



City Council Agenda

February 5, 2024
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 February 1, 2024 - \$1,321,940
 - 2. Payroll of January 18, 2024: \$209,723.26
February 1, 2024: \$206,478.88
 - B. Finance Minutes of January 16, 2024
 - C. 12/31/2023 Investment Report
 - D. 2023-24 Financial Report
 - E. 2024 Board of Review Schedule
 - F. 2024 Hillsdale County Recommended Ratios and Estimated Multipliers
 - G. BPU Small Bucket/Service Truck Purchase
- VI. Communications/Petitions**
 - A. Corecoyle, LLC Update – 221 Industrial Drive IFE
 - B. Library Director Meet and Greet
- VII. Introduction and Adoption of Ordinances/Public Hearing**
- VIII. Old Business**

None
- IX. New Business**
 - A. Budget Amendments for FY2024 Budget
 - B. Council Budget Work Sessions Dates
 - C. MDOT Contract – Griswold/W. St. Joe Streets
- X. Miscellaneous Reports**
 - A. Proclamation- Hillsdale A250 Proclamation
 - B. Appointments – None

Reappointments – Cemetery Board – Carol Lackey
 - 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	IM, WO, SPEC ASSESS, COMM DEV, D	BS&A SOFTWARE	IM, WO, SPEC ASSESS, COMM DEV, DPPT SOE	1,891.96	107824
101-000.000-231.105	DUE TO MMERS-RETIREMENT CONT.	MERS	RETIREMENT CONTRIBUTIONS - 300101	13,430.15	772
Total For Dept 000.000				15,322.11	
Dept 172.000 CITY MANAGER					
101-172.000-715.000	DENTAL & VISION - CM	DELTA DENTAL	DENTAL & VISION - JAN 2024	44.28	771
101-172.000-715.000	DENTAL & VISION - CM	DELTA DENTAL	DENTAL & VISION - FEB 2024	44.28	771
101-172.000-715.000	HEALTH INSURANCE - CM	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	733.54	775
101-172.000-715.000	LIFE INSURANCE - CITY MANAGER	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	6.50	776
101-172.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	1,041.61	772
101-172.000-721.000	DISABILITY INSURANCE - CITY MANA	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	15.39	776
Total For Dept 172.000 CITY MANAGER				1,885.60	
Dept 175.000 ADMINISTRATIVE SERVICES					
101-175.000-715.000	DENTAL & VISION - ADMIN	DELTA DENTAL	DENTAL & VISION - JAN 2024	5.89	771
101-175.000-715.000	DENTAL & VISION - ADMIN	DELTA DENTAL	DENTAL & VISION - FEB 2024	5.89	771
101-175.000-715.000	HEALTH INSURANCE - ADMIN	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	147.36	775
101-175.000-715.000	LIFE INSURANCE - ADMIN	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	1.63	776
101-175.000-721.000	DISABILITY INSURANCE - ADMIN	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	2.32	776
101-175.000-801.000	IM, WO, SPEC ASSESS, COMM DEV, D	BS&A SOFTWARE	IM, WO, SPEC ASSESS, COMM DEV, DPPT SOE	168.42	107824
101-175.000-802.000	CABLE TRIP PROTECTION	AMAZON CAPITAL SERVICES, I	CABLE TRIP PROTECTION	32.31	107812
101-175.000-802.000	UBIQUITI WIFI ACCESS POINT	AMAZON CAPITAL SERVICES, I	UBIQUITI WIFI ACCESS POINT	139.00	107812
101-175.000-802.000	SHIELDED CAT6 MICROPHONE SYSTEM	AMAZON CAPITAL SERVICES, I	SHIELDED CAT6 MICROPHONE SYSTEM	24.45	107812
101-175.000-802.000	TECHNICAL SERVICES	AMAZON CAPITAL SERVICES, I	CAT6 COUPLERS	17.58	107812
101-175.000-802.000	HCPD SIERRA COAX CABLE	AMAZON CAPITAL SERVICES, I	HCPD SIERRA COAX CABLE	5.68	107812
101-175.000-802.000	HCPD SIERRA COAX CABLE 2	AMAZON CAPITAL SERVICES, I	HCPD SIERRA COAX CABLE 2	9.99	107812
101-175.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (JAN)	162.59	107889
101-175.000-955.025	MAYOR RECP - NAPKINS, DECOR	CARD SERVICES CENTER	M. LOREN CREDIT CARD	137.57	770
Total For Dept 175.000 ADMINISTRATIVE SERVICES				860.68	
Dept 191.000 FINANCE DEPARTMENT					
101-191.000-715.000	DENTAL & VISION - FINANCE	DELTA DENTAL	DENTAL & VISION - JAN 2024	41.43	771
101-191.000-715.000	DENTAL & VISION - FINANCE	DELTA DENTAL	DENTAL & VISION - FEB 2024	41.43	771
101-191.000-715.000	HEALTH INSURANCE - FINANCE	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	733.54	775
101-191.000-715.000	LIFE INSURANCE - FINANCE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	6.50	776
101-191.000-721.000	DISABILITY INSURANCE - FINANCE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	8.66	776
101-191.000-801.000	ACCOUNTING SERVICES - DEC 2023	THE WOODHILL GROUP, LLC	ACCOUNTING SERVICES - DEC 2023	3,722.98	107899
101-191.000-801.000	F-65, ACT 51 ADARS REPORT, FORM	YEO & YEO PC	F-65, ACT 51 ADARS REPORT, FORM 5572	2,750.00	107913
101-191.000-960.000	REFUND RETURN FEE	HILLSDALE COMMUNITY SCHOOI	REFUND RETURN FEE	10.00	107850
Total For Dept 191.000 FINANCE DEPARTMENT				7,314.54	
Dept 215.000 CITY CLERK DEPARTMENT					
101-215.000-715.000	DENTAL & VISION - CLERK	DELTA DENTAL	DENTAL & VISION - JAN 2024	110.69	771
101-215.000-715.000	DENTAL & VISION - CLERK	DELTA DENTAL	DENTAL & VISION - FEB 2024	110.69	771
101-215.000-715.000	HEALTH INSURANCE - CITY CLERK	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	1,833.86	775
101-215.000-715.000	LIFE INSURANCE - CITY CLERK	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	16.24	776
101-215.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	1,189.63	772
101-215.000-721.000	DISABILITY INSURANCE - CITY CLER	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	16.53	776
101-215.000-726.000	PENS.SEALER CLERK	CURRENT OFFICE SOLUTIONS	BATHROOM SUPPLIES CTYHALL, PENS.SEALER	29.53	107832
101-215.000-801.000	PAPER SHREDDING SERVICE	ACCUSHRED, LLC	PAPER SHREDDING SERVICE	70.95	107811
Total For Dept 215.000 CITY CLERK DEPARTMENT				3,378.12	
Dept 253.000 CITY TREASURER					

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 253.000 CITY TREASURER					
101-253.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	138.00	772
101-253.000-801.000	IM, WO, SPEC ASSESS, COMM DEV, D	BS&A SOFTWARE	IM, WO, SPEC ASSESS, COMM DEV, DPPT SOF	422.52	107824
Total For Dept 253.000 CITY TREASURER				560.52	
Dept 257.000 ASSESSING DEPARTMENT					
101-257.000-715.000	DENTAL & VISION - ASSESSING	DELTA DENTAL	DENTAL & VISION - JAN 2024	110.69	771
101-257.000-715.000	DENTAL & VISION - ASSESSING	DELTA DENTAL	DENTAL & VISION - FEB 2024	133.99	771
101-257.000-715.000	HEALTH INSURANCE - ASSESSING	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	1,833.86	775
101-257.000-715.000	LIFE INSURANCE - ASSESSING	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	32.48	776
101-257.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	1,827.28	772
101-257.000-721.000	DISABILITY INSURANCE - ASSESSING	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	47.26	776
101-257.000-734.000	POSTAGE	KCI	POSTAGE FOR ASSESSMENT NOTICES	1,315.72	107858
101-257.000-734.000	POSTAGE	CARD SERVICES CENTER	K. THOMAS CREDIT CARD	132.00	770
101-257.000-801.000	IM, WO, SPEC ASSESS, COMM DEV, D	BS&A SOFTWARE	IM, WO, SPEC ASSESS, COMM DEV, DPPT SOF	610.68	107824
101-257.000-810.000	DUES & SUBSCRIPTIONS	CARD SERVICES CENTER	K. THOMAS CREDIT CARD	219.76	770
101-257.000-860.000	TRANSPORTATION & MILEAGE	CARD SERVICES CENTER	K. THOMAS CREDIT CARD	7.00	770
101-257.000-956.000	TRAINING & SEMINARS	HILLSDALE CO TREASURER	BOR TRAINING	30.00	107849
101-257.000-956.200	LODGING & MEALS	CARD SERVICES CENTER	K. THOMAS CREDIT CARD	7.99	770
Total For Dept 257.000 ASSESSING DEPARTMENT				6,308.71	
Dept 262.000 ELECTIONS					
101-262.000-726.000	ELECTION POSTAGE	CARD SERVICES CENTER	K. PRICE CREDIT CARD	660.00	770
Total For Dept 262.000 ELECTIONS				660.00	
Dept 265.000 BUILDING AND GROUNDS					
101-265.000-726.000	BATHROOM SUPPLIES, CTYHALL COPYP	CURRENT OFFICE SOLUTIONS	BATHROOM SUPPLIES CTYHALL, PENS.SEALER	417.93	107832
101-265.000-726.000	WATER - CITY HALL	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE	25.00	107847
101-265.000-726.000	STORAGE TOTES	CARD SERVICES CENTER	M. LOREN CREDIT CARD	17.98	770
101-265.000-801.000	MATS FOR CITY HALL	CINTAS CORPORATION	MATS FOR CITY HALL	15.25	107826
101-265.000-801.000	MATS FOR CITY HALL	CINTAS CORPORATION	MATS FOR CITY HALL	15.25	107826
101-265.000-801.000	MOP AND BUFF DISPATCH OFFICE FLO	EAST 2 WEST ENTERPRISES, I	MOP AND BUFF DISPATCH OFFICE FLOOR	40.00	107838
101-265.000-850.000	OOMA FAXING EQUIP JAN 24 FIRST B	OOMA, INC.	OOMA FAXING EQUIP JAN 24 FIRST BILL	171.22	107873
101-265.000-920.000	505431439 - 22 N MANNING - MITCH	MICH GAS UTILITIES	NATURAL GAS UTILITY - 22 N MANNING	360.63	761
101-265.000-920.000	505119616 - 97 N BROAD - CITY HA	MICH GAS UTILITIES	NATURAL GAS UTILITY - 97 N BROAD	633.36	762
101-265.000-930.000	COMBINATION SMOKE AND CARBON MON	AMAZON CAPITAL SERVICES, I	COMBINATION SMOKE AND CARBON MONOXIDE I	120.60	107812
Total For Dept 265.000 BUILDING AND GROUNDS				1,817.22	
Dept 270.000 HUMAN RESOURCES					
101-270.000-715.000	DENTAL & VISION - HR	DELTA DENTAL	DENTAL & VISION - JAN 2024	44.28	771
101-270.000-715.000	DENTAL & VISION - HR	DELTA DENTAL	DENTAL & VISION - FEB 2024	44.28	771
101-270.000-715.000	HEALTH INSURANCE - HR	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	733.54	775
101-270.000-715.000	LIFE INSURANCE - HR	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	6.50	776
101-270.000-721.000	DISABILITY INSURANCE - HR	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	12.89	776
Total For Dept 270.000 HUMAN RESOURCES				841.49	
Dept 301.000 POLICE DEPARTMENT					
101-301.000-715.000	DENTAL & VISION - POLICE	DELTA DENTAL	DENTAL & VISION - JAN 2024	1,153.27	771
101-301.000-715.000	DENTAL & VISION - POLICE	DELTA DENTAL	DENTAL & VISION - FEB 2024	1,153.27	771
101-301.000-715.000	HEALTH INSURANCE - POLICE	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	20,319.86	775
101-301.000-715.000	LIFE INSURANCE - POLICE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	251.72	776
101-301.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	25,619.77	772
101-301.000-721.000	DISABILITY INSURANCE - POLICE	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	333.86	776
101-301.000-726.000	BANKER BOXES FOR POLICE ADMIN	AMAZON CAPITAL SERVICES, I	BANKER BOXES FOR POLICE ADMIN	119.28	107812

