684,683	(49,634)
Cash flows from investing activities						
Interest received	3,277	107,603	112,898	76,756	300,534	4,397
Net increase (decrease) in cash and investments	7	(1,293,668)	2,764,998	2,796,241	4,267,578	92,289
Cash and investments - beginning of year	97,982	9,487,691	2,101,849	522,765	12,210,287	212,981
Cash and investments - end of year	\$ 97,989	\$ 8,194,023	\$ 4,866,847	\$ 3,319,006	\$ 16,477,865	\$ 305,270
Reconciliation to the statement of net position						
Cash and investments	\$ 97,989	\$ 8,194,023	\$ 3,664,359	\$ 3,319,006	\$ 15,275,377	\$ 305,270
Cash and cash equivalents - restricted	-	-	1,202,488	-	1,202,488	-
Cash and investments - end of year	\$ 97,989	\$ 8,194,023	\$ 4,866,847	\$ 3,319,006	\$ 16,477,865	\$ 305,270

See Accompanying Notes to the Financial Statements

City of Hillsdale
Proprietary Funds
Statement of Cash Flows
For the Year Ended June 30, 2023

	Enterprise Funds					Internal Service Funds
	Dial-A-Ride (Nonmajor)	Electric	Sewer	Water	Total	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities						
Operating income (loss)	\$ (297,408)	\$ (215,194)	\$ 824,908	\$ 79,889	\$ 392,195	\$ 73,955
Adjustments to reconcile operating income (loss) to net cash from operating activities						
Depreciation and amortization expense	41,296	777,982	408,016	322,709	1,550,003	95,510
Changes in assets and liabilities						
Receivables (net)	19,099	(50,359)	(34,636)	(35,880)	(101,776)	82
Due from other units of government	1,867	-	-	-	1,867	-
Due from other funds	-	-	-	-	-	(105)
Inventories	-	37,837	3,493	7,942	49,272	14,116
Prepaid items	(3,432)	(5,861)	(11,467)	(11,951)	(32,711)	(8,776)
Energy optimization program	-	(45,400)	-	-	(45,400)	-
Accounts payable	(98)	(239,205)	17,683	42,173	(179,447)	3,574
Accrued and other liabilities	294	2,898	18,771	33,523	55,486	(705)
Due to other units of government	10,327	-	-	-	10,327	-
Net pension liability and related deferrals	-	(186,015)	25,442	25,442	(135,131)	(40,125)
Compensated absences	(3,864)	10,576	(5,901)	10,731	11,542	-
Net cash provided (used) by operating activities	<u>\$ (231,919)</u>	<u>\$ 87,259</u>	<u>\$ 1,246,309</u>	<u>\$ 474,578</u>	<u>\$ 1,576,227</u>	<u>\$ 137,526</u>

See Accompanying Notes to the Financial Statements

City of Hillsdale
Fiduciary Funds
Statement of Fiduciary Net Position
June 30, 2023

	Private-Purpose Trust Funds	Custodial Funds
Assets		
Cash and investments	\$ -	\$ 2,384
Liabilities		
Due to other units of government	-	2,384
Net Position		
Total net position	\$ -	\$ -

City of Hillsdale
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2023

	Private-Purpose Trust Funds	Custodial Funds
Additions		
Property tax collections for other governments	\$ -	\$ 4,320,801
Deductions		
General government	8,000	-
Payments of property tax to other governments	-	4,320,801
Total deductions	8,000	4,320,801
Change in net position	(8,000)	-
Net position - beginning of year	8,000	-
Net position - end of year	\$ -	\$ -

**City of Hillsdale
Component Units
Combining Statement of Net Position
June 30, 2023**

	<u>Economic Development Corporation</u>	<u>Tax Increment Finance Authority</u>	<u>Total</u>
Assets			
Current assets			
Cash and investments	\$ 236,453	\$ 61,789	\$ 298,242
Noncurrent assets			
Leases receivable	-	98,943	98,943
Capital assets not being depreciated	93,727	65,000	158,727
Capital assets, net of accumulated depreciation	<u>-</u>	<u>2,399,191</u>	<u>2,399,191</u>
Total noncurrent assets	<u>93,727</u>	<u>2,563,134</u>	<u>2,656,861</u>
Total assets	<u>330,180</u>	<u>2,624,923</u>	<u>2,955,103</u>

See Accompanying Notes to the Financial Statements

**City of Hillsdale
Component Units
Combining Statement of Net Position
June 30, 2023**

	Economic Development Corporation	Tax Increment Finance Authority	Total
Liabilities			
Current liabilities			
Accounts payable	\$ 600	\$ -	\$ 600
Accrued and other liabilities	-	2,950	2,950
Current portion of noncurrent liabilities	-	40,000	40,000
Total current liabilities	<u>600</u>	<u>42,950</u>	<u>43,550</u>
Noncurrent liabilities			
Due to primary government	-	120,000	120,000
Long-term debt net of current portion	-	260,000	260,000
Total noncurrent liabilities	<u>-</u>	<u>380,000</u>	<u>380,000</u>
Total liabilities	<u>600</u>	<u>422,950</u>	<u>423,550</u>
Deferred Inflows of Resources			
Deferred amount relating to leases receivable	<u>-</u>	<u>89,317</u>	<u>89,317</u>
Net Position			
Net investment in capital assets	93,727	2,164,191	2,257,918
Unrestricted (deficit)	<u>235,853</u>	<u>(51,535)</u>	<u>184,318</u>
Total net position	<u>\$ 329,580</u>	<u>\$ 2,112,656</u>	<u>\$ 2,442,236</u>

See Accompanying Notes to the Financial Statements

**City of Hillsdale
Component Units
Combining Statement of Activities
For the Year Ended June 30, 2023**

	<u>Economic Development Corporation</u>	<u>Tax Increment Finance Authority</u>	<u>Total</u>
Program revenue			
Charges for services	\$ -	\$ 9,475	\$ 9,475
 Expenses			
Community and economic development	<u>8,524</u>	<u>57,203</u>	<u>65,727</u>
 General revenues			
Property taxes	-	130,073	130,073
Interest income	2,876	4,556	7,432
Gain on sale of assets	<u>85,658</u>	<u>-</u>	<u>85,658</u>
 Total general revenues	<u>88,534</u>	<u>134,629</u>	<u>223,163</u>
 Change in net position	80,010	86,901	166,911
 Net position - beginning of year	<u>249,570</u>	<u>2,025,755</u>	<u>2,275,325</u>
 Net position - end of year	<u>\$ 329,580</u>	<u>\$ 2,112,656</u>	<u>\$ 2,442,236</u>

See Accompanying Notes to the Financial Statements

City of Hillsdale
Notes to the Financial Statements
June 30, 2023

Note 1 - Summary of Significant Accounting Policies

Reporting entity

The City of Hillsdale was organized in 1847 and covers an area of approximately 5.5 square miles in Hillsdale County. In 1957, the City adopted the Home Rule Charter. The City operates under a Council-Manager form of government and provides the following services as authorized by its charter to its more than 8,036 residents (2020 census): public safety (police and fire), highways and streets, sanitation, health, housing, recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Although blended component units are legal separate entities, in substance, they are part of the government's operations. The discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government (see discussion below for description).

Discretely Presented Component Units

The Tax Increment Finance Authority (the "Authority") is reported in a separate column to emphasize that it is legally separate from the City. The Authority 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 of the Authority are appointed by the City Council. The budgets and expenditures of the Authority must be approved by the City Council. The City also has the ability to significantly influence operations of the Authority. Complete financial statements for this component unit are not prepared.

The Economic Development Corporation (the "EDC") is reported in a separate column to emphasize that it is legally separate from the City. The EDC is responsible for granting loans to businesses operating within the City. The members of the governing board of the EDC are

appointed by the City Council. The budgets and expenditures of the EDC must be approved by the City Council. The City also has the ability to significantly influence operations of the EDC. Complete financial statements for this component unit are not prepared.

Related Organization

The Hillsdale Housing Commission (the "Commission") was established by the City to provide qualifying senior and low-income family housing. Commission includes a 60-unit low-income housing program and receives subsidies and annual contributions from the U.S. Department of Housing and Urban Development. The members of the governing board of the Commission are appointed by the City Manager. Members of the governing board may be removed by the City only for cause. The Commission determines its own budget (subject to federal approval), sets rental rates, and may issue debt in its own name. The City is not responsible for deficits or liabilities of the Commission; however, the Commission makes annual payments "in lieu of taxes" to the City. Accordingly, the City has elected to exclude the Commission and all related note disclosures in these financial statements. The Commission is audited separately from the City and complete financial statements may be obtained from the Commission's executive director at 45 North West Street, Hillsdale, Michigan 49242.

Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Government activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a

City of Hillsdale
Notes to the Financial Statements
June 30, 2023

specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as

expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Major Street Fund accounts for the maintenance and improvement activities for streets designated as "major" within the City. Funding is primarily through state-shared gas and weight taxes.

The Municipal Street Fund accounts for maintenance and improvement activities for streets in addition to "local" and "major" within the City. Funding is primarily through a millage.

The government reports the following major proprietary funds:

The Electric Fund accounts for the activities of the City's electric generation and distribution systems.

The Sewer Fund accounts for the activities of the City's sewage collection and treatment systems.

The Water Fund accounts for the activities of the City's water production, purification, and distribution systems.

City of Hillsdale
Notes to the Financial Statements
June 30, 2023

Additionally, the government reports the following:

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those being financed by proprietary or nonexpendable trust funds).

Nonmajor enterprise fund to account for Dial-A-Ride activity. This fund accounts for the expenses and related revenues to provide public transportation.

Internal service funds account for shared services and equipment usage provided to the City departments and funds on a cost reimbursement basis. The City's internal service funds account for leave and benefits, inventory purchasing, equipment rental, and unemployment insurance.

The custodial fund is custodial in nature and does not present results of operations or have a measurement focus. The custodial fund is accounted for using the accrual basis of accounting. This fund is used to account for assets that the government holds for others in a custodial capacity (such as taxes collected for other governments).

Permanent funds account for monies held in trust to be used for specific activities as specified in related trust agreements.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and

other charges between the government's water, sewer, and electric function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and the internal service funds are charges to customers for sales and services. The government also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and the internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Assets, liabilities, and net position or fund balance

Deposits and investments – Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value based on quoted market price. Certificate of deposits are stated at cost which approximates fair value.

Receivables and payables – In general, outstanding balances between funds are reported as “due to/from other funds.” Activity between funds that is representative of a lending/borrowing arrangement outstanding at the end of the fiscal year is referred to as “advances to/from other

City of Hillsdale
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June 30, 2023

funds.” Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances.”

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. All amounts deemed to be uncollectible are charged against the allowance for doubtful accounts in the period that determination is made. The balance of the allowance for doubtful accounts at year-end within the Electric Fund, Sewer Fund, and Water Fund were \$13,919, \$2,000, and \$1,423, respectively. Property taxes are levied on each July 1st on the taxable valuation of property as of the preceding December 31st. Taxes are considered delinquent on September 15th, at which time penalties and interest are assessed by the City. As of March 1 of the succeeding year, unpaid real property taxes are sold to and collected by Hillsdale County.

The 2022 taxable valuation of the government totaled \$145,608,104, on which ad valorem taxes consisted of 12.1479 mills for operating purposes, 2.4296 mills for street maintenance, 0.9718 mills for the library, 0.9770 mills for public safety equipment, and 3.9388 mills for street and leaf collections. This resulted in \$1,768,833 for operating expenses, \$353,769 for street maintenance, \$141,502 for the library, \$142,259 for public safety and fire equipment, and \$573,521 for additional street and leaf maintenance exclusive of any Michigan Tax Tribunal or Board of Review adjustments.

Property taxes for the Tax Increment Finance Authority (TIFA) are derived from a tax increment financing agreement between the TIFA and other related taxing districts. Under this arrangement, the TIFA receives those property taxes levied on the increment of current taxable valuations (determined as of the preceding December 31, the lien date) over base year assessed valuations on certain property located in the City of Hillsdale, which are within downtown Hillsdale.

Prepaid Items – Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of

prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Inventories – Inventories are stated at cost (purchase price), whereas inventories held for resale are stated at lower of cost or market. Inventories of the Hillsdale Board of Public Utilities (reported as business type activities, major proprietary funds) are valued at cost, which approximates market, using the average cost method. Cost is determined by the first-in, first-out method. Inventories of governmental funds are recorded as expenditures when purchased.

Restricted assets – Certain revenue bonds of the Enterprise Funds require amounts to be set aside for a bond reserve. These amounts have been classified as restricted cash and cash equivalents.

Capital assets – Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations the government values these capital assets at the estimated acquisition value of the item at the date of its donation.

City of Hillsdale
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June 30, 2023

Property, plant and equipment are depreciated using the straight-line method over the following useful lives:

	Years
Vehicles and equipment	5 - 20
Books	7
Land improvements	20
Infrastructure	15 - 50
Buildings and improvements	50
Plant and systems	10 - 65

Deferred outflows of resources – A deferred outflow of resources is a consumption of net assets by the government that is applicable to a future reporting period. The City reports deferred outflows of resources as a result of pension earnings. This amount is the result of a difference between what the plan expected to earn from plan investments and what is actually earned. This amount will be amortized over the next four years and included in pension expense. Changes in assumptions and experience differences relating to the net pension liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan. The City also reported deferred outflows of resources for pension contributions made after the measurement date. This amount will reduce net pension liability in the following year.

Compensated absences – It is the City’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation, sick and personal days are accrued when incurred in the governmentwide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-term obligations – In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or

proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS’ fiduciary net position have been determined on the same basis as they are reported to MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred inflows of resources – A deferred inflow of resources is an acquisition of net assets by the government that is applicable to a future reporting period. For governmental funds this includes unavailable revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period. Deferred inflow for leases is related to leases receivable and is being amortized to recognize lease revenue in a systematic and rational manner over the term of the lease. The City reports deferred inflows of resources as a result of pension earnings. This amount is the result of a difference between what the plan expected to earn from the plan investments and what the plan actually earned. This amount will be amortized over the next four years and included in pension expense.

City of Hillsdale
Notes to the Financial Statements
June 30, 2023

Changes in assumptions and experience differences relating to the net pension liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan.

Fund Equity – In the fund financial statements, governmental funds report fund balance in the following categories:

Non-spendable – assets that are not available in a spendable form.

Restricted – amounts that are legally imposed or otherwise required by external parties to be used for a specific purpose.

Committed – amounts constrained on use imposed by the government's highest level of decision-making, its City Council. A fund balance commitment may be established, modified, or rescinded by a resolution of the City Council.

Assigned – amounts intended to be used for specific purposes, as determined by the Council. Residual amounts in governmental funds other than the general fund are automatically assigned by their nature.

Unassigned – all other resources; the remaining fund balances after non-spendable, restrictions, commitments and assignments.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the government's policy is to consider restricted funds spent first.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts could be used, the government's policy is to consider the funds to be spent in the following order: (1) committed, (2) assigned, (3) unassigned.

The government has adopted a minimum fund balance policy for several funds, as follows:

General Fund – Fund balance to meet 15% of operating expenditures.

Major and Local Street Fund – Fund balance to meet 15% of operating expenditures, to account for the State-Shared gasoline and weight tax collections to provide for certain maintenance, repair costs and capital improvements of the City's Roads.

Municipal Street Fund – Fund balance to meet 15% of operating expenditures to account for the dedicated millage collections, and special assessments related to the construction and improvement of streets, and leaf collection.

Electric, Water, and Sewer Fund - Fund balance reserves are determined by the Board of Public Utilities and the decision to increase or decrease target unrestricted net position will be supported by the report of cost-of-service study or review provided by the City's consultant and approval of the Board of Public Utilities.

Internal Service Funds – Fund balance to meet 15% of operating expenditures plus 1.2 debt service ratio if applicable.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

City of Hillsdale
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June 30, 2023

Adoption of New Accounting Standards

Statement No. 96, *Subscription-Based Information Technology Arrangements*, is based on the standards established in Statement No. 87 *Leases*. This statement (1) defines a SBITA as a contract that conveys control of the right to use a SBITA vendor’s IT software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction (2) requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability, and (3) provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA.

Upcoming Accounting and Reporting Changes

Statement No. 100, *Accounting Changes and Error Corrections*, improves the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. More understandable, reliable, relevant, consistent and comparable information will be provided to financial statement users for making decisions or assessing accountability. Additionally, the display and note disclosure requirements will result in more consistent, decision useful, understandable and comprehensive information for users about accounting changes and error corrections. This statement is effective for the year ending June 30, 2024.

Statement No. 101, *Compensated Absences*, updates the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for the year ending June 30, 2025.

The City is evaluating the impact that the above GASB statements will have on its financial reporting.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary information

The government is subject to the budgetary control requirements of the Uniform Budgeting Act (P.A. 621 of 1978, as amended). Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund and all Special Revenue Funds. All annual appropriations lapse at fiscal year end.

Prior to July 1, the City Manager submits to the Council a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are held to obtain taxpayer comments and the budget is legally enacted through passage of an ordinance prior to July 1.

The budget document presents information by fund, activity, department, and line items. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. The adopted budgets of the City for these budgetary funds were adopted on a functional basis for the General Fund and a fund basis for the special revenue funds. Budgets for the General and special revenue funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

Amounts encumbered for purchase orders, contracts, etc. are not tracked during the year. Budget appropriations are considered to be spent when goods are received or services rendered.

Excess of expenditures over appropriations

	Appropriations	Actual	Budget Variance
General Fund			
Recreation and culture	\$ 170,206	\$ 197,024	\$ 26,818
Debt service	-	1,145	1,145

City of Hillsdale
Notes to the Financial Statements
June 30, 2023

Note 3 - Deposits and Investments

At year end the City's deposits and investments were reported in the financial statements in the following categories:

	Cash and Cash Equivalents	Restricted Cash and Cash Equivalents	Total
Governmental activities	\$ 12,181,318	\$ -	\$ 12,181,318
Business-type activities	15,275,377	1,202,488	16,477,865
Total	<u>27,456,695</u>	<u>1,202,488</u>	<u>28,659,183</u>
Fiduciary funds	2,384	-	2,384
Component unit	298,242	-	298,242
Total	<u>\$ 27,757,321</u>	<u>\$ 1,202,488</u>	<u>\$ 28,959,809</u>

The breakdown between deposits and investments is as follows:

	Primary Government	Fiduciary Funds	Component Unit	Total
Bank deposits (checking and savings accounts, money markets and certificates of deposit)	\$ 6,636,450	\$ 1,984	\$ 148,181	\$ 6,786,615
Investments in securities, mutual funds and similar vehicles	22,021,383	-	150,061	22,171,444
Petty cash and cash on hand	1,350	400	-	1,750
	<u>\$ 28,659,183</u>	<u>\$ 2,384</u>	<u>\$ 298,242</u>	<u>\$ 28,959,809</u>

Interest rate risk – Interest rate risk is the risk that the market rate of securities in the portfolio will fall due to changes in market interest rates. State law limits the allowable investments and the maturities of some of the allowable investments. The government does not have a formal investment policy to manage its exposure to fair value losses from changes in interest rates. Maturity dates for investments held at year-end are summarized as follows:

Investment	Carrying Value
No maturity	\$ 37,260
Less than 1 year	13,676,346
1-5 years	<u>8,457,838</u>
	<u>\$ 22,171,444</u>

Credit risk – State statutes and the government's investment policy authorize the government to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in bonds, securities and other obligations of the United States, or any agency or instrumentality of the United States. United States government or federal agency obligations; repurchase agreements; bankers acceptance of United States Banks; commercial paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or any of its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

City of Hillsdale
Notes to the Financial Statements
June 30, 2023

Credit risk ratings, where applicable, are summarized as follows:

<u>Rating Organization and Rating</u>	<u>Carrying Value</u>
Standards & Poor's AAAm	\$ 11,260,627
Standards & Poor's AA+	10,283,367
Standards & Poor's A-1+	116,615
Standards & Poor's AA	363,261
Not Rated	147,574
	<u>\$ 22,171,444</u>

Concentration of credit risk – The government has no policy that would limit the amount that may be issued in any one issuer.

Custodial credit risk - deposits – In the case of deposits, this is the risk that in the event of bank failure, the government's deposits may not be returned to it. The government does not have a policy for custodial credit risk. As of year end, \$6,256,015 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial credit risk – investments – For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The following investment securities were uninsured and unregistered and held in the following manner:

<u>Investment Type</u>	<u>Carrying Value</u>
Cash & Cash Equivalents	\$ 37,262
Commercial paper	116,123
Fixed rate bonds - Municipal Bonds	364,780
U.S. Government agency securities	3,222,394
U.S. Government Treasuries	7,207,518
Michigan Class	11,223,367
	<u>\$ 22,171,444</u>

Note 4 - Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

City of Hillsdale
Notes to the Financial Statements
June 30, 2023

The City has the following recurring fair value measurements as of June 30, 2023:

Investment Type	Level 1	Level 2	Level 3	Total
Cash & Cash Equivalents	\$ 37,262	\$ -	\$ -	\$ 37,262
Commercial paper	116,123	-	-	116,123
Fixed rate bonds - Municipal Bonds	-	364,780	-	364,780
U.S. Government agency securities	-	3,222,394	-	3,222,394
U.S. Government Treasuries	-	7,207,517	-	7,207,517
	<u>\$ 153,385</u>	<u>\$ 10,794,691</u>	<u>\$ -</u>	<u>10,948,076</u>

Investments carried at net asset value

Michigan CLASS government investment pool				<u>11,223,368</u>
Total investments				<u>\$ 22,171,444</u>

Investments in Entities that Calculate Net Asset Value per Share

The City holds shares or interests in investment companies whereby the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

At year end, the net asset value of the City's investment in Michigan CLASS was \$11,223,368. The investment pool had no unfunded commitments, specific redemption frequency or redemption notice period required. The Michigan CLASS investment pool invests in U.S. treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better) collateralized bank deposits, repurchase agreements (collateralized at 102% by Treasuries and agencies), and approved money-market funds. The program seeks to provide safety, liquidity, convenience, and competitive rates of return, and is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities and other public agencies. It has a rating of AAA from Standard and Poor's with a weighted average maturity of 54 days.

Note 5 - Capital Assets

Capital assets activity of the primary government for the current year is as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 8,505,386	\$ -	\$ 105,419	\$ 8,399,967
Construction-in-progress	97,867	716,537	255,256	559,148
Total capital assets not being depreciated	<u>8,603,253</u>	<u>716,537</u>	<u>360,675</u>	<u>8,959,115</u>
Capital assets being depreciated				
Land improvements	773,631	-	-	773,631
Infrastructure	31,626,275	1,014,639	-	32,640,914
Buildings, additions and improvements	5,589,071	48,372	352,141	5,285,302
Books	285,416	16,381	27,279	274,518
Vehicles	4,593,834	795,686	212,901	5,176,619
Right to use asset - intangible assets	-	22,004	-	22,004
Total capital assets being depreciated	<u>42,868,227</u>	<u>1,897,082</u>	<u>592,321</u>	<u>44,172,988</u>
Less accumulated depreciation for				
Land improvements	464,845	22,206	-	487,051
Infrastructure	18,719,984	1,082,341	-	19,802,325
Buildings, additions and improvements	2,517,922	114,913	11,453	2,621,382
Books	86,171	18,245	27,278	77,138
Vehicles	2,835,784	253,540	212,901	2,876,423
Right to use asset - intangible assets	-	1,397	-	1,397
Total accumulated depreciation	<u>24,624,706</u>	<u>1,492,642</u>	<u>251,632</u>	<u>25,865,716</u>
Net capital assets being depreciated	<u>18,243,521</u>	<u>404,440</u>	<u>340,689</u>	<u>18,307,272</u>
Governmental activities net capital assets	<u>\$ 26,846,774</u>	<u>\$ 1,120,977</u>	<u>\$ 701,364</u>	<u>\$ 27,266,387</u>
Right to use leased assets				
Right to use assets, net of amortization	\$ -	\$ 20,607	\$ -	\$ 20,607
Capital assets				
Capital assets not being depreciated	8,603,253	716,537	360,675	8,959,115
Capital assets, net of depreciation	<u>18,243,521</u>	<u>383,833</u>	<u>340,689</u>	<u>18,286,665</u>
Net capital assets	<u>\$ 26,846,774</u>	<u>\$ 1,120,977</u>	<u>\$ 701,364</u>	<u>\$ 27,266,387</u>

City of Hillsdale
Notes to the Financial Statements
June 30, 2023

	Beginning Balance	Increases	Decreases / Reclassifications	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	\$ 361,042	\$ -	\$ -	\$ 361,042
Construction-in-progress	408,082	409,113	310,222	506,973
Total capital assets not being depreciated	769,124	409,113	310,222	868,015
Capital assets being depreciated				
Infrastructure	77,311,510	2,342,423	-	79,653,933
Vehicles	1,107,520	-	-	1,107,520
Right to use asset - intangible assets	116,239	10,180	(8,721)	135,140
Total capital assets being depreciated	78,535,269	2,352,603	(8,721)	80,896,593
Less accumulated depreciation for				
Infrastructure	44,935,223	1,496,524	-	46,431,747
Vehicles	476,267	41,296	-	517,563
Right to use asset - intangible assets	-	12,183	(8,721)	20,904
Total accumulated depreciation	45,411,490	1,550,003	(8,721)	46,970,214
Net capital assets being depreciated	33,123,779	802,600	-	33,926,379
Business-type capital assets, net	\$ 33,892,903	\$ 1,211,713	\$ 310,222	\$ 34,794,394
Right to use leased assets				
Right to use assets, net of amortization	\$ 116,239	\$ (2,003)	\$ -	\$ 114,236
Capital assets				
Capital assets not being depreciated	769,124	409,113	310,222	868,015
Capital assets, net of depreciation	33,007,540	804,603	-	33,812,143
Net capital assets	\$ 33,892,903	\$ 1,211,713	\$ 310,222	\$ 34,794,394

Capital assets activity of the component unit for the current year is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Component Unit				
Capital assets not being depreciated				
Land	\$ 213,067	\$ -	\$ 54,340	\$ 158,727
Capital assets being depreciated				
Infrastructure	381,672	-	-	381,672
Buildings, additions and improvements	2,468,124	-	-	2,468,124
Total capital assets being depreciated	2,849,796	-	-	2,849,796
Less accumulated depreciation for				
Infrastructure	381,672	-	-	381,672
Buildings, additions and improvements	19,571	49,362	-	68,933
Total accumulated depreciation	401,243	49,362	-	450,605
Net capital assets being depreciated	2,448,553	(49,362)	-	2,399,191
Component unit capital assets, net	\$ 2,661,620	\$ (49,362)	\$ 54,340	\$ 2,557,918

Depreciation and amortization of right to use assets expenses were charged to programs of the primary government as follows:

Governmental activities

General government	\$ 331,175
Public safety	105,883
Public works	935,141
Recreation and culture	24,933
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets	<u>95,510</u>
Total governmental activities	<u>1,492,642</u>

Business-type activities

Electric Fund	\$ 777,982
Sewer Fund	408,016
Water Fund	322,709
Dial-A-Ride	<u>41,296</u>
Total business-type activities	<u>1,550,003</u>
Total primary government	<u>\$ 3,042,645</u>

Construction Commitments

At June 30, 2023, the City had several uncompleted construction contracts. The remaining commitment on these construction contracts was approximately \$5,577,487.

City of Hillsdale
Notes to the Financial Statements
June 30, 2023

Note 6 - Interfund Receivables, Payables, and Transfers

The composition of interfund balances is as follows:

Receivable Fund	Payable Fund	Amount
Nonmajor governmental funds	General Fund	\$ 193,851
Internal service funds	Nonmajor governmental funds	105
		<u>\$ 193,956</u>

The outstanding balances between funds result mainly from the time lag between the dates that 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made.

The details for interfund transfers are as follows:

Funds Transferred From	Funds Transferred To	Amount
General Fund	Nonmajor governmental funds	\$ 108,073
General Fund	Municipal Street	10,520
Major Street Fund	General Fund	93,614
Major Street Fund	Nonmajor governmental funds	300,000
Municipal Street Fund	Major Street Fund	280,437
Municipal Street Fund	Nonmajor governmental funds	391,992
Nonmajor governmental funds	General Fund	49,988
Nonmajor governmental funds	Nonmajor governmental funds	24,175
Nonmajor enterprise fund	General Fund	39,582
		<u>\$ 1,298,381</u>

Transfers are used to move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

Advances at year end are as follows:

On June 17, 2019 Council approved a loan from the Electric Fund to the Sewer Fund up to \$900,000 for capital expenditures occurring in the Sewer Fund. The loan commenced on June 20, 2019 with an initial

draw of \$90,000. The Sewer Fund paid back the \$90,000 of the loan and drew an additional \$250,000 during the June 30, 2020 fiscal year. Annual principal payments of \$25,000 are due annually along with interest at 2.5%. The final payment is scheduled to be paid by June 1, 2030. During the current year, the Sewer Fund paid back \$25,000. The balance as of June 30, 2023 was \$175,000.

During the June 30, 2021 fiscal year, the Electric Fund loaned the Tax Increment Finance Authority, a discretely presented component unit of the City, \$200,000. The total amount was approved in an amount not to exceed \$400,000 and will be repaid through November 1, 2030. \$40,000 was paid off during the 2022 fiscal year leaving a balance of \$120,000 at June 30, 2023.

Note 7 - Leases

Lease Receivable

The City is engaged as lessor in three separate lease agreements. The lease agreements are described as follows:

Lease	Lease inception	Payment Terms	Maturity	Description
Airport Farmland	1/1/2022	3 years	1/1/2025	Leasing land at the airport for farmland.
Industrial Park Parcel 53	11/20/2000	30 years	11/20/2030	Cell tower lease.
Dawn Theater (Keefer House Hotel)	3/2/2022	10 years	3/2/2032	Leasing the renovated Dawn Theater.

Lease	Fund	Lease Receivable	Lease Receivable Principal Paid	Lease Interest Revenue
Airport Farmland	Airport fund	\$ 31,426	\$ 30,659	\$ 1,552
Industrial Park Parcel 53	General fund	276,085	7,295	8,403
Dawn Theater (Keefer House Hotel)	TIFA fund	98,943	3,307	2,526
		<u>\$ 406,454</u>	<u>\$ 41,261</u>	<u>\$ 12,481</u>

City of Hillsdale
Notes to the Financial Statements
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Note 8 - Long-Term Debt

The City issues bonds to provide for the acquisition and construction of major capital projects. General obligation bonds are direct obligations and pledge the full faith and credit of the City. Installment purchase agreements are also general obligations of the City. Other long-term obligations include compensated absences. Compensated absences are typically liquidated with funds from the General Fund, Electric Fund, Sewer Fund, Water Fund, DART Fund, and internal service funds.

Long-term obligation activity is summarized as follows:

	Amount of Issue	Maturity Date	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities									
Bonds and notes payable									
General obligation bonds									
2022 General Obligation Capital Improvement Bonds - Street	\$ 2,300,000	4/1/2031	5.00%	\$240,000 - \$340,000	\$ -	\$ 2,300,000	\$ -	\$ 2,300,000	\$ 240,000
Issuance premiums					-	146,515	-	146,515	-
Total					-	2,446,515	-	2,446,515	240,000
Leases					-	22,004	1,871	20,133	4,162
Compensated absences					362,826	-	53,530	309,296	-
Total governmental activities					<u>\$ 362,826</u>	<u>\$ 2,468,519</u>	<u>\$ 55,401</u>	<u>\$ 2,775,944</u>	<u>\$ 244,162</u>

City of Hillsdale
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	Amount of Issue	Maturity Date	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type activities									
Bonds and notes payable									
General obligation bonds									
2015 Sewage Disposal System Revenue Bonds	\$ 6,435,000	4/1/2037	2.500%	\$290,000 - \$405,000	\$ 5,110,000	\$ -	\$ 285,000	\$ 4,825,000	\$ 290,000
2016 Sewage Disposal System Revenue Bonds	\$ 1,900,000	4/1/2037	2.500%	\$85,000 - \$120,000	1,510,000	-	85,000	1,425,000	85,000
2022 General Obligation Capital Improvement Bonds - Water	\$ 2,250,000	4/1/2042	5.000%	\$72,321 - \$176,786	-	2,250,000	-	2,250,000	72,321
2022 General Obligation Capital Improvement Bonds - Sewer	\$ 1,950,000	4/1/2042	5.000%	\$62,679 - \$153,214	-	1,950,000	-	1,950,000	62,679
Total general obligation bonds					<u>6,620,000</u>	<u>4,200,000</u>	<u>370,000</u>	<u>10,450,000</u>	<u>510,000</u>
Issuance premiums									
Total					<u>-</u>	<u>260,127</u>	<u>-</u>	<u>260,127</u>	<u>-</u>
Leases									
Compensated absences									
Total business-type activities					<u>\$ 6,906,275</u>	<u>\$ 4,491,618</u>	<u>\$ 384,497</u>	<u>\$ 11,013,396</u>	<u>\$ 515,582</u>
	Amount of Issue	Maturity Date	Interest Rate Ranges	Principal Maturity Ranges	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Component units									
General obligation bonds									
TIFA - 2021 Installment note	\$ 400,000	11/1/2030	0.9%	\$20,000 - \$40,000	<u>\$ 340,000</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 300,000</u>	<u>\$ 40,000</u>

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Annual debt service requirements to maturity for the above obligations are as follows:

Year Ending June 30,	Governmental Activities		Business-type Activities	
	Bonds		Bonds	
	Principal	Interest	Principal	Interest
2024	\$ 240,000	\$ 115,000	\$ 510,000	\$ 366,252
2025	250,000	103,000	535,000	350,126
2026	265,000	90,500	545,000	333,126
2027	280,000	77,250	570,000	315,750
2028	295,000	63,250	580,000	297,502
2029-2033	970,000	98,500	3,220,000	1,192,632
2034-2038	-	-	3,260,000	627,627
2039-2042	-	-	1,230,000	157,500
	<u>\$ 2,300,000</u>	<u>\$ 547,500</u>	<u>\$ 10,450,000</u>	<u>\$ 3,640,515</u>

Year Ending June 30,	Component Unit	
	Bonds	
	Principal	Interest
2024	\$ 40,000	\$ 2,610
2025	40,000	2,250
2026	40,000	1,890
2027	40,000	1,530
2028	40,000	1,170
2029-2031	100,000	1,350
	<u>\$ 300,000</u>	<u>\$ 10,800</u>

Note 9 - Restricted Assets

The balances of the restricted assets accounts in the enterprise funds are as follows:

Restricted Cash

Sewer Fund - The ordinance authorizing issuance of the 2015 Sewage Disposal System Revenue Bond, and 2016 Sewage Disposal System Revenue Bond – Sewer required that specific accounts be established, and monies deposited as follows:

Bond and Interest Redemption Fund - At least one-half of the amount of interest due on the next ensuing interest payment plus not less than one quarter of the principal maturing on the next principal payment. At June 30, 2023, the City was required to have \$132,813 in this account.

Bond Reserve Account - The lesser of 10% of the principal balance of the bonds, an amount equal to the maximum annual principal and interest requirements on the bonds, or 125% of the average annual principal and interest requirements. At June 30, 2023, the City was required to have \$539,375 in this account. The total restricted cash for the City's sewer fund was \$1,202,488.

Note 10 - Dial-A-Ride

The following disclosures are required by the Michigan Department of Transportation (MDOT) relative to the City's Dial-A-Ride program which is funded by and through MDOT:

Cost Allocation Plans - The Hillsdale Dial-A-Ride Enterprise Fund has three cost allocation plans where the methodology has been approved by the Office of Passenger Transportation (OPT). Currently, only the administrative cost allocation plan is needed and used. The cost

City of Hillsdale
Notes to the Financial Statements
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allocation plan was adhered to in the preparation of the financial statements.

Nonfinancial Data - The methodology used for compiling mileage on OAR Schedule 4N (Nonurban) is an adequate and reliable method for recording vehicle mileage.

Depreciation - The depreciation charges do not include any eligible depreciation. Therefore, all depreciation charges are ineligible for reimbursement and have been excluded from the computation of eligible costs to be reimbursed with State Formula Funds.

Capital Money - No capital money was used to pay for operating expenses, and none are included in total expenses to be reimbursed with State Formula Funds.

Ineligible Expenses - Ineligible expenses are classified appropriately according to the definition in the Local Public Transit Revenue and Expense manual. Audit costs are the only cost in which eligibility differs from the State R&E Manual and the federal Uniform Guidance. The Hillsdale Dial-A-Ride Enterprise Fund does not have any local revenues with associated expenses that would be required to be subtracted out as ineligible.

Fringe Benefits - During the fiscal year July 1, 2022 through June 30, 2023, Dial-A-Ride paid \$66,426 in 50200 fringe benefits for health insurance, retirement, and other insurance benefits. The entire amount of \$96,669 was expensed on the books and is included in Dial-A-Ride's total eligible expenses for the fiscal year ending September 30, 2022.

Note 11 - Investment in Joint Venture

Michigan South Central Power Agency

The City is a member of the Michigan South Central Power Agency (MSCPA), which provided electric services to the residents of its member communities. The participating communities provide annual funding for its operations. During the current year, the City paid \$9,702,740 for purchased power. The City is unaware of any other circumstances that would cause any additional benefit or burden to participating governments in the near future. Complete financial statements for the Michigan South Central Power Agency can be obtained from the administrative offices at 168 Division St., Coldwater, Michigan 49036. The City owns an approximate 22.33% interest in the Michigan South Central Power Agency (MSCPA). The City records the investment using the equity method and calculates 22.33% of the MSCPA's equity at year end. The MSCPA also holds assets of the City, which have been included in the MSCPA's equity over the years. The calculation of the investment includes 100% of the City's assets held at the MSCPA plus 22.33% of the equity net of the City's assets. At June 30, 2023, the City's investment in MSCPA was \$4,803,781, consisting of a \$4,305,374 equity share and \$498,407 of assets held at the MSCPA.

City of Hillsdale
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Note 12 - Net Investment in Capital Assets

The composition of net investment in capital assets as of June 30, 2023, was as follows:

	Governmental Activities	Business-type Activities	Component Unit
Capital assets			
Capital assets not being depreciated	\$ 8,959,115	\$ 868,015	\$ 158,727
Capital assets, net of accumulated depreciation	18,307,272	33,926,382	2,399,191
Total capital assets	27,266,387	34,794,397	2,557,918
Related debt			
General obligation bonds	2,300,000	10,450,000	300,000
Leases	20,133	24,040	-
Unamortized bond premiums	146,515	260,127	-
Total related debt	2,466,648	10,734,167	300,000
Net investment in capital assets	\$ 24,799,739	\$ 24,060,230	\$ 2,257,918

Note 13 - Risk Management

The government is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers' compensation), as well as medical benefits provided to employees. The government has purchased commercial insurance for all claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

Note 14 - Employee Retirement and Benefit Systems

Defined benefit pension plan

Plan description – The government participates in the Michigan Municipal Employees' Retirement System (MERS), an agent multiple-employer, statewide public employee defined benefit pension plan that covers all employees of the government. The plan was established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. The system provides retirement, disability and death benefits to plan members and their beneficiaries. MERS issues a publicly available financial report that includes financial statements and required supplementary

information for the system. That report may be obtained by writing to MERS at 1134 Municipal Way, Lansing, Michigan 48917 or on the web at <http://www.mersofmich.com>.

Benefits provided – Benefits provided include plans with multipliers ranging from 2.00% to 2.50%. Vesting period is 10 years of service. Normal retirement age is 60 with early retirement at 55 with 20 years of service for police and fire unions and 25 years of service for BPU union. Final average compensation is calculated based on 3 years. Member contributions range from 5.00% to 9.16%.

Employees covered by benefit terms – At the December 31, 2022 valuation date, the following employees were covered by benefit terms:

Inactive employees or beneficiaries currently receiving benefits	80
Inactive employees entitled to, but not yet receiving benefits	44
Active employees	44
	168

Contributions – The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees.

City of Hillsdale
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For the year ended June 30, 2023, the City had the following contribution rates:

<u>Division</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>
DPS EEs - Closed	5.00%	\$0 / month
Police - Open	5.00%	39.28%
Fire - Open	5.00%	29.77%
BPU Union - Closed	9.16%	\$15,556 / month
General Nonunion - Closed	5.00%	\$10,621 / month
BPU Nonunion - Closed	5.00%	\$10,031 / month
City Manager - Open	5.00%	21.76%
City Treasurer - Open	5.00%	\$171 / month

Net pension liability – The employer’s net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

Actuarial assumptions – The total pension liability in the June 30, 2023 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement include: 1) Inflation 2.5%; 2) Salary increases 3.75% in the long-term; 3) Investment rate of return of 7.75%, net of investment expense, including inflation.

Although no specific price inflation assumptions are needed for the valuation, the 3.75% long-term wage inflation assumption would be consistent with a price inflation of 2.5%.

Mortality rates used were based on the 2014 Group Annuity Mortality Table of a 50% male and 50% female blend. For disabled retirees, the regular mortality table is used with a 10-year set forward in ages to reflect the higher expected mortality rates of disabled members.

The actuarial assumptions used in valuation were based on the results of the most recent actuarial experience study.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates or arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Target Allocation Gross Rate Of Return</u>	<u>Long-Term Expected Gross Rate of Return</u>	<u>Inflation Assumption</u>	<u>Long-term Expected Real Rate of Return</u>
Global equity	60.00%	7.00%	4.20%	2.50%	2.70%
Global fixed income	20.00%	4.50%	0.90%	2.50%	0.40%
Private investments	20.00%	9.50%	1.90%	2.50%	1.40%
	<u>100.00%</u>		<u>7.00%</u>		<u>4.50%</u>

Discount rate – The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plans fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Hillsdale
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Changes in Net Pension Liability

Total Pension Liability

Service cost	\$ 370,256
Interest on the total pension liability	1,997,631
Experience differences	(45,764)
Benefit payments and refunds	<u>(1,788,727)</u>
Net change in total pension liability	533,396
Total pension liability - beginning	<u>28,262,768</u>
Total pension liability - ending (a)	<u>\$ 28,796,164</u>

Plan Fiduciary Net Position

Employer contributions	\$ 178,600
Employee contributions	781,697
Pension plan net investment income (loss)	(2,405,838)
Benefit payments and refunds	(1,788,727)
Pension plan administrative expense	<u>(42,392)</u>
Net change in plan fiduciary net position	(3,276,660)
Plan fiduciary net position - beginning	<u>23,287,680</u>
Plan fiduciary net position - ending (b)	<u>\$ 20,011,020</u>

Net pension liability (a-b) \$ 8,785,144

Plan fiduciary net position as a percentage of total pension liability	69.49%
Covered employee payroll	\$ 2,928,288
Net pension liability as a percentage of covered employee payroll	300.01%

Sensitivity of the net pension liability to changes in the discount rate – The following presents the net pension liability of the employer, calculated using the discount rate of 7.25%, as well as what the employer’s net pension liability would be using a discount rate that is 1% point lower (6.25%) or 1% higher (8.25%) than the current rate.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability	<u>\$ 11,978,050</u>	<u>\$ 8,785,144</u>	<u>\$ 6,095,486</u>

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions – For the year ended June 30, 2023 the employer recognized pension expense of \$1,784,149. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Total to Amortize</u>
Differences in experience	\$ 124,548	\$ (22,882)	\$ 101,666
Differences in assumptions	325,939	-	325,939
Net difference between projected and actual earning on plan investments	1,834,288	-	1,834,288
Contributions subsequent to the measurement date*	<u>428,115</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 2,712,890</u>	<u>\$ (22,882)</u>	<u>\$ 2,261,893</u>

*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending 2024.

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Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For

Note 15 - Promissory Note

On May 15, 2018, the City's Tax Increment Finance Authority ("TIFA") entered into an agreement to sell property known as the Keefer House Hotel for \$275,000. The agreement called for a \$10,000 deposit and the remaining \$265,000 in a promissory note from Keefer House Hotel, LLC. The note calls for the entire principal of \$265,000 including interest at 0% to be paid on or before May 25, 2021. On July 20, 2021, the City entered an addendum to the agreement in which extended the due date to on or before May 25, 2023.

Pursuant to the terms set forth in the Purchase Agreement, and subsequent addendums, if borrower completes construction and renovation of the Keefer House Hotel property on or before May 25, 2023, the borrower will be entitled to forgiveness of any remaining principal, and the note shall be considered paid in full. In the event that the borrower fails to complete construction and renovation on or before May 25, 2023, all outstanding principal shall be due and payable.

As of June 30, 2023, construction on the Keefer House Hotel is underway and is still in progress. The City has elected to include the full \$265,000 as a loan receivable on its financial statements, with an allowance of \$265,000.

Note 16 - Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be

determined at this time, although the government expects such amounts, if any, to be immaterial.

Note 17 - Prepaid Operating Costs

In 2014, the City entered a 20-year agreement with KEPS Technologies, Inc. d/b/a ACD.net, for 48 strands of dark fiber to support its business operations. The agreement for total upfront costs of \$240,304 will be amortized over the 20-year life of the agreement. As of June 30, 2023, the balance of the long-term prepaid is \$42,470.

Note 18 - Prepaid Stranded Costs

American Municipal Power – Generating Station Project

The City is a member of American Municipal Power (AMP) and has participated in the AMP Generating Station (AMPGS) Project. This project intended to develop a pulverized coal power plant in Meigs County, Ohio. The City's share was 12,000 kilowatts of a total 771,281 kilowatts, giving the City a 1.56 percent share. The AMPGS Project required participants to sign "take or pay" contracts with AMP. As such, the participants are obligated to pay any costs incurred for the project. In November 2009, the participants voted to terminate the AMPGS Project due to projected escalating costs. These costs were therefore deemed impaired and participants were obligated to pay costs already incurred. In prior years, the payment of these costs was not considered probable due to AMP's pursuit of legal action to void them. As a result of a March 31, 2014 legal ruling, the AMP Board of Trustees on April 15, 2014 and the AMPGS participants on April 16, 2014 approved the collection of the impaired costs and provided the participants with an estimate of their liability. The City's estimated share at March 31, 2014 of the impaired costs is \$2,076,796. The City received a credit of \$775,876 related to their participation in the AMP Fremont Energy Center (AFEC) Project, and another credit of \$542,698 related to the AMPGS costs deemed to have future benefit for the project participants, leaving a net impaired cost estimate of \$758,222. Because

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payment is now probable and reasonably estimable, the City is reporting a payable to AMP in its business-type activities and in its electric enterprise fund for these impaired costs. AMP financed these costs on its revolving line of credit. Any additional costs (including line-of-credit interest and legal fees) or amounts received related to the project will impact the City's liability. These amounts will be recorded as they become estimable.

In late 2016, AMP reached a settlement in the Bechtel Corporation litigation. On December 8, 2016, at the AMPGS Participants meeting, options for the allocation of the settlement funds were approved. The AMPGS Participants and the AMP Board of Trustees voted to allocate the settlement among the participants and the AMP General Fund based on each participant's original project share in kW including the AMP General Fund's project share.

Since March 31, 2014, the City has made payments of \$817,344 to AMP toward its net impaired cost estimate. Also since March 31, 2014, the City's allocation of additional costs incurred by the project is \$25,960 and interest expense incurred on AMP's line-of-credit of \$(346), resulting in a net credit balance for impaired cost estimate at June 30, 2023 of \$33,508. The City does have a potential PHFU (plant held for future use costs) liability of \$650,379 resulting in a net total potential liability of \$616,871, assuming the credit balance earns zero interest and the assets making up the PHFU (principally the land comprising the Meigs County site) have no value. Stranded costs as well as PHFU costs are subject to change, including future borrowing costs on the AMP line of credit. Activities include items such negative items as property taxes as well as positive items revenue from leases or sale of all or a portion of the Meigs County site property.

The City has opted to not record the potential PHFU liability given the uncertainty regarding the outcome of the project; however, prepaid stranded costs have been recorded as \$32,239 for the year-ended June 30, 2023.

Note 19 - Purchased Power Contracts

AFEC

AFEC AMP Fremont Energy Center (87 Members). On July 28, 2011, AMP acquired from FirstEnergy Generation Corporation ("FirstEnergy") the Fremont Energy Center ("AFEC"), a combined cycle, natural gas fueled electric generating plant, then nearing completion of construction and located in Fremont, Sandusky County, Ohio. Following completion of the commissioning and testing, AMP declared AFEC to be in commercial operation as of January 20, 2012. AFEC has a capacity of 512 MW (unfired)/675 MW (fired) and consists of two combustion turbines, two heat recovery steam generators and one steam turbine and condenser.

AMP subsequently sold a 5.16% undivided ownership interest in AFEC to Michigan Public Power Agency and entered into a power sales contract with the Central Virginia Electric Cooperative for the output associated with a 4.15% undivided ownership interest in AFEC. The output of AFEC associated with the remaining 90.69% undivided ownership interest (the "90.69% Interest") is sold to AMP Members pursuant to a take-or-pay power sales contract with 87 of its Members (the "AFEC Power Sales Contract").

In 2012, to provide permanent financing for the 90.69% Interest, AMP issued, in two series, \$546,085,000 of its AMP Fremont Energy Center Project Revenue Bonds (the "2012 AFEC Bonds"), consisting of taxable and tax-exempt obligations. The AFEC Bonds are net revenue obligations of AMP, secured by a master trust indenture and payable from amounts received by AMP under the AFEC Power Sales Contract. In 2017 and 2021, AMP issued bonds (the "AFEC Refunding Bonds" and, together with the 2012 AFEC Bonds, the "AFEC Bonds") to refund all of the callable a portion of the 2012 AFEC Bonds. As of January 1, 2023, \$393,905,000 aggregate principal amount of AFEC Bonds was outstanding.

The City has executed a take-or-pay power sales contract with AMP as

City of Hillsdale
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a participant of the AFEC of 7,220 kW or 1.55% of capacity and associated energy from the AFEC.

In each of April 2021 and December 2022, AMP executed a Gas Supply Contract (each, a “Gas Supply Contract”) with Tennergy Corporation (“Tennergy”) under the terms of which Tennergy will provide a portion of the natural gas made available to Tennergy under the terms of a Prepaid Natural Gas Sales Agreement (each, a “Prepaid Natural Gas Sales Agreement”) between Tennergy and a subsidiary of Morgan Stanley. In December 2021, AMP executed a Gas Supply Contract with The Black Belt Energy District (“Black Belt”) under the terms of which Black Belt will provide a portion of the natural gas made available to Black Belt under the terms of a Prepaid Natural Gas Sales Agreement between Black Belt and a subsidiary of J. Aron & Company LLC. Under each Gas Supply Contract, AMP receives the benefit of a discount from market index gas price.

Combined Hydroelectric Projects

Combined Hydroelectric Projects Combined Hydroelectric Projects (79 Members). AMP owns and operates three hydroelectric projects, the Cannelton, the Smithland and the Willow Island hydroelectric generating facilities (the “Combined Hydroelectric Projects”), all on the Ohio River, with an aggregate generating capacity of approximately 208 MW. Each of the Combined Hydroelectric Projects is in commercial operation and consists of run-of-the-river hydroelectric generating facilities on existing Army Corps dams and includes associated transmission facilities. AMP holds the licenses from FERC for the Combined Hydroelectric Projects.

To provide financing for, or refinance certain obligations incurred in respect of, the Combined Hydroelectric Projects, AMP has issued ten series of its Combined Hydroelectric Projects Revenue Bonds (the “Combined Hydroelectric Bonds”), in an original aggregate principal amount of \$2,483,845,000 and consisting of taxable, tax-exempt and tax advantaged obligations (Build America Bonds, Clean Renewable Energy Bonds and New Clean Renewable Energy Bonds). The

Combined Hydroelectric Bonds are secured by a master trust indenture and payable from amounts received by AMP under a take-or-pay power sales contract with 79 of its Members. As of January 1, 2023, \$2,095,038,235 aggregate principal amount of the Combined Hydroelectric Bonds were outstanding under the indenture securing the Combined Hydroelectric Bonds.

The City has executed a take-or-pay power sales contract with AMP as a participant of the Combine Hydroelectric Projects of 3,398 kW or 1.63% of capacity and associated energy from the Combined Hydroelectric Projects.

In August 2017, AMP filed a lawsuit against Voith Hydro, Inc. (“Voith”), the supplier of major powerhouse equipment, including the turbines and generators for the Combined Hydroelectric Projects and the Meldahl Project (as hereinafter defined). On February 1, 2023, AMP and Voith executed a Settlement Agreement and Mutual Release resolving all claims between the parties, and the Court dismissed the case with prejudice. Pursuant to the terms of the Settlement Agreement and Mutual Release: Voith will provide to AMP, at Voith’s cost, certain equipment, parts, and services; AMP will make payments to Voith totaling \$25 million; and the future purchase and sale of goods and services for the Combined Hydroelectric Projects will be governed by agreed-upon terms and conditions. Resolution of the claims pursuant to the Settlement Agreement and Mutual Release will not have a material impact on the financial condition of AMP, the Combined Hydroelectric Projects, the Meldahl Project, or the Participants in either project.

Meldahl Hydroelectric Project

Meldahl Hydroelectric Project Meldahl Hydroelectric Project (48 Members). AMP owns and, together with the City of Hamilton, Ohio, an AMP Member, developed and constructed a 108.8 MW, three-unit hydroelectric generation facility on the Captain Anthony Meldahl Locks and Dam, an existing Army Corps dam on the Ohio River, and related equipment and associated transmission facilities (the “Meldahl

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Project"). The Meldahl Project is operated by the City of Hamilton.

In order to finance the construction of the Meldahl Project and related costs, AMP issued seven series of its Meldahl Hydroelectric Project Revenue Bonds ("Meldahl Bonds") in an original aggregate principal amount of \$820,185,000 consisting of taxable, tax-exempt and tax advantaged obligations (Build America Bonds, Clean Renewable Energy Bonds and New Clean Renewable Energy Bonds). The Meldahl Bonds are secured by a master trust indenture and payable from amounts received by AMP under a take-or-pay power sales contract with 48 of its Members. As of January 1, 2023, \$643,965,000 aggregate principal amount of the Meldahl Bonds.

The City has executed a take-or-pay power sales contract with AMP as a participant of the Meldahl Project of 731 kW or .70% of capacity and associated energy from the Meldahl Hydroelectric Projects.

Greenup Hydroelectric Project

Greenup Hydroelectric Project Greenup Hydroelectric Project (47 Members). In connection with the development of the Meldahl Project, Hamilton agreed to sell and AMP agreed to purchase a 48.6% undivided ownership interest (the "AMP Interest") in the Greenup Hydroelectric Facility. On May 11, 2016, AMP issued \$125,630,000 aggregate principal amount of its Greenup Hydroelectric Project Revenue Bonds, Series 2016A (the "2016 Greenup Bonds") and, with a portion of the proceeds thereof, acquired the AMP Interest. The 2016 Greenup Bonds are secured by a separate power sales contract that has been executed by the same Members (with the exception of Hamilton, which retained title to a 51.4% ownership interest in the Greenup Hydroelectric Facility) that executed the Meldahl Power Sales Contract. As of January 1, 2023, \$118,760,000 aggregate principal amount of the 2016 Greenup Bonds.

The City has executed a take-or-pay power sales contract with AMP as a participant of the Greenup Hydroelectric Facility of 479 kW or 1.40%

of capacity and associated energy from the Greenup Hydroelectric Facility.

Note 20 - Tax Abatements

The Government enters into property tax abatement agreements with local businesses under several programs as authorized under Public Act 328 of 1998 (PA 328) and Public Act 198 of 1974, as amended (PA 198).

Industrial property tax abatements are granted in the State of Michigan under Public Act 198, as amended, to promote economic development, creation of jobs, and new or improvement facilities. The industrial facilities tax (IFT) exemption must be approved by both the City (after a public hearing is held) and the State of Michigan. IFT exemptions can cover real and/or personal property. By State law, the exemption must be applied for no later than six months after commencement of the project and must be accompanied by a written agreement between the taxpayer and the City. An exemption allows for taxation on IFT property at 50% of the local property tax millage rate for a period of 1 to 12 years. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2023, the City's property taxes were reduced by \$27,887 under this program.

Neighborhood enterprise zone tax abatements are granted in the State of Michigan under Public Act 147, as amended, to encourage investment in the construction or rehabilitation of multiple types of housing for both homeownership and rental. The project must be located in a Neighborhood Enterprise Zone (NEZ) as established by the City Council. A qualifying project involves the construction of new housing for either homeownership or rental. A rehabilitation project involves the rehabilitation of existing housing, and requires a minimum investment in the rehabilitation. A new construction project must include rental apartments, contain retail space on the first floor, and be located in a Downtown Revitalization District. For new facilities, the rate of taxation of a new facility is equal to 50% of the average rate of taxation

City of Hillsdale
Notes to the Financial Statements
June 30, 2023

levied on commercial, industrial, and utility property in the State in the immediately preceding calendar year. The amount of the abatement is equal to the taxable value of the qualifying property applied to the millage rate that is the difference between the NEZ millage rate and the ad valorem millage rate. For rehabilitation facilities, the taxable value is set ("frozen") at that value established in the year immediately preceding the effective date of the NEZ exemption for a property. The amount of the abatement is the difference between the taxes that would be levied on the current taxable value and the NEZ taxes levied on the value of the qualifying property in the year immediately preceding the effective date of the exemption certificate. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2023, the City's property taxes were reduced by \$24,644 under this program.

Obsolete property rehabilitation abatements are granted in the State of Michigan under Public Act 146 of 2000, as amended, to encourage investment in the significant renovation and/or rehabilitation of obsolete buildings for commercial use. The obsolete property rehabilitation (OPR) exemption must be approved by both the City (after a public hearing is held) and the State of Michigan. OPR exemptions can cover real property. Property must be functionally obsolete as determined by the City Assessor as defined in the legislation. Project must be for a project that will have a commercial or commercial housing use. The taxable value of the qualifying property is set ("frozen") at the taxable value assigned in the year immediately preceding the effective date of the exemption certificate. New taxable value in excess of the frozen taxable value is exempted from certain millages levied on real property for a period of 1-12 years. By State law, the exemption must be applied for no later than six months after commencement of the project, and must be accompanied by a written agreement between the taxpayer and the City. The amount of the abatement is equal to the exempted mills applied to the amount of the taxable value created by investment in the project. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June

30, 2023, the City's property taxes were reduced by \$19,749 under this program.

The Commercial Rehabilitation Act, PA 210 of 2005, as amended, affords a tax incentive for the rehabilitation of commercial property for the primary purpose and use of a commercial business or multi-family residential facility. The property must be located within an established Commercial Rehabilitation District. Exemptions are approved for a term of 1-10 years, as determined by the local unit of government. The property taxes are based upon the previous year's (prior to rehabilitation) taxable value. The taxable value is frozen for the duration of the certificate. Applications are filed, reviewed and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division. The State Tax Commission (STC) is responsible for final approval and issuance of certificates. Exemptions are not effective until approved by the STC. Accordingly, such agreements meet the criteria of "tax abatements" under GASB Statement No. 77. For the year ended June 30, 2023, the City's property taxes were reduced by \$16,465 under this program.

Note 21 - Federal Revenues

The City's federal revenues exceeded \$750,000 in fiscal year 2023, however a single audit was not required as the City elected to have the Alternative Compliance Examination performed as the federal ARPA funds received were less than \$10 million.

Note 22 - Prior Period Restatement

The City has restated its General Fund's beginning of year fund balance and beginning net position in the governmental activities by \$190,638, increasing General Fund beginning fund balance from \$3,303,761 to \$3,494,399 in order to appropriately account for state shared revenue accruals. The net effect of this adjustment restated the beginning net position of the governmental activities by \$190,638, increasing it from \$32,925,739 to \$33,116,377.

City of Hillsdale
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Actual Over (Under) Final Budget
	Original	Final		
Revenues				
Taxes				
Property taxes	\$ 1,909,856	\$ 1,909,856	\$ 1,862,648	\$ (47,208)
Other taxes	1,102,400	1,102,400	1,220,192	117,792
Special assessments	10,000	10,000	2,665	(7,335)
Licenses and permits	99,700	99,700	104,771	5,071
Federal grants	-	4,179	31,435	27,256
State-shared revenue	1,000,000	1,000,000	1,097,517	97,517
State grants	150,000	150,000	223,778	73,778
Local contributions	-	-	100	100
Charges for services	21,900	21,900	21,559	(341)
Fines and forfeitures	1,000	1,000	1,019	19
Interest income	20,000	20,000	123,343	103,343
Rental income	107,600	107,600	14,186	(93,414)
Other revenue	234,542	248,564	305,940	57,376
Transfers in	348,500	348,500	183,184	(165,316)
Issuance of debt	-	-	16,039	16,039
Sale of capital assets	-	-	866,407	866,407
Total revenues	<u>5,005,498</u>	<u>5,023,699</u>	<u>6,074,783</u>	<u>1,051,084</u>

City of Hillsdale
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Actual
	Original	Final		Over (Under) Final Budget
Expenditures				
General government				
Council	\$ 23,660	\$ 23,660	\$ 20,433	\$ (3,227)
City manager	111,796	111,796	110,528	(1,268)
Human resources	102,909	102,909	51,597	(51,312)
Administrative services	342,200	342,200	263,162	(79,038)
Accounting	159,732	159,732	106,456	(53,276)
Clerk	102,398	102,398	109,424	7,026
Treasurer	165,329	165,329	169,566	4,237
Assessor	202,964	202,964	189,967	(12,997)
Elections	18,130	25,831	25,610	(221)
Buildings and grounds	257,479	257,479	190,256	(67,223)
Total general government	<u>1,486,597</u>	<u>1,494,298</u>	<u>1,236,999</u>	<u>(257,299)</u>
Public safety				
Police	1,651,713	1,751,713	1,754,197	2,484
Fire department	557,007	595,507	576,225	(19,282)
Total public safety	<u>2,208,720</u>	<u>2,347,220</u>	<u>2,330,422</u>	<u>(16,798)</u>
Public works				
Department of public works	423,339	438,339	437,211	(1,128)
Engineering services	41,231	47,231	28,426	(18,805)
Street lighting	53,750	55,650	54,835	(815)
Cemeteries	129,076	169,076	139,708	(29,368)
Parking lots	25,076	25,076	18,491	(6,585)
Airports	132,741	148,741	149,944	1,203
Total public works	<u>805,213</u>	<u>884,113</u>	<u>828,615</u>	<u>(55,498)</u>

City of Hillsdale
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Actual Over (Under) Final Budget
	Original	Final		
Community and economic development				
Planning	\$ 156,207	\$ 156,207	\$ 154,898	\$ (1,309)
Economic development	64,566	75,066	74,661	(405)
Total community and economic development	<u>220,773</u>	<u>231,273</u>	<u>229,559</u>	<u>(1,714)</u>
Recreation and culture				
Parks and recreation	<u>170,206</u>	<u>170,206</u>	<u>197,024</u>	<u>26,818</u>
Debt service				
Principal retirement	-	-	1,032	1,032
Interest and fiscal charges	-	-	113	113
Total debt service	<u>-</u>	<u>-</u>	<u>1,145</u>	<u>1,145</u>
Transfers out	<u>226,347</u>	<u>241,347</u>	<u>118,593</u>	<u>(122,754)</u>
Total expenditures	<u>5,117,856</u>	<u>5,368,457</u>	<u>4,942,357</u>	<u>(426,100)</u>
Excess (deficiency) of revenues over expenditures	<u>(112,358)</u>	<u>(344,758)</u>	<u>1,132,426</u>	<u>1,477,184</u>
Fund balance - beginning of year	3,494,399	3,494,399	3,303,761	(190,638)
Prior period adjustment	-	-	190,638	190,638
Fund balance - beginning of year (restated)	<u>3,494,399</u>	<u>3,494,399</u>	<u>3,494,399</u>	<u>-</u>
Fund balance - end of year	<u>\$ 3,382,041</u>	<u>\$ 3,149,641</u>	<u>\$ 4,626,825</u>	<u>\$ 1,477,184</u>

City of Hillsdale
Required Supplementary Information
Budgetary Comparison Schedule
Major Street Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Actual
	Original	Final		Over (Under)
				Final Budget
Revenues				
Federal grants	\$ -	\$ 127,194	\$ 127,555	\$ 361
Other state grants	963,312	963,312	955,776	(7,536)
Interest income	3,000	3,000	14,547	11,547
Other revenue	2,500	2,500	14,552	12,052
Transfers in	<u>325,000</u>	<u>325,000</u>	<u>280,437</u>	<u>(44,563)</u>
Total revenues	<u>1,293,812</u>	<u>1,421,006</u>	<u>1,392,867</u>	<u>(28,139)</u>
Expenditures				
Current				
Public works	565,799	606,401	552,309	(54,092)
Capital outlay	855,000	941,592	504,590	(437,002)
Transfers out	<u>188,000</u>	<u>388,000</u>	<u>393,614</u>	<u>5,614</u>
Total expenditures	<u>1,608,799</u>	<u>1,935,993</u>	<u>1,450,513</u>	<u>(485,480)</u>
Excess of revenues (deficiency) over expenditures	(314,987)	(514,987)	(57,646)	457,341
Fund balance - beginning of year	<u>1,112,339</u>	<u>1,112,339</u>	<u>1,112,339</u>	<u>-</u>
Fund balance - end of year	<u>\$ 797,352</u>	<u>\$ 597,352</u>	<u>\$ 1,054,693</u>	<u>\$ 457,341</u>