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 301.000 POLICE DEPARTMENT					
101-301.000-726.000	EXPENSE ALLOWANCE REIMBURSEMENT	MATTHEW JUNE	EXPENSE ALLOWANCE REIMBURSEMENT FOR OFFICER	200.00	107857
101-301.000-726.000	POSTAGE	CARD SERVICES CENTER	S. HEPHNER CREDIT CARD	18.06	770
101-301.000-730.000	PLICE VEH/EQUIP MAINT SUPPLIES	RR&D ENTERPRISES	6 CAR WASHES FOR THE MONTH OF DECEMBER	36.00	107884
101-301.000-742.000	EQUIPMENT ALLOWANCE REIMBURSEMENT	CODY CRATSENBURG	EQUIPMENT ALLOWANCE REIMBURSEMENT FOR OFFICER	200.00	107829
101-301.000-742.000	2 PAIRS OF PDU PANTS FOR SGT. PR GALL'S, INC		2 PAIRS OF PDU PANTS FOR SGT. PRATT	143.73	107842
101-301.000-742.000	EXPENSE ALLOWANCE REIMBURSEMENT	KOEL PHILLIPS	EXPENSE ALLOWANCE REIMBURSEMENT FOR OFFICER	152.42	107862
101-301.000-742.000	EXPENSE ALLOWANCE FOR OFFICER D. DUSTIN ZIMMERMAN		EXPENSE ALLOWANCE FOR OFFICER D. ZIMMERMAN	143.60	107916
101-301.000-801.000	INTERNET FOR POLICE UNIT COMPUTERS	VERIZON WIRELESS	INTERNET FOR POLICE UNIT COMPUTERS	160.04	107906
101-301.000-956.005	FIRE ARMS AND PATROL RIFLE INSTR	KIRTLAND COMMUNITY COLLEGE	FIRE ARMS AND PATROL RIFLE INSTRUCTOR TRAINING	900.00	107860
Total For Dept 301.000 POLICE DEPARTMENT				50,904.88	
Dept 336.000 FIRE DEPARTMENT					
101-336.000-715.000	DENTAL & VISION - FIRE	DELTA DENTAL	DENTAL & VISION - JAN 2024	422.96	771
101-336.000-715.000	DENTAL & VISION - FIRE	DELTA DENTAL	DENTAL & VISION - FEB 2024	422.96	771
101-336.000-715.000	HEALTH INSURANCE - FIRE	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	7,548.32	775
101-336.000-715.000	LIFE INSURANCE - FIRE	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	73.08	776
101-336.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	7,109.76	772
101-336.000-721.000	DISABILITY INSURANCE - FIRE	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	93.56	776
101-336.000-726.000	LARGE WEEKLY PLANNER	CURRENT OFFICE SOLUTIONS	LARGE WEEKLY PLANNER	31.99	107832
101-336.000-726.000	TOILET BOWL CLEANER	GELZER HJ & SON INC	TOILET BOWL CLEANER	19.97	107843
101-336.000-726.000	PEAPODS	SHARE CORPORATION	PEAPODS	128.46	107887
101-336.000-726.000	PATIENT CARE REPORT SHEETS	STOCKHOUSE CORPORATION	PATIENT CARE REPORT SHEETS	86.00	107892
101-336.000-801.000	SEMI ANNUAL PREVENTATIVE MAINTENANCE	BREATHING AIR SYSTEMS	SEMI ANNUAL PREVENTATIVE MAINTENANCE AIR SYSTEMS	834.50	107822
101-336.000-860.000	MILLEAGE REIMBURSEMENT FOR PICKING UP	RUSSELL JAMES PICEK	MILLEAGE REIMBURSEMENT FOR PICKING UP TRUCK	91.70	107886
101-336.000-920.000	502806085 - 77 E CARLETON - FIRE	MICH GAS UTILITIES	NATURAL GAS UTILITY - 77 E CARLETON	340.90	763
101-336.000-956.000	CONTINUING EDUCATION: PED. ASSESSMENT	BRAD VANDERLOOVEN	CONTINUING EDUCATION: PED. ASSESSMENT, PEDAGOGY	300.00	107820
Total For Dept 336.000 FIRE DEPARTMENT				17,504.16	
Dept 441.000 PUBLIC SERVICES DEPARTMENT					
101-441.000-715.000	DENTAL & VISION - DPS	DELTA DENTAL	DENTAL & VISION - JAN 2024	245.21	771
101-441.000-715.000	DENTAL & VISION - DPS	DELTA DENTAL	DENTAL & VISION - FEB 2024	245.21	771
101-441.000-715.000	HEALTH INSURANCE - DPS	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	4,404.54	775
101-441.000-715.000	LIFE INSURANCE - DPS	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	51.97	776
101-441.000-715.000	LIFE INSURANCE - DPS	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	4.87	776
101-441.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	1,763.89	772
101-441.000-721.000	DISABILITY INSURANCE - DPS	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	70.60	776
101-441.000-721.000	DISABILITY INSURANCE - DPS	SUN LIFE ASSURANCE COMPANY	LIFE & DISABILITY INSURANCE	6.96	776
101-441.000-726.000	DPS SUPPLIES - PAPERCLIPS, CART, AMAZON CAPITAL SERVICES, SHARPS CONTAINER, BATTERIES FOR DART, MISC	AMERICAN COPPER AND BRASS	DPS GARAGE DOOR	175.31	107812
101-441.000-726.000	DPS GARAGE DOOR	AMERICAN COPPER AND BRASS	DPS GARAGE DOOR	31.98	107813
101-441.000-726.000	HAND SOAP, BOWL CLEANER AND TOWEL ROLLS	KSS ENTERPRISES	HAND SOAP, BOWL CLEANER AND TOWEL ROLLS	357.39	107863
101-441.000-726.000	PEST MANAGEMENT GUIDES	CARD SERVICES CENTER	J. BLAKE CREDIT CARD	49.67	770
101-441.000-742.000	DPS UNIFORMS	CINTAS CORPORATION	UNIFORMS, MATS AND SHOP RAGS FOR DPS	29.48	107826
101-441.000-742.000	DPS UNIFORMS	CINTAS CORPORATION	UNIFORMS, MATS AND SHOP RAGS FOR DPS	29.48	107826
101-441.000-801.000	IM, WO, SPEC ASSESS, COMM DEV, DPPT SOF	BS&A SOFTWARE	IM, WO, SPEC ASSESS, COMM DEV, DPPT SOFTWARE	168.42	107824
101-441.000-801.000	DPS MATS	CINTAS CORPORATION	UNIFORMS, MATS AND SHOP RAGS FOR DPS	34.02	107826
101-441.000-801.000	DPS MATS	CINTAS CORPORATION	UNIFORMS, MATS AND SHOP RAGS FOR DPS	34.02	107826
101-441.000-801.000	SERVICE CALL - GARAGE DOOR OPENER	THE DOOR MAN	SERVICE CALL - GARAGE DOOR OPENER REPAIR	75.00	107897
101-441.000-930.000	ELEC BASEBOARD THERMOSTATS	AMERICAN COPPER AND BRASS	ELEC BASEBOARD THERMOSTATS	23.89	107813
101-441.000-930.000	DPS GARAGE DOOR RE-WIRE BY BPU	AMERICAN COPPER AND BRASS	DPS GARAGE DOOR RE-WIRE BY BPU	38.26	107813
101-441.000-930.000	DPS GARAGE DOOR REWIRE BY DPS	AMERICAN COPPER AND BRASS	DPS GARAGE DOOR REWIRE BY DPS	3.36	107813
101-441.000-955.588	CDL TRAINING FOR BROCK LADD	ABC TRAINING AND TESTING	CDL TRAINING FOR BROCK LADD	1,200.00	107810
101-441.000-955.588	DRUG SCREENING FOR RON SHAW	HILLSDALE HOSPITAL	DRUG SCREENING FOR RON SHAW	52.00	107851
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	CARD SERVICES CENTER	J. BLAKE CREDIT CARD	89.68	770

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE
 EXP CHECK RUN DATES 01/29/2024 - 02/01/2024
 BOTH JOURNALIZED AND UNJOURNALIZED
 PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 441.000 PUBLIC SERVICES DEPARTMENT					
101-441.000-956.000	ASPHALT PAVING INSPECTION WORKSH	CARD SERVICES CENTER	J. BLAKE CREDIT CARD	955.00	770
Total For Dept 441.000 PUBLIC SERVICES DEPARTMENT				10,140.21	
Dept 447.000 ENGINEERING SERVICES					
101-447.000-715.000	DENTAL & VISION - ENGINEERING	DELTA DENTAL	DENTAL & VISION - JAN 2024	110.69	771
101-447.000-715.000	DENTAL & VISION - ENGINEERING	DELTA DENTAL	DENTAL & VISION - FEB 2024	110.69	771
101-447.000-715.000	HEALTH INSURANCE - ENGINEERING	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	1,833.86	775
101-447.000-715.000	LIFE INSURANCE - ENGINEERING	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	16.24	776
101-447.000-721.000	DISABILITY INSURANCE - ENGINEERI	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	38.47	776
Total For Dept 447.000 ENGINEERING SERVICES				2,109.95	
Dept 567.000 CEMETERIES					
101-567.000-726.000	CEMETARY BASE FOR LV	BECKER & SCRIVENS CONCRETE	CEMETARY BASE FOR LV	31.08	107816
101-567.000-801.000	TREE REMOVAL AT LAKEVIEW CEM	LONSBERY, JEFFREY	TREE REMOVAL AT LAKEVIEW CEM	1,000.00	107831
Total For Dept 567.000 CEMETERIES				1,031.08	
Dept 595.000 AIRPORT					
101-595.000-715.000	LIFE INSURANCE - AIRPORT	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	16.24	776
101-595.000-721.000	DISABILITY INSURANCE - AIRPORT	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	19.75	776
101-595.000-726.000	TONER, PLANNER, PAPER	CURRENT OFFICE SOLUTIONS	TONER, PLANNER, PAPER	174.08	107832
101-595.000-726.000	LOCKS FOR GATES	GELZER HJ & SON INC	LOCKS FOR GATES	37.57	107843
101-595.000-726.000	SNOWBRUSH/SCRAPER, FASTENERS & A	GELZER HJ & SON INC	SNOWBRUSH/SCRAPER, FASTENERS & ANCHORS	47.98	107843
101-595.000-726.000	TIRE CHAINS	SPRATT'S	TIRE CHAINS	75.89	107890
101-595.000-740.000	DIESEL FUEL DELIVERY	BRINER OIL CO, INC	DIESEL FUEL DELIVERY	547.84	107823
101-595.000-801.000	MERCHANT EQUIP RENTAL BILLING	AVFUEL CORP	MERCHANT EQUIP RENTAL BILLING	20.00	769
101-595.000-801.000	REFUELING TRUCK RENTAL BILLING	AVFUEL CORP	REFUELING TRUCK RENTAL BILLING	950.00	769
101-595.000-810.000	MAAE MEMBERSHIP	CARD SERVICES CENTER	G. MOORE CREDIT CARD	200.00	770
101-595.000-920.000	PROPANE FOR AIRPORT	SPRATT'S	PROPANE FOR AIRPORT	1,526.06	107890
101-595.000-920.000	PROPANE FOR AIRPORT	SPRATT'S	PROPANE FOR AIRPORT	1,236.05	107890
101-595.000-930.000	STEEL BALL VALVE FOR FUEL PUMP	AMAZON CAPITAL SERVICES, I	STEEL BALL VALVE FOR FUEL PUMP	194.17	107812
101-595.000-930.000	REFLECT NUMBERS - AIRPORT IMPALA	GELZER HJ & SON INC	REFLECT NUMBERS - AIRPORT IMPALA	5.94	107843
101-595.000-930.000	CORE RETURN FOR #124	PERFORMANCE AUTOMOTIVE	CORE RETURN FOR #124	(22.00)	107875
101-595.000-930.000	RETURN: FRONT ASSEM HUB - AIRPOR	PERFORMANCE AUTOMOTIVE	RETURN: FRONT ASSEM HUB - AIRPORT IMPAI	(78.65)	107875
101-595.000-930.000	JOHN DEERE SNOW BLOWER REPAIR	WHITE'S WELDING SERVICE	JOHN DEERE SNOW BLOWER REPAIR	250.00	107908
101-595.000-956.000	2024 MICHIGAN AIRPORT CONFERENCE	CARD SERVICES CENTER	G. MOORE CREDIT CARD	450.00	770
Total For Dept 595.000 AIRPORT				5,650.92	
Dept 701.000 PLANNING DEPARTMENT					
101-701.000-715.000	DENTAL & VISION - PLANNING	DELTA DENTAL	DENTAL & VISION - JAN 2024	110.69	771
101-701.000-715.000	DENTAL & VISION - PLANNING	DELTA DENTAL	DENTAL & VISION - FEB 2024	110.69	771
101-701.000-715.000	HEALTH INSURANCE - PLANNING	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	1,833.86	775
101-701.000-715.000	LIFE INSURANCE - PLANNING	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	16.24	776
101-701.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	1,270.91	772
101-701.000-721.000	DISABILITY INSURANCE - PLANNING	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	19.23	776
101-701.000-860.000	TRANSPORTATION & MILEAGE	ALAN BEEKER	REGION 2 PC MEETING	44.54	107817
101-701.000-956.000	TRAINING & SEMINARS	TARQUENIA ROGERS	PLANNING COMMISSION CONTINUING ED	60.00	107895
Total For Dept 701.000 PLANNING DEPARTMENT				3,466.16	
Dept 728.000 ECONOMIC DEVELOPMENT					
101-728.000-715.000	DENTAL & VISION - ECON DEVEL	DELTA DENTAL	DENTAL & VISION - JAN 2024	30.71	771
101-728.000-715.000	DENTAL & VISION - ECON DEVEL	DELTA DENTAL	DENTAL & VISION - FEB 2024	30.71	771
101-728.000-715.000	HEALTH INSURANCE - ECON DEVEL	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	654.96	775
101-728.000-715.000	LIFE INSURANCE - ECON DEVELOPME	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	16.24	776