City of Hillsdale
Required Supplementary Information
Budgetary Comparison Schedule
Municipal Street Fund
For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Actual Over (Under)
	Original	Final		Final Budget
Revenues				
Taxes	\$ 937,908	\$ 937,908	\$ 906,191	\$ (31,717)
Special assessments	100,000	100,000	163,180	63,180
State-shared revenue	-	-	152,275	152,275
Interest income	1,000	1,000	90,926	89,926
Other revenue	-	-	14,584	14,584
Transfers in	-	-	10,520	10,520
Issuance of debt	-	2,300,000	2,300,000	-
Premium on issuance of debt	-	146,515	146,515	-
	<u>1,038,908</u>	<u>3,485,423</u>	<u>3,784,191</u>	<u>298,768</u>
Expenditures				
Current				
Public works	59,658	136,246	200,487	64,241
Transfers out	935,000	935,000	672,429	(262,571)
	<u>994,658</u>	<u>1,071,246</u>	<u>872,916</u>	<u>(198,330)</u>
Excess of revenues (deficiency) over expenditures	44,250	2,414,177	2,911,275	497,098
Fund balance - beginning of year	<u>328,584</u>	<u>328,584</u>	<u>328,584</u>	<u>-</u>
Fund balance - end of year	<u>\$ 372,834</u>	<u>\$ 2,742,761</u>	<u>\$ 3,239,859</u>	<u>\$ 497,098</u>

City of Hillsdale
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Changes in Net Pension Liability and Related Ratios
June 30, 2023

Fiscal year ended June 30,	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability									
Service cost	\$ 370,256	\$ 358,007	\$ 369,758	\$ 382,857	\$ 363,207	\$ 368,215	\$ 363,158	\$ 355,050	\$ 364,196
Interest on the total pension liability	1,997,631	1,949,863	1,869,001	1,887,904	1,849,895	1,796,683	1,765,765	1,677,362	1,621,606
Other changes	-	-	(4,615)	-	7,156	(7,990)	(9,325)	-	-
Experience differences	(45,764)	373,646	(188,126)	(317,723)	(194,427)	42,169	(249,508)	110,760	-
Changes in assumptions	-	977,817	738,016	671,798	-	-	-	1,013,079	-
Benefit payments and refunds	<u>(1,788,727)</u>	<u>(1,747,339)</u>	<u>(1,681,028)</u>	<u>(1,568,899)</u>	<u>(1,552,182)</u>	<u>(1,510,668)</u>	<u>(1,461,617)</u>	<u>(1,378,158)</u>	<u>(1,232,671)</u>
Net change in total pension liability	533,396	1,911,994	1,103,006	1,055,937	473,649	688,409	408,473	1,778,093	753,131
Total pension liability - beginning	<u>28,262,768</u>	<u>26,350,774</u>	<u>25,247,768</u>	<u>24,191,831</u>	<u>23,718,182</u>	<u>23,029,773</u>	<u>22,621,300</u>	<u>20,843,207</u>	<u>20,090,076</u>
Total pension liability - ending (a)	<u>\$ 28,796,164</u>	<u>\$ 28,262,768</u>	<u>\$ 26,350,774</u>	<u>\$ 25,247,768</u>	<u>\$ 24,191,831</u>	<u>\$ 23,718,182</u>	<u>\$ 23,029,773</u>	<u>\$ 22,621,300</u>	<u>\$ 20,843,207</u>
Plan Fiduciary Net Position									
Employer contributions	\$ 781,697	\$ 688,204	\$ 569,786	\$ 525,911	\$ 510,189	\$ 421,866	\$ 336,160	\$ 346,141	\$ 332,464
Employee contributions	178,600	207,510	201,567	303,901	203,833	190,637	164,437	156,571	137,790
Pension plan net investment income (loss)	(2,405,838)	2,950,674	2,436,559	2,434,545	(751,004)	2,370,564	1,932,425	(270,721)	1,138,603
Benefit payments and refunds	(1,788,727)	(1,747,339)	(1,681,028)	(1,568,899)	(1,552,182)	(1,510,668)	(1,461,617)	(1,378,158)	(1,232,671)
Pension plan administrative expense	<u>(42,392)</u>	<u>(33,864)</u>	<u>(39,152)</u>	<u>(41,924)</u>	<u>(37,665)</u>	<u>(37,600)</u>	<u>(38,185)</u>	<u>(39,960)</u>	<u>(41,683)</u>
Net change in plan fiduciary net position	(3,276,660)	2,065,185	1,487,732	1,653,534	(1,626,829)	1,434,799	933,220	(1,186,127)	334,503
Plan fiduciary net position - beginning	<u>23,287,680</u>	<u>21,222,495</u>	<u>19,734,763</u>	<u>18,081,229</u>	<u>19,708,058</u>	<u>18,273,259</u>	<u>17,340,039</u>	<u>18,526,166</u>	<u>18,191,663</u>
Plan fiduciary net position - ending (b)	<u>\$ 20,011,020</u>	<u>\$ 23,287,680</u>	<u>\$ 21,222,495</u>	<u>\$ 19,734,763</u>	<u>\$ 18,081,229</u>	<u>\$ 19,708,058</u>	<u>\$ 18,273,259</u>	<u>\$ 17,340,039</u>	<u>\$ 18,526,166</u>
Net pension liability (a-b)	<u>\$ 8,785,144</u>	<u>\$ 4,975,088</u>	<u>\$ 5,128,279</u>	<u>\$ 5,513,005</u>	<u>\$ 6,110,602</u>	<u>\$ 4,010,124</u>	<u>\$ 4,756,514</u>	<u>\$ 5,281,261</u>	<u>\$ 2,317,041</u>
Plan fiduciary net position as a percentage of total pension liability	69.49%	82.40%	80.54%	78.16%	74.74%	83.09%	79.35%	76.65%	88.88%
Covered payroll	\$ 2,928,288	\$ 3,075,998	\$ 3,387,546	\$ 3,500,819	\$ 3,769,509	\$ 3,436,078	\$ 3,440,133	\$ 3,426,822	\$ 3,531,325
Net pension liability as a percentage of covered employee payroll	300.01%	161.74%	151.39%	157.48%	162.11%	116.71%	138.27%	154.12%	65.61%

Note: GASB Statement No. 68 was implemented for the fiscal year ended June 30, 2015 and does not require retroactive implementation. Data will be added as information is available until 10 years of such data is available.

City of Hillsdale
Required Supplementary Information
Municipal Employees Retirement System of Michigan
Schedule of Employer Contributions
June 30, 2023

Fiscal Year Ended	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2015	\$ 330,003	\$ 330,003	\$ -	\$ 3,531,325	9.35%
2016	348,500	348,500	-	3,955,056	8.81%
2017	353,776	353,776	-	3,714,246	9.52%
2018	490,020	490,020	-	3,899,437	12.57%
2019	523,811	523,811	-	3,713,486	14.11%
2020	529,357	529,357	-	3,631,756	14.58%
2021	622,163	622,163	-	3,460,882	17.98%
2022	739,819	739,819	-	3,075,998	24.05%
2023	842,934	842,934	-	1,804,614	46.71%

Notes: Actuarially determined contribution amounts are calculated as of December 31 each year, which is 6 months prior to the beginning of the fiscal year in which contributions are reported. The actuarially determined contribution (ADC) included in this schedule is calculated as the normal cost payment plus the amortized portion of the unfunded actuarial accrued liability.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Individual entry-age
Amortization method	Level-dollar closed
Remaining amortization period	16
Asset valuation method	5-year smoothed value of assets
Inflation	2.50%
Salary increases	3.00%
Investment rate of return	7.00%, Net of Investment Expense, including Inflation
Retirement age	Experience-Based Tables of Rates that are Specific to the Type of Eligibility Condition
Mortality	Pub-2010 and Fully Generational MP-2019

City of Hillsdale
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

Special Revenue Funds

	Field of Dreams	Stock Park	Airport	Local Street	Library	Police	Drug Forfeitures	Recreation Commission
Assets								
Cash and investments	\$ 6,156	\$ 64,415	\$ 670,799	\$ 348,077	\$ 317,185	\$ 1,661	\$ 5,048	\$ 24,126
Receivables								
Customers	-	-	2,979	1,977	35,886	-	-	1,000
Leases receivable	-	-	31,426	-	-	-	-	-
Due from other units of government	-	-	-	47,495	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Prepaid items	-	400	-	514	783	-	-	2,453
Total assets	\$ 6,156	\$ 64,815	\$ 705,204	\$ 398,063	\$ 353,854	\$ 1,661	\$ 5,048	\$ 27,579
Liabilities								
Accounts payable	\$ 552	\$ 552	\$ 62,897	\$ 10,976	\$ 7,066	\$ -	\$ -	\$ 20,029
Accrued and other liabilities	-	-	-	4,642	5,052	-	-	5,097
Due to other funds	-	-	-	105	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	552	552	62,897	15,723	12,118	-	-	25,126
Deferred inflows of resources								
Leases	-	-	31,440	-	-	-	-	-
Fund Balances								
Non-spendable								
Prepaid items	-	400	-	514	783	-	-	2,453
Restricted								
Special Revenue	5,604	63,863	610,867	381,826	340,953	1,661	5,048	-
Capital projects	-	-	-	-	-	-	-	-
Perpetual care	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Total fund balances	5,604	64,263	610,867	382,340	341,736	1,661	5,048	2,453
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,156	\$ 64,815	\$ 705,204	\$ 398,063	\$ 353,854	\$ 1,661	\$ 5,048	\$ 27,579

City of Hillsdale
Other Supplementary Information
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds		Capital Projects Funds		Permanent Funds			Total Nonmajor Governmental Funds
	ARPA Grant	Contributions and Donations	Capital Improvement	Fire Equipment	R. L. Owen Memorial	Cemetery Perpetual Care	Stock Park Maintenance	
Assets								
Cash and investments	\$ 96,006	\$ -	\$ 718,978	\$ 92,567	\$ 36,720	\$ 548,905	\$ 87,825	\$ 3,018,468
Receivables								
Customers	-	-	-	-	-	-	-	41,842
Leases receivable	-	-	-	-	-	-	-	31,426
Due from other units of government	-	-	-	-	-	-	-	47,495
Due from other funds	-	-	-	-	-	193,851	-	193,851
Prepaid items	-	-	-	-	-	-	-	4,150
Total assets	\$ 96,006	\$ -	\$ 718,978	\$ 92,567	\$ 36,720	\$ 742,756	\$ 87,825	\$ 3,337,232
Liabilities								
Accounts payable	\$ 990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,062
Accrued and other liabilities	-	-	-	-	-	-	-	14,791
Due to other funds	-	-	-	-	-	-	-	105
Unearned revenue	90,696	-	-	-	-	-	-	90,696
Total liabilities	91,686	-	-	-	-	-	-	208,654
Deferred inflows of resources								
Leases	-	-	-	-	-	-	-	31,440
Fund Balances								
Non-spendable								
Prepaid items	-	-	-	-	-	-	-	4,150
Restricted								
Special Revenue	-	-	-	-	-	-	-	1,409,822
Capital projects	-	-	718,978	92,567	-	-	-	811,545
Perpetual care	-	-	-	-	36,720	742,756	87,825	867,301
Assigned	4,320	-	-	-	-	-	-	4,320
Total fund balances	4,320	-	718,978	92,567	36,720	742,756	87,825	3,097,138
Total liabilities, deferred inflows of resources, and fund balances	\$ 96,006	\$ -	\$ 718,978	\$ 92,567	\$ 36,720	\$ 742,756	\$ 87,825	\$ 3,337,232

City of Hillsdale
Other Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue Funds							
	Field of Dreams	Stock Park	Airport	Local Street	Library	Police	Drug Forfeitures	Recreation Commission
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 142,527	\$ -	\$ -	\$ -
Federal grants	-	-	250,017	-	2,149	-	-	-
Other state grants	-	-	5,953	299,515	34,945	-	-	-
Local contributions	5,621	12,778	180	-	19,366	-	-	19,844
Charges for services	835	-	-	-	6,724	-	-	67,937
Fines and forfeitures	-	-	-	-	32,320	-	-	-
Interest income	117	998	10,325	2,165	8,960	30	121	42
Rental income	-	-	60,878	-	6,238	-	-	33,210
Other revenue	536	-	267,895	8,318	39,347	75	100	7,102
Total revenues	<u>7,109</u>	<u>13,776</u>	<u>595,248</u>	<u>309,998</u>	<u>292,576</u>	<u>105</u>	<u>221</u>	<u>128,135</u>
Expenditures								
Current								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	4,068	-
Public works	-	-	215,378	385,897	-	-	-	-
Recreation and culture	6,633	5,935	-	-	211,514	-	-	171,888
Capital outlay	-	-	306,234	616,469	5,965	-	-	43,349
Debt service								
Principal retirement	-	-	-	-	839	-	-	-
Interest and fiscal charges	-	-	-	-	115	-	-	-
Total expenditures	<u>6,633</u>	<u>5,935</u>	<u>521,612</u>	<u>1,002,366</u>	<u>218,433</u>	<u>-</u>	<u>4,068</u>	<u>215,237</u>
Excess (deficiency) of revenues over expenditures	<u>476</u>	<u>7,841</u>	<u>73,636</u>	<u>(692,368)</u>	<u>74,143</u>	<u>105</u>	<u>(3,847)</u>	<u>(87,102)</u>
Other financing sources (uses)								
Transfers in	-	-	-	691,992	-	-	-	82,248
Transfers out	-	(24,175)	-	(27,988)	(2,000)	-	-	-
Issuance of debt	-	-	-	-	5,965	-	-	-
Total other financing sources and uses	<u>-</u>	<u>(24,175)</u>	<u>-</u>	<u>664,004</u>	<u>3,965</u>	<u>-</u>	<u>-</u>	<u>82,248</u>
Net change in fund balances	<u>476</u>	<u>(16,334)</u>	<u>73,636</u>	<u>(28,364)</u>	<u>78,108</u>	<u>105</u>	<u>(3,847)</u>	<u>(4,854)</u>
Fund balances - beginning of year	<u>5,128</u>	<u>80,597</u>	<u>537,231</u>	<u>410,704</u>	<u>263,628</u>	<u>1,556</u>	<u>8,895</u>	<u>7,307</u>
Fund balances - end of year	<u>\$ 5,604</u>	<u>\$ 64,263</u>	<u>\$ 610,867</u>	<u>\$ 382,340</u>	<u>\$ 341,736</u>	<u>\$ 1,661</u>	<u>\$ 5,048</u>	<u>\$ 2,453</u>

City of Hillsdale
Other Supplementary Information
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue Funds		Capital Projects Funds		Permanent Funds			Total Nonmajor Governmental Funds
	ARPA Grant	Contributions and Donations	Capital Improvement	Fire Equipment	R. L. Owen Memorial	Cemetery Perpetual Care	Stock Park Maintenance	
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ 139,864	\$ -	\$ -	\$ -	\$ 282,391
Federal grants	349,665	-	-	-	-	-	-	601,831
Other state grants	-	-	-	-	-	-	-	340,413
Local contributions	-	553	-	2,561	-	-	2,753	63,656
Charges for services	-	-	-	-	-	17,570	-	93,066
Fines and forfeitures	-	-	-	-	-	-	-	32,320
Interest income	3,463	-	5,389	5,684	4,388	11,288	1,683	54,653
Rental income	-	-	-	-	-	-	-	100,326
Other revenue	-	-	-	2,869	-	-	-	326,242
Total revenues	353,128	553	5,389	150,978	4,388	28,858	4,436	1,894,898
Expenditures								
Current								
General government	-	553	-	-	-	-	-	553
Public safety	-	-	-	79	-	-	-	4,147
Public works	16,780	-	-	-	-	359	-	618,414
Recreation and culture	-	-	-	-	21,408	-	604	417,982
Capital outlay	332,885	-	551	387,142	5,024	-	-	1,697,619
Debt service								
Principal retirement	-	-	-	-	-	-	-	839
Interest and fiscal charges	-	-	-	-	-	-	-	115
Total expenditures	349,665	553	551	387,221	26,432	359	604	2,739,669
Excess (deficiency) of revenues over expenditures	3,463	-	4,838	(236,243)	(22,044)	28,499	3,832	(844,771)
Other financing sources (uses)								
Transfers in	-	-	50,000	-	-	-	-	824,240
Transfers out	-	-	-	-	-	(20,000)	-	(74,163)
Issuance of debt	-	-	-	-	-	-	-	5,965
Total other financing sources and uses	-	-	50,000	-	-	(20,000)	-	756,042
Net change in fund balances	3,463	-	54,838	(236,243)	(22,044)	8,499	3,832	(88,729)
Fund balances - beginning of year	857	-	664,140	328,810	58,764	734,257	83,993	3,185,867
Fund balances - end of year	\$ 4,320	\$ -	\$ 718,978	\$ 92,567	\$ 36,720	\$ 742,756	\$ 87,825	\$ 3,097,138

City of Hillsdale
Internal Service Funds
Combining Statement of Net Position
June 30, 2023

	Department of Public Service Leave and Benefits	Unemployment Insurance	Revolving Mobile Equipment	Public Service Inventory	Total
Assets					
Current assets					
Cash and investments	\$ 46,211	\$ 61,857	\$ 181,497	\$ 15,705	\$ 305,270
Receivables					
Customers	-	-	-	158	158
Due from other funds	-	-	-	105	105
Inventories	-	-	-	146,741	146,741
Prepaid items	15,952	-	9,107	-	25,059
	<u>62,163</u>	<u>61,857</u>	<u>190,604</u>	<u>162,709</u>	<u>477,333</u>
Total current assets					
	62,163	61,857	190,604	162,709	477,333
Noncurrent assets					
Capital assets, net of accumulated depreciation	-	-	494,762	-	494,762
	<u>-</u>	<u>-</u>	<u>494,762</u>	<u>-</u>	<u>494,762</u>
Total assets					
	<u>62,163</u>	<u>61,857</u>	<u>685,366</u>	<u>162,709</u>	<u>972,095</u>
Liabilities					
Current liabilities					
Accounts payable	-	-	12,447	1,286	13,733
Accrued and other liabilities	-	-	960	-	960
	<u>-</u>	<u>-</u>	<u>13,407</u>	<u>1,286</u>	<u>14,693</u>
Total current liabilities					
	-	-	13,407	1,286	14,693
Noncurrent liabilities					
Long-term debt net of current portion	28,718	-	-	-	28,718
	<u>28,718</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,718</u>
Total liabilities					
	<u>28,718</u>	<u>-</u>	<u>13,407</u>	<u>1,286</u>	<u>43,411</u>
Net Position					
Net investment in capital assets	-	-	494,762	-	494,762
Unrestricted	33,445	61,857	177,197	161,423	433,922
	<u>33,445</u>	<u>61,857</u>	<u>177,197</u>	<u>161,423</u>	<u>433,922</u>
Total net position					
	<u>\$ 33,445</u>	<u>\$ 61,857</u>	<u>\$ 671,959</u>	<u>\$ 161,423</u>	<u>\$ 928,684</u>

City of Hillsdale
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended June 30, 2023

	Department of Public Service Leave and Benefits	Unemployment Insurance	Revolving Mobile Equipment	Public Service Inventory	Total
Operating revenue					
Charges for services	\$ -	\$ -	\$ 282,793	\$ 22,265	\$ 305,058
Other revenue	81,066	-	12,146	-	93,212
Total operating revenue	<u>81,066</u>	<u>-</u>	<u>294,939</u>	<u>22,265</u>	<u>398,270</u>
Operating expenses					
Personnel services	48,816	-	54,073	-	102,889
Supplies	-	-	72,739	(9,188)	63,551
Contractual services	-	6,170	46,244	-	52,414
Utilities	-	-	9,951	-	9,951
Depreciation	-	-	95,510	-	95,510
Total operating expenses	<u>48,816</u>	<u>6,170</u>	<u>278,517</u>	<u>(9,188)</u>	<u>324,315</u>
Operating income (loss)	<u>32,250</u>	<u>(6,170)</u>	<u>16,422</u>	<u>31,453</u>	<u>73,955</u>
Nonoperating revenue (expenses)					
Interest income	1,020	413	2,915	49	4,397
Gain on sale of assets	-	-	15,585	-	15,585
Total nonoperating revenues (expenses)	<u>1,020</u>	<u>413</u>	<u>18,500</u>	<u>49</u>	<u>19,982</u>
Change in net position	33,270	(5,757)	34,922	31,502	93,937
Net position - beginning of year	175	67,614	637,037	129,921	834,747
Net position - end of year	<u>\$ 33,445</u>	<u>\$ 61,857</u>	<u>\$ 671,959</u>	<u>\$ 161,423</u>	<u>\$ 928,684</u>

City of Hillsdale
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2023

	Department of Public Service Leave and Benefits	Unemployment Insurance	Revolving Mobile Equipment	Public Service Inventory	Total
Cash flows from operating activities					
Receipts from customers	\$ 81,066	\$ -	\$ 12,146	\$ 82	\$ 93,294
Receipts from interfund users	-	-	282,793	22,160	304,953
Payments to suppliers	(9,647)	(6,170)	(126,480)	24,590	(117,707)
Payments to employees	(81,065)	-	(61,949)	-	(143,014)
Net cash provided (used) by operating activities	(9,646)	(6,170)	106,510	46,832	137,526
Cash flows from capital and related financing activities					
Purchases/construction of capital assets	-	-	(65,219)	-	(65,219)
Proceeds from sale of capital assets	-	-	15,585	-	15,585
Net cash provided (used) by capital and related financing activities	-	-	(49,634)	-	(49,634)
Cash flows from investing activities					
Interest received	1,020	413	2,915	49	4,397
Net increase (decrease) in cash and cash equivalents	(8,626)	(5,757)	59,791	46,881	92,289
Cash and cash equivalents - beginning of year	54,837	67,614	121,706	(31,176)	212,981
Cash and cash equivalents - end of year	\$ 46,211	\$ 61,857	\$ 181,497	\$ 15,705	\$ 305,270

City of Hillsdale
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended June 30, 2023

	Department of Public Service Leave and Benefits	Unemployment Insurance	Revolving Mobile Equipment	Public Service Inventory	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities					
Operating income (loss)	\$ 32,250	\$ (6,170)	\$ 16,422	\$ 31,453	\$ 73,955
Adjustments to reconcile operating income to net cash from operating activities					
Depreciation and amortization expense	-	-	95,510	-	95,510
Changes in assets and liabilities					
Receivables (net)	-	-	-	82	82
Due from other funds	-	-	-	(105)	(105)
Inventories	-	-	-	14,116	14,116
Prepaid items	(9,018)	-	242	-	(8,776)
Accounts payable	(629)	-	2,917	1,286	3,574
Accrued and other liabilities	-	-	(705)	-	(705)
Compensated absences	(32,249)	-	(7,876)	-	(40,125)
Net cash provided (used) by operating activities	<u>\$ (9,646)</u>	<u>\$ (6,170)</u>	<u>\$ 106,510</u>	<u>\$ 46,832</u>	<u>\$ 137,526</u>

**City of Hillsdale
Dial-A-Ride Fund
Schedule 1 - Schedule of Local Revenues
For the Year Ended June 30, 2023**

	Jul. 1, 2022 to Sep. 30, 2022	Oct. 1, 2022 to Jun. 30, 2023	Final
Local Revenues			
Demand Response (Farebox)			
Regular Service	\$ 10,521	\$ 31,715	\$ 42,236
Total Local Revenues	\$ 10,521	\$ 31,715	\$ 42,236

**City of Hillsdale
Dial-A-Ride Fund
Schedule 1A - Schedule of Local Revenues
For the Year Ended September 30, 2022**

	Oct. 1, 2021 to Jun. 30, 2022	Jul. 1, 2022 to Sep. 30, 2022	Total
Local Revenues			
Demand Response (Farebox)			
Regular Service	\$ 31,380	\$ 10,521	\$ 41,901
Total Local Revenues	\$ 31,380	\$ 10,521	\$ 41,901

City of Hillsdale
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2023

Federal Grantor / Pass Through Grantor Program Title	Federal CFDA Number	State Grantor Number	Program or Award Amount	Current Year Expenditures		
				Total	Federal	State
Michigan Department of Transportation (MDOT)						
Local Bus Operating Assistance (Act 51)-Prior Years			\$ 9,021	\$ 9,021	\$ -	\$ 9,021
2022 Local Bus Operating Assistance (Act 51)-Redistribution			1,062	1,062	-	1,062
2022 Local Bus Operating Assistance (Act 51)			34,385	34,385	-	34,385
2023 Local Bus Operating Assistance (Act 51)			96,004	96,004	-	96,004
Total State Assistance				<u>140,473</u>	<u>-</u>	<u>140,473</u>
U.S. Department of Transportation						
Passed Through MDOT						
Operating Assistance (FY 22)	20.509	2017-0063 - P12	27,875	27,875	27,875	-
Operating Assistance (FY 23)	20.509	2022-0066-P1	99,633	99,633	99,633	-
Total Federal Assistance				<u>127,508</u>	<u>127,508</u>	<u>-</u>
Total State and Federal Assistance				<u>\$ 267,981</u>	<u>\$ 127,508</u>	<u>\$ 140,473</u>

**City of Hillsdale
Dial-A-Ride Fund
Schedule 2A - Schedule of Federal and State Awards
For the Year Ended June 30, 2023**

	<u>Jul. 1, 2022 to Sep. 30, 2022</u>	<u>Oct. 1, 2022 to Jun. 30, 2023</u>	<u>Total</u>
Michigan Department of Transportation			
Local Bus Operating (Act 51)	\$ 34,385	\$ 96,004	\$ 130,389
Prior Year Settlement	-	10,083	10,083
Federal Transit Administration			
Section 5311 - Operating	<u>27,875</u>	<u>99,633</u>	<u>127,508</u>
Total	<u>\$ 62,260</u>	<u>\$ 205,720</u>	<u>\$ 267,980</u>

**City of Hillsdale
Dial-A-Ride Fund
Schedule 2B - Schedule of Federal and State Awards
For the Year Ended September 30, 2022**

	<u>Oct. 1, 2021 to Jun. 30, 2022</u>	<u>Jul. 1, 2022 to Sep. 30, 2022</u>	<u>Total</u>
Michigan Department of Transportation			
Local Bus Operating (Act 51)	\$ 98,342	\$ 34,385	\$ 132,727
Prior Year Settlement	21,406	-	21,406
Federal Transit Administration			
Section 5311 - Operating	<u>111,775</u>	<u>27,875</u>	<u>139,650</u>
Total	<u>\$ 231,523</u>	<u>\$ 62,260</u>	<u>\$ 293,783</u>

**City of Hillsdale
Dial-A-Ride Fund
Schedule 3 - Operating and Contract Expenses
For the Year Ended June 30, 2023**

	<u>Nonurban</u>
Expenses	
Labor	\$ 190,840
Fringe Benefits	66,426
Services	25,361
Materials and Supplies	34,790
Utilities	12,428
Insurance	16,713
Operating Lease and Rentals	525
Miscellaneous	749
Depreciation	41,296
Total Expenses	<u><u>\$ 389,128</u></u>

**City of Hillsdale
Dial-A-Ride Fund
Schedule 3A - Operating Expenses By Program
For the Year Ended June 30, 2023**

	Nonurban		Total
	July 1, 2022 to Sept. 30, 2022	Oct. 1, 2022 to June 30, 2023	
Expenses			
Labor	\$ 39,479	\$ 151,361	\$ 190,840
Fringe Benefits	15,133	51,293	66,426
Services	1,929	23,432	25,361
Materials and Supplies	10,315	24,475	34,790
Utilities	1,026	11,402	12,428
Insurance	2,139	14,574	16,713
Operating Lease and Rentals	221	304	525
Miscellaneous	-	749	749
Depreciation	-	41,296	41,296
Total Expenses	\$ 70,242	\$ 318,886	\$ 389,128

**City of Hillsdale
Dial-A-Ride Fund
Schedule 3B - Operating Expenses by Program
For the Year Ended September 30, 2022**

	Nonurban		Total
	Oct. 1, 2021 to June 30, 2022	July 1, 2022 to Sept. 30, 2022	
Expenses			
Labor	\$ 130,765	\$ 39,479	\$ 170,244
Fringe Benefits	81,536	15,133	96,669
Services	17,767	1,929	19,696
Materials and Supplies	30,680	10,315	40,995
Utilities	7,316	1,026	8,342
Insurance	11,512	2,139	13,651
Operating Lease and Rentals	515	221	736
Miscellaneous	1,002	-	1,002
Depreciation	53,753	-	53,753
Total Expenses	\$ 334,846	\$ 70,242	\$ 405,088

City of Hillsdale
Dial-A-Ride Fund
Schedule 4R - Nonurban Regular Service Revenue Report
For the Year Ended September 30, 2022

<u>Code</u>	<u>Description</u>	<u>Amount</u>
401	Farebox Revenue	
40100	Passenger Fares	\$ 41,901
411	State Formula and Contracts	
41101	State Operating Assistance	132,734
413	Federal Contracts	
41301	Federal Section 5311 (operating funds only)	<u>139,650</u>
	Total Regular Service Revenues	<u>\$ 314,286</u>

City of Hillsdale
Dial-A-Ride Fund
Schedule 4E - Regular Service Operating and Contract Expenses
For the Year Ended September 30, 2022

	Total System
Operating Expenses	
501 Labor	
50101 Operators Salaries and Wages	\$ 99,572
50102 Other Salaries and Wages	24,813
50103 Dispatchers' Salaries and Wages	45,859
502 Fringe Benefits	
50200 Fringe Benefits	96,669
503 Services	
50305 Audit Costs	2,209
50399 Other Services	17,487
504 Materials and Supplies	
50401 Fuel and Lubricants	30,430
50402 Tires and Tubes	2,636
50499 Other Materials and Supplies	7,929
505 Utilities	
50500 Utilities	8,342
506 Insurance	
50603 Liability Insurance	13,651
509 Miscellaneous Expenses	
50999 Other Miscellaneous Expenses	1,002
512 Operating Leases and Rentals	
51200 Operating Leases and Rentals	736
513 Depreciation	
51300 Depreciation	53,753
Total Operating Expenses	405,088
550 Ineligible Expense	
55007 Ineligible Depreciation	53,753
Total Ineligible Expenses	53,753
Total Eligible Expenses	\$ 351,335

**City of Hillsdale
Dial-A-Ride Fund
Schedule 5 - Operating Assistance Calculation
For the Year Ended September 30, 2022**

	Nonurban
Total Expenses	\$ <u>405,088</u>
Less Ineligible Expenses	
Depreciation	53,753
Total Ineligible Expenses per R&E Manual	<u>53,753</u>
Total State Eligible Expenses	<u>351,335</u>
Eligible Expenses for State Reimbursement	351,335
Reimbursement Rate	<u>37.78 %</u>
State Operating Assistance	<u>\$ 132,734</u>
Total Federal Eligible Expenses	
State Eligible Expense (per above)	<u>\$ 351,335</u>
Less: Additional Federal Ineligible Expenses - Audit Costs	<u>2,209</u>
Eligible Expenses for Federal Reimbursement	349,126
Reimbursement Rate	<u>40.00 %</u>
Federal Operating Assistance	<u>\$ 139,650</u>

**City of Hillsdale
Dial-A-Ride Fund
Schedule 4N of Nonfinancial Information (Unaudited)
For the Year Ended September 30, 2022**

	<u>Weekday</u>	<u>Saturday</u>	<u>Sunday</u>	<u>Total</u>
Vehicle Hours	5,043	-	-	5,043
Vehicle Miles	<u>49,795</u>	<u>-</u>	<u>-</u>	<u>49,795</u>
Passengers, Regular	10,666	-	-	10,666
Passengers, Elderly	5,874	-	-	5,874
Passengers, Persons w/Disabilities	5,509	-	-	5,509
Passengers, Elderly Persons w/Disabilities	<u>2,821</u>	<u>-</u>	<u>-</u>	<u>2,821</u>
Total Demand Response	<u><u>24,870</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>24,870</u></u>
Days Operated	<u><u>248</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>248</u></u>
		<u>Quantity</u>		
Total Demand Response Vehicles		4		
Demand Response Vehicles with Lifts		4		
Diesel/Gasoline Gallons Consumed		9,691		
Total Transit (full-time equivalent) Employees		4		
Total Revenue Vehicles (full-time equivalent) Operators		3		



Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Independent Auditors' Report

City Council and Management
City of Hillsdale
Hillsdale, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Hillsdale (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated November 14, 2023. Our report includes a reference to other auditors who audited the financial statements of Michigan South Central Power Agency, which represents 15 percent, 18 percent, and 0 percent, respectively, of the assets and deferred outflows of resources, net position, and revenue of the Electric Fund, as described in our report on the City of Hillsdale's financial statements. This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. The financial statements of Michigan South Central Power Agency were not audited in accordance with *Government Auditing Standards*.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2023-001 to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Hillsdale's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Hillsdale's Response to Findings and Corrective Action Plans

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Yeo & Yeo, P.C.

Ann Arbor, Michigan
November 14, 2023

City of Hillsdale
Schedule of Findings and Responses
June 30, 2023

2023-001 - Material Weakness – Audit Entries / Prior Period Adjustments

Specific Requirement:	Management is responsible for reporting reliable financial data in accordance with Generally Accepted Accounting Principles.
Condition:	The City has restated its General Fund's beginning of year fund balance and the governmental activities beginning net position by \$190,638 in order to appropriately account for state revenue sharing accruals.
Cause:	Past practice was to record state shared revenue on the cash basis of accounting, and under the modified accrual basis of accounting, a restatement was necessary to appropriately report revenues and receivables.
Effect:	Had the journal entries not been recorded, the financial statements would have been materially misstated.
Recommendation:	We recommend the City take steps to ensure that state shared revenues are reconciled to the state website. This will help to improve the City Council's decisions by basing their decisions on accurate financial information.
Views of responsible officials:	Management is in agreement with the finding.
Corrective action plan:	See attached.



CITY OF
HILLSDALE

97 N. BROAD STREET
HILLSDALE, MI 49242-1695

Yeo & Yeo, CPAs
1450 Eisenhower Place
Ann Arbor, Michigan 48108

RE: Audit June 30, 2023

Please note the following corrective action plan relating to the material weakness in the City's audit as of June 30, 2023

2023-001 – Material Weakness – Audit Entries / Prior Period Adjustments
Corrective Action Plan: Management agrees to the finding and has already corrected the recording approach for the state shared revenue.

Thank you for your attention to this matter.

Very Truly Yours,

A handwritten signature in blue ink that reads "David Mackie".

David Mackie, City Manager
City of Hillsdale

City of Hillsdale

Alternative Compliance Examination for CSLFRF

For the Year Ended June 30, 2023



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Report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement

Independent Accountants' Report

Honorable Mayor and Members of the City Council
City of Hillsdale
Hillsdale, MI

We have examined the City of Hillsdale's compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the 2023 OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended June 30, 2023. Management of the City of Hillsdale is responsible for the City of Hillsdale's compliance with the specified requirements. Our responsibility is to express an opinion on the City of Hillsdale's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the City of Hillsdale complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City of Hillsdale complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City of Hillsdale's compliance with specified requirements.

In our opinion, the City of Hillsdale's complied, in all material respects, with the specified requirements referenced above during the year ended June 30, 2023.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts or grant agreements that have a material effect on the City of Hillsdale's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our

examination to express an opinion on the City of Hillsdale's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the City of Hillsdale complied, in all material respects with the specified requirements referenced above during the year ended June 30, 2023. Accordingly, this report is not suitable for any other purpose.

Yeo & Yeo, P.C.

Ann Arbor, MI
November 14, 2023

November 14, 2023

City Council and Management
City of Hillsdale, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Hillsdale (the City) as of and for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 22, 2023. Professional standards also require that we communicate to you the following information related to our audit.

We discussed these matters with various personnel in the City during the audit including management. We would also be pleased to meet with you to discuss these matters at your convenience.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in the footnotes of the financial statements. The City has adopted the following Governmental Accounting Standards Board Statements effective July 1, 2022:

- Statement No. 96, *Subscription-Based Information Technology Arrangements* is based on the standards established in Statement No. 87 *Leases*. This statement (1) defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction (2) requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability, and (3) provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA.

We noted no transactions entered into by the City during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- The useful lives of its capital assets. Useful lives are estimated based on the expected length of time during which the asset is able to deliver a given level of service.
- Leases receivable and the related deferred inflows of resources. The estimate is based on management's assessment of the likelihood of exercising renewal options and utilizing interest and discount rates.
- Right of use assets and lease and subscription liabilities. The estimate is based on management's assessment of the likelihood of exercising renewal options and utilizing interest and discount rates.

- Net pension liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.
- Allowance for doubtful accounts. Management’s estimate is based on the judgement of collectability and aging of the accounts receivable balances.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Disclosures in the financial statements are neutral, consistent and clear.

A significant risk is an identified and assessed risk of material misstatement that, in the auditors’ professional judgment, requires special audit consideration. Within our audit, we focused on the following areas.

- Management override of controls
- Improper revenue recognition
- Implementation of new accounting standard

Accounting Standards and Regulatory Updates

The Governmental Accounting Standards Board has released additional Statements. Details regarding these Statements are described in the footnotes of the financial statements.

Implementation Guide No 2021-1, *Implementation Guidance Update-2021* has an amended response related to the capitalization of assets purchased as a group. Under the amended guidance, governments *should* capitalize individual items when the purchase in the aggregate is considered significant, even if the individual items are less than the capitalization threshold of the government. The effective date for implementation is for reporting periods beginning after June 15, 2023 (effectively, for the first year ended June 30, 2024 or later) and requires retroactive implementation.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial and communicate them to the appropriate level of management. Management has corrected all such misstatements except as discussed below.

Management has determined that the effects of the uncorrected misstatements summarized below are immaterial both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

- The City offers a pension benefit to employees through the Municipal Employees’ Retirement System of Michigan (MERS). Annually, MERS reports information to the City that is used to record the net pension liability. MERS provides a *Statement of Fiduciary Net Position* (SFNP) to participating governments shortly after MERS’ fiscal year end. Subsequently, MERS issues an audited *Schedule of Changes in Fiduciary Net Position by Employer*. For the twelve months ended December 31, 2021, this schedule included an adjustment related to the value of alternative investments that was not reflected in the original SFNP. MERS did not adequately communicate this change to the City, and therefore, the City used the SFNP values to record the net pension liability in its June 30, 2022 financial statements. As a result, the Township’s beginning net position and current expenses in the June 30, 2023 financial statements are

understated. Opinion units of the City affected by this matter and the value of the alternative investment adjustment are as follows:

- Governmental Activities \$89,415
- Business-type Activities \$76,169
- Electric Fund \$59,610
- Water Fund \$8,279

The following material misstatement was detected as a result of our audit procedures and corrected by management:

- The City previously omitted the revenue accrual for its state shared revenue and recorded this source of income on the cash basis. As a result, the General Fund's beginning fund balance was restated by \$190,638 and a receivable and related revenue was recorded as of June 30, 2023 in the amount of \$175,169.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated as of the date of the audit report.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Emphasis of Matters in Independent Auditors' Report

Our report will include the following emphasis of matter paragraph:

Emphasis of Matter Regarding Correction of Error

As described in Note 22 to the financial statements, during the year, management has determined a prior period adjustment was necessary to adjust the beginning fund balance of the General Fund and net position of the Governmental Activities. The result of this restatement increased beginning fund balance in the General Fund and the beginning net position in the governmental activities by \$190,638.

Other Reports

Other information that is required to be reported to you is included in the: Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for the U.S. Department of Treasury Coronavirus State and Local Fiscal Recovery Funds Program (CSLFRF) Requirements for an Alternative CSLFRF Compliance Examination Engagement. Please read all information included in those reports to ensure you are aware of relevant information.

Report on Required Supplementary Information

We applied certain limited procedures to management's discussion and analysis and the remaining required supplementary information (RSI) as described in the table of contents of the financial statements that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Report on Other Supplementary Information

We were engaged to report on other supplementary information as described in the table of contents of the financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Yeo & Yeo, P.C.

Ann Arbor, Michigan

**City of Hillsdale
Agenda Item Summary**

Meeting Date: **November 20, 2023**

Agenda Item #: **New Business**

SUBJECT: **Budget Amendments for the FY2024 Budget**

BACKGROUND PROVIDED BY STAFF

The Uniform Budget and Accounting Act of 1968, as amended, requires the City to make amendments to the budget when appropriations exceed the current budget. These amendments must be approved by the City Council. This is also a great opportunity for Council to review the types of items that may impact the budget.

In the General Fund, the City Council adopts a budget for each department, so the amendments address any budget needs by department, rather than by fund total. For all non-General Funds, a budget amendment is only necessary if the City finds the total fund appropriation will exceed the budget adopted by Council.

RECOMMENDATION:

City staff recommends City Council approve the budget resolution.

CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. _____
AMENDED GENERAL APPROPRIATION ACT RESOLUTION
July 1, 2023 – June 30, 2024

A RESOLUTION TO AMEND THE FISCAL YEAR 2024 BUDGET

WHEREAS, City Council approved the General Appropriation Act Resolution when the FY24 budget was approved in May of 2023;

WHEREAS, pursuant to the Uniform Budgeting and Accounting Act of 1968, as amended, the legislative body shall adopt a balanced budget including all supplemental appropriation approvals; and

WHEREAS, pursuant to the Uniform Budgeting and Accounting Act of 1968, as amended, a balanced budget is defined as estimated total expenditures including an accrued deficit shall not exceed estimated total revenues including a surplus;

NOW, THEREFORE, BE IT RESOLVED that the revenues and expenditures for the fiscal year, commencing July 1, 2023, and ending June 30, 2024, are hereby amended on a departmental and fund total basis as follows:

	Revenues	Expenditures
Major Street Fund (Fund 202)	20,114	20,114
Local Street Fund (Fund 203)	-	20,114
Tree Restitution Fund (Fund 211)	2,500	2,500
ARPA (Fund 287)	95,000	95,000
Capital Improvement Fund (Fund 401)	-	60,000
Sewer Fund (Fund 590)	1,260,000	2,153,011
Water Fund (Fund 591)	740,000	1,006,915

PASSED IN OPEN COUNCIL MEETING THIS 20TH DAY OF NOVEMBER, 2023.

Adam L. Stockford, Mayor

Attest:

Katy Price, City Clerk

Attachment
11/20/2023 Hillsdale Budget Amendment Resolution
Fiscal Year 2023-2024 Proposed Budget Amendments

Major Street Fund (Fund 202)

<u>Summary</u>	<u>Current Budget</u>	<u>Proposed Budget Amendment</u>	<u>New Budget</u>
Revenues:	967,645	20,114	987,759
Expenditures:	995,239	20,114	1,015,353
Excess Revenues/(Expenditures)	(27,594)	-	(27,594)
Beginning Fund Balance 6/30/2023 (estimate)	1,054,693		1,054,693
Ending Fund Balance 6/30/2024 (budget)	1,027,099	-	1,027,099
<u>Detail</u>	<u>Increase</u>	<u>Decrease</u>	
Revenue: Transfer from Fund 203 for Sidewalk Project on N. West and North St.			
202-000.000-699.203 Transfer In - Local Streets	20,114		
Expenditure: Increased Expenditures for Sidewalk Project on N. West and North St.			
202-444.000-801.000 Contractual Services	20,114		

Local Street Fund (Fund 203)

<u>Summary</u>	<u>Current Budget</u>	<u>Proposed Budget Amendment</u>	<u>New Budget</u>
Revenues:	3,428,993		3,428,993
Expenditures:	3,487,135	20,114	3,507,249
Excess Revenues/(Expenditures)	(58,142)	(20,114)	(78,256)
Beginning Fund Balance 6/30/2023 (estimate)	382,346		382,346
Ending Fund Balance 6/30/2024 (budget)	324,204	(20,114)	304,090
<u>Detail</u>	<u>Increase</u>	<u>Decrease</u>	
Expenditure: Transfer to Fund 202 for Sidewalk Project on N. West and North St.			
203-175.000-995.202 Transfer Out - Major Streets	20,114		

Tree Restitution Fund (Fund 211)

<u>Summary</u>	<u>Current Budget</u>	<u>Proposed Budget Amendment</u>	<u>New Budget</u>
Revenues:	-	2,500	2,500
Expenditures:	-	2,500	2,500
Excess Revenues/(Expenditures)	-	-	-
Beginning Fund Balance 6/30/2023 (estimate)	-		-
Ending Fund Balance 6/30/2024 (budget)	-	-	-
<u>Detail</u>	<u>Increase</u>	<u>Decrease</u>	

Attachment
11/20/2023 Hillsdale Budget Amendment Resolution
Fiscal Year 2023-2024 Proposed Budget Amendments

Revenue:	Establish Revenue Budget for New Tree Restitution Fund	
211-000.000-665.000	Interest	50
211-000.000-692.470	Other Revenue - Trees	2,450
Expenditure:	Establish Expenditure Budget for New Tree Restitution Fund	
211-101.000-801.000	Contractual Services	2,500

ARPA (Fund 287)

<u>Summary</u>	<u>Current Budget</u>	<u>Proposed Budget Amendment</u>	<u>New Budget</u>
Revenues:	500	95,000	95,500
Expenditures:	-	95,000	95,000
Excess Revenues/(Expenditures)	500	-	500
Beginning Fund Balance 6/30/2023 (estimated)	4,320		4,320
Ending Fund Balance 6/30/2024 (budget)	4,820	-	4,820

Detail

Revenue:	Increase Funding for Willow-Oak Stormwater Project	
287-000.000-529.000	ARPA revenue	95,000
Expenditure:		
287-900.000-970.000	Capital Outlay	95,000

Capital Improvement Fund (Fund 401)

<u>Summary</u>	<u>Current Budget</u>	<u>Proposed Budget Amendment</u>	<u>New Budget</u>
Revenues:	8,000	-	8,000
Expenditures:	47,500	60,000	107,500
Excess Revenues/(Expenditures)	(39,500)	(60,000)	(99,500)
Beginning Fund Balance 6/30/2023 (estimated)	718,978		718,978
Ending Fund Balance 6/30/2024 (budget)	679,478	(60,000)	619,478

Detail

Expenditure:	Increase Funding for Willow-Oak Stormwater Project	
401-900.000-975.000	Capital Outlay	60,000

Sewer Fund (Fund 590)

<u>Summary</u>	<u>Current Budget</u>	<u>Proposed Budget Amendment</u>	<u>New Budget</u>
Revenues:	2,891,063	1,260,000	4,151,063
Expenditures:	4,083,240	2,153,011	6,236,251

Attachment
11/20/2023 Hillsdale Budget Amendment Resolution
Fiscal Year 2023-2024 Proposed Budget Amendments

Excess Revenues/(Expenditures)	(1,192,177)	(893,011)		(2,085,188)
Beginning Unrestricted Current Net Assets Less Current Liabilities 6/30/2023 (estimated)	4,091,167			4,091,167
Ending Unrestricted Net Assets 6/30/2024 (budget)	2,898,990	(893,011)		2,005,979
<u>Detail</u>	Increase	Decrease		
Revenue:				
590-000.000-529.000	1,260,000			
Expenditure:				
590-546-000-970.000	66,258			
590-546-000-970.000	1,791,053			
<u>Water Fund (Fund 591)</u>				
<u>Summary</u>				
	<u>Current Budget</u>	<u>Proposed Budget</u>		<u>New Budget</u>
Revenues:	2,273,684	740,000		3,013,684
Expenditures:	4,259,412	1,006,915		5,266,327
Excess Revenues/(Expenditures)	(1,985,728)	(266,915)		(2,252,643)
Beginning Unrestricted Current Net Assets Less Current Liabilities 6/30/2023 (estimate)	3,604,955			3,604,955
Ending Unrestricted Net Assets 6/30/2024 (budget)	1,619,227	(266,915)		1,352,312
<u>Detail</u>	Increase	Decrease		
Revenue:				
591-000.000-529.000	740,000			
Expenditure:				
591-544.000-970.000	1,006,915			

City of Hillsdale

Agenda Item Summary

Meeting Date: November 20, 2023

Agenda Item: New Business

SUBJECT: Resolution for Setting Annual Service Fee for the Workforce Housing Development at 440 & 450 Hidden Meadows Drive

BACKGROUND PROVIDED BY: Sam Fry, Marketing and Econ. Dev. Coordinator

The City has received an application for a Payment in Lieu of Taxes (PILOT) arrangement from Allen Edwin Residential Builders, LLC or related entity with common owners, 2186 E. Center Ave., Portage, MI 49002, for workforce housing located at 440 & 450 Hidden Meadows Drive.

Allen Edwin Homes is seeking a 10% PILOT for 15 years to support workforce housing throughout 100% of the residential units of this development. Annual PILOT payments based on 100% occupancy and 100% projected monthly rent as listed on the application are currently estimated at \$17,928, with the City of Hillsdale's share estimated at \$6,197.

The Hidden Meadows Duplex Project will be located at property addressed as 440 & 450 Hidden Meadows Drive in the City of Hillsdale and proposes three (3) two-family attached dwellings/duplexes for a total of six (6) units along the west side of Hidden Meadows Drive. The subject property is zoned RM-1 (Multifamily residential) and all dwelling units will meet the minimum setback and separation requirements for the RM-1 district. Each dwelling unit will be 2-story, approximately 1,640 square feet, with three bedrooms, two bathrooms, an attached garage and associated driveway. All dwelling units will be connected to sanitary sewer and municipal water. Sidewalks will be installed along the Hidden Meadows Drive frontage and screening/landscaping will be installed along the northern portion of the property, where abutting existing single-family residences.

Site Plan Approval was granted by the Hillsdale Planning Commission on August 16, 2023 (4 duplexes, 8 units total) and a revised site plan was submitted for administrative review on October 30, 2023, for which approval is pending. The revised site plan proposes the elimination of the southernmost duplex due to poor soils (3 duplexes, 6 units total now proposed).

Construction of this project is expect to commence in spring/summer 2024 and be completed in December 2024.

RECOMMENDATION:

That the Resolution Setting Annual Service Fee for the Workforce Housing Development at 440 & 450 Hidden Meadows Drive, providing Allen Edwin Homes with a 10% Workforce Housing PILOT arrangement for a term of 15 years, be adopted.

Approval of a PILOT for workforce housing requires a passage of a resolution of approval by a majority vote of the City Council that includes the findings with respect to the standards of Hillsdale Workforce Housing PILOT Ordinance (2023-04) Section 4, Subsection E, which are listed below:

1. Whether the proposed PILOT will increase the number of available workforce housing units in the City.
2. Whether the proposed PILOT will reduce the functional obsolescence of an existing building or housing unit(s).
3. Whether the proposed PILOT is likely to encourage expansion of the population of the City.
4. Whether the location of the workforce housing is consistent with the goals and objectives of the City's Master Plan.
5. Whether the development or rehabilitation of the workforce housing requires zoning variances or results in the continuation of a nonconforming use.
6. Whether the proposed PILOT will result in the provision of housing amenities.
7. Whether the proposed PILOT will facilitate provision of attractive, viable housing units.

The resolution prepared by staff is attached on the following page.

**CITY OF HILLSDALE
RESOLUTION NO. ____**

**RESOLUTION SETTING ANNUAL SERVICE FEE FOR THE WORKFORCE
HOUSING DEVELOPMENT AT 440 & 450 HIDDEN MEADOWS DRIVE**

WHEREAS, the City of Hillsdale adopted the Hillsdale Workforce Housing PILOT Ordinance No. 2023-04 on July 17, 2023, pursuant to the State Housing Development Authority Act (Act 346 of 1966, MCL 125.1401 et seq, the “Act”); and

WHEREAS, Allen Edwin Residential Builders, LLC or related entity with common owners (the “Sponsor”), has applied to the City for a determination that a proposed workforce housing project sponsored by it at 440 Hidden Meadows Drive, Hillsdale, MI 49242, and 450 Hidden Meadows Drive, Hillsdale, MI 49242, is entitled to the exemption from taxes authorized by Ordinance No. 2023-04; and

WHEREAS, City Council has recorded these findings with respect to the following standards, as required under Ordinance No. 2023-04, Section 4, Subsection (E):

1. Whether the proposed PILOT will increase the number of available workforce housing units in the City.
YES: ____ NO: ____
2. Whether the proposed PILOT will reduce the functional obsolescence of an existing building or housing unit(s).
YES: ____ NO: ____
3. Whether the proposed PILOT is likely to encourage expansion of the population of the City.
YES: ____ NO: ____
4. Whether the location of the workforce housing is consistent with the goals and objectives of the City’s Master Plan.
YES: ____ NO: ____
5. Whether the development or rehabilitation of the workforce housing requires zoning variances or results in the continuation of a nonconforming use.
YES: ____ NO: ____
6. Whether the proposed PILOT will result in the provision of housing amenities.
YES: ____ NO: ____
7. Whether the proposed PILOT will facilitate provision of attractive, viable housing units.
YES: ____ NO: ____

NOW, THEREFORE, BE IT RESOLVED, that the proposed workforce housing project, which is to be located on Tax Parcel No. 006-327-351-05, is within the class of housing developments entitled to an exemption under Ordinance No. 2023-04 if it meets the following contingencies:

- a. Sponsor shall provide documentation to the City substantiating ownership of the property at 440 Hidden Meadows Drive, Hillsdale, MI, 49242, and 450 Hidden Meadows Drive, Hillsdale, MI, 49242.

- b. Construction of the proposed workforce housing project shall be commenced after the effective date of Ordinance 2023-04 and within eighteen months from the date of the Michigan State Housing Development Authority's (MSHDA) notification of exemption, or this resolution shall be void and of no effect.
- c. For the life of this Workforce Housing Resolution, 100% of the dwelling units in the proposed workforce housing project will be restricted to rental units or other housing options that are reasonably affordable to, and occupied by, a household whose total income is not greater than 120% of the area median income published by the United States Department of Housing and Urban Development.
- d. The Sponsor shall submit an affidavit to MSHDA in the form required by MSHDA for certification that the workforce housing project is eligible for the workforce housing exemption.
- e. Upon receipt of notification from MSHDA that the workforce housing project is eligible for a workforce housing exemption, the Sponsor shall file the certified notification of exemption with the City Assessor before November 1 of the year proceeding the tax year in which the exemption is to be effective; and, further be it

RESOLVED, that in lieu of ad valorem property taxes, the Sponsor shall pay an annual service charge equal to ten percent (10%) of the "Annual Shelter Rents" as defined in Section 2 of Ordinance No. 2023-04 for that portion of the workforce housing project occupied for Workforce Housing; and, further be it

RESOLVED, the service charge paid each year in lieu of taxes for that part of the workforce housing project that is tax exempt under this Ordinance No. 2023-04 but not used for workforce housing must be equal to the full amount of the taxes that would be paid on that portion of the project as if the project were not tax exempt; and, further be it

RESOLVED, that annually, no later than May 31, the Sponsor shall remit the annual PILOT payment to the City Treasurer. Any PILOT payment or portion of PILOT payment remaining unpaid as of the due date shall bear interest at 1% per month and require payment of a 3% penalty fee. The PILOT payment shall be accompanied by an estimate of shelter rents for the current calendar year and a certified roll of shelter rents for the preceding year; and, further be it

RESOLVED, that the tax exempt status granted by this Resolution shall remain in effect for 15 years, unless otherwise terminated pursuant to Ordinance No. 2023-04 or this Resolution; and, further be it

RESOLVED, that all portions of Ordinance 2023-04 are hereby incorporated by reference; and, further be it

RESOLVED, that this Resolution may be assigned by the Sponsor only to subsequent owners of the workforce housing project who shall agree to abide to its terms. If not assigned, to and

accepted by subsequent owners of the workforce housing project, it shall automatically terminate; and, further be it

RESOLVED, that the Mayor and City Clerk execute a contract with the Sponsor providing tax exemption and acceptance of payments in lieu of taxes as defined within this resolution and its application, such contract subject to approval as to substance by the City Manager and as to form by the City Attorney.

YEAS: _____

NAYS: _____

I hereby certify that the above Resolution was adopted by the City Council of the City of Hillsdale at its regular meeting held on November 20, 2023, in the Council Chambers, City Hall, 97 N. Broad Street, Hillsdale, Michigan.

Katy Price, City Clerk



**Tax Impact Calculation Worksheet
PILOT for Workforce Housing (MCL 125.1415a)**

Applicant:	Allen Edwin Homes
Location:	440 Hidden Meadows Drive
Date of Analysis:	11/14/2023

Payment in Lieu of Tax Calculations	
Projected Annual Shelter Rents:	\$ 179,280
Percentage Requested:	10%
Calculated Annual PILOT:	\$ 17,928
City Share Calculated Annual PILOT:	\$ 6,197
Based on 100% of Projected Monthly Rent from application	

Ad Valorem Tax Estimates	
Estimated True Cash Value of Multi-Family Development:	\$ 2,000,000
Estimated State Equalized and Taxable Value:	1,000,000
Current Non-PRE Total Tax Rate (Mills):	59.2046
Estimated Total Taxes:	\$ 59,205
Current City Total Tax Rate (Mills):	20.4651
Estimated City Taxes:	\$ 20,465

35% of total

Estimated City Taxes Foregone as Multi-Family

Development: \$ 14,268

Ad Valorem Tax Estimates Per Unit	
Estimated True Cash Value of Individual Units:	\$ 250,000
Estimated State Equalized and Taxable Value:	125,000
Current Non-PRE Total Tax Rate (Mills):	59.2046
Estimated Total Taxes:	\$ 7,401
Current City Total Tax Rate (Mills):	20.4651
Estimated City Taxes:	\$ 2,558

Estimated City Taxes Foregone if Sold as Individual

Units: \$ 9,151.70



City of Hillsdale
 97 North Broad Street
 Hillsdale, Michigan 49242
 (517) 437-6440
 clerk@cityofhillsdale.org

WORKFORCE HOUSING PAYMENT-IN-LIEU APPLICATION

Sponsor Information	
Company Name:	Allen Edwin Homes or related entity with common owners
Address:	2186 E Centre Ave, Portage, MI 49002
Contact:	Brian Farkas
Phone:	248-412-3407
Email:	bfarkas@allenedwin.com

Property Information		
Landowner	Street Address	Tax Parcel No.
ECONOMIC DEVELOPMENT CORP and City of Hillsdale	440 HIDDEN MEADOWS DR	006-327-351-05

*Add additional sheets if necessary.

Workforce Housing Summary	
Target AMI:	120% (up to 120% AMI)
PILOT Period:	15 -year period (up to 15 years)
PILOT Percentage Rent:	10 % of annual shelter rents
Total Units:	6
Rent Restricted Units:	6
Market Rate Units:	0

Residential Unit Information					
Unit Types	# Rent Restricted Units	# Market Rate Units	Average Unit Size	Projected Monthly Rent including Utility Allowance	
				Restricted	Market
Studio					
One-bedroom					
Two-bedroom					
Three-bedroom					
Four-bedroom	6		1640 SqFT	Up to \$ 2,490	
Totals					

Required Attachments
<input type="checkbox"/> Project Narrative - Description of the project (construction type, unit types, amenities), participants and investors, financing, including why the PILOT is needed and how the requested PILOT will assist with operation of the housing project, how the project is designed to fit into and compliment the surrounding neighborhood.
<input type="checkbox"/> Location Map of Project Land
<input type="checkbox"/> Legal Description(s) of Project Land
<input type="checkbox"/> Evidence of Site Control (deed, option, purchase agreement, lease, land contract or similar agreement)
<input type="checkbox"/> Zoning Compliance Letter
<input type="checkbox"/> Statement of Development Team Experience
<input type="checkbox"/> Sponsor's Organizational Structure
<input type="checkbox"/> Site Plan with Exterior Elevations and Sample Floor Plans
<input type="checkbox"/> Schedule with Project Milestones

The applicant is responsible for providing written notification to the City of any change in the information contained in this application or its attachments as soon as the applicant becomes aware of the change.

The City reserves the right to request additional information and supporting documentation related to this application.

The undersigned hereby attests that to the best of his or her knowledge the information presented herein, including the attachments, is true and correct.

Brian Farkas

Signature of Authorized Representative of Sponsor

11/6/2023

Date

Name: Brian Farkas

Title: Director of Workforce Housing

Project Summary Narrative

The Hidden Meadows duplex project located on property addressed as 440 and 450 Hidden Meadows Drive (Parcels #30-006-327-351-05 and #30-006-327-351-04) proposes 3 two-family attached dwellings/duplexes (6 units total) along the west side of Hidden Meadows Drive. The subject property is zoned RM-1, Multi-Family Residential and all dwelling units will meet the minimum setback and separation requirements for the RM-1 district. Each dwelling unit will be 2-story, approximately 1,640 square feet with three bedrooms, two bathrooms, an attached garage and associated driveway. All dwelling units will be connected to sanitary sewer and municipal water. Sidewalks will be installed along the Hidden Meadows Drive frontage and screening/landscaping will be installed along the northern portion of the property, where abutting existing single-family residences.

Location Map of Project Land:

See attached "Hidden Meadows Duplex E-101300-SET-10-26-23 (revised)"

Legal Description(s) of Project Land:

440 HIDDEN MEADOWS DR:

COM SW COR SEC 27 TH N89 DEG 53 MIN 24 SEC E ALG S SEC LN 369.68 FT TH N00 DEG 07 MIN 22 SEC W ALG WLY LN HIDDEN MEADOWS DR 333 FT FOR POB TH CONT N00 DEG 07 MIN 22 SEC W ALG SD WLY LN 121.23 FT TH NELY ALG SD WLY LN CRV TO RT 183.95 FT (RAD 383 FT CEN A NGLE 27 DEG 31 MIN 08 SEC BEAR N13 DEG 38 MIN 11 SEC E 182.19 FT) TO SE COR LOT 1 THREE MEADOWS NO 1 TH N62 DEG 36 MIN 16 SEC W ALG S LN LOTS 1 AND 2 205.93 FT TH S89 DEG 53 MIN 24 SEC W PAR W/ S SEC LN 230.23 FT TO INT W SEC LN TH S00 DEG 06 MIN 38 SEC E ALG SD W SEC LN 238.31 FT TH N89 DEG 53 MIN 24 SEC E 39.5 FT TH S00 DEG 06 MIN 38 SEC E 155 FT TH N89 DEG 53 MIN 24 SEC E 330.11 FT TO POB 3.15A M/L UNPLATTED SEC 27 T6S R3W THIRD WARD SPLIT ----- Remainder of Description on File -----

450 HIDDEN MEADOWS DR:

BEG SW COR SEC 27 TH N89 DEG 53 MIN 24 SEC E ALG S LN SW¼ 369.68 FT TH N00 DEG 7 MIN 22 SEC W ALG WLY LN HIDDEN MEADOWS DR (THREE MEADOWS NO 1) 333 FT TH S89 DEG 53 MIN 24 SEC W 330.11 FT TH N00 DEG 06 MIN 38 SEC W 155 FT TH S89 DEG 53 MIN 24 SEC W 39.5 FT TO INT W LN SW¼ TH S00 DEG 06 MIN 38 SEC E ALG SD W LN 488 FT TO POB DETENTION POND AND COUNTY DRAIN S 33 FT THEREOF HALLETT ST R/W 2.97A M/L UNPLATTED SEC 27 T6S R3W THIRD WARD SPLIT ON 09/09/2019 FROM 006-327-351-01 (INCLUDED IN ERROR); SPLIT/COMBI ED ON 06/23/2021 FROM 006-327-351-03;

Evidence of Site Control

See attached PA

Zoning Compliance Letter

Site Plan Approval was granted by the Hillsdale Planning Commission on 8/16/23 [4 duplexes (8 units total) along the Hidden Meadows Drive frontage].

- Revised site plan submitted for administrative review on 10/30/23; Approval pending.

- Revised site plan proposes the elimination of southern most duplex due to poor soils [3 duplexes (6 units total) now proposed].

Statement of Development Team Experience:

The team leading this effort is based in Bryon Center, MI. In addition to the team below, we have over 400 trade partners that enable us to build over 900 homes a year.

Brian Farkas, J.D. (Director of Workforce Housing), is a Licensed Attorney and a former State Assistant Attorney General. He co-founded the Blight Authority and served as the former Director of Special Projects in the Detroit Demolition, Mayor's Office. With over 10 years of experience, Brian worked closely with Detroit Mayor Mike Duggan to execute the largest blight removal program in the United States. His team successfully demolished over 25,000 blighted structures in Detroit, resulting in a significant reduction in crime rates, fires, and increased property values. Brian is a sought-after presenter at government sector conferences, such as the Michigan Municipal Executive Conference, and frequently quoted in news articles related to Workforce Housing in Michigan.

Thomas Larabel, PE (VP of Land; Civil Engineering), holds licenses as a Professional Engineer and a Licensed Builder. He earned Double Bachelors of Science degrees in Civil Engineering and Mechanical Engineering and has accumulated 26+ years of experience. Thomas leads the team responsible for all aspects of the acquisition, due diligence, engineering, and development of single-family home sites.

Mike West, AICP (Land Planning Manager, Due Diligence & Entitlement), holds a B.S. in Land Use Planning & Resource Management from Northern Michigan University. With over 30 years of experience, he served as a former City/Township Planner for 24 years and worked as an Environmental Consultant for 5 years. Mike became an American Institute of Certified Planner (AICP) in 2001.

Dan Larabel (Land Development Manager) holds a bachelor's degree in Construction Management and an MBA. With 13+ years of experience in the construction industry, Dan possesses comprehensive skills related to project management across all disciplines of the land development process. His expertise includes feasibility studies, due diligence, site design, municipal utilities, franchise utility management, estimating, and budget management.