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 728.000 ECONOMIC DEVELOPMENT					
101-728.000-721.000	DISABILITY INSURANCE - ECON DEVE	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	19.00	776
				<hr/>	
Total For Dept 728.000 ECONOMIC DEVELOPMENT				751.62	
				<hr/>	
Total For Fund 101 GENERAL FUND				130,507.97	
Fund 202 MAJOR ST./TRUNKLINE FUND					
Dept 450.000 STREET SURFACE					
202-450.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - JAN 2024	3.45	771
202-450.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - FEB 2024	3.45	771
202-450.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\	HEALTH INSURANCE - FEB 2024	165.79	775
202-450.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	4.98	776
				<hr/>	
Total For Dept 450.000 STREET SURFACE				177.67	
Dept 460.000 R.O.W. MAINTENANCE					
202-460.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - JAN 2024	3.45	771
202-460.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - FEB 2024	3.45	771
202-460.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\	HEALTH INSURANCE - FEB 2024	165.79	775
202-460.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	4.98	776
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Total For Dept 460.000 R.O.W. MAINTENANCE				177.67	
Dept 480.000 DRAINAGE					
202-480.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - JAN 2024	3.46	771
202-480.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - FEB 2024	3.46	771
202-480.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\	HEALTH INSURANCE - FEB 2024	165.78	775
202-480.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	4.98	776
202-480.000-726.000	SUPPLIES	GELZER HJ & SON INC	60LB BAG OF CONCRETE FOR LEWIS ALLEY	8.29	107843
				<hr/>	
Total For Dept 480.000 DRAINAGE				185.97	
Dept 490.000 TRAFFIC					
202-490.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - JAN 2024	3.46	771
202-490.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - FEB 2024	3.46	771
202-490.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\	HEALTH INSURANCE - FEB 2024	165.78	775
202-490.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	4.97	776
202-490.000-801.000	SIGNAL MAINT REIMBURSEMENT FOR 2	INDIANA NORTHEASTERN RAILF	SIGNAL MAINTENANCE REIMBURSEMENT FOR 20	8,763.00	107854
				<hr/>	
Total For Dept 490.000 TRAFFIC				8,940.67	
				<hr/>	
Total For Fund 202 MAJOR ST./TRUNKLINE FUND				9,481.98	
Fund 203 LOCAL STREET FUND					
Dept 450.000 STREET SURFACE					
203-450.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - JAN 2024	3.58	771
203-450.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - FEB 2024	3.58	771
203-450.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\	HEALTH INSURANCE - FEB 2024	171.92	775
203-450.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	5.17	776
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Total For Dept 450.000 STREET SURFACE				184.25	
Dept 460.000 R.O.W. MAINTENANCE					
203-460.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - JAN 2024	3.58	771
203-460.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - FEB 2024	3.58	771
203-460.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMIN\	HEALTH INSURANCE - FEB 2024	171.92	775
203-460.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	5.16	776
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Total For Dept 460.000 R.O.W. MAINTENANCE				184.24	
Dept 480.000 DRAINAGE					

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Fund 203 LOCAL STREET FUND					
Dept 480.000 DRAINAGE					
203-480.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - JAN 2024	3.59	771
203-480.000-725.000	DENTAL & VISION	DELTA DENTAL	DENTAL & VISION - FEB 2024	3.59	771
203-480.000-725.000	HEALTH INSURANCE	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - FEB 2024	171.93	775
203-480.000-725.000	LIFE & DISABILITY INSURANCE	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	5.15	776
Total For Dept 480.000 DRAINAGE				184.26	
Dept 500.000 WINTER MAINTENANCE					
203-500.000-726.000	SUPPLIES	DRY MAR TRUCKING & DIRTWO	ROAD GRIT FOR LOCALS	100.00	107836
Total For Dept 500.000 WINTER MAINTENANCE				100.00	
Total For Fund 203 LOCAL STREET FUND				652.75	
Fund 208 RECREATION FUND					
Dept 751.000 RECREATION DEPARTMENT					
208-751.000-715.000	DENTAL & VISION - RECREATION	DELTA DENTAL	DENTAL & VISION - JAN 2024	58.95	771
208-751.000-715.000	DENTAL & VISION - RECREATION	DELTA DENTAL	DENTAL & VISION - FEB 2024	58.95	771
208-751.000-715.000	HEALTH INSURANCE - RECREATION	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - FEB 2024	1,473.64	775
208-751.000-715.000	LIFE INSURANCE - RECREATION	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	16.24	776
208-751.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	1,401.77	772
208-751.000-721.000	DISABILITY INSURANCE - RECREATIO	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	28.01	776
208-751.000-801.000	1/17/2024 2 GAMES @ \$25	WILLIAM J. MULLALY	VOLLEYBALL OFFICIATING	50.00	107909
208-751.000-801.008	11/29/2023 2 @ \$40	LANCE BENZING	VOLLEYBALL OFFICIATING, SUPERVISOR, SEI	560.00	107818
208-751.000-801.008	1/24/2024 2 @ \$25	KEVEN WOLCOTT	OFFICIATING -	50.00	107911
Total For Dept 751.000 RECREATION DEPARTMENT				3,697.56	
Total For Fund 208 RECREATION FUND				3,697.56	
Fund 244 ECONOMIC DEVELOPMENT CORP FUND					
Dept 728.000 ECONOMIC DEVELOPMENT					
244-728.000-801.000	HOLIDAY PACKAGE FOR BUSINESSES	WLNS TV	HOLIDAY PACKAGE FOR BUSINESSES	400.00	107910
Total For Dept 728.000 ECONOMIC DEVELOPMENT				400.00	
Total For Fund 244 ECONOMIC DEVELOPMENT CORP FUND				400.00	
Fund 252 CONTRIBUTIONS & DONATIONS					
Dept 175.000 ADMINISTRATIVE SERVICES					
252-175.000-726.000	ANGLE FLAGS (2)	STOCKHOUSE CORPORATION	ANGLE FLAGS - SANDY BEACH (HCCF - KEIBE	495.00	107892
Total For Dept 175.000 ADMINISTRATIVE SERVICES				495.00	
Total For Fund 252 CONTRIBUTIONS & DONATIONS				495.00	
Fund 271 LIBRARY FUND					
Dept 790.000 LIBRARY					
271-790.000-715.000	DENTAL & VISION - LIBRARY	DELTA DENTAL	DENTAL & VISION - JAN 2024	30.71	771
271-790.000-715.000	DENTAL & VISION - LIBRARY	DELTA DENTAL	DENTAL & VISION - FEB 2024	30.71	771
271-790.000-715.000	HEALTH INSURANCE - LIBRARY	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - FEB 2024	654.96	775
271-790.000-715.000	LIFE INSURANCE - LIBRARY	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	16.24	776
271-790.000-721.000	DISABILITY INSURANCE - LIBRARY	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	21.64	776
271-790.000-726.000	TOILET CLEANER, PAPER, PAPER TOW	CARD SERVICES CENTER	R. DOBSKI CREDIT CARD	251.20	770
271-790.000-801.000	CONTRACTUAL SERVICES	WOODLANDS LIBRARY COOPERA	1ST QTR OVERDRIVE (JAN-MAR 2024)	237.00	107912
271-790.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (JAN)	36.13	107889
271-790.000-850.000	OOMA FAXING EQUIP JAN 24 FIRST B	OOMA, INC.	OOMA FAXING EQUIP JAN 24 FIRST BILL	85.61	107873
271-790.000-920.000	503691550 - 12 N MANNING - LIBRA	MICH GAS UTILITIES	NATURAL GAS UTILITY - 12 N MANNING	438.23	765
271-790.000-982.000	BOOKS - ADULT	INGRAM LIBRARY SERVICES	BOOKS - DEC23 ADULT	61.68	107855