Shad VanStedum (Land Survey/Site Engineering/Concrete Construction) has over 25 years of experience in the construction field. He specializes in residential home site preparation and value engineering. Additionally, Shad possesses extensive knowledge of concrete foundations and structures, which complements his expertise in value engineering.

Sponsor's Organizational Structure

See attached Certificate of Good Standing for ALLEN EDWIN RESIDENTIAL BUILDERS, LLC

Site Plan with Exterior Elevations and Sample Floor Plans

See attached

Schedule with Project Milestones

Planned Activity Duration in Days	Estimated Proposed Dates (Subject to Change)	Duration in Days
Selections Complete Date (Ordering)	4/1/2024	
Final Site And Grading Plan Complete Date	4/28/2024	27
Preliminary CAD Complete Date	5/5/2024	7
Permitting (Start)	5/12/2024	7
Final CAD Plan Complete Date	5/17/2024	5
Permitting (Received)	5/19/2024	2
House Staking Complete Date	5/24/2024	5
Scheduled Dig Date	5/24/2024	0
Scheduled Frame Start Date	8/3/2024	71
Scheduled Mechanical Start Date	8/23/2024	20
Closing Complete	12/7/2024	106

SURVEYOR'S NOTES:

1. This plan was made at the direction of the parties named hereon and is intended solely for their immediate use. Survey prepared from fieldwork performed in June 2023.
2. All bearings are Michigan State Plane South Zone grid bearings obtained from GPS observations using corrections obtained from the nearest National Geodetic Survey C.O.R.S. station.
3. All dimensions shown are as-measured unless otherwise noted.
4. All elevations are North American Vertical Datum of 1988 (NAVD88).
5. All dimensions are in feet and decimals thereof.
6. No building tie dimensions are to be used for establishing the property lines.
7. All plottable easements which cross the subject property are shown per First American Title Insurance Company, Commitment No. 30-23871038-HIL, dated March 29, 2023.
8. By scaled map location and graphic plotting only, this property lies entirely within Flood Zone "X", areas outside the 0.2% annual chance floodplain, according to the National Flood Insurance Program, Flood Insurance Rate Map for the City of Hillsdale, Hillsdale County, Michigan, Community Panel No. 260086 0167 D, dated February 19, 2014.
9. Utilities are shown based on visible field evidence only and all underground utilities on site are subject to verification in the field by the appropriate authorities prior to use for construction. No asbuilt plans were obtained, and no MISS DIG ticket was submitted for the site.
10. Wetlands, if any, not shown hereon.

SEWER INVENTORIES

CATCH BASIN #100
RIM - 1137.14
6" NW - 1134.38
12" EAST - 1133.99

CATCH BASIN #101
RIM - 1137.08
12" WEST - 1133.73
12" NE - 1133.73

STORM MANHOLE #102
RIM - 1137.65
24" NORTH - 1132.45
36" EAST - 1130.53
12" SW - 1133.65
18" NW - 1130.53

CATCH BASIN #103
RIM - 1149.37
12" EAST - 1145.32

CATCH BASIN #104
RIM - 1149.32
12" WEST - 1145.92
12" EAST - 1145.91

STORM MANHOLE #105
RIM - 1149.82
24" NORTH - 1139.01
24" SOUTH - 1139.01
12" WEST - 1145.22

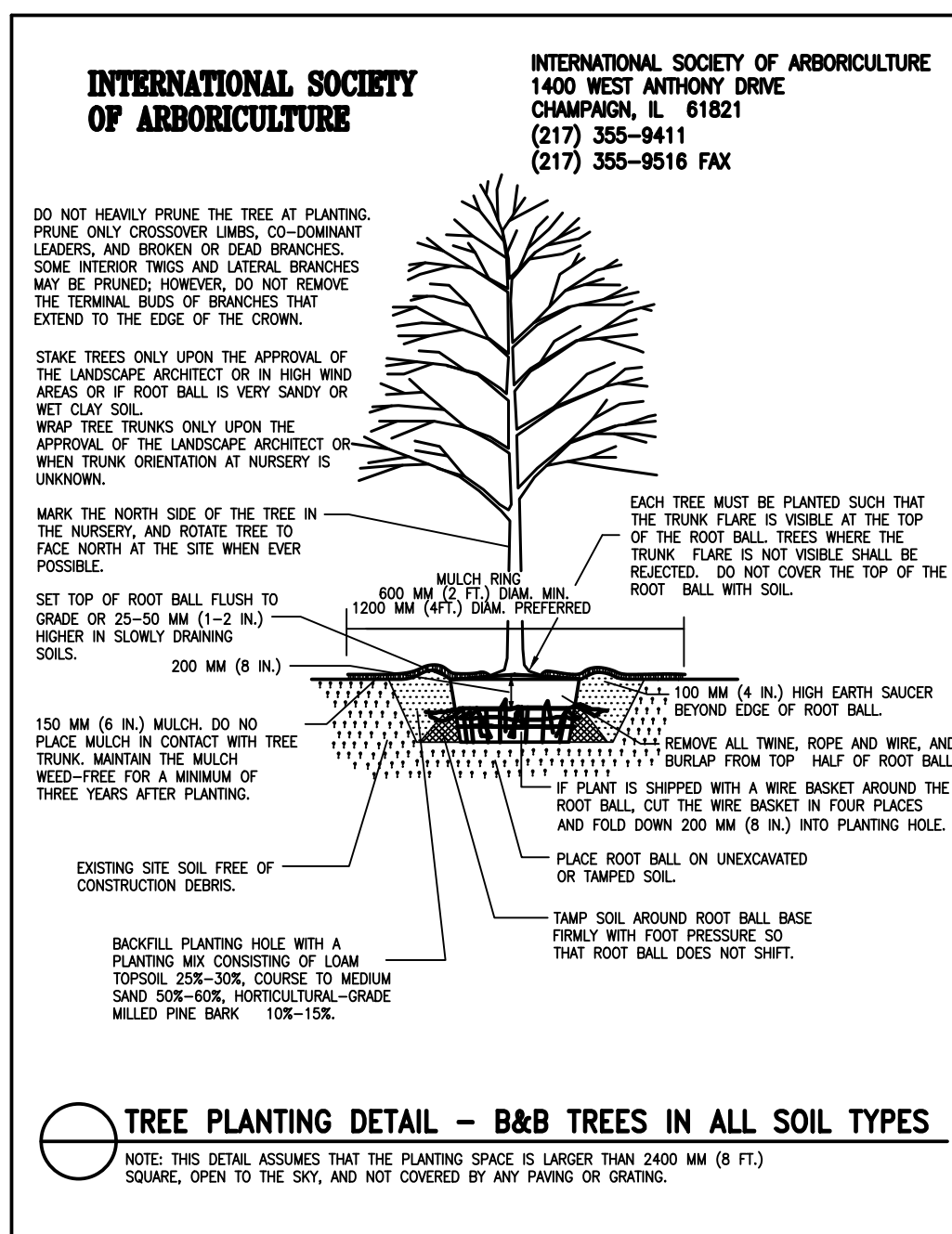
STORM MANHOLE #106
RIM - 1145.11
18" SE - 1133.40
18" NORTH - 1138.52

CATCH BASIN #107
RIM - 1143.16
12" NW - 1138.76
18" SOUTH - 1138.76

SANITARY MANHOLE #200
RIM - 1137.82
8" NORTH - 1130.67
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RIM - 1152.89
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 - ⊖ = GUY WIRE
 - ⊗ = UTILITY PEDESTAL
 - ⊘ = TRANSFORMER
 - ⊙ = HANDHOLE
 - ⊖ = ELECTRIC METER
 - ⊗ = GAS METER
 - ⊘ = WATER METER
 - ⊙ = SOIL BORING
 - ⊖ = SIGN
 - ⊗ = POST
 - ⊘ = AIR CONDITIONING UNIT
 - = PROPOSED WATER MAIN
 - = PROPOSED SANITARY SEWER
 - = PROPOSED STORM SEWER
 - = PROPOSED HYDRANT
 - = PROPOSED GATE VALVE
 - = PROPOSED SAN. M.H.
 - = PROPOSED STORM M.H.
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 - = PROPOSED FIRST FLOOR ELEV.
 - = PROPOSED TOP OF CURB ELEV.
 - = PROPOSED TOP OF GROUND ELEV.
 - = PROPOSED TOP OF PAVT ELEV.
 - = PROPOSED TOP OF WALK ELEV.
 - = DENOTES S.E.S.C. KEYING SYSTEM

LEGEND

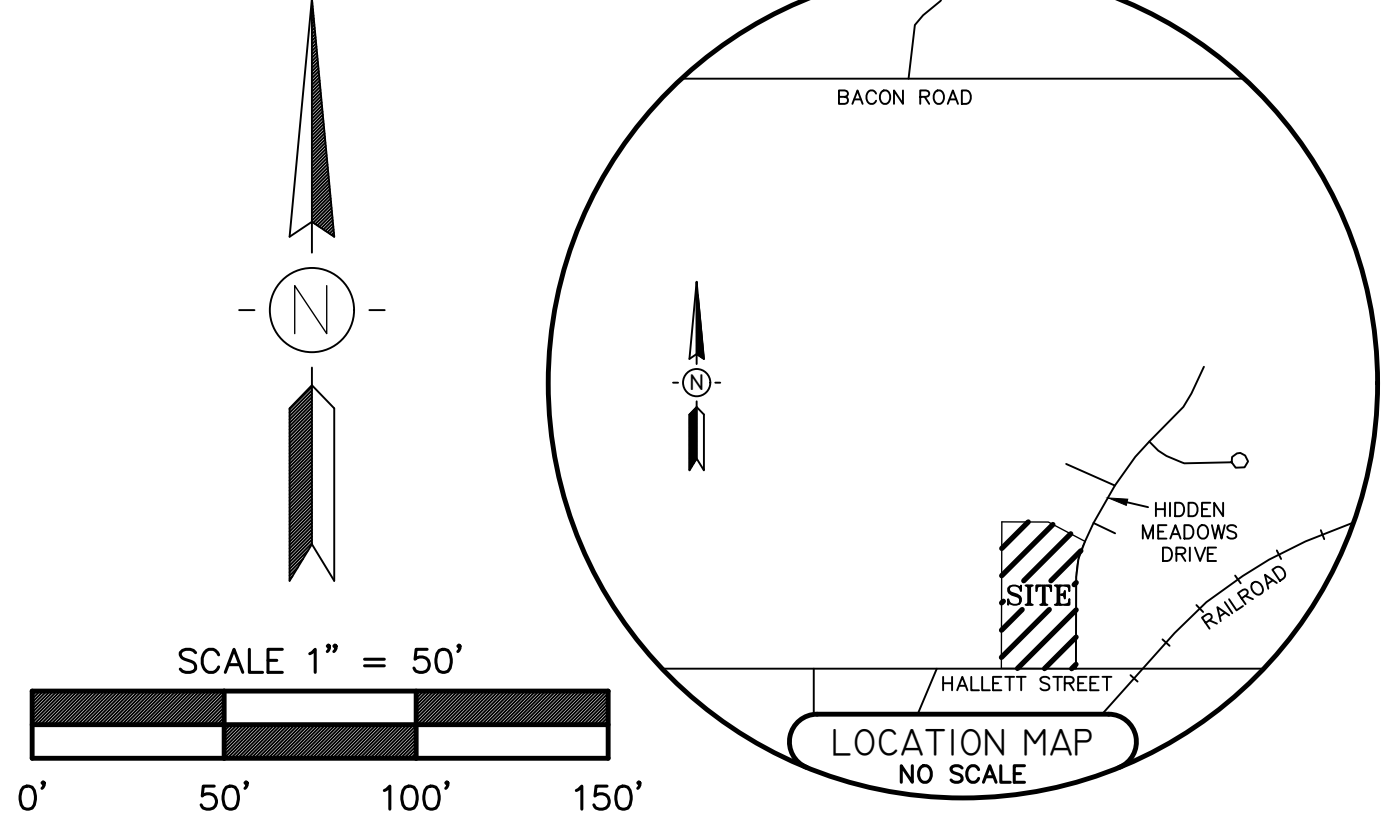
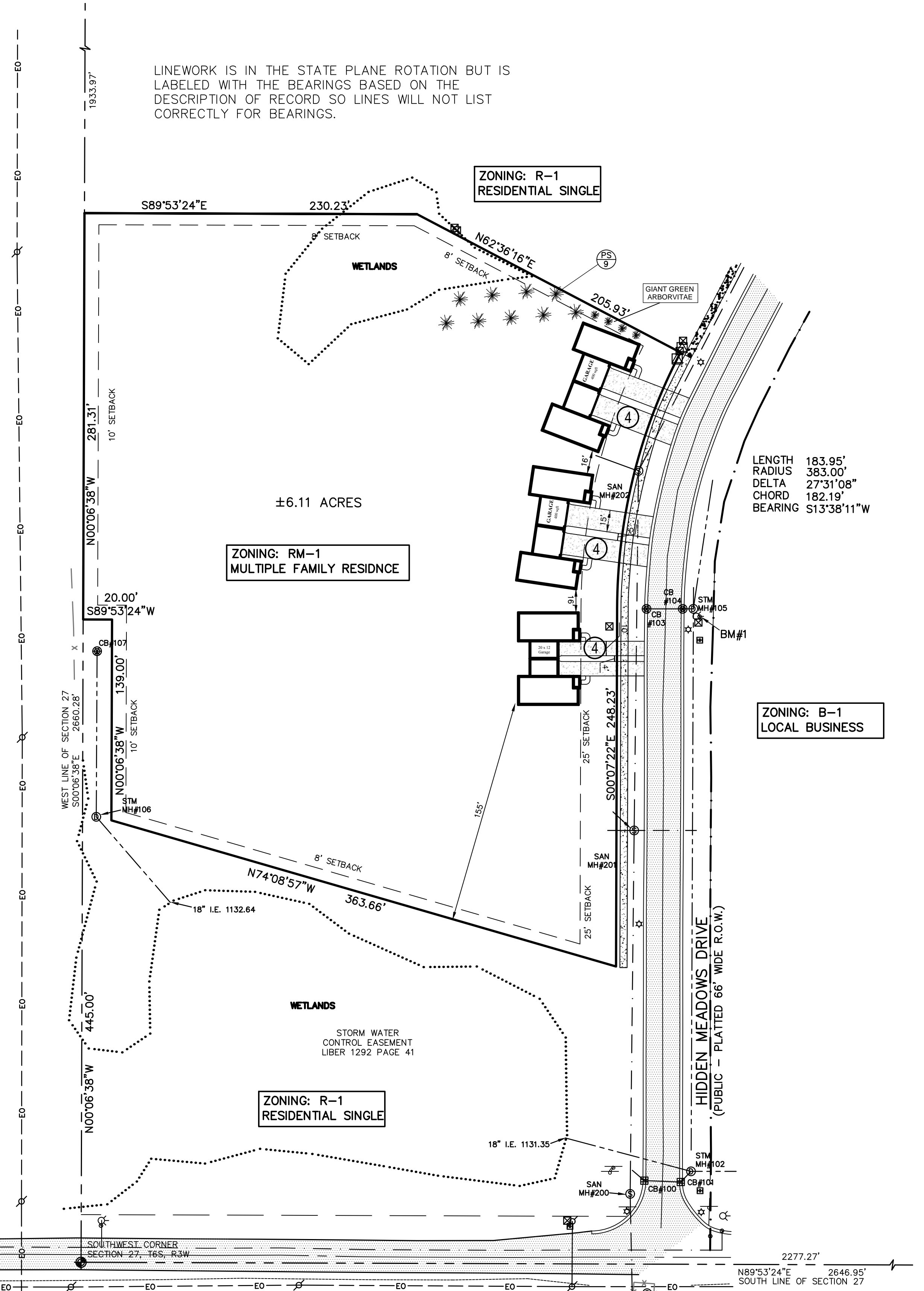
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PLANT LIST SCHEDULE

QUANT.	SYMBOL	COMMON NAME	BOTANICAL NAME	SIZE	ROOT
9	PS	EASTERN WHITE PINE	PINUS STROBUS	8' HT.	B & B

HIDDEN MEADOWS
CITY OF HILLSDALE, HILLSDALE COUNTY, MICHIGAN

LINEWORK IS IN THE STATE PLANE ROTATION BUT IS LABELED WITH THE BEARINGS BASED ON THE DESCRIPTION OF RECORD SO LINES WILL NOT LIST CORRECTLY FOR BEARINGS.

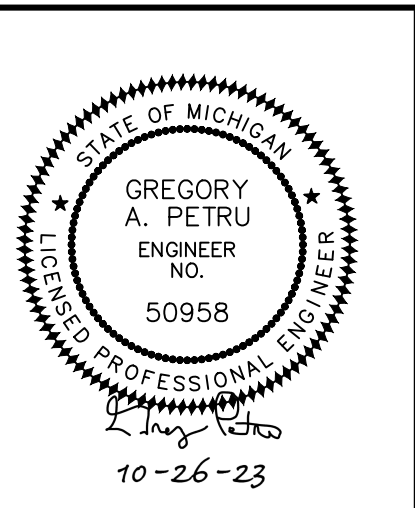


LEGAL DESCRIPTION:
Commencing at the Southwest corner of Section 27, Town 6 South, Range 3 West, City of Hillsdale, Hillsdale County, Michigan; thence North 00°06'38" West, along the West line of said Section 27, a distance of 445.00 feet to the Point of Beginning; thence North 00°06'38" West, continuing along said West line 281.31 feet; thence North 89°53'24" East, parallel with the South line of said Section 27, a distance of 230.23 feet; thence South 62°36'16" East, along the Southerly lines of Lot 1 and 2 of Three Meadows No. 1, according to the recorded plat thereof, as recorded in Liber 11 of Plats, Page 5, Hillsdale County Records, a distance of 205.93 feet (179.07 feet per record plat) to the Southeast corner of Lot 1 of said Three Meadows No. 1; thence Southwesterly along the Westerly line of Hidden Meadows Drive of said Three Meadows No. 1 on a curve to the left 183.95 feet (Radius 383 feet, Central Angle 27°31'08", Chord Bearing South 13°38'11" West 182.19 feet); thence South 00°07'22" East, continuing along said Westerly line, 248.23 feet; thence North 74°08'57" West, 363.66 feet; thence North 00°06'38" West 139.00 feet; thence South 89°53'24" West, parallel with said South section line, 20.00 feet to the Point of Beginning.

BENCHMARKS:
BM#1 - ELEVATION 1150.61 (N.A.V.D.88)
NORTHEAST FLANGE BOLT ON FIRE HYDRANT ON EAST SIDE OF HIDDEN MEADOWS DRIVE, 450± NORTH OF HALLETT STREET
BM#2 - ELEVATION 1139.53 (N.A.V.D.88)
NORTHEAST CORNER OF STEEL DOOR ON LIFT STATION ON SOUTH SIDE OF HALLETT STREET NEAR SOUTHEAST CORNER OF PROPERTY

SITE DATA
4 PROPOSED DUPLEXES WITH ADDITION OF PRIVATE DRIVE
ZONING: RM-1 MULTIPLE-FAMILY RESIDENCE
ADJ. ZONING: B-1 (LOCAL BUSINESS) TO EAST
AR (AGRICULTURAL RESIDENTIAL) - TO WEST
R-1 (RESIDENTIAL SINGLE) - TO NORTH AND SOUTH
BUILDING SETBACKS
FRONT - 25 FEET
SIDES - 8 FEET
REAR - 10 FEET
PARKING
3 DUPLEXES = 6 UNITS = 12 SPACES REQUIRED
TOTAL PROVIDED: 20 SPACES
UTILITIES
(EASEMENTS TO BE PROVIDED)
WATER:
CITY PUBLIC WATER MAIN
SANITARY:
CITY PUBLIC SANITARY
STORM:
CITY STORM SEWER
LOT COVERAGE (ALL IMPERVIOUS AREA)
TOTAL AREA: ±167,968
LOT COVERAGE = ±10,400 SF IMPERVIOUS / 167,968 SF
TOTAL IMPERVIOUS = ±6.2%

APPLICANT/OWNER:
ALLEN EDWIN HOMES
795 CLYDE CT, SW
BYRON CENTER, MI 49315
PH: (616) 325-0648
ENGINEER/SURVEYOR:
KEBS, INC.
2116 HASLETT RD.
HASLETT, MI 48840
PH: (517) 339-1014



REVISIONS

7-17-23	PRELIMINARY SITE PLAN
8-10-23	SITE PLAN SUBMITTAL
10-26-23	SITE PLAN SUBMITTAL

KEBS, INC. KYES ENGINEERING
BRYAN LAND SURVEYS
2116 HASLETT ROAD, HASLETT, MI 48840
PH. 517-339-1014 FAX. 517-339-8047
Marshall Office
Ph. 269-781-9800
Hidden Meadows Development
SITE, DIMENSIONING, AND LANDSCAPE PLAN
SCALE: 1" = 50'
DATE: 7/17/23
AUTHORIZED BY: CHRIS KOHANE
DESIGNER: G.A.P.
PROJECT MGR: G.A.P.
APPROVED BY: G.A.P.
SHEET 1 OF 4
JOB #: E-101300



SURVEYOR'S NOTES:

1. This plan was made at the direction of the parties named hereon and is intended solely for their immediate use. Survey prepared from fieldwork performed in June 2023.
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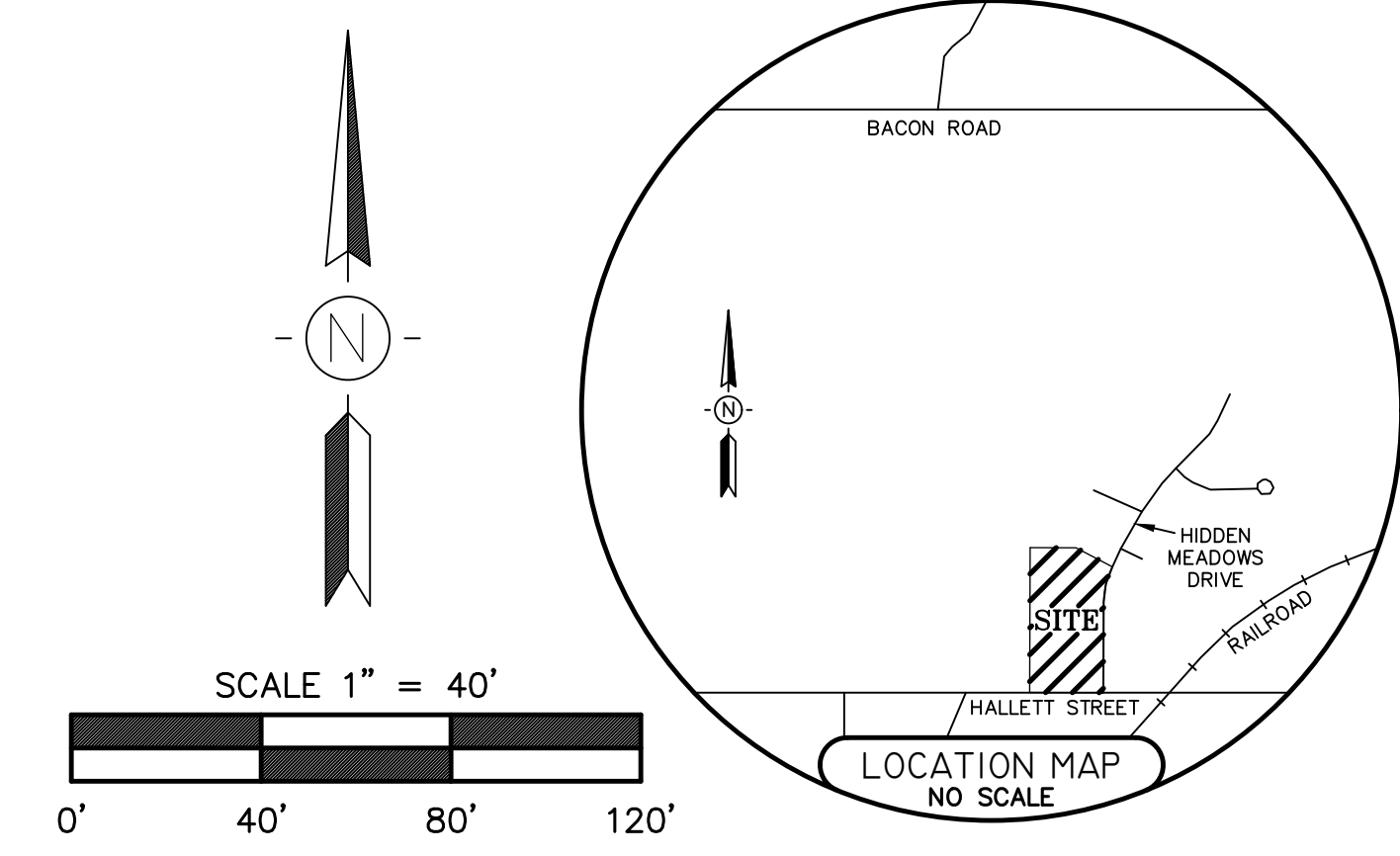
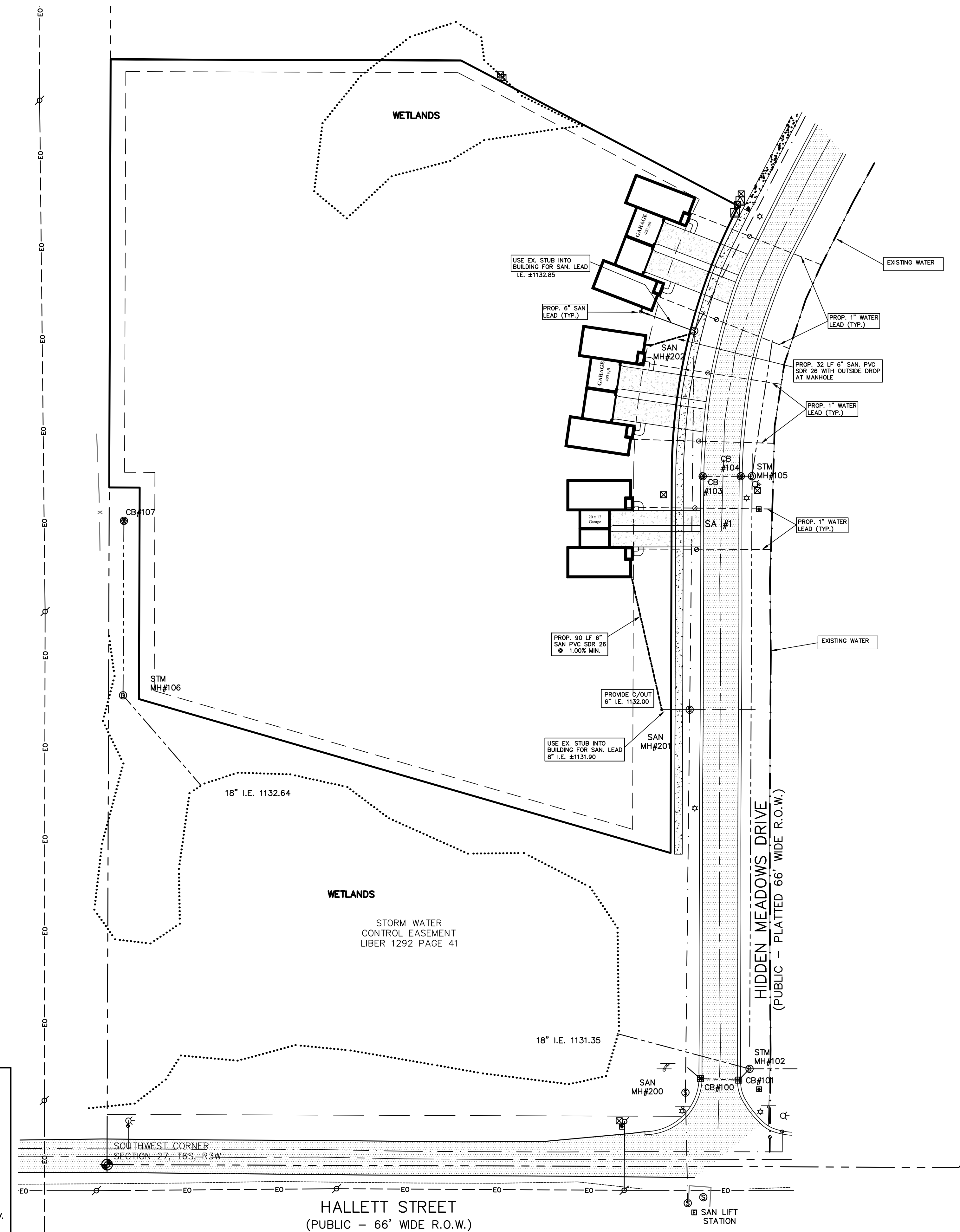
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- ⊗ = GUY WIRE
- ⊘ = UTILITY PEDESTAL
- ⊙ = TRANSFORMER
- ⊖ = HANDHOLE
- ⊗ = ELECTRIC METER
- ⊘ = GAS METER
- ⊙ = WATER METER
- ⊖ = SOIL BORING
- ⊗ = SIGN
- ⊘ = POST
- ⊙ = AIR CONDITIONING UNIT

LEGEND	
—	PROPOSED WATER MAIN
—	PROPOSED SANITARY SEWER
—	PROPOSED STORM SEWER
—	PROPOSED HYDRANT
—	PROPOSED GATE VALVE
—	PROPOSED SAN. M.H.
—	PROPOSED STORM M.H.
—	PROPOSED C.B.
—	PROPOSED GRADES
—	PROPOSED FIRST FLOOR ELEV.
—	PROPOSED TOP OF CURB ELEV.
—	PROPOSED TOP OF GROUND ELEV.
—	PROPOSED TOP OF PAYT ELEV.
—	PROPOSED TOP OF WALK ELEV.
—	DENOTES S.E.S.C. KEYING SYSTEM

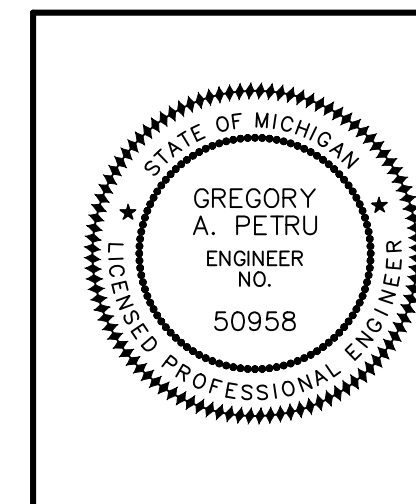
HIDDEN MEADOWS

CITY OF HILLSDALE, HILLSDALE COUNTY, MICHIGAN



LEGAL DESCRIPTION:

Commencing at the Southwest corner of Section 27, Town 6 South, Range 3 West, City of Hillsdale, Hillsdale County, Michigan; thence North 00°06'38" West, along the West line of said Section 27, a distance of 445.00 feet to the Point of Beginning; thence North 00°06'38" West, continuing along said West line 281.31 feet; thence North 89°53'24" East, parallel with the South line of said Section 27, a distance of 230.23 feet; thence South 62°36'16" East, along the Southerly lines of Lot 1 and 2 of Three Meadows No. 1, according to the recorded plat thereof, as recorded in Liber 11 of Plats, Page 5, Hillsdale County Records, a distance of 205.93 feet (179.07 feet per record plat) to the Southeast corner of Lot 1 of said Three Meadows No. 1; thence Southwesterly along the Westerly line of Hidden Meadows Drive of said Three Meadows No. 1 on a curve to the left 183.95 feet (Radius 383 feet, Central Angle 27°31'08", Chord Bearing South 13°38'11" West 182.19 feet); thence South 00°07'22" East, continuing along said Westerly line, 248.23 feet; thence North 74°08'57" West, 363.66 feet; thence North 00°06'38" West 139.00 feet; thence South 89°53'24" West, parallel with said South section line, 20.00 feet to the Point of Beginning.