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Fund 271 LIBRARY FUND					
Dept 790.000 LIBRARY					
271-790.000-982.000	BOOKS - ADULT	INGRAM LIBRARY SERVICES	BOOKS - NOV23 ADULT	33.95	107855
271-790.000-982.000	BOOKS - ADULT	INGRAM LIBRARY SERVICES	BOOKS - NOV23 ADULT	25.87	107855
271-790.000-982.000	BOOKS - ADULT	INGRAM LIBRARY SERVICES	BOOKS - DEC23 ADULT	26.64	107855
271-790.000-982.000	BOOKS - ADULT	INGRAM LIBRARY SERVICES	BOOKS - DEC23 ADULT	11.21	107855
Total For Dept 790.000 LIBRARY				1,961.78	
Dept 792.000 LIBRARY - CHILDREN'S AREA					
271-792.000-726.000	SUPPLIES	HEIDI PRUITT	STORYTIME SAND FOR LITTLE BOOKWORMS FRC	7.41	107848
271-792.000-726.000	CRAFT KITS	CARD SERVICES CENTER	R. DOBSKI CREDIT CARD	117.66	770
271-792.000-726.792	BACKPACK CART	CARD SERVICES CENTER	R. DOBSKI CREDIT CARD	1,033.85	770
271-792.000-982.000	BOOKS - CHILDREN	INGRAM LIBRARY SERVICES	BOOKS -DEC23 CHI	14.40	107855
271-792.000-982.000	BOOKS - CHILDREN	INGRAM LIBRARY SERVICES	BOOKS - DEC23 CHI	453.69	107855
271-792.000-982.000	BOOKS - CHILDREN	INGRAM LIBRARY SERVICES	BOOKS NOV23 CHI	24.62	107855
271-792.000-982.000	BOOKS - CHILDREN	INGRAM LIBRARY SERVICES	BOOKS - DEC23 CHI	24.44	107855
Total For Dept 792.000 LIBRARY - CHILDREN'S AREA				1,676.07	
Total For Fund 271 LIBRARY FUND				3,637.85	
Fund 401 CAPITAL IMPROVEMENT FUND					
Dept 900.000 CAPITAL OUTLAY					
401-900.000-970.000-215027	WILLOW-OAK STORM SEWER PROJECT	PARRISH EXCAVATING, INC.	WILLOW-OAK STORM SEWER PROJECT	5,825.25	107874
401-900.000-970.000-215027	WILLOW/OAK STORM DESIGN	TETRA TECH, INC	WILLOW/OAK STORM WATER DESIGN	168.00	107896
Total For Dept 900.000 CAPITAL OUTLAY				5,993.25	
Total For Fund 401 CAPITAL IMPROVEMENT FUND				5,993.25	
Fund 481 AIRPORT IMPROVEMENT FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
481-175.000-930.000	MINI SPLIT - HANGAR	AMAZON CAPITAL SERVICES, I	MINI SPLIT - HANGAR	2,580.00	107812
481-175.000-930.000	CORP HANGAR MAINTENANCE SUPPLIES	GELZER HJ & SON INC	CORP HANGAR MAINTENANCE SUPPLIES	94.59	107843
481-175.000-930.000	CORP HANGAR MAINTENANCE SUPPLIES	CARD SERVICES CENTER	G. MOORE CREDIT CARD	61.61	770
Total For Dept 175.000 ADMINISTRATIVE SERVICES				2,736.20	
Total For Fund 481 AIRPORT IMPROVEMENT FUND				2,736.20	
Fund 582 ELECTRIC FUND					
Dept 000.000					
582-000.000-110.000	WIRE - URD - 4/0 TRIPLEX (BORDER STATES	INVENTORY WIRE	6,715.86	107819
582-000.000-110.000	FUSE LINK - 140 AMP T	POWER LINE SUPPLY	INVENTORY REPLENISHMENT	124.70	107877
582-000.000-110.000	CURRENT TRANSFORMER - 600 V	POWER LINE SUPPLY	INVENTORY	69.12	107877
582-000.000-110.000	CONNECTOR WR-379	POWERLINE SUPPLY	INVENTORY	300.28	107878
582-000.000-110.000	HUB - 1.25"	POWERLINE SUPPLY	INVENTORY	374.20	107878
582-000.000-123.000	IM, WO, SPEC ASSESS, COMM DEV, D	BS&A SOFTWARE	IM, WO, SPEC ASSESS, COMM DEV, DPPT SOE	232.58	107824
582-000.000-158.000-191006	SWITCHGEAR BIDDING - VOLTAGE UPG	SSOE, INC.	SWITCHGEAR BIDDING - VOLTAGE UPGRADE	314.00	107891
582-000.000-158.000-201009	150 KVA 120/208 FOR FOWLER BUILD	MADDOX INDUSTRIAL TRANSFO	150 KVA FOR FOWLER MAINT BUILDING	16,967.10	107864
582-000.000-158.000-201009	4160/13200 25KVA	T & R ELECTRIC SUPPLY COME	PADMOUNT TRANSFORMERS FOR INVENTORY	26,028.78	107894
582-000.000-158.000-215034	CIP - BPU WAREHOUSE ROOF	BRAMAN ROOFING	EXTRA CHARGES TO REROOF THE LOWER AREA	1,936.50	107821
582-000.000-158.000-215034	BPU WAREHOUSE ROOF REPLACEMENT 5	BRAMAN ROOFING	NEW ROOF AT 45 MONROE APPROVED BY BOARI	40,360.50	107821
582-000.000-202.100	6ENBK1	CITY COLLISION SERVICE	UB refund for account: 026618	42.19	107827
582-000.000-202.100	4CCH	DE LA GARZA, MAXIMILIANO	UB refund for account: 023872	26.47	107833
582-000.000-202.100	4CCH	FIX, GALE L	UB refund for account: 020452	210.30	107841
582-000.000-202.100	4CCH	NICHOLS, STEVEN A	UB refund for account: 030263	105.00	107871
582-000.000-202.100	4CCH	POTTER, KALLIE L	UB refund for account: 026177	126.03	107876

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Fund 582 ELECTRIC FUND					
Dept 000.000					
582-000.000-202.100	4CCH	SHIRK, BERNADINE K	UB refund for account: 012753	49.00	107888
582-000.000-202.100	4ENBK1	THE ESTATE OF GRIPMAN, GLC	UB refund for account: 013731	128.64	107898
582-000.000-202.100	4CCH	YORK, DANIEL S	UB refund for account: 024224	111.33	107914
Total For Dept 000.000				94,222.58	
Dept 175.000 ADMINISTRATIVE SERVICES					
582-175.000-715.000	DENTAL & VISION - ELECTTRIC	DELTA DENTAL	DENTAL & VISION - JAN 2024	1,063.34	771
582-175.000-715.000	DENTAL & VISION - ELECTTRIC	DELTA DENTAL	DENTAL & VISION - FEB 2024	1,063.34	771
582-175.000-715.000	HEALTH INSURANCE - ELECTRIC	PLANSOURCE BENEFITS ADMINJ	HEALTH INSURANCE - FEB 2024	21,564.39	775
582-175.000-715.000	LIFE INSURANCE - ELECTRIC	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	22.76	776
582-175.000-715.000	LIFE INSURANCE - ELECTRIC	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	199.75	776
582-175.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	18,337.74	772
582-175.000-721.000	DISABILITY INSURANCE - ELECTRIC	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	39.25	776
582-175.000-721.000	DISABILITY INSURANCE - ELECTRIC	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	338.75	776
582-175.000-726.000	FIRST AID KIT	AMAZON CAPITAL SERVICES, I	FIRST AID KIT	43.58	107812
582-175.000-726.000	SUPPLIES - 45 MONROE ST	AMAZON CAPITAL SERVICES, I	SUPPLIES - 45 MONROE ST	85.95	107812
582-175.000-726.000	ANTI FATIGUE STANDING DESK MAT	AMAZON CAPITAL SERVICES, I	ANTI FATIGUE STANDING DESK MAT	35.97	107812
582-175.000-726.000	#9 ENVELOPE PRINTED 2 SIDES BLAC	ARROW SWIFT PRINTING	#9 ENVELOPE PRINTED 2 SIDES BLACK INK	455.76	107814
582-175.000-726.000	2X6 BOARDS AND OSB FOR BASEMENT	JONESVILLE LUMBER	2X6 BOARDS AND OSB FOR BASEMENT SHELVIN	37.12	107856
582-175.000-726.000	POSTAGE - SUPPLY PURCHASE	QUADIENT FINANCE USA, INC.	POSTAGE - SUPPLY PURCHASE	90.63	107880
582-175.000-726.000	POSTAGE	CARD SERVICES CENTER	L. SERGENT CREDIT CARD	99.00	770
582-175.000-801.000	MOWING FOR NOVEMBER 2023	BAXTER LAWN AND SNOW SERV	MOWING FOR NOVEMBER 2023	415.00	107815
582-175.000-801.000	IM, WO, SPEC ASSESS, COMM DEV, D	BS&A SOFTWARE	IM, WO, SPEC ASSESS, COMM DEV, DPPT SOE	168.42	107824
582-175.000-801.000	POSTAGE MACHINE LEASE 2/18/24 -	QUADIENT LEASING USA, INC	POSTAGE MACHINE LEASE 2/18/24 - 5/17/24	234.07	107881
582-175.000-801.000	ACCOUNTING SERVICES - DEC 2023	THE WOODHILL GROUP, LLC	ACCOUNTING SERVICES - DEC 2023	1,861.49	107899
582-175.000-801.000	PCA REVIEW	UTILITY FINANCIAL SOLUTION	PCA REVIEW	1,800.00	107905
582-175.000-801.000	F-65, ACT 51 ADARS REPORT, FORM	YEO & YEO PC	F-65, ACT 51 ADARS REPORT, FORM 5572	1,375.00	107913
582-175.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (JAN)	81.30	107889
582-175.000-802.000	AMAZON WEB SERVICES	CARD SERVICES CENTER	B. JANES CREDIT CARD	0.61	770
582-175.000-810.000	2024 MEMBERSHIP DUES	MMEA	2024 MEMBERSHIP DUES	15,562.00	107870
582-175.000-810.000	MPPA DUES	MICHIGAN PUBLIC POWER AGENM	MPPA DUES	1,119.50	773
582-175.000-850.000	TELNET CALL FORWARDING SIP TRUNK	BSB COMMUNICATIONS INC	TELNET CALL FORWARDING SIP TRUNK ISSUE	350.00	107825
582-175.000-850.000	OOMA FAXING EQUIP JAN 24 FIRST B	OOMA, INC.	OOMA FAXING EQUIP JAN 24 FIRST BILL	42.81	107873
582-175.000-930.000	COMBINATION SMOKE AND CARBON MON	AMAZON CAPITAL SERVICES, I	COMBINATION SMOKE AND CARBON MONOXIDE I	180.88	107812
582-175.000-930.000	12 LAV FLEX CONNECTOR S.S./2 HDL	AMERICAN COPPER AND BRASS, I	12 LAV FLEX CONNECTOR S.S./2 HDL LAV F	45.86	107813
582-175.000-956.200	MSCPA LUNCH	CARD SERVICES CENTER	J. HAMMEL CREDIT CARD	136.23	770
582-175.000-956.200	LUNCHEON	CARD SERVICES CENTER	L. SERGENT CREDIT CARD	106.32	770
Total For Dept 175.000 ADMINISTRATIVE SERVICES				66,956.82	
Dept 543.000 PRODUCTION					
582-543.000-726.000	HYDROSEP WATER TREATMENT ADDITIV	AMAZON CAPITAL SERVICES, I	HYDROSEP WATER TREATMENT ADDITIVE FOR E	120.50	107812
582-543.000-726.000	50YD BLACK GORILLA TAPE	GELZER HJ & SON INC	50YD BLACK GORILLA TAPE	18.99	107843
582-543.000-726.000	WATER DELIVERY SERVICE-201 WATER	HEFFERNAN SOFT WATER SERV	WATER DELIVERY SERVICE-201 WATERWORKS	15.10	107847
582-543.000-739.000	MSCPA MEMBER POWER BILLING - DEC	MICHIGAN SOUTH CENTRAL POW	MSCPA MEMBER POWER BILLING - DEC 2023	748,720.86	774
582-543.000-740.300	504504154 - 201 WATERWORKS XX -	MICH GAS UTILITIES	NATURAL GAS UTILITY - 201 WATERWORKS XX	21.64	766
582-543.000-740.400	504504154 - 201 WATERWORKS XX -	MICH GAS UTILITIES	NATURAL GAS UTILITY - 201 WATERWORKS XX	21.64	766
582-543.000-801.000	ANNUAL AIR QUALITY FEE INVOICE	MICH DEPT OF ENVIRONMENTAI	ANNUAL AIR QUALITY FEE INVOICE	8,825.00	107867
582-543.000-920.400	504504154 - 201 WATERWORKS - PP	MICH GAS UTILITIES	NATURAL GAS UTILITY - 201 WATERWORKS	2,206.82	767
582-543.000-930.000	PEAK PREM AFC/30W RACING OIL	PERFORMANCE AUTOMOTIVE	PEAK PREM AFC/30W RACING OIL	55.86	107875
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5	UIS SCADA, INC.	SERVICES RENDERED AT THE POWERHOUSE TH	648.00	107901
582-543.000-930.050	TROUBLE SHOOTING ENGINE CONTROLS	WHEELER WORLD INC	TROUBLE SHOOTING ENGINE CONTROLS	3,496.00	107907
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6	UIS SCADA, INC.	SERVICES RENDERED AT THE POWERHOUSE TH	648.00	107901