REVISIONS		
7-17-23	PRELIMINARY SITE PLAN	
8-10-23	SITE PLAN SUBMITTAL	
10-26-23	SITE PLAN SUBMITTAL	
Hidden Meadows Development UTILITY PLAN		
SCALE: 1" = 40'	DESIGNER: GAP	APPROVED BY: GAP
DATE: 7/17/23	PROJECT MGR. GAP	SHEET 2 OF 4
AUTHORIZED BY: CHRIS KOHANE		JOB # E-101300

SEWER INVENTORIES

CATCH BASIN #100
RIM - 1137.14
6" NW - 1134.38
12" EAST - 1133.99

CATCH BASIN #101
RIM - 1137.08
12" WEST - 1133.73
12" NE - 1133.73

STORM MANHOLE #102
RIM - 1137.65
24" NORTH - 1132.45
36" EAST - 1130.53
12" SW - 1133.65
18" NW - 1130.53

CATCH BASIN #103
RIM - 1149.37
12" EAST - 1145.32

CATCH BASIN #104
RIM - 1149.32
12" WEST - 1145.92
12" EAST - 1145.91

STORM MANHOLE #105
RIM - 1149.82
24" NORTH - 1139.01
24" SOUTH - 1139.01
12" WEST - 1145.22

STORM MANHOLE #106
RIM - 1145.11
18" SE - 1133.40
18" NORTH - 1138.52

CATCH BASIN #107
RIM - 1143.16
12" NW - 1138.76
18" SOUTH - 1138.76

SANITARY MANHOLE #200
RIM - 1137.82
8" NORTH - 1130.67
8" SOUTH - 1130.65

SANITARY MANHOLE #201
RIM - 1143.90
8" NORTH - 1131.79
8" SOUTH - 1131.79
8" EAST - 1131.79
8" WEST - 1131.79

SANITARY MANHOLE #202
RIM - 1152.89
8" NORTH - 1132.68
8" SOUTH - 1132.68

CONSTRUCTION SCHEDULE & SEQUENCING:	2023												2024											
	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER
PLACE AND MAINTAIN TEMPORARY EROSION CONTROLS	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
TOPSOIL STRIPPING & STOCKPILING	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
ON-SITE UTILITIES CONSTRUCTION	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
SITE GRADING & EARTHWORK	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
DRIVE/BUILDING CONSTRUCTION	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
TOPSOIL SPREADING	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
PERMANENT SEEDING	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
FINAL INSPECTIONS & REMOVE TEMPORARY EROSION CONTROLS	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	

SOIL TYPE:
10B - Hillsdale-Riddles complex, 2-6% slopes
50B - Coloma sand, 0-2% slopes
51 - Glendora mucky loamy sand, frequently flooded

STREET SWEEPING NOTES:
HALLETT STREET AND HIDDEN MEADOWS DRIVE SHALL BE KEPT CLEAN AND FREE OF TRACKED SEDIMENT. A STREET SWEEPER OR A BOBCAT WITH A BROOM ATTACHMENT SHOULD BE KEPT ON SITE TO DEAL WITH ANY OFF-SITE TRACKING AS IT OCCURS.

TOTAL ACRES = ±6.11 ACRES
AREA DISTURBED = ±1.17 ACRES

DENOTES EXISTING DRAINAGE FLOW →

DENOTES PROPOSED DRAINAGE FLOW →

SILT FENCE (TYP.)

LIMITS OF EARTH DISTURBANCE (TYP.)

MICHIGAN DEPARTMENT OF MANAGEMENT AND BUDGET

S-E-S-C KEYING SYSTEM

KEY	BEST MANAGEMENT PRACTICES	SYMBOL	WHERE USED
EB	PERMANENT SEEDING		Stabilization method utilized on sites where earth change has been completed (final grading attained).
S51	SILT FENCE		Use adjacent to critical areas, to prevent sediment laden sheet flow from entering these areas.
S53	STABILIZED CONSTRUCTION ACCESS		Used at every point where construction traffic enters or leaves a construction site.
S58	INLET PROTECTION FABRIC DROP		Use at stormwater inlets, especially at construction sites.

EX. LEGEND

	= SET 1/2" BAR WITH CAP		= SANITARY MANHOLE
	= FOUND IRON AS NOTED		= DRAINAGE MANHOLE
	= DEED LINE		= ELECTRIC MANHOLE
	= DISTANCE NOT TO SCALE		= TELEPHONE MANHOLE
	= FENCE		= CATCHBASIN
	= ASPHALT		= SANITARY CLEANOUT
	= CONCRETE		= FIRE HYDRANT
	= GRAVEL		= VALVE
	= EXISTING SPOT ELEVATION		= UTILITY POLE
	= EXISTING CONTOUR ELEVATION		= LIGHT POLE
	= SANITARY SEWER		= GUY POLE
	= STORM SEWER		= GUY WIRE
	= WATER LINE		= UTILITY PEDESTAL
	= GAS LINE		= TRANSFORMER
	= UNDERGROUND TELEPHONE		= ELECTRIC METER
	= UNDERGROUND TELEVISION		= GAS METER
	= UNDERGROUND ELECTRIC		= WATER METER
	= OVERHEAD WIRES		= WATER BORING
	= EDGE OF WOODS		= SIGN
	= DECIDUOUS TREE		= POST
	= CONIFEROUS TREE		= AIR CONDITIONING UNIT
	= BUSH		

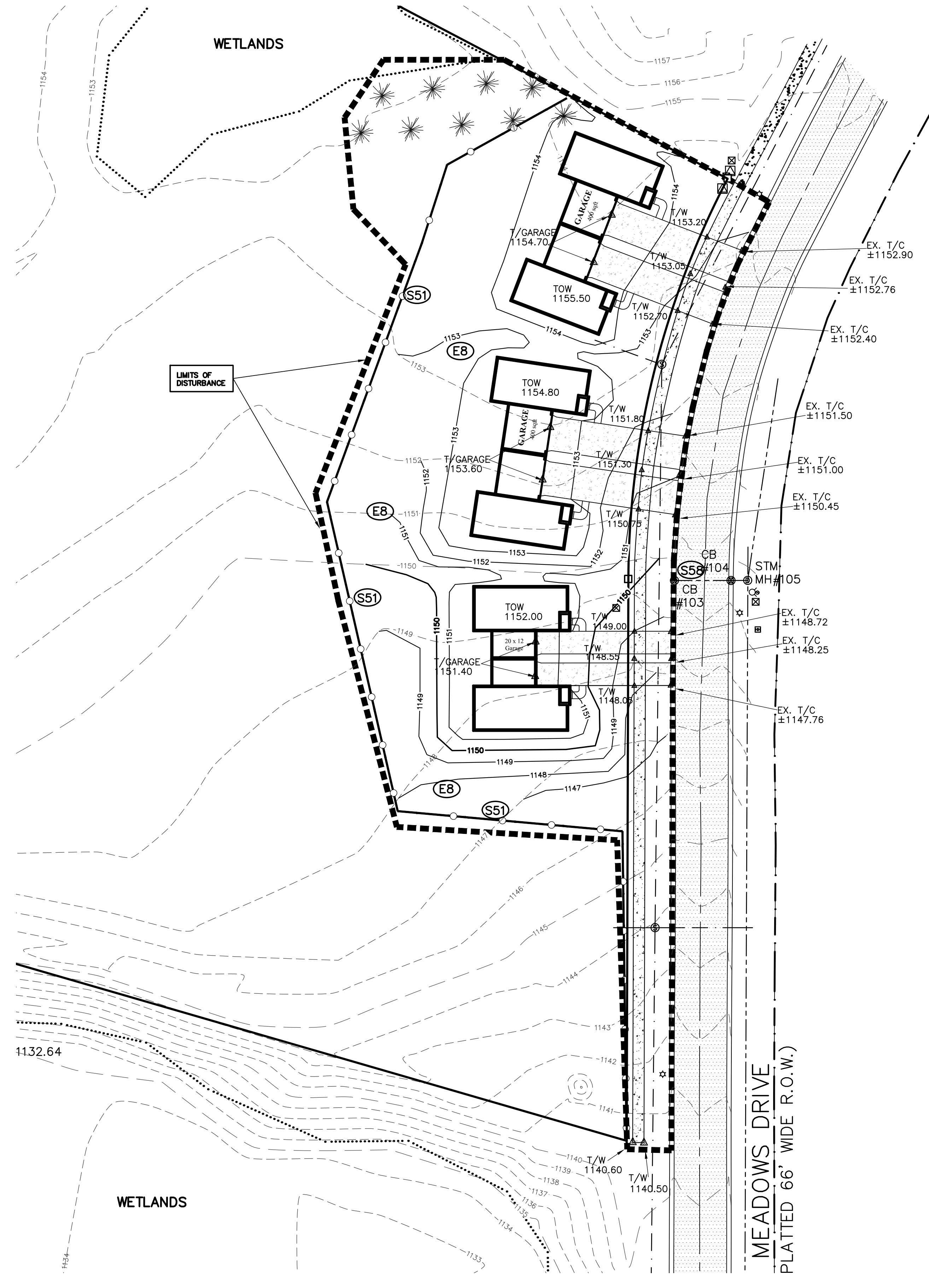
72 HOURS (3 WORKING DAYS) BEFORE YOU DIG CALL MISS DIG 800-402-7171 (TOLL-FREE)

LEGEND

	= PROPOSED WATER MAIN
	= PROPOSED SANITARY SEWER
	= PROPOSED STORM SEWER
	= PROPOSED HYDRANT
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	= PROPOSED SAN. M.H.
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	= PROPOSED STORM M.H.
	= PROPOSED C.B.
	= PROPOSED GRADES
	= PROPOSED TOP OF DRIVE ELEV.
	= PROPOSED TOP OF CURB ELEV.
	= PROPOSED TOP OF PAV'T ELEV.
	= PROPOSED TOP OF DRIVE ELEV.
	= DENOTES S.E.S.C. KEYING SYSTEM

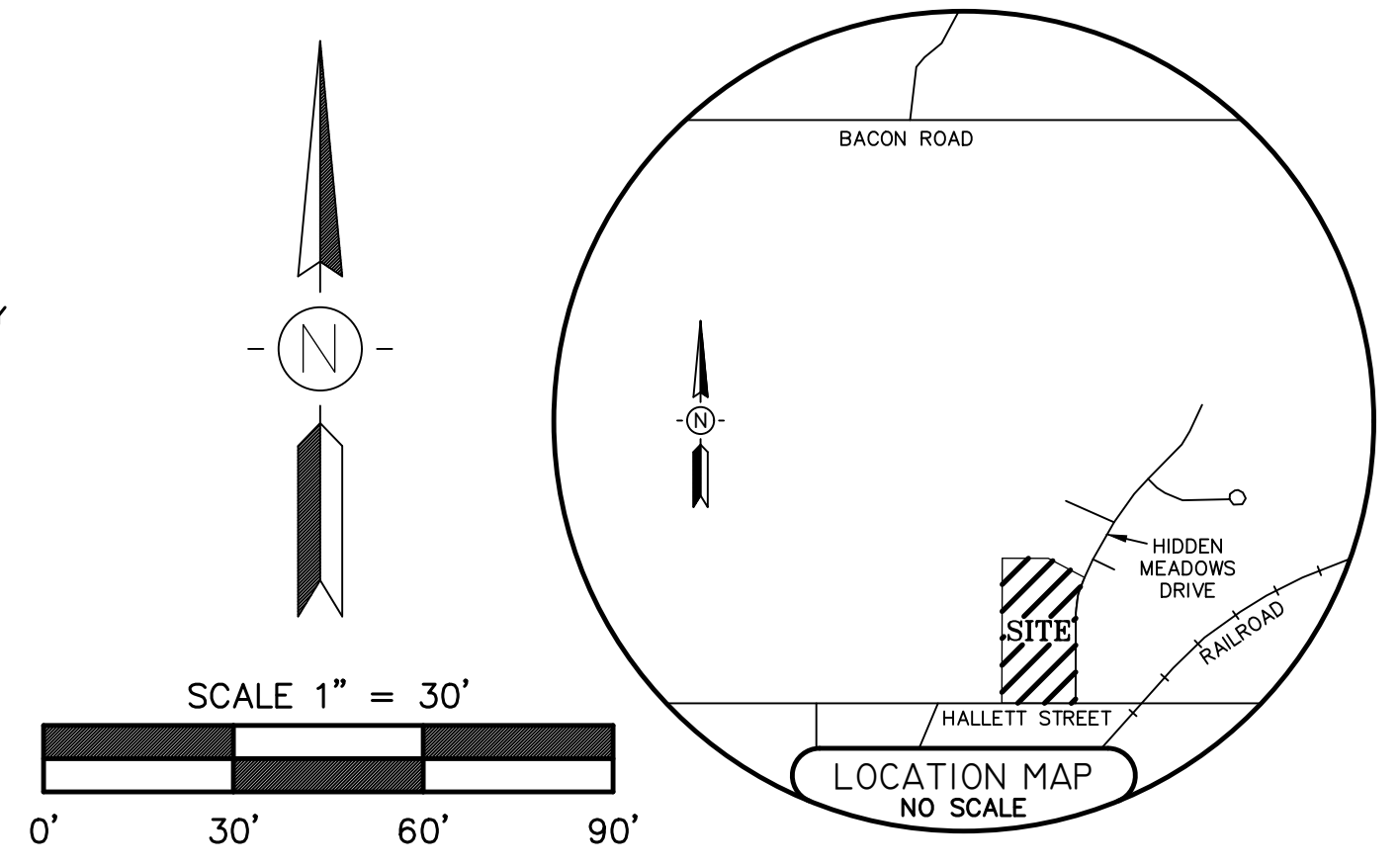
HIDDEN MEADOWS

CITY OF HILLSDALE, HILLSDALE COUNTY, MICHIGAN



BENCHMARKS:
BM#1 - ELEVATION 1150.61 (N.A.V.D.88)
NORTHEAST FLANGE BOLT ON FIRE HYDRANT ON EAST SIDE OF HIDDEN MEADOWS DRIVE, 450± NORTH OF HALLETT STREET

BM#2 - ELEVATION 1139.53 (N.A.V.D.88)
NORTHEAST CORNER OF STEEL DOOR ON LIFT STATION ON SOUTH SIDE OF HALLETT STREET NEAR SOUTHEAST CORNER OF PROPERTY



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- SEQUENCE OF CONSTRUCTION**
- INSTALL ALL TEMPORARY SILT FENCE PER PLAN AND AS SHOWN ON THE DETAIL SHEET.
 - CONSTRUCT THE TEMPORARY GRAVEL CONSTRUCTION ENTRANCE/EXIT PER DETAIL.
 - INSTALL ALL INLET PROTECTION FABRIC DROP IN ALL EXISTING YARD BASINS OR INLETS WHICH MAY BE SUSCEPTIBLE TO SEDIMENT EROSION FROM THE PROPOSED CONSTRUCTION AS SHOWN IN THESE PLANS.
 - WHILE MAINTAINING A VEGETATIVE BUFFER WHENEVER POSSIBLE STRIP AND STOCKPILE TOPSOIL ABOVE AREAS OF PROPOSED EXCAVATION OR GRADING FOR LATER USE ON SITE PLACE STOCKPILED TOPSOIL IN AREAS WHICH ARE NEITHER SUBJECT TO HIGH RUNOFF NOR ALONG STEEP SLOPES SEED AND MULCH STOCKPILES IMMEDIATELY TO PREVENT WIND-BLOWN SEDIMENT POLLUTION AND EXCESSIVE DUST.
 - EXCAVATE FOR PROPOSED ROAD AND UTILITY CONSTRUCTION AS NECESSARY. DO NOT EXPOSE AREAS FAR IN ADVANCE OF THE PROPOSED CONSTRUCTION FOR THAT AREA. ROUGHEN AND SCABRY EXPOSED SURFACES TO REDUCE RUNOFF VELOCITY AND SEDIMENTATION. MAINTAIN VEGETATION WHENEVER POSSIBLE TO PROVIDE A NATURAL BUFFER.
 - AFTER COMPLETION OF THE PROPOSED UTILITIES, INSTALL INLET PROTECTION FABRIC DROPS IN, IN ALL INLETS. PLACE INLET PROTECTION FENCE AROUND ALL INLETS.
 - INSTALL TEMPORARY STONE FILTER BERMS PERPENDICULAR TO EXPOSED STEEP SLOPES AS NECESSARY ALONG THE PROPOSED STREETS TO REDUCE RUNOFF VELOCITY AND SEDIMENTATION. USE TEMPORARY STRAW BALE CHECK DAMS TO SLOW DOWN AND/OR DIVERT HEAVY RUNOFF WHERE NECESSARY.
 - TOPSOIL, SEED, FERTILIZE AND MULCH ALL EXPOSED AREAS AS SOON AS FEASIBLE TO PROTECT AND RESTORE PERMANENT VEGETATION.
 - WATER EXPOSED GROUND REGULARLY TO CONTROL AIRBORNE PARTICULATE MATTER.
 - THE CONTRACTOR SHALL MAINTAIN ALL TEMPORARY AND PERMANENT SOIL EROSION AND SEDIMENTATION CONTROL MEASURES THROUGHOUT THE ENTIRE CONSTRUCTION PROCESS AND UNTIL PERMANENT VEGETATION IS REESTABLISHED IN ALL EXPOSED AREAS. REMOVE ACCUMULATED SEDIMENT FROM ALL STRUCTURES.
 - THE SITE WILL BE PERIODICALLY INSPECTED BY THE HILLSDALE COUNTY DRAIN OFFICE AND/OR THE CITY OF HILLSDALE. CONTRACTOR SHALL BECOME FAMILIAR WITH THE RULES AND REGULATIONS OF THOSE AGENCIES.
 - UPON FINAL APPROVED INSPECTION OF THE COMPLETED CONSTRUCTION BY ALL REVIEWING AGENCIES, THE CONTRACTOR SHALL REMOVE ALL TEMPORARY SOIL EROSION AND SEDIMENTATION CONTROL MEASURES.
- SOIL EROSION CONTROL NOTES:**
- ALL SOIL EROSION CONTROL MEASURES SHALL BE CONSTRUCTED AND MAINTAINED IN ACCORDANCE WITH THE HILLSDALE COUNTY DRAIN COMMISSION AND THE CITY AND PROJECT SPECIFICATIONS.
 - DAILY INSPECTIONS SHALL BE MADE BY THE CONTRACTOR TO DETERMINE EFFECTIVENESS OF EROSION AND SEDIMENT CONTROL MEASURES, AND ANY NECESSARY REPAIRS SHALL BE PERFORMED WITHOUT DELAY.
 - ANY EROSION OR SEDIMENT FROM WORK ON THIS SITE SHALL BE CONTAINED ON THE SITE AND NOT BE ALLOWED TO COLLECT ON ANY OFF-SITE AREAS, OR IN WATERWAYS; WATERWAYS INCLUDE BOTH NATURAL AND MANMADE OPEN DITCHES, STREAMS, STORM DRAINS, LAKES AND PONDS.
 - CONTRACTOR SHALL APPLY TEMPORARY EROSION AND SEDIMENTATION CONTROL MEASURES AS REQUIRED AND AS DIRECTED ON THESE PLANS. HE SHALL REMOVE TEMPORARY MEASURES AS SOON AS PERMANENT STABILIZATION OF SLOPES, DITCHES AND OTHER EARTH CHANGES HAVE BEEN ESTABLISHED.
 - A MINIMUM 50' LONG BY 20' WIDE, 6" DEEP CLEAN STONE EXIT SHALL BE PROVIDED AT ALL CONSTRUCTION ENTRANCES. SHOULD THE STONE BECOME LESS EFFICIENT IT SHALL BE REPLACED. ALL CONSTRUCTION TRAFFIC WILL USE THE CLEAN STONE EXITS.
 - DUST CONTROL WILL BE EXERCISED AT ALL TIMES WITHIN THE PROJECT BY THE CONTRACTOR. SPRINKLING TANK TRUCKS SHALL BE AVAILABLE AT ALL TIMES TO BE USED ON HAUL ROUTES OR OTHER PLACES WHERE DUST BECOMES A PROBLEM.

REVISIONS

7-17-23 PRELIMINARY SITE PLAN	
8-10-23 SITE PLAN SUBMITTAL	
10-26-23 SITE PLAN SUBMITTAL	

KEBS, INC. BRYAN ENGINEERING
2116 HASLETT ROAD, HASLETT, MI 48840
PH. 517-339-1014 FAX. 517-339-8047

Marshall Office
Ph. 269-781-9800

Hidden Meadows
GRADING AND SEWC

SCALE: 1" = 30'

DATE: 7/17/23

AUTHORIZED BY: CHRIS KOHANE

DESIGNER: GAP

PROJECT MGR. GAP

APPROVED BY: GAP

SHEET 3 OF 4

JOB # E-101300

STATE OF MICHIGAN
GREGORY A. PETRU
ENGINEER NO. 50958
LICENSED PROFESSIONAL ENGINEER

(E8) PERMANENT SEEDING SPECIFICATIONS

When

- To finalize stabilization of temporary seeding areas or when an area needs permanent stabilization following completion of construction. Also used when vegetative establishment can correct existing soil erosion or sedimentation problem.
- Within 5 days of final grade.

Why

- To stabilize soil and prevent or reduce soil erosion/sedimentation problems from developing.

Where

- Used on construction and earth change sites which require permanent vegetative stabilization.

How

- Review SEGC plan and construction phasing to identify areas in need of permanent vegetative stabilization.
- Select perennial grass and ground cover for permanent cover.
- Seed mixes vary. However, they should contain native species.
- Seed mixes should be selected through consultation with a certified seed provider and with consideration of soil type, light, moisture, use applications, and native species content.
- Soil tests should be performed to determine the nutrient and pH levels in the soil. The pH may need to be adjusted to between 6.5 and 7.0.
- Prepare a 3-5" deep seedbed, with the top 3-4" consisting of topsoil.
- Slopes steeper than 1:3 should be roughened.
- Apply seed as soon as possible after seedbed preparation. Seed may be broadcast by hand, hydroseeding, or by using mechanical drills.
- Mulch immediately after seeding.
- Dormant seed mixes are for use after the growing season, using seed which lies dormant in the winter and begins growing as soon as site conditions become favorable.



(E8) PERMANENT SEEDING SPECIFICATIONS

How (cont.)

- Protect seeded areas from pedestrian or vehicular traffic.
- Divert concentrated flows away from the seeded area until vegetation is established.

Maintenance

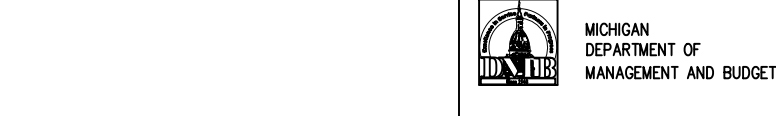
- Inspect weekly and within 24 hours following each rain event in the first few months following installation to be sure seed has germinated and permanent vegetative cover is being established.
- Add supplemental seed as necessary.

Limitations

- Seeds need adequate time to establish.
- May not be appropriate in areas with frequent traffic.
- Seeded areas may require irrigation during dry periods.
- Seeding success is site specific, consider mulching or sodding when necessary.

PERMANENT SEEDING SPECIFICATION
 SEED ALL DISTURBED AREAS WITH THE FOLLOWING SEED MIXTURE OR APPROVED EQUAL. MICHIGAN GREEN - 15% BLUEGRASS, 40% FESCUE, 45% RYEGRASS. APPLY AT A RATE OF 5 LBS./1000 SF.

-APPLY SILT STOP OR APPROVED TACKIFIER TO SEED MIX.



(E8) PERMANENT SEEDING

Planting Zones	Lower Peninsula (South of 120N)	Lower Peninsula (North of 120N)	Upper Peninsula
	Zone 1	Zone 2	Zone 3
Seeding Window Permanent Seeding	4/15 - 10/10	5/1 - 10/1	5/1 - 9/20
Seeding Window Dormant Seeding*	11/15 - Freeze	11/01 - Freeze	11/01 - Freeze

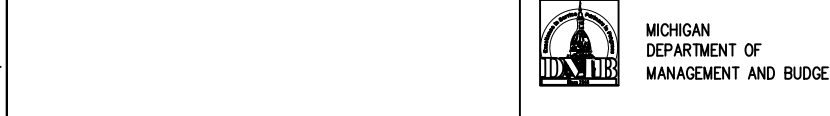
Source: Adapted from MDT Interim 2003 Standard Specifications for Construction

Seeding Dates (with Irrigation or Mulch)	Zone 1 Lower Peninsula (South of U.S. 10)	Zone 2 Lower Peninsula (North of U.S. 10)	Zone 3 Upper Peninsula
	4/1 - 8/1	5/1 - 9/20	5/1 - 9/10
8/10 - 10/1	8/1 - 9/20	8/1 - 9/20	

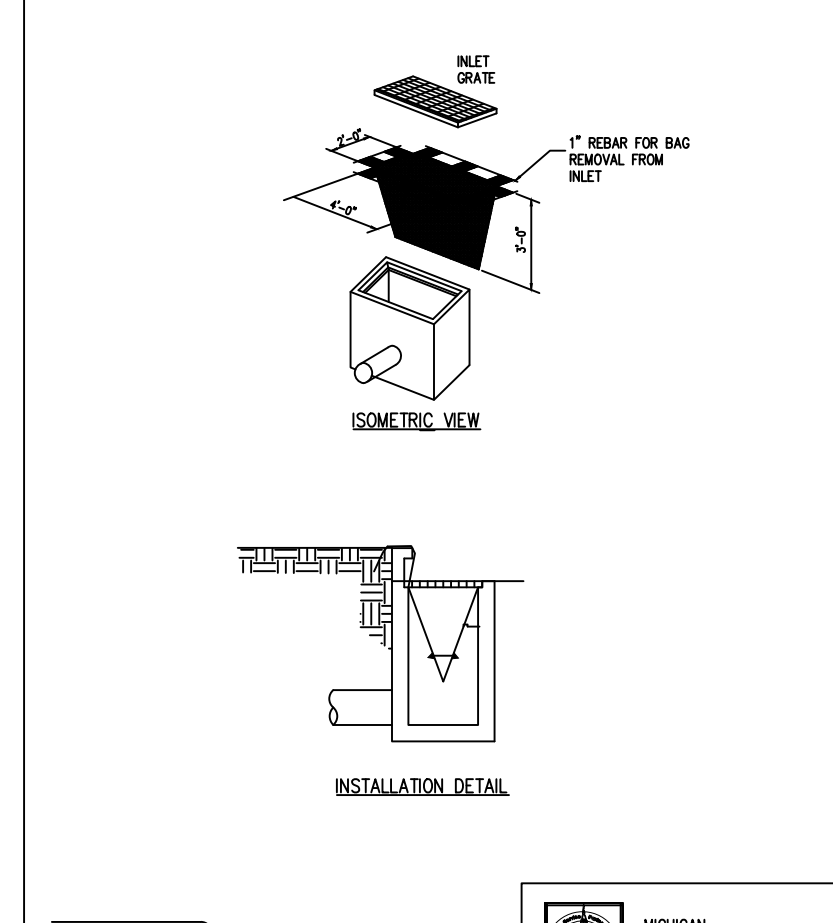
Source: Adapted from USDA NRCS Technical Guide #342 (1999)

* Dormant seeding is for use in the late fall after the soil temperature remains consistently below 50°F, prior to the ground freezing. This practice is appropriate if construction on a site is completed in the fall but the seed was not planted prior to recommended seeding dates. No seed germination will take place until spring. A cool season annual grass may be added in an attempt to have some fall growth.

- Mulch must be used with dormant seed.
- Do not seed when the ground is frozen or snow covered.
- Do not use a dormant seed mix on grassed waterways.



(S58) INLET PROTECTION - FABRIC DROP



(S58) INLET PROTECTION - FABRIC DROP SPECIFICATIONS

When

- When sediment laden stormwater requires treatment before entering a stormwater drainage system.

Why

- To prevent sediment from entering stormwater systems.

Where

- Use in or at stormwater inlets, especially at construction sites or in streets.

How

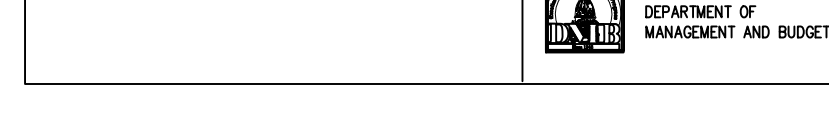
- A filter fabric bag is hung inside the inlet, beneath the grate.
- Replace grate, which will hold bag in place.
- Anchor filter bag with 1" rebar for removal from inlet.
- Flaps of bag that extend beyond the bag can be buried in soil in earth areas.

Maintenance

- Drop inlet filters should be inspected routinely and after each major rain event.
- Damaged filter bags should be replaced.
- Clean and/or replace filter bag when 1/2 full.
- Replace clogged fabric immediately.
- If needed, initiate repairs immediately upon inspection.
- Remove entire protective mechanism when upgradient areas are stabilized and streets have been swept.

Limitations

- Can only accommodate small flow quantities.
- Requires frequent maintenance.
- Ponding may occur around storm drains if filter is clogged.



LANDSCAPE NOTES

- INSTALL 3" X 12 GA. EDGING TO SEPARATE LAWN FROM PLANTING BED. (AROUND SHRUBS ONLY)
- INSTALL 3" DEEP SHREDDED BARK MULCH TO ALL PLANTING AREAS/BEDS AND TREE SAUCERS (NO POLY-FILM).
- INSTALL A GRASS NATIVE TO THE MIDWEST (SUN/SHADE VARIETY). PROVIDE SOD OR SEED, APPLY AT A RATE OF 2-3 LBS. PER 1,000 SF. (HYDROSEEDING IS THE RECOMMENDED APPLICATION FOR SEED)
- CONTRACTOR SHALL VERIFY THE LOCATION OF ALL UNDERGROUND UTILITIES, PIPES AND STRUCTURES, AS WELL AS THE LOCATION OF EXISTING TREES AND VEGETATION. CONTRACTOR SHALL BE RESPONSIBLE FOR ANY COST INCURRED DUE TO DAMAGE/REMOVAL OF SAID ELEMENTS.
- ANY DISCREPANCIES BETWEEN PLANS, NOTES, DETAILS AND EXISTING CONDITIONS SHALL BE IMMEDIATELY REPORTED TO THE OWNER'S AUTHORIZED REPRESENTATIVE FOR REVIEW AND DECISION. CONTRACTOR SHALL ASSUME FULL RESPONSIBILITY FOR ALL REVISIONS DUE TO FAILURE TO GIVE SUCH NOTIFICATION.
- CONTRACTOR IS RESPONSIBLE FOR ANY DAMAGE TO EXISTING MATERIALS/IMPROVEMENTS, DAMAGED DURING CONSTRUCTION.
- SITE BOUNDARY, TOPOGRAPHY, UTILITIES AND OTHER BASE INFORMATION PROVIDED BY OTHERS.
- CONTRACTOR SHALL VERIFY QUANTITIES SHOWN ON PLANT SCHEDULES AND THOSE INDICATED ON PLANS. CONTRACTOR IS RESPONSIBLE FOR INSTALLATION OF QUANTITIES DRAWN.
- CONTRACTOR SHALL MAKE MINOR ADJUSTMENTS TO PLANT MATERIAL LOCATIONS IN FIELD, AS NECESSARY. THE LOCATION OF ALL PLANT MATERIAL SHALL BE SUBJECT TO APPROVAL BY THE OWNER'S AUTHORIZED REPRESENTATIVE.
- ALL PLANT MATERIAL SHALL BE OF THE SIZES CALLED FOR IN THE PLANT SCHEDULES. ANY PLANT MATERIAL NOT MEETING THE SIZED AND/OR QUALITY AS CALLED FOR SHALL BE REMOVED FROM SITE. ALL TREES SHALL BE INSPECTED AND APPROVED BY THE OWNER'S AUTHORIZED REPRESENTATIVE. NO SUBSTITUTIONS OF PLANT MATERIAL SHALL BE MADE WITHOUT APPROVAL FROM THE OWNER'S AUTHORIZED REPRESENTATIVE.
- ALL PROPOSED TREES OVER 2" CAL. SHALL BE CUYED/STAKED SECURE. SEE EVERGREEN TREE PLANTING/CUYING DETAIL, OR DECIDUOUS TREES PLANTING/STAKING DETAIL WHERE APPLICABLE.
- ALL PLANTING BEDS TO BE TREATED WITH PRE-EMERGENT HERBICIDE. CONTRACTOR SHALL INSURE THAT PROPOSED PLANT MATERIAL IS RESISTANT TO THE HERBICIDE PROPERTIES AND THAT HERBICIDE APPLICATION FOLLOWS THE MANUFACTURER'S SPECIFICATIONS AND IS APPLIED IN ACCORDANCE WITH SOUND HORTICULTURAL PRACTICES.
- CONTRACTOR SHALL DETERMINE APPROPRIATE PLANTING BACKFILL MIXES (BASED ON SOIL/SUBSURFACE CONDITIONS) AND REVIEW ALTERNATIVES WITH OWNER'S AUTHORIZED REPRESENTATIVE PRIOR TO INSTALLATION.

(S51) SILT FENCE SPECIFICATIONS

When

- A temporary measure for preventing sediment movement.

Why

- Used to prevent sediment suspended in runoff from leaving an earth change area.

Where

- Use adjacent to critical areas, wetlands, base of slopes, and watercourses.

How

- Install parallel to a contour.
- The silt fence should be made of woven geotextile fabric.
- Silt fence should accommodate no more than 1/2 to 1 acre of drainage per 100' of fence and on slopes less than 1:2 (v:h).
- Dig a 6" trench along the area where the fence is to be installed.
- Place 6" of the silt fence bottom flap into the trench.
- Backfill the trench with soil and compact the soil on both sides. Create a small ridge on the up-slope side of the fence.
- Install wooden stakes 6 - 10' apart and drive into the ground a minimum of 12".
- Staple the geotextile fabric to the wooden stakes.
- Join sections of silt fence by wrapping ends together (See drawing).

Maintenance

- Inspect frequently and immediately after each storm event. Check several times during prolonged storm events. If necessary, repair immediately.
- If the sediment has reached 1/3 the height of the fence, the soil should be removed and disposed of in a stable upland site.
- The fence should be re-installed if water is seeping underneath it or if the fence has become ineffective.
- Silt fence should be removed once vegetation is established and up-slope area has stabilized.



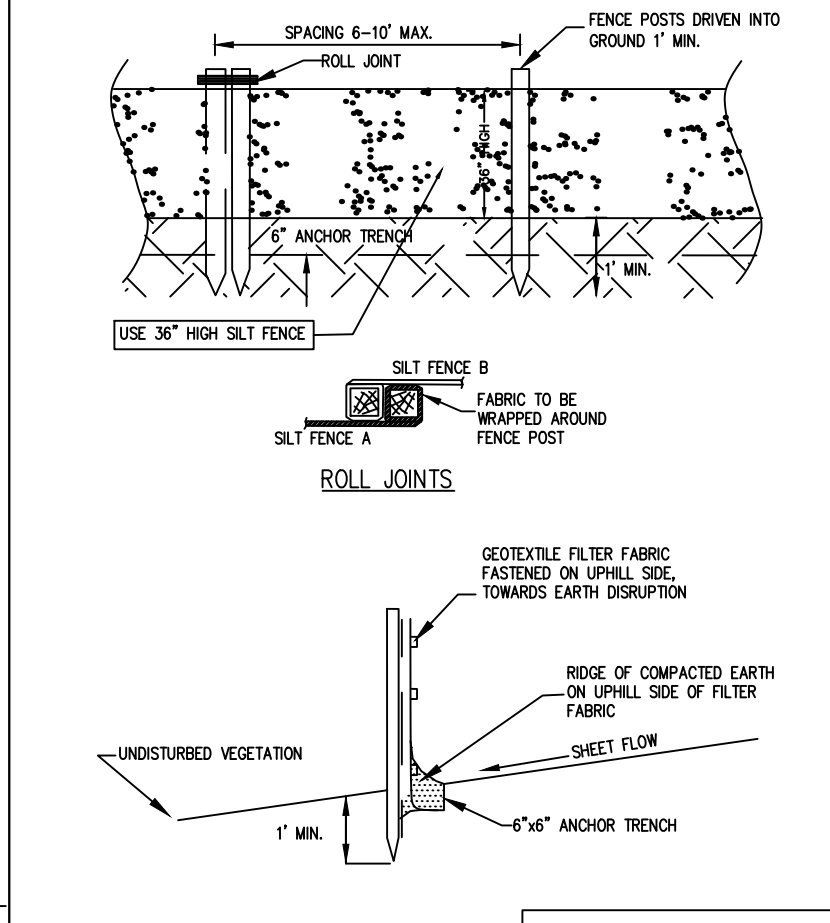
(S51) SILT FENCE SPECIFICATIONS

Limitations

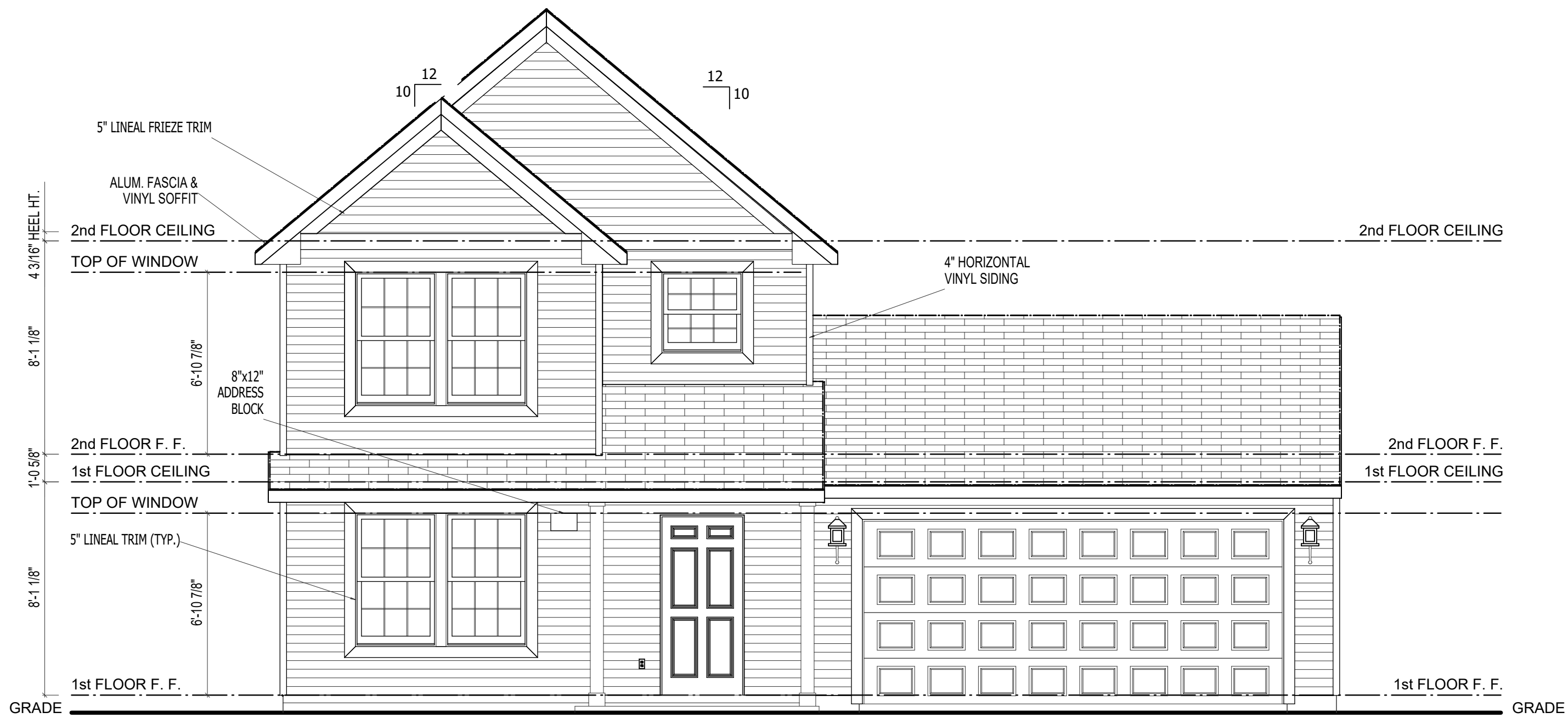
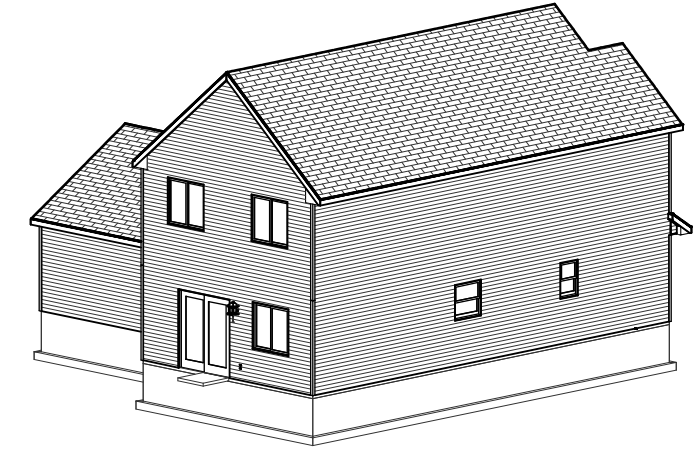
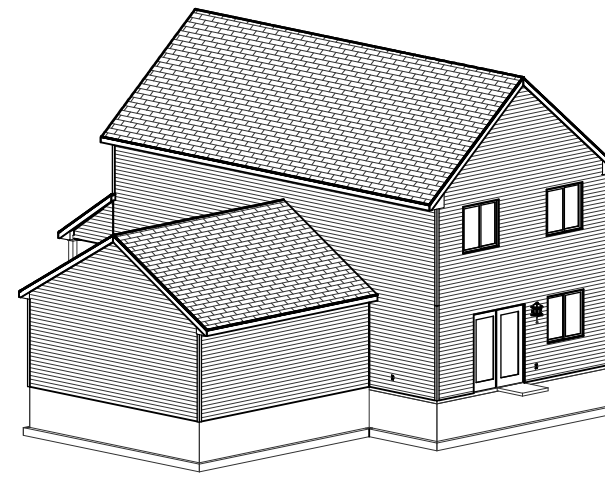
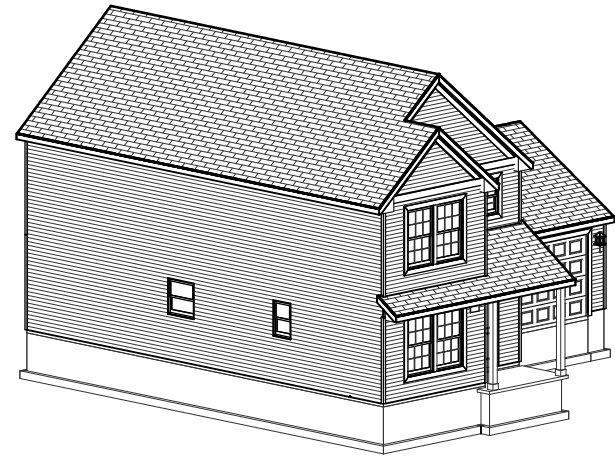
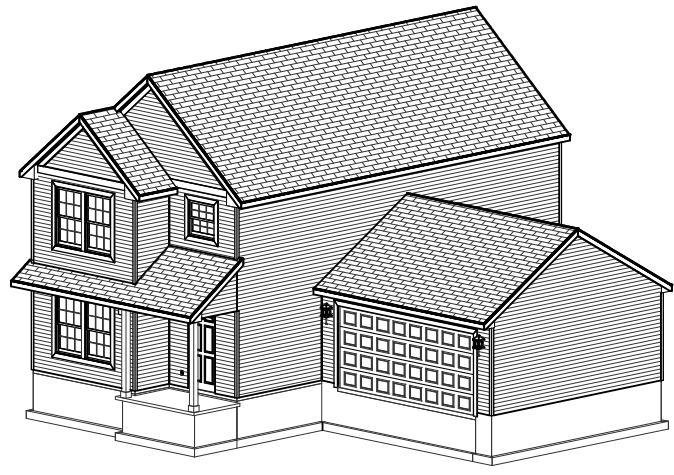
- Silt fence may cause temporary ponding and could fail if too much water flows through the area.
- Do not use in areas with concentrated flows.
- Chance of failure increases if fence is installed incorrectly or if sediment accumulation is not removed.



(S51) SILT FENCE



	REVISIONS 7-17-23 PRELIMINARY SITE PLAN 8-10-23 SITE PLAN SUBMITTAL 10-26-23 SITE PLAN SUBMITTAL	KEBS, INC. KYES ENGINEERING BRYAN LAND SURVEYS 2116 HASLETT ROAD, HASLETT, MI 48840 PH. 517-339-1014 FAX. 517-339-8047 Marshall Office Ph. 269-781-9800
	Hidden Meadows Development DETAILS	
SCALE: 1" = 50' DATE: 7/17/23 AUTHORIZED BY: CHRIS KOHANE	DESIGNER: GAP PROJECT MGR. GAP	APPROVED BY: GAP SHEET 4 OF 4 JOB #: E-101300



FRONT ELEVATION A1

SCALE: 1/4"=1'-0"

REMARKS

DATE

REV. NO.

ELEVATION A1

GARAGE RIGHT

REVISION

ALLEN EDWIN HOMES

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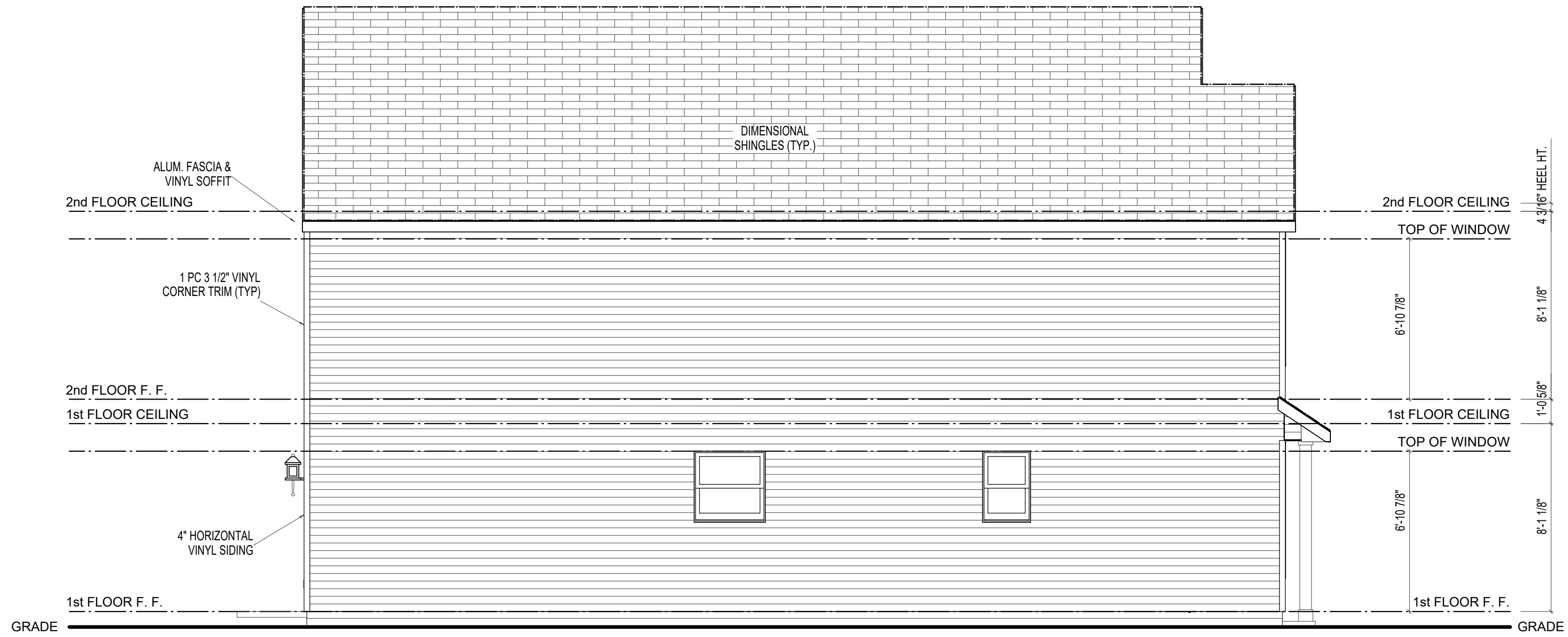
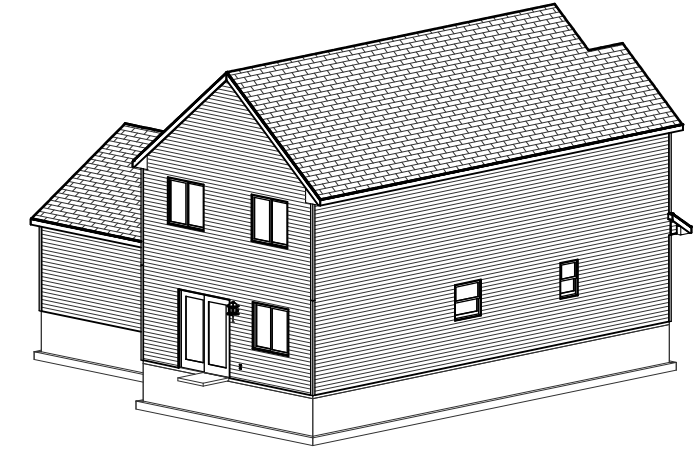
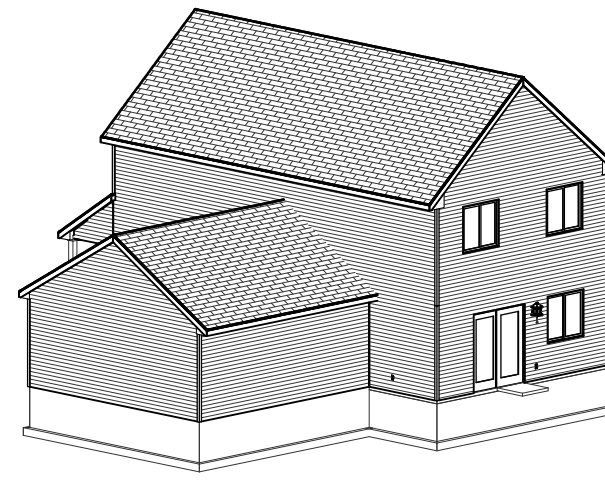
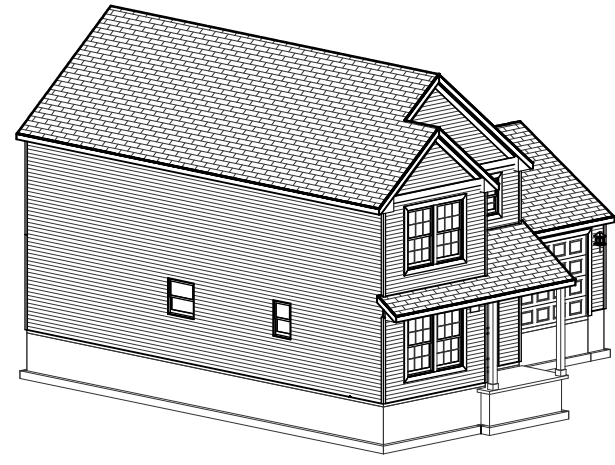
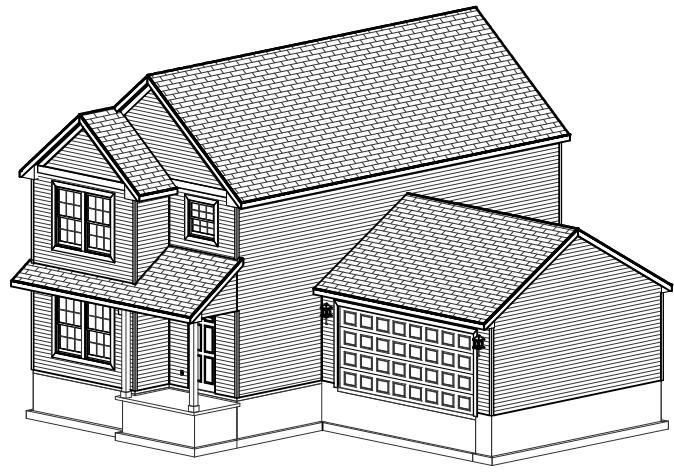
FOR:
Allen Edwin Homes

LOT #:

LOCATION:

SHEET NUMBER

A-01.00



LEFT ELEVATION A1

SCALE: 1/4"=1'-0"

REMARKS

DATE

REV. NO.

ELEVATION A1

GARAGE RIGHT

REVISION

ALLEN EDWIN HOMES

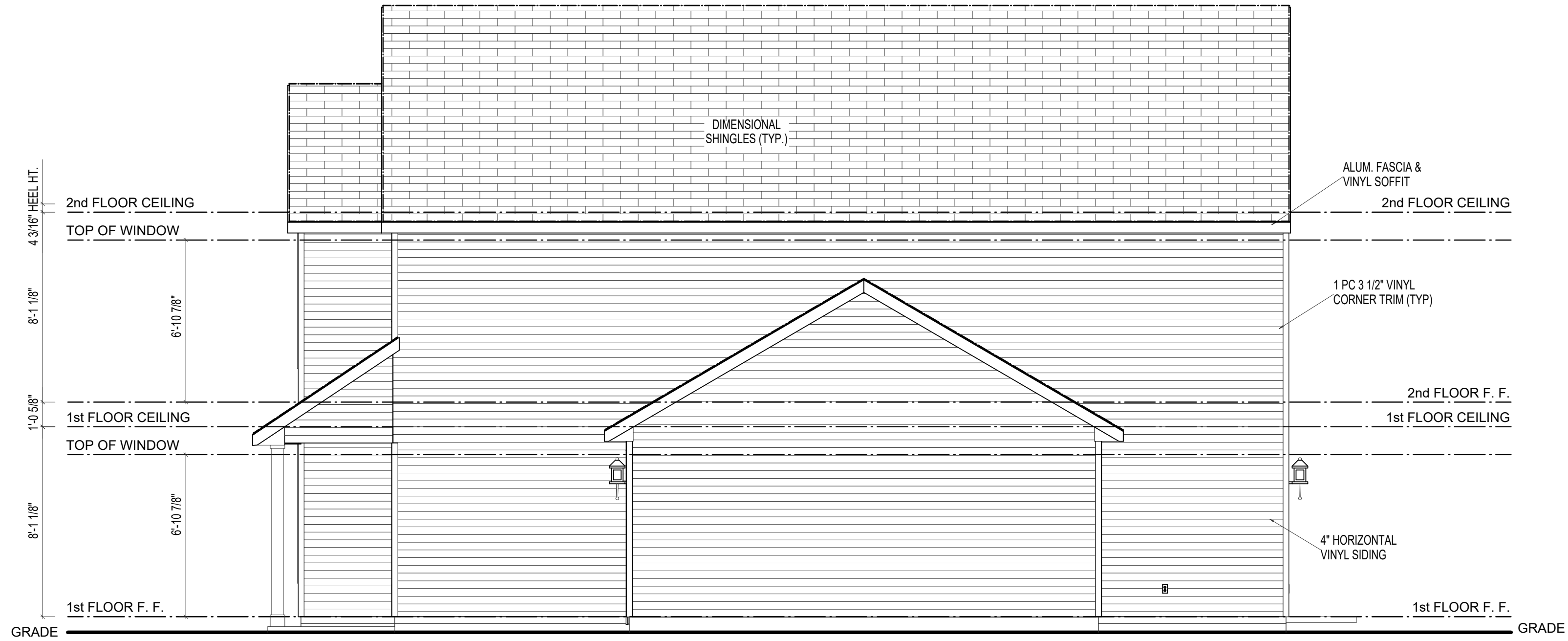
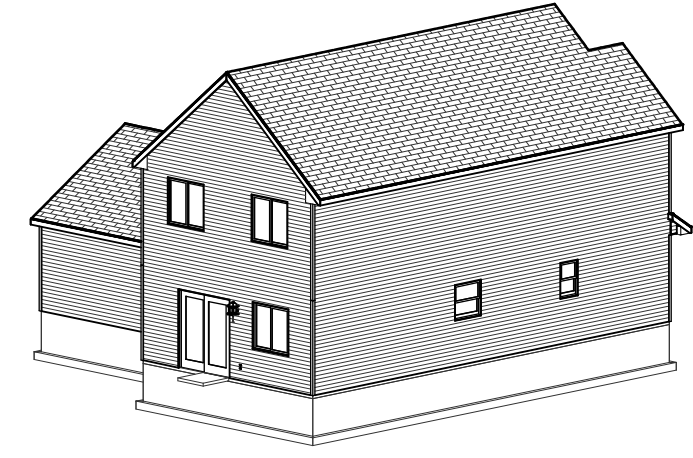
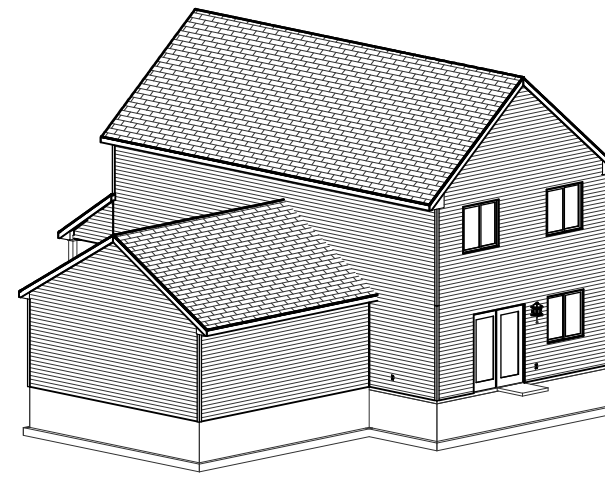
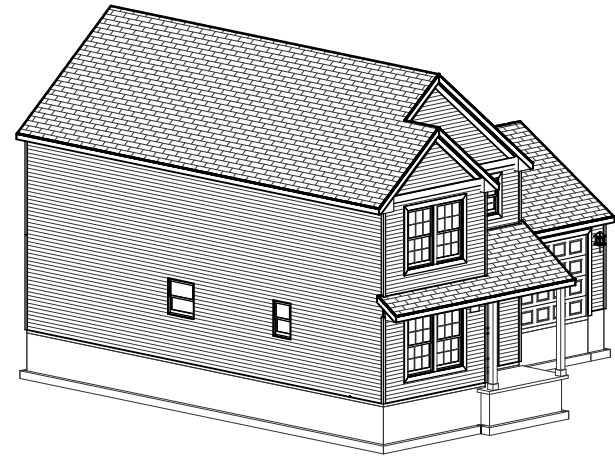
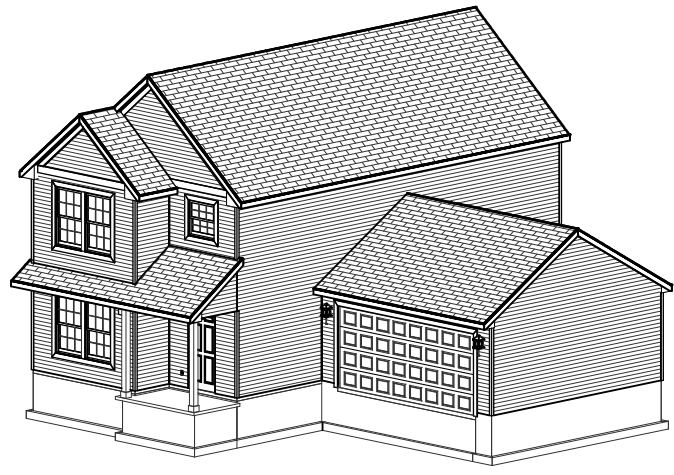
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PRINT DATE:
05/18/2023

i1640S
FOR:
Allen Edwin Homes
LOT #:
LOCATION:

SHEET NUMBER

A-02.00



RIGHT ELEVATION A1

SCALE: 1/4"=1'-0"

REMARKS

REV. NO. DATE

ELEVATION A1

GARAGE RIGHT

REVISION

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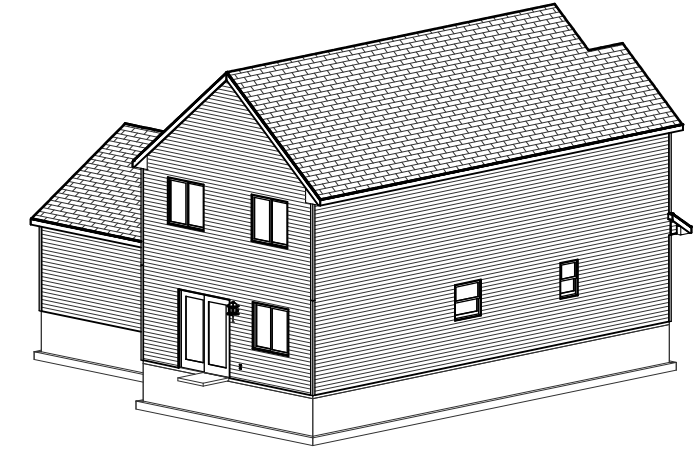
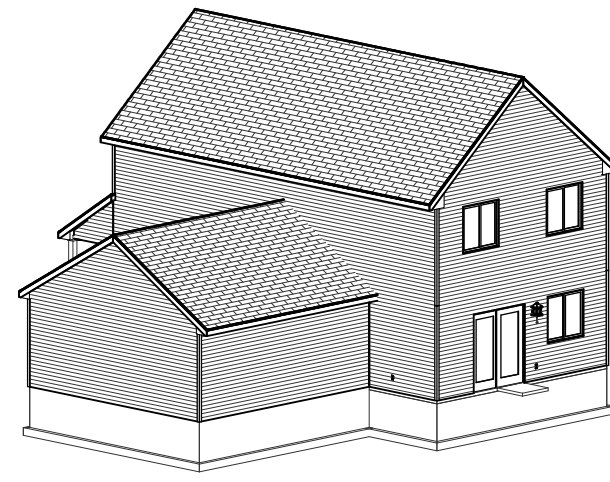
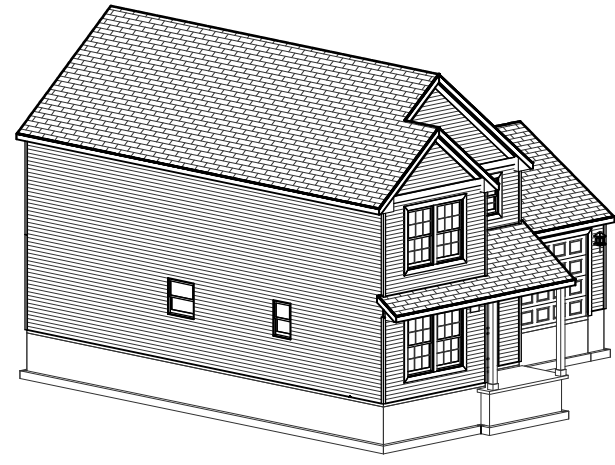
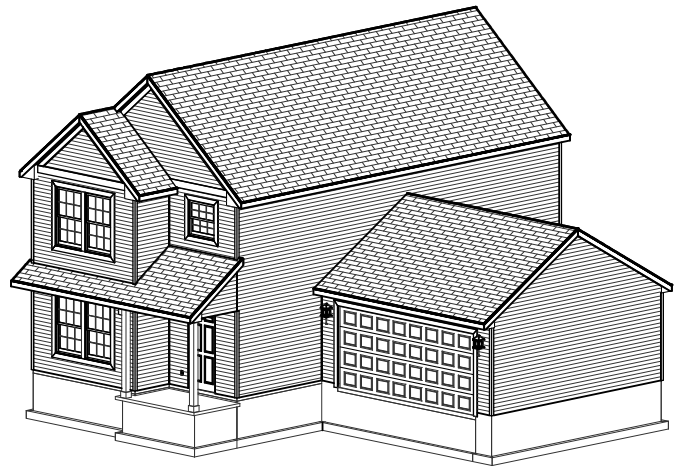
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05/18/2023

i1640S
FOR:
Allen Edwin Homes
LOT #:
LOCATION:

SHEET NUMBER

A-03.00



REAR ELEVATION A1

SCALE: 1/4"=1'-0"

REMARKS

DATE

REV. NO.