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE
 EXP CHECK RUN DATES 01/29/2024 - 02/01/2024
 BOTH JOURNALIZED AND UNJOURNALIZED
 PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 582 ELECTRIC FUND					
Dept 543.000 PRODUCTION					
Total For Dept 543.000 PRODUCTION				764,798.41	
Dept 544.000 DISTRIBUTION					
582-544.000-726.800	IDEAL TAN WIRENUTS 100PC	AMAZON CAPITAL SERVICES,	IDEAL TAN WIRENUTS 100PC	16.32	107812
582-544.000-726.800	STANLEY PROTO J7121 7/16"-1/2" A	AMAZON CAPITAL SERVICES,	STANLEY PROTO J7121 7/16"-1/2" ADAPTER	45.40	107812
582-544.000-726.800	IDEAL 600 VOLT DIGITAL CLAMP MET	AMAZON CAPITAL SERVICES,	IDEAL 600 VOLT DIGITAL CLAMP METER	86.29	107812
582-544.000-726.800	FASTENERS & ANCHORS	GELZER HJ & SON INC	FASTENERS & ANCHORS	16.46	107843
582-544.000-726.800	SUPPLIES - OPERATIONS	PERFORMANCE AUTOMOTIVE	ZEREX CFXEL/G05	53.98	107875
582-544.000-726.800	SUPPLIES - OPERATIONS	PERFORMANCE AUTOMOTIVE	SCOTCH-BRITE	34.00	107875
582-544.000-726.800	SUPPLIES - OPERATIONS	PERFORMANCE AUTOMOTIVE	HEAT SHRINK 3/8 X 6	1.88	107875
582-544.000-726.800	CHAIN/12 RM STANDARD 3/8 P PI	SPRATT'S	CHAIN/12 RM STANDARD 3/8 P PI	72.98	107890
582-544.000-730.000	SERVICE TRUCK PARKING BRAKE LEVE	AMAZON CAPITAL SERVICES,	SERVICE TRUCK PARKING BRAKE LEVER	8.98	107812
582-544.000-730.000	INTERMEDIATE STEERING SHAFT GREY	AMAZON CAPITAL SERVICES,	INTERMEDIATE STEERING SHAFT GREY F150	49.98	107812
582-544.000-730.000	GRADE 8 NUTS/BOLTS/WASHERS	FAMILY FARM & HOME	GRADE 8 NUTS/BOLTS/WASHERS	5.69	107840
582-544.000-730.000	CHANGED MUFFLER - 39-04	HILLSDALE COMMUNITY SCHOOI	CHANGED MUFFLER - 39-04	556.63	107850
582-544.000-730.000	2019 FORD VAN OIL FILTER/OIL	PERFORMANCE AUTOMOTIVE	2019 FORD VAN OIL FILTER/OIL	52.31	107875
582-544.000-730.000	OIL/OIL FILTER - 2017 DODGE RAM	PERFORMANCE AUTOMOTIVE	OIL/OIL FILTER - 2017 DODGE RAM	210.21	107875
582-544.000-730.000	WASHER SOLVENT-20	PERFORMANCE AUTOMOTIVE	WASHER SOLVENT-20	28.14	107875
582-544.000-742.000	CLOTHING/UNIFORMS	POWERS CLOTHING, INC.	CLOTHING/UNIFORMS	161.10	107879
582-544.000-801.000	REPAIR POLE AT KEY OPPORTUNITIES	CLARK ELECTRIC INC.	REPAIR POLE AT KEY OPPORTUNITIES	700.55	107828
582-544.000-930.000	4 PVC 36"R ELBOW/4 PVC COUPLING/	AMERICAN COPPER AND BRASS,	4 PVC 36"R ELBOW/4 PVC COUPLING/1 QUARI	139.33	107813
582-544.000-930.000	1 TO 1/2" REDUCING/1 GALV PLUG/1	AMERICAN COPPER AND BRASS,	1 TO 1/2" REDUCING/1 GALV PLUG/14GA WHI	55.69	107813
582-544.000-930.000	DEMOLITION SAWZALL BLADE	AMERICAN COPPER AND BRASS,	DEMOLITION SAWZALL BLADE	30.00	107813
582-544.000-930.546	REPAIRS & MAINT. - SUBSTATIONS	UIS SCADA, INC.	SERVICES RENDERED AT POWERHOUSE TO SUPE	48.84	107901
582-544.000-930.546	SERVICES RENDERED INVESTIGATE 27	UTILITIES INSTRUMENTATION	SERVICES RENDERED INVESTIGATE 277 BREAK	7,395.00	107904
582-544.000-956.000	ROOM FOR E. WHITE FOR TRAINING	COMFORT INN	ROOM FOR E. WHITE FOR TRAINING	1,134.00	107830
582-544.000-956.000	FLIGHTS - QUANTUM ENERGY W/AMP	CARD SERVICES CENTER	D. MACKIE CREDIT CARD	691.88	770
Total For Dept 544.000 DISTRIBUTION				11,595.64	
Total For Fund 582 ELECTRIC FUND				937,573.45	
Fund 588 DIAL A RIDE					
Dept 596.000 DIAL-A-RIDE					
588-596.000-715.000	DENTAL & VISION - DART	DELTA DENTAL	DENTAL & VISION - JAN 2024	120.37	771
588-596.000-715.000	DENTAL & VISION - DART	DELTA DENTAL	DENTAL & VISION - FEB 2024	120.37	771
588-596.000-715.000	HEALTH INSURANCE - DART	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - FEB 2024	1,500.34	775
588-596.000-715.000	LIFE INSURANCE - DART	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	64.96	776
588-596.000-721.000	DISABILITY INSURANCE - DART	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	70.77	776
588-596.000-726.000	DART SUPPLIES - 1.5V, AG10, 3V B	AMAZON CAPITAL SERVICES,	SHARPS CONTAINER, BATTERIES FOR DART, M	49.47	107812
588-596.000-726.000	DART LIGHTS	AMERICAN COPPER AND BRASS,	DART LIGHTS	75.00	107813
588-596.000-726.000	WATER - DIAL-A-RIDE	HEFFERNAN SOFT WATER SERVI	WATER DELIVERY SERVICE	15.00	107847
588-596.000-726.000	POSTAGE - LAC PACKET	CARD SERVICES CENTER	J. BLAKE CREDIT CARD	38.60	770
588-596.000-730.000	OIL FILTER FOR DART 63	PERFORMANCE AUTOMOTIVE	OIL FILTER FOR DART 63	53.95	107875
588-596.000-730.000	OIL FILTER FOR 61	PERFORMANCE AUTOMOTIVE	OIL FILTER FOR 61	5.73	107875
588-596.000-801.000	MOP AND MATS FOR DART	CINTAS CORPORATION	MOP AND MATS FOR DART	15.95	107826
588-596.000-801.000	K-SEAL, BULB, 134 AND J-B ON BUS	HILLSDALE COMMUNITY SCHOOI	K-SEAL, BULB, 134 AND J-B ON BUS #62	808.36	107850
588-596.000-801.000	CHANGED RIGHT READ WHEEL SEAL ON	HILLSDALE COMMUNITY SCHOOI	CHANGED RIGHT READ WHEEL SEAL ON #63	233.19	107850
588-596.000-818.000	LIABILITY TRUST FUND	MICHIGAN TRANSIT POOL	LIABILITY TRUST FUND 2ND QUARTER	2,503.00	107869
588-596.000-920.000	507035798 - 981 DEVELOPMENT DR	-MICH GAS UTILITIES	NATURAL GAS UTILITY - 981 DEVELOPMENT I	261.39	768
Total For Dept 596.000 DIAL-A-RIDE				5,936.45	
Total For Fund 588 DIAL A RIDE				5,936.45	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 590 SEWER FUND					
Dept 000.000					
590-000.000-123.000	IM, WO, SPEC ASSESS, COMM DEV, D	BS&A SOFTWARE	IM, WO, SPEC ASSESS, COMM DEV, DPPT SOE	116.29	107824
590-000.000-158.000	HALF COST OF BODY SEWER	KNAPHEIDE TRUCK EQUIPMENT	TRUCK SERVICE BODY- APPROVED BY BOARD/C	6,747.50	107861
590-000.000-158.000-215006	LIFT STATION LICENSE AGREE COMPE	DENNIS KEITH REED	LICENSE AGREEMENT COMPENSATION 98 MARIC	1,900.00	107834
590-000.000-158.000-215006	CDBG SANITARY LIFT STATION DESIG	TETRA TECH, INC	CDBG SANITARY LIFT STATION DESIGN	1,260.00	107896
590-000.000-158.000-215006	LIFT STATION ACCESS LICENSE PAYM	ZACH AND ASHLEY WILSON	PAYMENT FOR ACCESS LICENSE	300.00	107915
590-000.000-158.000-215029	TERTIARY PUMP #1	KENNEDY INDUSTRIES	TERTIARY PUMP APPROVED BY BOARD/COUNCI	30,307.00	107859
590-000.000-158.000-215030	TERTIARY PUMP #4	KENNEDY INDUSTRIES	TERTIARY PUMP APPROVED BY BOARD/COUNCI	30,307.00	107859
590-000.000-158.000-215034	CIP - BPU WAREHOUSE ROOF	BRAMAN ROOFING	EXTRA CHARGES TO REROOF THE LOWER AREA	968.25	107821
590-000.000-158.000-215034	BPU WAREHOUSE ROOF REPLACEMENT 2	BRAMAN ROOFING	NEW ROOF AT 45 MONROE APPROVED BY BOAR	20,180.25	107821
590-000.000-202.100	SBK1	DUNLAP, BRYAN T	UB refund for account: 026617	129.72	107837
590-000.000-202.100	SCCH	THE ESTATE OF GRIPMAN, GLC	UB refund for account: 013731	25.68	107898
Total For Dept 000.000				92,241.69	
Dept 175.000 ADMINISTRATIVE SERVICES					
590-175.000-715.000	DENTAL & VISION - SEWER	DELTA DENTAL	DENTAL & VISION - JAN 2024	396.31	771
590-175.000-715.000	DENTAL & VISION - SEWER	DELTA DENTAL	DENTAL & VISION - FEB 2024	396.31	771
590-175.000-715.000	HEALTH INSURANCE - SEWER	PLANSOURCE BENEFITS ADMIN	HEALTH INSURANCE - FEB 2024	8,746.86	775
590-175.000-715.000	LIFE INSURANCE - SEWER	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	11.35	776
590-175.000-715.000	LIFE INSURANCE - SEWER	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	77.16	776
590-175.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	3,971.16	772
590-175.000-721.000	DISABILITY INSURANCE - SEWER	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	19.61	776
590-175.000-721.000	DISABILITY INSURANCE - SEWER	SUN LIFE ASSURANCE COMPAN	LIFE & DISABILITY INSURANCE	105.11	776
590-175.000-726.000	SUPPLIES - 45 MONROE ST	AMAZON CAPITAL SERVICES, I	SUPPLIES - 45 MONROE ST	42.97	107812
590-175.000-726.000	ANTI FATIGUE STANDING DESK MAT	AMAZON CAPITAL SERVICES, I	ANTI FATIGUE STANDING DESK MAT	18.01	107812
590-175.000-726.000	#9 ENVELOPE PRINTED 2 SIDES BLAC	ARROW SWIFT PRINTING	#9 ENVELOPE PRINTED 2 SIDES BLACK INK	227.88	107814
590-175.000-726.000	SCOTCH BOX LOCK/TORCH LIGHTER/HA	GELZER HJ & SON INC	SCOTCH BOX LOCK/TORCH LIGHTER/HARDWARE	40.44	107843
590-175.000-726.000	2X6 BOARDS AND OSB FOR BASEMENT	JONESVILLE LUMBER	2X6 BOARDS AND OSB FOR BASEMENT SHELVIN	18.57	107856
590-175.000-726.000	POSTAGE - SUPPLY PURCHASE	QUADIANT FINANCE USA, INC.	POSTAGE - SUPPLY PURCHASE	45.32	107880
590-175.000-726.000	POSTAGE	CARD SERVICES CENTER	L. SERGENT CREDIT CARD	49.50	770
590-175.000-742.000	CLOTHING/UNIFORMS	POWERS CLOTHING, INC.	CLOTHING/UNIFORMS	80.55	107879
590-175.000-801.000	MOWING FOR NOVEMBER 2023	BAXTER LAWN AND SNOW SERV	MOWING FOR NOVEMBER 2023	207.50	107815
590-175.000-801.000	IM, WO, SPEC ASSESS, COMM DEV, D	BS&A SOFTWARE	IM, WO, SPEC ASSESS, COMM DEV, DPPT SOE	84.21	107824
590-175.000-801.000	POSTAGE MACHINE LEASE 2/18/24 -	QUADIANT LEASING USA, INC	POSTAGE MACHINE LEASE 2/18/24 - 5/17/24	117.04	107881
590-175.000-801.000	ACCOUNTING SERVICES - DEC 2023	THE WOODHILL GROUP, LLC	ACCOUNTING SERVICES - DEC 2023	930.75	107899
590-175.000-801.000	F-65, ACT 51 ADARS REPORT, FORM	YEO & YEO PC	F-65, ACT 51 ADARS REPORT, FORM 5572	687.50	107913
590-175.000-801.000-215006	ADMIN SERVICES FOR CDBG GRANT	CARTER CONSULTING LLC	ADMIN SERVICES FOR CDBG GRANT	380.00	107809
590-175.000-802.000	VIPE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPE EMAIL AND TRENDMICRO RECUR (JAN)	40.65	107889
590-175.000-850.000	TELNET CALL FORWARDING SIP TRUNK	BSB COMMUNICATIONS INC	TELNET CALL FORWARDING SIP TRUNK ISSUE	175.00	107825
590-175.000-850.000	OOMA FAXING EQUIP JAN 24 FIRST B	OOMA, INC.	OOMA FAXING EQUIP JAN 24 FIRST BILL	21.40	107873
590-175.000-956.200	LUNCHEON	CARD SERVICES CENTER	L. SERGENT CREDIT CARD	53.15	770
Total For Dept 175.000 ADMINISTRATIVE SERVICES				16,944.31	
Dept 546.000 OPERATIONS					
590-546.000-726.800	PERM ANTI SEIZE 8 OZ/4LB FIBER E	FAMILY FARM & HOME	PERM ANTI SEIZE 8 OZ/4LB FIBER ENGIN H	143.96	107840
590-546.000-726.800	15" 1500/1300W MILKHOUSE HEATHER	FAMILY FARM & HOME	15" 1500/1300W MILKHOUSE HEATHER	29.99	107840
590-546.000-726.800	DEWALT SOCKET SET/YEL TAPE RULE/	FAMILY FARM & HOME	DEWALT SOCKET SET/YEL TAPE RULE/PLIERS	161.95	107840
590-546.000-730.039	FLUIDMASTER ADJ FLUSH	AMERICAN COPPER AND BRASS,	FLUIDMASTER ADJ FLUSH	8.15	107813
590-546.000-930.000	3 MINI/4 MINI	AMERICAN COPPER AND BRASS,	3 MINI/4 MINI	14.14	107813
590-546.000-930.000	GLV HYDRFLC DBLTHRM KNT HIVIS/LA	FAMILY FARM & HOME	GLV HYDRFLC DBLTHRM KNT HIVIS/LATEX/HOS	135.52	107840
590-546.000-930.000	CARBIDE HOLE SAW/HEX HOLE SAW	GELZER HJ & SON INC	CARBIDE HOLE SAW/HEX HOLE SAW	43.48	107843
590-546.000-930.000	SAND CLOTH/LONG PUNCH/ROLL PIN P	GELZER HJ & SON INC	SAND CLOTH/LONG PUNCH/ROLL PIN PUNCH/CF	302.14	107843
590-546.000-930.000	14" TARP STRAP	GELZER HJ & SON INC	14" TARP STRAP	1.59	107843
590-546.000-930.000	BUFFALO SOCKET	PERFORMANCE AUTOMOTIVE	BUFFALO SOCKET	26.78	107875

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE
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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 590 SEWER FUND					
Dept 546.000 OPERATIONS					
590-546.000-930.000	WIRE BRUSH-SHORT/4X5/8 KNOT WHL	PERFORMANCE AUTOMOTIVE	WIRE BRUSH-SHORT/4X5/8 KNOT WHL	20.18	107875
590-546.000-930.000	5 PC DEEP WELL SOCKET SET/PRY BA	USABLUEBOOK	5 PC DEEP WELL SOCKET SET/PRY BAR/TEST	687.87	107903
590-546.000-930.000	BULK SILCONE TUBING 50FT ROLL IS	USABLUEBOOK	BULK SILCONE TUBING 50FT ROLL ISCO	1,026.13	107903
590-546.000-930.000	BATTERY	USABLUEBOOK	BATTERY	386.31	107903
Total For Dept 546.000 OPERATIONS				2,988.19	
Dept 547.000 TREATMENT					
590-547.000-726.900	SOFTENER SALT/BLK RUBB TAPE	FAMILY FARM & HOME	SOFTENER SALT/BLK RUBB TAPE	36.93	107840
590-547.000-726.900	MISC PARTS PKG	MARKET HOUSE	MISC PARTS PKG	23.80	107865
590-547.000-726.900	2-CHANNEL JUMBO TIMER W/STOPWATC	NORTH CENTRAL LABORATORIES	2-CHANNEL JUMBO TIMER W/STOPWATCH	109.16	107872
590-547.000-726.900	WATER DELIVERY - 101 GALLOWAY DR	RUPERT'S CULLIGAN	WATER DELIVERY - 101 GALLOWAY DR	15.00	107885
590-547.000-740.000	DIESEL FUEL DELIVERY	BRINER OIL CO, INC	DIESEL FUEL DELIVERY	854.98	107823
590-547.000-740.000	FUEL STABILIZER	PERFORMANCE AUTOMOTIVE	FUEL STABILIZER	24.19	107875
590-547.000-742.000	ANSI CLASS E RAIN PANTS YELLOW/B	USABLUEBOOK	ANSI CLASS E RAIN PANTS YELLOW/BLACK/JF	224.08	107903
590-547.000-801.000	TESTING	GLOBAL ENVIRONMENTAL CONSU	TESTING	770.00	107844
590-547.000-801.000	ANNUAL BIO-SOLIDS SAMPLES	MERIT LABORATORIES	ANNUAL BIO-SOLIDS SAMPLES	402.00	107866
590-547.000-801.000	BOB EVANS QUARTERLY SAMPLES 1-9-	MERIT LABORATORIES	BOB EVANS QUARTERLY SAMPLES 1-9-2024	204.00	107866
590-547.000-801.000	QUARTERLY WASTE WATER SAMPLE 1/	MERIT LABORATORIES	QUARTERLY WASTE WATER SAMPLE 1/4/2024	77.00	107866
590-547.000-801.000	BEF COMPLIANCE - 12/14/2023	MERIT LABORATORIES	BEF COMPLIANCE - 12/14/2023	4,057.00	107866
590-547.000-801.000	BATTERY	SUPERIOR INDUSTRIAL SALES	BATTERY	1,588.24	107893
590-547.000-930.000	REPAIRS & MAINTENANCE	FAMILY FARM & HOME	18 IN HD CABLE TIE BLK 50PK/14IN HD CAE	23.98	107840
590-547.000-930.000	9"FAN FORCED WIRE ELEMENT HTR	FAMILY FARM & HOME	9"FAN FORCED WIRE ELEMENT HTR	49.98	107840
590-547.000-930.000	SNOW BLOWER HUSQ 24" ST224	FAMILY FARM & HOME	SNOW BLOWER HUSQ 24" ST224	989.99	107840
590-547.000-930.000	1 GAL HYDRAULIC CEMENT	GELZER HJ & SON INC	1 GAL HYDRAULIC CEMENT	73.98	107843
590-547.000-930.000	16OZ COTTON MOP/GL CLEANER/DEGRE	GELZER HJ & SON INC	16OZ COTTON MOP/GL CLEANER/DEGREASER/1	59.37	107843
Total For Dept 547.000 TREATMENT				9,583.68	
Total For Fund 590 SEWER FUND				121,757.87	
Fund 591 WATER FUND					
Dept 000.000					
591-000.000-123.000	IM, WO, SPEC ASSESS, COMM DEV, D	BS&A SOFTWARE	IM, WO, SPEC ASSESS, COMM DEV, DPPT SOF	116.29	107824
591-000.000-158.000	HALF COST OF BODY WATER	KNAPHEIDE TRUCK EQUIPMENT	TRUCK SERVICE BODY- APPROVED BY BOARD/C	6,747.50	107861
591-000.000-158.000-215034	CIP - BPU WAREHOUSE ROOF	BRAMAN ROOFING	EXTRA CHARGES TO REROOF THE LOWER AREA	968.25	107821
591-000.000-158.000-215034	BPU WAREHOUSE ROOF REPLACEMENT 2	BRAMAN ROOFING	NEW ROOF AT 45 MONROE APPROVED BY BOARI	20,180.25	107821
591-000.000-202.100	WCCH	THE ESTATE OF GRIPMAN, GLC	UB refund for account: 013731	22.02	107898
Total For Dept 000.000				28,034.31	
Dept 175.000 ADMINISTRATIVE SERVICES					
591-175.000-715.000	DENTAL & VISION - WATER	DELTA DENTAL	DENTAL & VISION - JAN 2024	344.65	771
591-175.000-715.000	DENTAL & VISION - WATER	DELTA DENTAL	DENTAL & VISION - FEB 2024	344.65	771
591-175.000-715.000	HEALTH INSURANCE - WATER	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - FEB 2024	8,393.20	775
591-175.000-715.000	LIFE INSURANCE - WATER	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	11.35	776
591-175.000-715.000	LIFE INSURANCE - WATER	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	90.12	776
591-175.000-716.000	RETIREMENT	MERS	RETIREMENT CONTRIBUTIONS - 300101	3,933.51	772
591-175.000-721.000	DISABILITY INSURANCE - WATER	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	19.61	776
591-175.000-721.000	DISABILITY INSURANCE - WATER	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	123.50	776
591-175.000-726.000	3 RING BINDERS/GARAGE DOOR OPENE	AMAZON CAPITAL SERVICES, 13	RING BINDERS/GARAGE DOOR OPENER	98.65	107812
591-175.000-726.000	SUPPLIES - 45 MONROE ST	AMAZON CAPITAL SERVICES, 1	SUPPLIES - 45 MONROE ST	42.98	107812
591-175.000-726.000	ANTI FATIGUE STANDING DESK MAT	AMAZON CAPITAL SERVICES, 1	ANTI FATIGUE STANDING DESK MAT	18.01	107812
591-175.000-726.000	#9 ENVELOPE PRINTED 2 SIDES BLAC	ARROW SWIFT PRINTING	#9 ENVELOPE PRINTED 2 SIDES BLACK INK	227.88	107814
591-175.000-726.000	2X6 BOARDS AND OSB FOR BASEMENT	JONESVILLE LUMBER	2X6 BOARDS AND OSB FOR BASEMENT SHELVIN	18.57	107856
591-175.000-726.000	POSTAGE - SUPPLY PURCHASE	QUADIENT FINANCE USA, INC.	POSTAGE - SUPPLY PURCHASE	45.31	107880