ELEVATION A1

GARAGE RIGHT

REVISION

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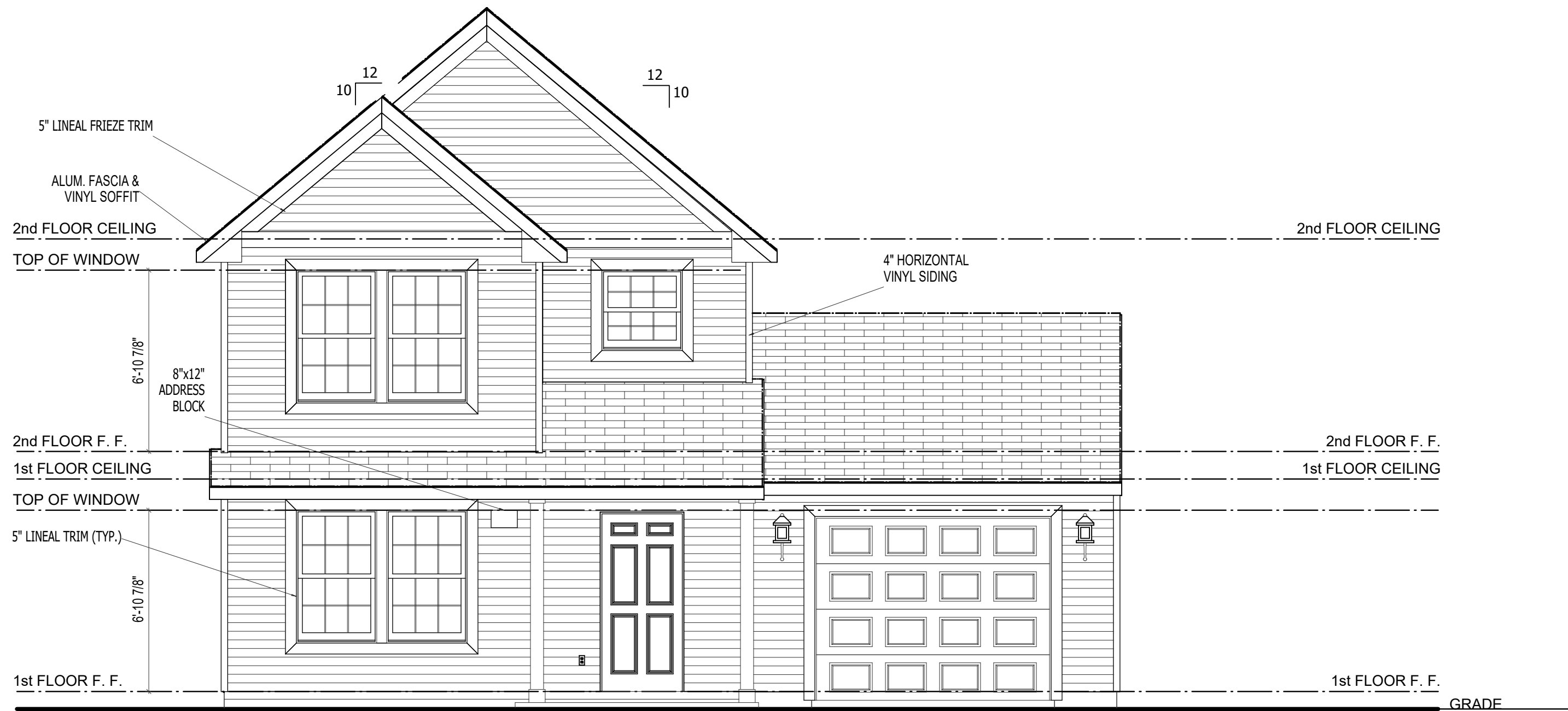
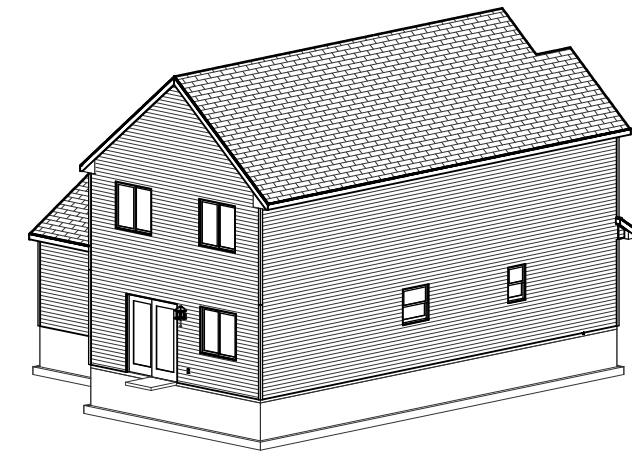
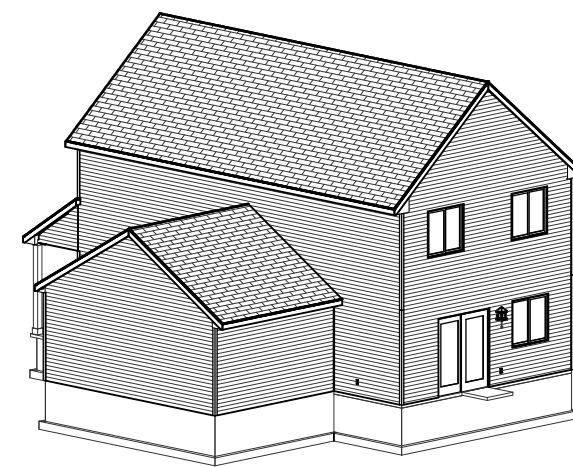
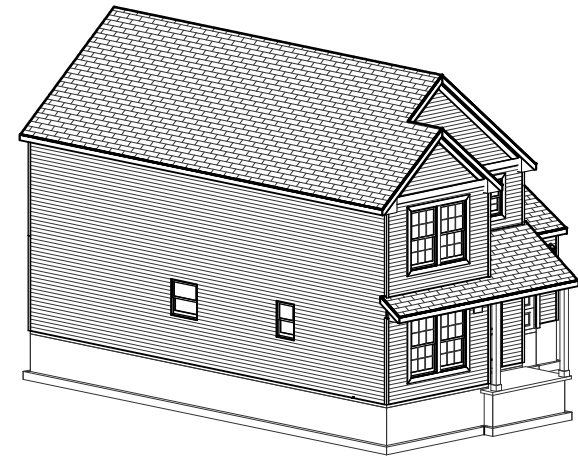
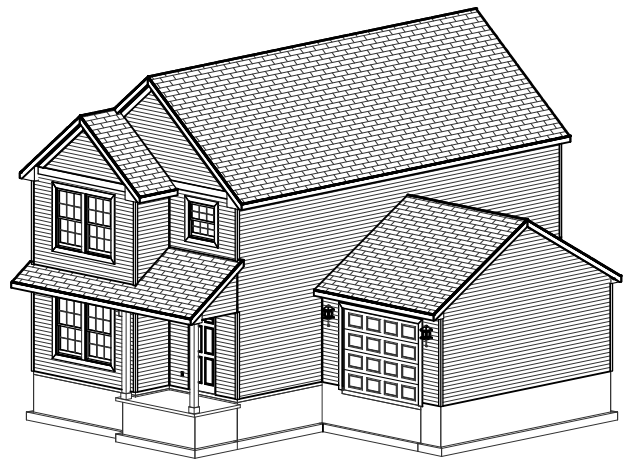
FOR:
Allen Edwin Homes

LOT #:

LOCATION:

SHEET NUMBER

A-04.00



FRONT ELEVATION A1

14'x20' SINGLE CAR GARAGE

SCALE: 1/4"=1'-0"

REMARKS

DATE

REV. NO.

ELEVATION A1

GARAGE RIGHT

REVISION

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i1640S

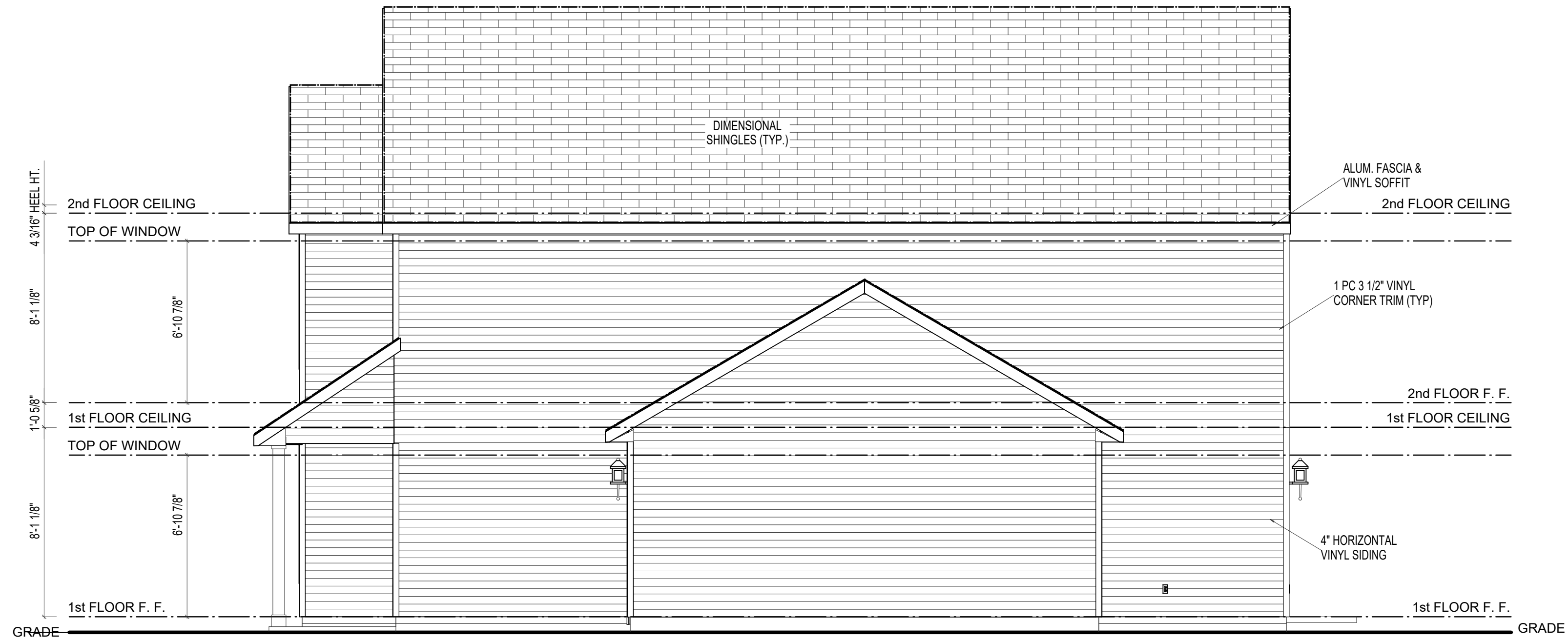
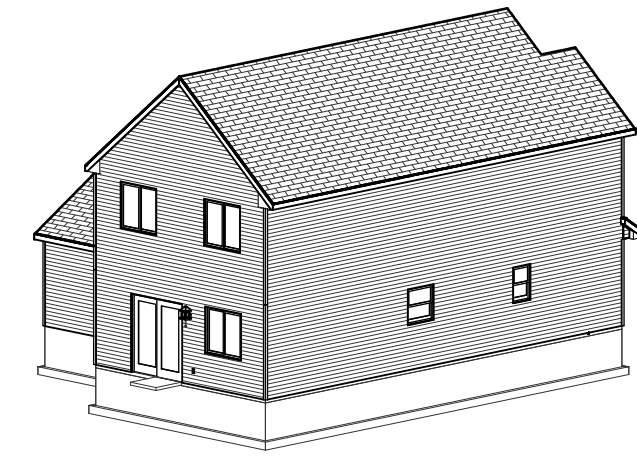
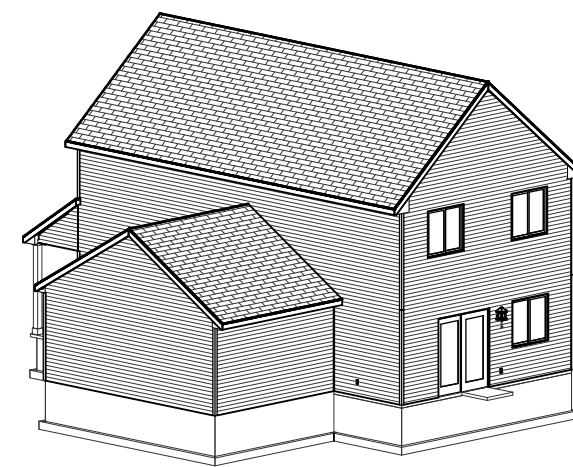
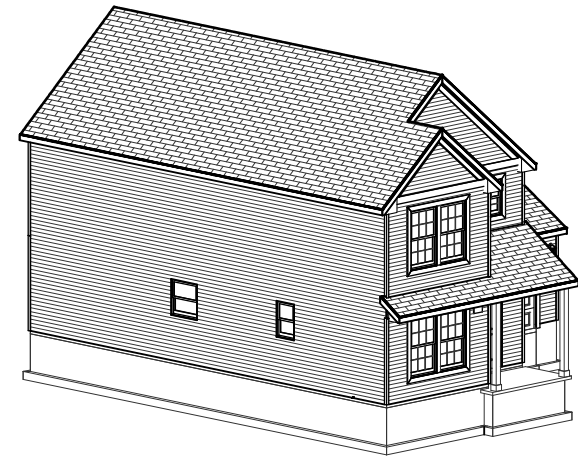
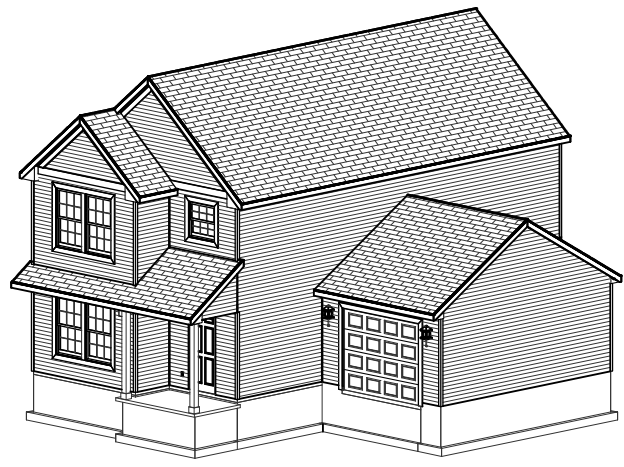
FOR:
Allen Edwin Homes

LOT #:

LOCATION:

SHEET NUMBER

A-05.00



RIGHT ELEVATION A1

14'x20' SINGLE CAR GARAGE

SCALE: 1/4"=1'-0"

REMARKS

DATE

REV. NO.

ELEVATION A1

GARAGE RIGHT

REVISION

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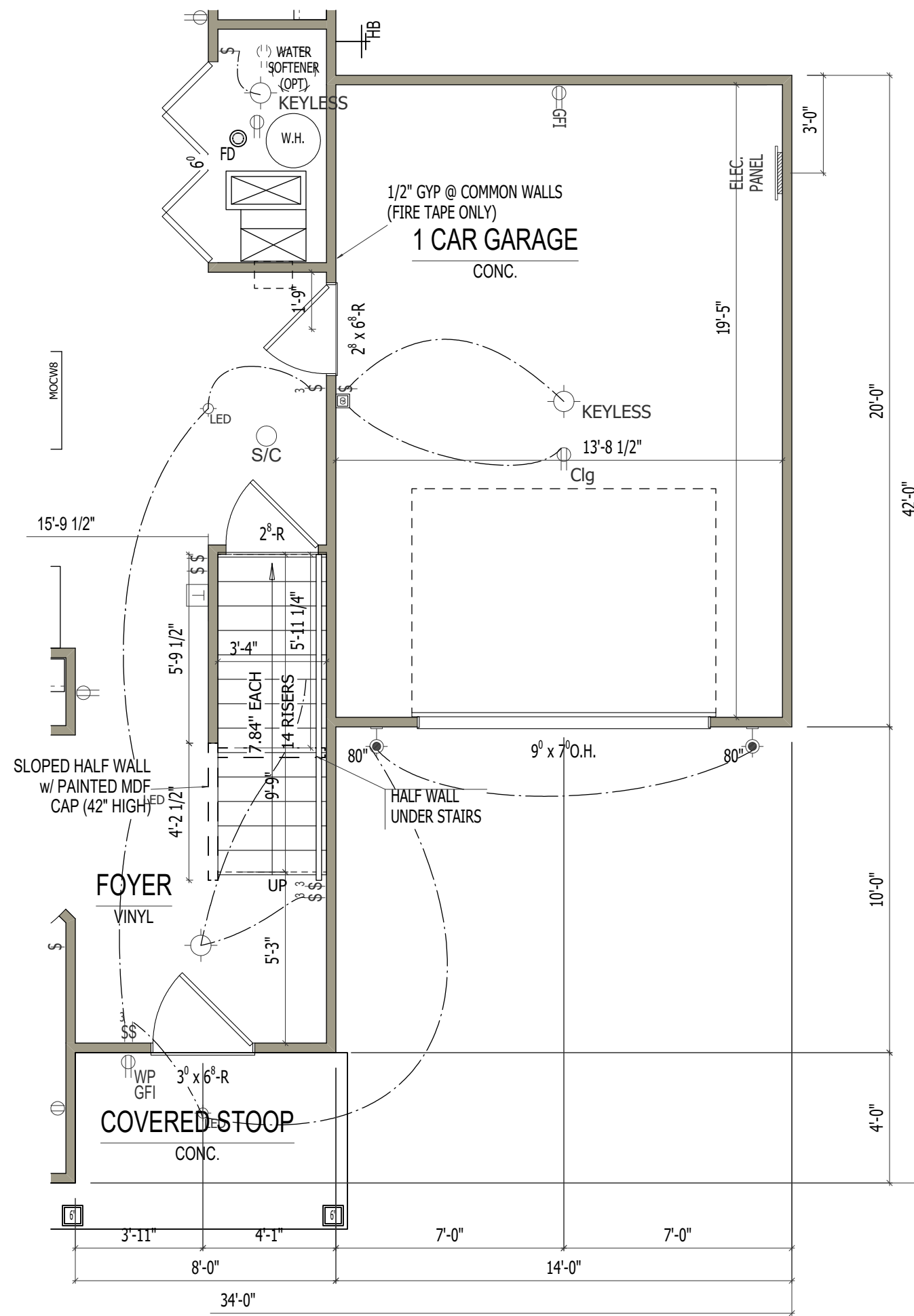
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LOT #:
LOCATION:

SHEET NUMBER

A-05.01



GARAGE LAYOUT

14'x20' SINGLE CAR GARAGE

SCALE: 1/4"=1'-0"

REV. NO.	DATE	REMARKS
ELEVATION A1		
GARAGE RIGHT		
REVISION		

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SHEET NUMBER

A-05.02



GARAGE GABLE OPTION 1

SCALE: 1/4"=1'-0"

REMARKS

REV. NO. DATE

ELEVATION A1

GARAGE RIGHT

REVISION

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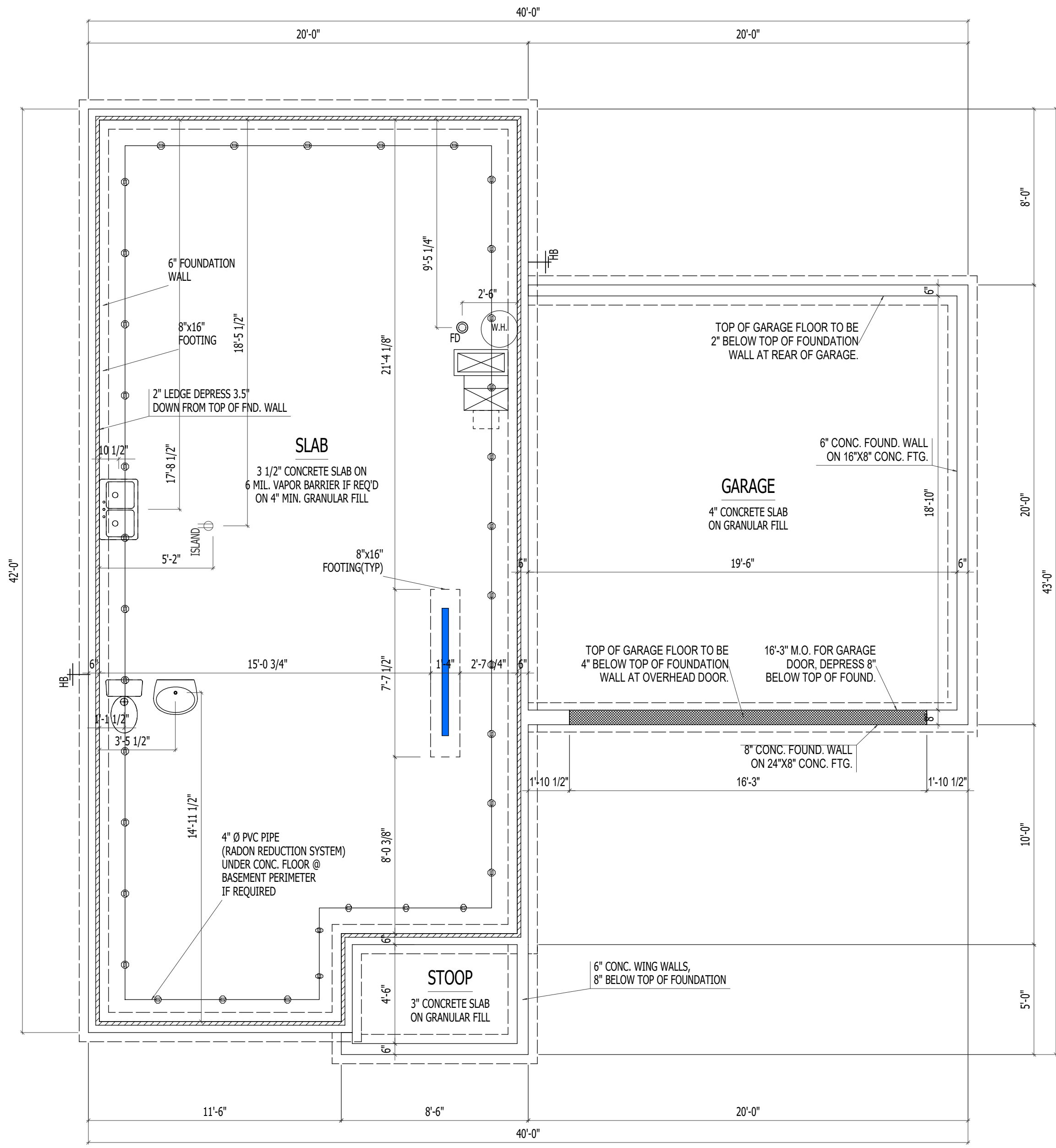
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 FOR:
 Allen Edwin Homes
 LOT #:
 LOCATION:

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A-05.15



BASEMENT FOUNDATION

SCALE: 1/4"=1'-0"

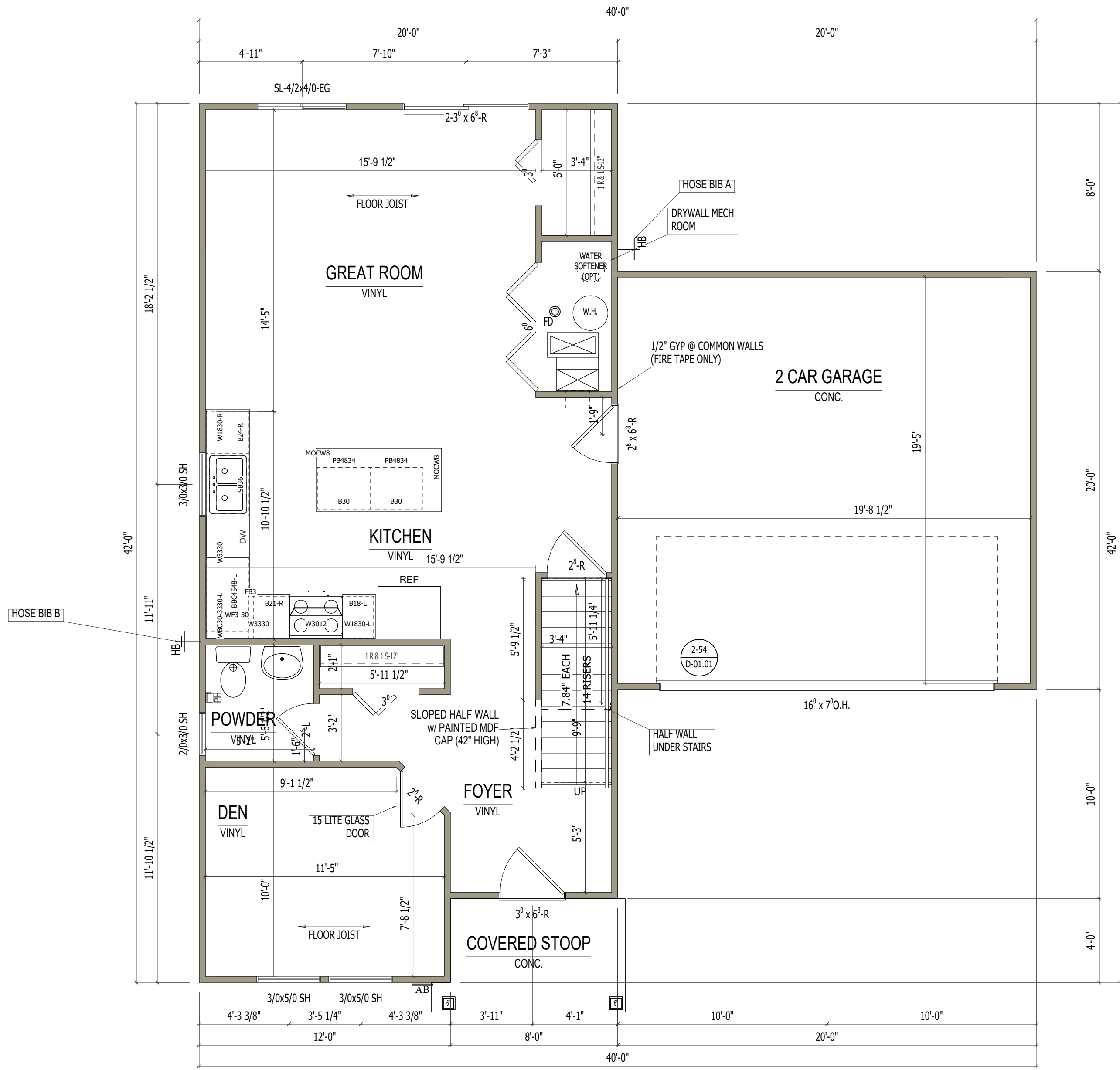
REVISION		DATE	REMARKS
ELEVATION A1			
GARAGE RIGHT			

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05/18/2023

i1640S
 FOR: Allen Edwin Homes
 LOT #:
 LOCATION:

SHEET NUMBER
A-06.00



FIRST FLOOR i1640S

SCALE: 1/4"=1'-0"

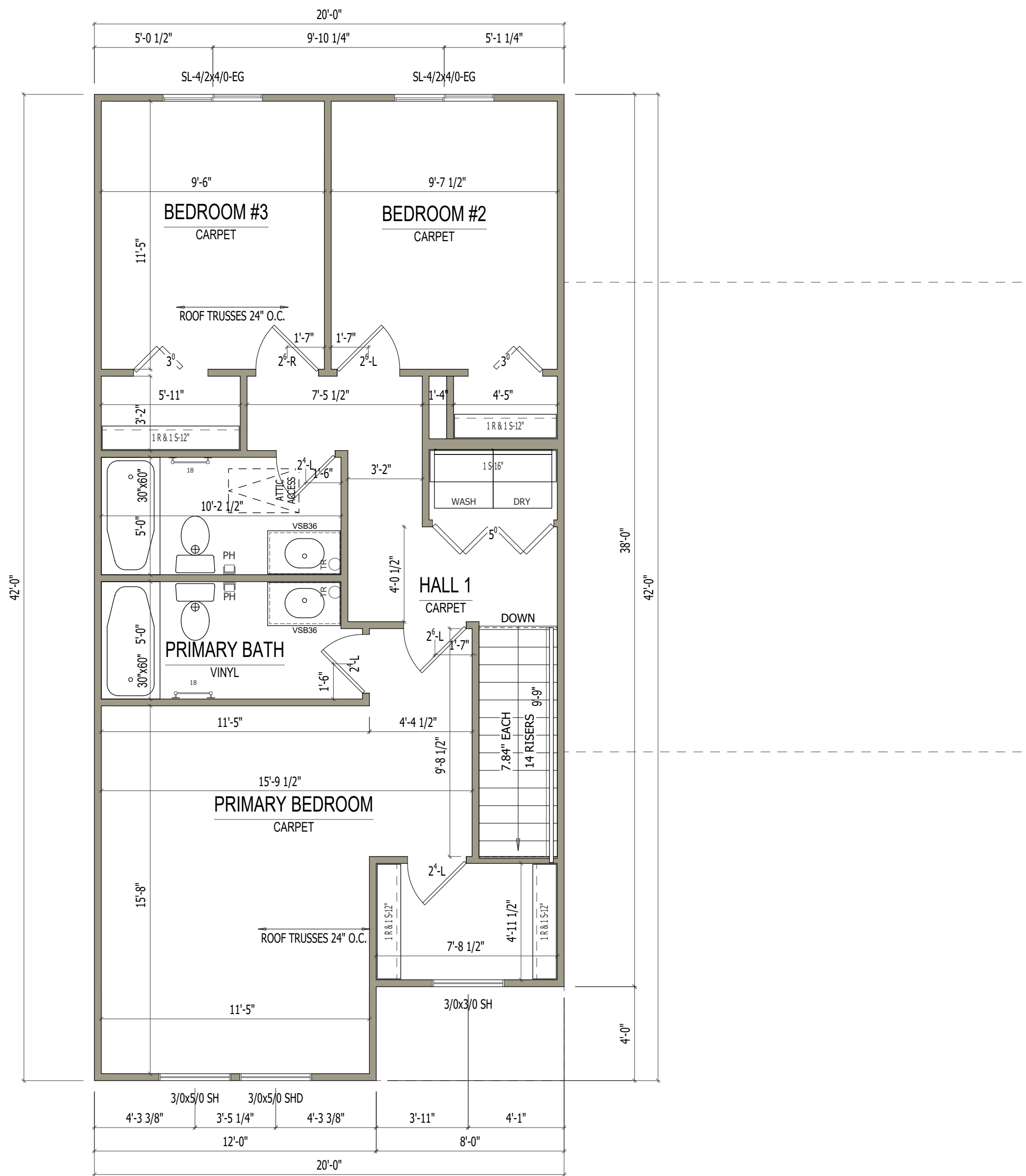
REMARKS	
ELEVATION A1	REV. NO.
GARAGE RIGHT	DATE
REVISION	

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05/18/2023

i1640S
 FOR: Allen Edwin Homes
 LOT #:
 LOCATION:

SHEET NUMBER
A-07.00



SECOND FLOOR i1640S

SCALE: 1/4"=1'-0"

REMARKS	
ELEVATION A1	REV. NO.
GARAGE RIGHT	DATE
REVISION	

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PRINT DATE:
05/18/2023

i1640S
 FOR: Allen Edwin Homes
 LOT #:
 LOCATION:

SHEET NUMBER
A-08.00



City of Hillsdale Agenda Item Summary

Meeting Date: November 20, 2023
Agenda Item: New Business
SUBJECT: 2026 Council Meeting Dates

BACKGROUND PROVIDED BY STAFF (Katy Price, City Clerk)

Attached are the recommended regular meeting dates for the Hillsdale City Council for 2026.

New Years j qrk c { "qp"lcpwt { "3"("4."42460
February 16, 2024 and September 5, 2026 Council meetings would be held on Tuesday
King, Jr. and Labor Day holidays unless Council decides to cancel these dates

January	16
February	7 & 3;
March	6" & 3:
April	3 & 17
May	8 & 42
June	5 & 19
July	3 & 17
August	7 & 3;
September	5 & 18
October	9 & 43
November	6 & 3:
December	4 & 18

RECOMMENDATION:

I recommend Council discuss and approve the meeting dates.


Describe any previous activities related to government: _____

Please explain why you would be interested in serving on the committee: _____

I'M AN AIRCRAFT OWNER AND TENANT AT HILLSDALE MARKET.

Please explain your understanding of the City of Hillsdale:

Please send your completed application to City of Hillsdale, City Manager at 97 North Broad Street, Hillsdale, MI 49242.


Applicant Signature

oct. 22/23
Date

Describe any previous activities related to government: _____

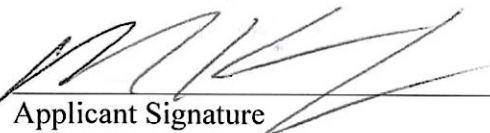
Please explain why you would be interested in serving on the council or committee: To encourage literacy and Reading among the people of Hillsdale.

Please explain your understanding of the City of Hillsdale:

The City of Hillsdale is in Southern Michigan. The mayor and City Council designate the City Manager to run daily operations.

Additional comments: I would be interested in serving on any board.

Please send your completed application to City of Hillsdale, City Manager at 97 North Broad Street, Hillsdale, MI 49242.


Applicant Signature

5/25/23
Date

RECEIVED

MAR 14 2022



CITY OF HILLSDALE CITY OF HILLSDALE CITY CLERK'S OFFICE

97 NORTH BROAD STREET HILLSDALE, MICHIGAN 49242-1695 (517) 437-6441 FAX: (517) 437-6448 cityofhillsdale.org

What Board/Commission would you like to serve? Zoning Board

Name: Jacob Bruns

Address: [redacted] Hillsdale MI Street City Zip

Phone: Home [redacted] Work

E-Mail [redacted]

Residency is required for most Boards & Commissions. Are you a resident of City of Hillsdale? Yes No If so, for how long? 2 years

Occupation: (if retired, former occupation) graduate student, writer

Please check the expertise and skills you can contribute:

- Accounting, Fund Raising, Marketing, Advocacy, Human Resources, Planning, Computers, Knowledge of the Cause, Public Relations, Legal, Community Relations, Public Speaking, Finance, Management, Other

Brief Educational Background: BA Business MA Politics MA Education

What charitable or community activities have you actively participated in? Please describe any leadership role(s) you have (had) in the organization(s): High School Baseball coach (head coach) School teacher

On what other volunteer boards/committees have you served? none

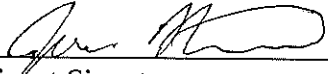
Describe any previous activities related to government: city council meeting attendance

Please explain why you would be interested in serving on the council or committee: to aid Hillsdale against the state, federal governments

Please explain your understanding of the City of Hillsdale: It is an independent community opposed to being commanded by Lansing and D.

Additional comments: _____

Please send your completed application to City of Hillsdale, City Manager at 97 North Broad Street, Hillsdale, MI 49242.


Applicant Signature

3/14/22
Date