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 591 WATER FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
591-175.000-726.000	POSTAGE	CARD SERVICES CENTER	L. SERGENT CREDIT CARD	49.50	770
591-175.000-801.000	MOWING FOR NOVEMBER 2023	BAXTER LAWN AND SNOW SERV	MOWING FOR NOVEMBER 2023	207.50	107815
591-175.000-801.000	IM, WO, SPEC ASSESS, COMM DEV, D	BS&A SOFTWARE	IM, WO, SPEC ASSESS, COMM DEV, DPPT SOE	84.21	107824
591-175.000-801.000	POSTAGE MACHINE LEASE 2/18/24 -	QUADIENT LEASING USA, INC	POSTAGE MACHINE LEASE 2/18/24 - 5/17/24	117.04	107881
591-175.000-801.000	ACCOUNTING SERVICES - DEC 2023	THE WOODHILL GROUP, LLC	ACCOUNTING SERVICES - DEC 2023	930.75	107899
591-175.000-801.000	F-65, ACT 51 ADARS REPORT, FORM	YEO & YEO PC	F-65, ACT 51 ADARS REPORT, FORM 5572	687.50	107913
591-175.000-801.000-215006	ADMIN SERVICES FOR CDBG GRANT	CARTER CONSULTING LLC	ADMIN SERVICES FOR CDBG GRANT	380.00	107809
591-175.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (JAN)	40.65	107889
591-175.000-850.000	TELNET CALL FORWARDING SIP TRUNK	BSB COMMUNICATIONS INC	TELNET CALL FORWARDING SIP TRUNK ISSUE	175.00	107825
591-175.000-850.000	OOMA FAXING EQUIP JAN 24 FIRST B	OOMA, INC.	OOMA FAXING EQUIP JAN 24 FIRST BILL	21.40	107873
591-175.000-956.200	LUNCHEON	CARD SERVICES CENTER	L. SERGENT CREDIT CARD	53.15	770
Total For Dept 175.000 ADMINISTRATIVE SERVICES				16,458.69	
Dept 544.000 DISTRIBUTION					
591-544.000-726.800	5/16*14 HEX DRIVER/7 DEMO DRIVER	AMERICAN COPPER AND BRASS,	5/16*14 HEX DRIVER/7 DEMO DRIVER/DIAGIN	51.78	107813
591-544.000-726.800	REC TUBE	FAMILY FARM & HOME	REC TUBE	19.99	107840
591-544.000-726.800	LED 100W A21 DL	GELZER HJ & SON INC	LED 100W A21 DL	16.99	107843
591-544.000-726.800	7 STOWAWAYS/BIT SET/SCREWDRIVER/	GELZER HJ & SON INC	7 STOWAWAYS/BIT SET/SCREWDRIVER/HEX KEY	430.99	107843
591-544.000-726.800	2 PK M18 5.0 H BATTERY/10 PK 4-1	GELZER HJ & SON INC	2 PK M18 5.0 H BATTERY/10 PK 4-1/2" MET	697.95	107843
591-544.000-726.800	SCHEDULE 80 CPVC PIPE NIPPLE 1/2	USABLUEBOOK	SCHEDULE 80 CPVC PIPE NIPPLE 1/2" X 1-1	38.95	107903
591-544.000-726.800	SCHEDULE 80 CPVC PIPE	USABLUEBOOK	SCHEDULE 80 CPVC PIPE	33.00	107903
591-544.000-742.000	CLOTHING/UNIFORMS	POWERS CLOTHING, INC.	CLOTHING/UNIFORMS	80.55	107879
591-544.000-801.000	PORATABLE WATR/COLIFORM MICROBE	ENVIRONMENTAL RESOURCES AS	PORATABLE WATR/COLIFORM MICROBE	439.63	107839
591-544.000-801.000	MCC 2 YRS 09/23-08/25	HYDROCORP	MCC 2 YRS 09/23-08/25	1,564.50	107853
591-544.000-801.000	BATTERY/OIL & FILTER	SUPERIOR INDUSTRIAL SALES	BATTERY/OIL & FILTER	1,356.34	107893
591-544.000-930.000	4 PVC C.O PLUG/4 PVC FEM ADP	AMERICAN COPPER AND BRASS,	4 PVC C.O PLUG/4 PVC FEM ADP	12.08	107813
591-544.000-930.000	1/2X3/8"X10' PVC TAPE	GELZER HJ & SON INC	1/2X3/8"X10' PVC TAPE	4.49	107843
591-544.000-930.000	FASTENERS & ANCHORS	GELZER HJ & SON INC	FASTENERS & ANCHORS	7.60	107843
591-544.000-930.000	8PK C ALKALINE BATTERY	GELZER HJ & SON INC	8PK C ALKALINE BATTERY	21.99	107843
591-544.000-930.000	60LB CONCRETE MIX	GELZER HJ & SON INC	60LB CONCRETE MIX	33.16	107843
591-544.000-930.000	REPAIRS & MAINTENANCE	USABLUEBOOK	80 CPVC PIPE NIPPLE 1/2" X 1-1/2"	5.50	107903
591-544.000-930.000	LIQUID END ASSEMBLY/CABLE/WIRE	USABLUEBOOK	LIQUID END ASSEMBLY/CABLE/WIRE	637.05	107903
591-544.000-930.990	3/4"XS LEAD CORP	MICHIGAN PIPE & VALVE	3/4"XS LEAD CORP	2,680.40	107868
591-544.000-930.990	LSL REPLACEMENTS WITH RJT CONSTR	RJT CONSTRUCTION CO.	LEAD SERVICE LINE REPLACEMENTS TO FINIS	12,710.00	107883
Total For Dept 544.000 DISTRIBUTION				20,842.94	
Dept 545.000 PURIFICATION					
591-545.000-727.200	SOD HYPO LIQUICHLOR	UNIVAR SOLUTIONS USA INC	SOD HYPO LIQUICHLOR	4,798.78	107902
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	UNIVAR SOLUTIONS USA INC	SOD HYPO 12.5% LIQUICHLOR	4,140.88	107902
591-545.000-930.000	1/2X9/116"X10' BLK TAPE	GELZER HJ & SON INC	1/2X9/116"X10' BLK TAPE	10.98	107843
591-545.000-930.000	QK CONNECTOR STARTER SET/3/4"X50	GELZER HJ & SON INC	QK CONNECTOR STARTER SET/3/4"X50 FLEX F	52.98	107843
591-545.000-930.000	BARB COUPLING/HOSE BARB	GELZER HJ & SON INC	BARB COUPLING/HOSE BARB	15.52	107843
591-545.000-930.000	152OZ SUPER IRON OUT	GELZER HJ & SON INC	152OZ SUPER IRON OUT	36.99	107843
591-545.000-930.000	TRACEABLET TIMER/ALARM FOUR-CHAN	USABLUEBOOK	TRACEABLET TIMER/ALARM FOUR-CHANNEL	(42.00)	107903
591-545.000-930.000	TRACEABLE TIMER/ALARM FOUR CHANN	USABLUEBOOK	TRACEABLE TIMER/ALARM FOUR CHANNEL	(126.00)	107903
591-545.000-930.000	REPAIRS & MAINTENANCE	USABLUEBOOK	KOPKIT FOR CHEM-TECH XP PERISTALITIC PU	(354.00)	107903
591-545.000-930.000	132 GPD; 150 PSI; WALCHEM EHE SE	USABLUEBOOK	132 GPD; 150 PSI; WALCHEM EHE SERIES PU	1,600.02	107903
591-545.000-930.000	TRACEABLE TIMER/ALARM FOUR-CHANN	USABLUEBOOK	TRACEABLE TIMER/ALARM FOUR-CHANNEL	42.00	107903
591-545.000-930.000	LMI REPAIR KIT/LMI MULTIFUNCTION	USABLUEBOOK	LMI REPAIR KIT/LMI MULTIFUNCTION VALVE	649.23	107903
Total For Dept 545.000 PURIFICATION				10,825.38	
Total For Fund 591 WATER FUND				76,161.32	

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE
 EXP CHECK RUN DATES 01/29/2024 - 02/01/2024
 BOTH JOURNALIZED AND UNJOURNALIZED
 PAID

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 633 PUBLIC SERVICES INV. FUND					
Dept 000.000					
633-000.000-101.000	SALT (TONS)	DETROIT SALT COMPANY, LLC	52.06 TON OF SALT	3,224.08	107835
633-000.000-101.000	SALT (TONS)	DETROIT SALT COMPANY, LLC	52.68 TON OF SALT	3,262.47	107835
633-000.000-101.000	SALT (TONS)	DETROIT SALT COMPANY, LLC	45.5 TON SALT	2,817.82	107835
633-000.000-101.000	SALT (TONS)	DETROIT SALT COMPANY, LLC	46.62 TON SALT	2,887.18	107835
633-000.000-101.000	CALCIUM CHLORIDE 50LB BAGS	HOME DEPOT	CALCIUM ICE MELT 50LB BAGS	2,157.00	107852
Total For Dept 000.000				14,348.55	
Total For Fund 633 PUBLIC SERVICES INV. FUND				14,348.55	
Fund 640 REVOLVING MOBILE EQUIP. FUND					
Dept 443.000 MOBILE EQUIPMENT MAINTENANCE					
640-443.000-726.000	18T SAWZALL BLADE	GELZER HJ & SON INC	SHOP SUPPLIES - 18T SAWZALL BLADE	14.99	107843
640-443.000-726.000	MILTON ADAPTER FOR SHOP	PERFORMANCE AUTOMOTIVE	MILTON ADAPTER FOR SHOP	7.09	107875
640-443.000-726.000	PWR STR FLUID FOR SHOP	PERFORMANCE AUTOMOTIVE	PWR STR FLUID FOR SHOP	16.47	107875
640-443.000-730.000	PUMP, GASKEY, BULB AND FREIGHT F	GREENMARK EQUIPMENT	PUMP, GASKEY, BULB AND FREIGHT FOR #54	190.84	107845
640-443.000-730.000	REPLACEMENT SEAL KIT FOR #20	TRUCK & TRAILER SPECIALTIE	REPLACEMENT SEAL KIT FOR #20	70.90	107900
640-443.000-801.000	SHOP RAGS	CINTAS CORPORATION	UNIFORMS, MATS AND SHOP RAGS FOR DPS	5.00	107826
640-443.000-801.000	SHOP RAGS	CINTAS CORPORATION	UNIFORMS, MATS AND SHOP RAGS FOR DPS	5.00	107826
640-443.000-801.000	HVAC DIAGNOSTIC FOR DPS	GRIFFITHS MECHANICAL CONTF	HVAC DIAGNOSTIC FOR DPS	191.50	107846
640-443.000-801.000	REBUILT LEFT TILT CYLINDER FOR 2	HILLSDALE COMMUNITY SCHOOI	REBUILT LEFT TILT CYLINDER FOR 20	733.91	107850
640-443.000-801.000	CHANGED OIL ON BACKHOE	HILLSDALE COMMUNITY SCHOOI	CHANGED OIL ON BACKHOE	254.04	107850
640-443.000-801.000	RADIO INSTALLATION FOR TRUCK #3	RAYLECOM COMMUNICATIONS, I	RADIO INSTALLATION FOR TRUCK #3	421.00	107882
640-443.000-801.000	DOOR DECALS FOR TRUCK #3	STOCKHOUSE CORPORATION	DOOR DECALS FOR TRUCK #3	85.00	107892
640-443.000-920.000	505153845 - 149 WATERWORKS - RME	MICH GAS UTILITIES	NATURAL GAS UTILITY - 149 WATERWORKS	475.54	764
Total For Dept 443.000 MOBILE EQUIPMENT MAINTENANCE				2,471.28	
Total For Fund 640 REVOLVING MOBILE EQUIP. FUND				2,471.28	
Fund 699 DPS LEAVE AND BENEFITS FUND					
Dept 441.000 PUBLIC SERVICES DEPARTMENT					
699-441.000-715.000	DENTAL & VISION - DPS LEAVE	DELTA DENTAL	DENTAL & VISION - JAN 2024	290.01	771
699-441.000-715.000	DENTAL & VISION - DPS LEAVE	DELTA DENTAL	DENTAL & VISION - FEB 2024	290.01	771
699-441.000-715.000	HEALTH INSURANCE - DPS LEAVE	PLANSOURCE BENEFITS ADMINI	HEALTH INSURANCE - FEB 2024	5,272.38	775
699-441.000-715.000	LIFE INSURANCE - DPS LEAVE	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	113.68	776
699-441.000-721.000	DISABILITY INSURANCE - DPS LEAVE	SUN LIFE ASSURANCE COMPAN\	LIFE & DISABILITY INSURANCE	122.80	776
Total For Dept 441.000 PUBLIC SERVICES DEPARTMENT				6,088.88	
Total For Fund 699 DPS LEAVE AND BENEFITS FUND				6,088.88	

INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE
 EXP CHECK RUN DATES 01/29/2024 - 02/01/2024
 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	130,507.97
Fund 202	MAJOR ST./TRUNK	9,481.98
Fund 203	LOCAL STREET F	652.75
Fund 208	RECREATION FUNI	3,697.56
Fund 244	ECONOMIC DEVELC	400.00
Fund 252	CONTRIBUTIONS &	495.00
Fund 271	LIBRARY FUND	3,637.85
Fund 401	CAPITAL IMPROVI	5,993.25
Fund 481	AIRPORT IMPROVI	2,736.20
Fund 582	ELECTRIC FUND	937,573.45
Fund 588	DIAL A RIDE	5,936.45
Fund 590	SEWER FUND	121,757.87
Fund 591	WATER FUND	76,161.32
Fund 633	PUBLIC SERVICE&	14,348.55
Fund 640	REVOLVING MOBII	2,471.28
Fund 699	DPS LEAVE AND P	6,088.88

Total For All Funds:	1,321,940.36
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CITY OF HILLSDALE FINANCE COMMITTEE

Place: City Hall Second Floor Conference Room

Date: January 16, 2024

Time: 6:30 PM

PRESENT:

COMMITTEE: Bruce Sharp, Gary Wolfram, Will Morrissey

STAFF: Scott Hephner (Police and Fire Chief), David Mackie (City Manager), Jason Blake (Director of Public Services)

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: music license needed for phone system

Department 265: SIP trunk- phone system repair

Fund 202

Department 460: railing for sidewalk repair

Fund 271

Department 790: Ingram Library Services is a book company

Fund 582

Department 543: monitoring system for generators

Fund 590

Department 546: monitors level of sewage flow

Department 547: waste water pump (Kennedy Industries)

Fund 640

Department 443: truck chassis and outfitting for DPS

Motioned by Morrissey seconded by Sharp to approve.

Motion passed 3-0.

Public Comment: None

Discussion by Chris Sumnar of Vested Risk of Travelers and Trident Insurance. Recommended that city insure with Travelers Insurance starting February 1st.

Motioned by Sharp and seconded by Morrissey to adjourn.

Motion passed 3-0.

Adjournment 6:56 PM

Minutes prepared by Gary Wolfram

**City of Hillsdale
Agenda Item Summary**

Meeting Date: February 5, 2024

Agenda Item #: Consent

SUBJECT: Investment Report as of 12/31/2023

BACKGROUND PROVIDED BY STAFF

Attached is the City's investment portfolio report. The investments in the portfolio conform to the City's Investment Policy, reviewed and approved by Council on October 15, 2018. The City's investments are restricted to investments allowed under Public Act 20 of 1943 and can include bonds/instrumentalities issued by the United States Treasury, certificates of deposit, commercial paper maturing in less than 270 days, and other similar investments.

The yield to maturity of the active portfolio of investments held as of December 31, 2023, was 2.51%. As the government bonds mature, the City will be able to reinvest at much higher interest rates. The City's portfolio consisted of various investments in U.S instrumentalities, Commercial Paper, municipal bonds, and pooled cash. The weighted average maturity of investments is 2.35 years.

RECOMMENDATION:

City staff recommends City Council accept the Investment Report.



City of Hillsdale Operating Account

Monthly Investment Report
December 31, 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 December 31, 2023



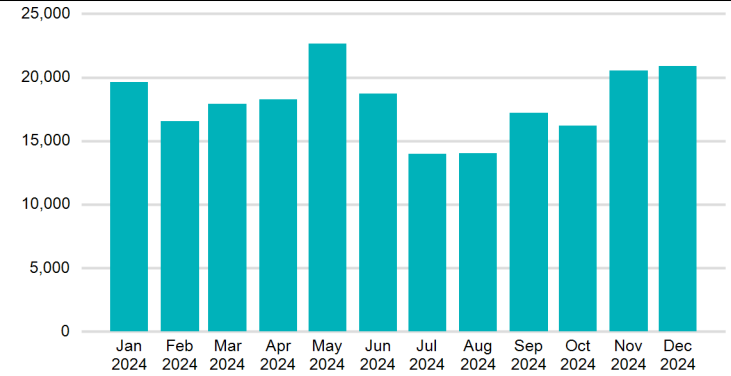
MONTHLY RECONCILIATION

Beginning Book Value	10,816,788.11
Contributions	
Withdrawals	(878.20)
Realized Gains/Losses	(1,489.00)
Gross Interest Earnings	10,962.57
Ending Book Value	10,825,383.48

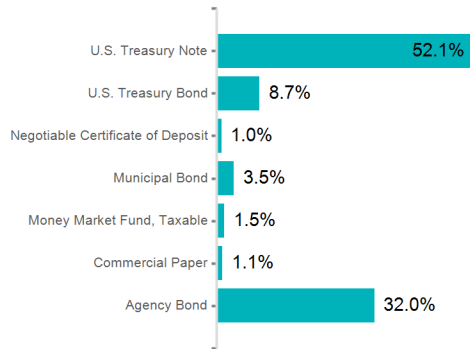
PORTFOLIO CHARACTERISTICS

Portfolio Yield to Maturity	2.51%
Portfolio Effective Duration	2.18 yrs
Weighted Average Maturity	2.35 yrs

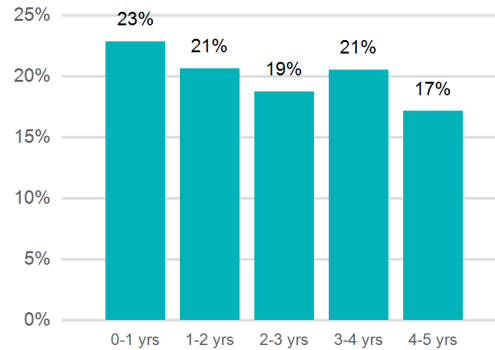
PROJECTED MONTHLY INCOME SCHEDULE



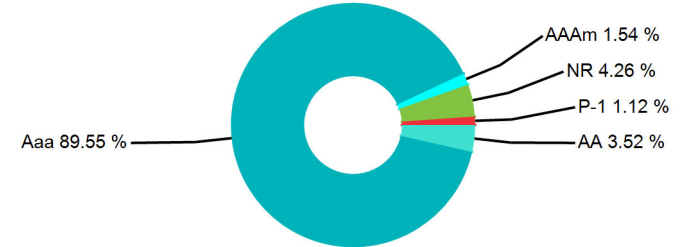
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY



City of Hillsdale Operating Account
PROJECTED INCOME SCHEDULE

As of December 31, 2023



CUSIP	SECURITY DESCRIPTION	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024
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						6,031		
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	
3133ENZK9	FFCB 3.240% 06/28/2027						2,430						2,430
3133EPC45	FFCB 4.625 11/13/28					2,891						2,891	
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
3134GWUB0	FMCC 0.750% 09/29/2027			563						563			
3137EAEX3	FMCC 0.375% 09/23/2025			375						375			
31422X5Z1	FARMER MAC 4.25% 08/14/2028		4,250						4,250				
31422XT28	AGM 4.000% 12/16/2026						3,000						3,000

City of Hillsdale Operating Account
PROJECTED INCOME SCHEDULE

As of December 31, 2023



CUSIP	SECURITY DESCRIPTION	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024
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	
666613MK7	Northpointe Bank 4.850% 10/20/2028	412	412	385	412	399	412	399	412	412	399	412	399
742651DZ2	PEFCO 3.900% 10/15/2027				1,463						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						2,969	
9128283P3	UST 2.250% 12/31/2024						1,688						4,775
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									
91282CBT7	UST 0.750% 03/31/2026			375						375			

City of Hillsdale Operating Account
PROJECTED INCOME SCHEDULE
 As of December 31, 2023



CUSIP	SECURITY DESCRIPTION	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024
91282CBV2	UST 0.375% 04/15/2024				4,633								
91282CBW0	UST 0.750% 04/30/2026				375						375		
91282CCC3	UST 0.250% 05/15/2024					719							
91282CCF6	UST 0.750% 05/31/2026					375						375	
91282CCG4	UST 0.250% 06/15/2024						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				3,199								
91282CEQ0	UST 2.750% 05/15/2025					1,375						1,375	
91282CER8	UST 2.500% 05/31/2024					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	
91282CGC9	UST 3.875% 12/31/2027						2,616						2,616

City of Hillsdale Operating Account
PROJECTED INCOME SCHEDULE
 As of December 31, 2023



CUSIP	SECURITY DESCRIPTION	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024
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		19,638	16,529	17,933	18,256	22,668	18,728	13,975	14,029	17,190	16,182	20,534	20,888

POSITION STATEMENT

As of December 31, 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	12/29/2023 12/29/2023	\$163,825.02	\$163,825.02	\$163,825.02	5.23%	0.003 0.003	\$1.00 \$163,825.02	\$0.00	1.54%	AAAm
SubTotal			\$163,825.02	\$163,825.02	\$163,825.02	5.23%		\$163,825.02	\$0.00	1.54%	
Agency Bond											
3133EKMx1	FFCB 2.230% 02/23/2024	5/20/2019 5/20/2019	\$225,000.00	\$224,688.60	\$224,688.60	2.26%	0.153	\$99.49 \$223,857.00	(\$831.60)	2.11%	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%	0.507	\$98.32 \$88,489.80	(\$1,432.80)	0.83%	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%	0.567	\$97.41 \$168,517.57	(\$4,572.39)	1.59%	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%	0.836	\$96.26 \$96,264.00	\$2,035.00	0.91%	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%	1.044	\$96.07 \$96,074.00	\$853.00	0.90%	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%	1.293	\$94.98 \$94,984.00	(\$4,491.00)	0.89%	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%	1.312	\$94.79 \$142,179.00	\$2,754.00	1.34%	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%	1.737	\$93.28 \$186,556.00	(\$10,136.00)	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%	2.005	\$92.58 \$138,873.00	\$3,378.00	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%	2.085	\$93.44 \$140,163.00	\$3,310.50	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%	2.756	\$91.71 \$183,410.00	(\$16,590.00)	1.73%	Aaa AA+
3133ENBK5	FFCB 1.140% 10/20/2026	11/5/2021 11/8/2021	\$100,000.00	\$99,700.00	\$99,700.00	1.20%	2.811	\$91.54 \$91,535.00	(\$8,165.00)	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%	2.849	\$92.08 \$92,080.00	(\$7,920.00)	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%	2.967	\$99.55 \$149,331.00	\$369.00	1.41%	

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3130AJGU7	FHLB 1.400% 04/15/2027	6/3/2022 6/6/2022	\$125,000.00	\$115,091.25	\$115,091.25	3.17%	3.296	\$91.29 \$114,117.50	(\$973.75)	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%	3.499	\$97.32 \$145,974.00	(\$3,778.50)	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%	3.556	\$96.66 \$86,994.00	(\$2,829.60)	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%	3.753	\$88.38 \$132,573.00	\$1,714.50	1.25%	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%	3.797	\$98.88 \$39,550.40	(\$513.60)	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%	3.797	\$98.88 \$34,606.60	(\$337.40)	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%	4.230	\$98.42 \$147,625.50	(\$2,028.00)	1.39%	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%	4.348	\$98.42 \$147,625.50	(\$1,551.00)	1.39%	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%	4.447	\$99.40 \$149,100.00	(\$703.50)	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%	4.630	\$101.14 \$202,288.00	\$2,296.00	1.90%	
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%	4.699	\$101.84 \$178,225.25	\$4,404.75	1.68%	Aaa AA+
3133EPC45	FFCB 4.625 11/13/28	11/6/2023 11/13/2023	\$125,000.00	\$124,893.38	\$124,893.38	4.64%	4.879	\$103.11 \$128,886.25	\$3,992.87	1.21%	Aaa AA+
SubTotal			\$3,528,000.00	\$3,441,625.89 \$746.70	\$3,442,372.59	2.87%		\$3,399,879.37	(\$41,746.52)	32.00%	
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%	0.074	\$99.58 \$119,496.96	\$3,790.99	1.12%	P-1 A-1+
SubTotal			\$120,000.00	\$115,705.97	\$115,705.97	5.59%		\$119,496.96	\$3,790.99	1.12%	
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%	1.340	\$94.80 \$189,596.00	(\$10,404.00)	1.78%	AA

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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%	2.340	\$92.10 \$184,190.00	(\$15,810.00)	1.73%	AA
SubTotal			\$400,000.00	\$400,000.00	\$400,000.00	0.96%		\$373,786.00	(\$26,214.00)	3.52%	
Negotiable Certificate of Deposit											
666613MK7	Northpointe Bank 4.850% 10/20/2028	10/11/2023 10/20/2023	\$100,000.00	\$99,575.00	\$99,575.00	4.95%	4.814	\$101.34 \$101,339.00	\$1,764.00	0.95%	
SubTotal			\$100,000.00	\$99,575.00	\$99,575.00	4.95%		\$101,339.00	\$1,764.00	0.95%	
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%	0.211	\$98.94 \$197,882.00	(\$1,844.56)	1.86%	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%	0.337	\$99.06 \$148,594.50	(\$81.28)	1.40%	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%	0.463	\$97.75 \$195,508.00	(\$3,827.94)	1.84%	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%	1.008	\$97.50 \$146,244.00	(\$668.11)	1.38%	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%	1.378	\$97.57 \$97,570.00	(\$2,219.06)	0.92%	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%	3.882	\$93.99 \$93,992.00	\$644.34	0.88%	Aaa AA+
9128283F5	UST 2.250% 11/15/2027	7/28/2023 7/31/2023	\$50,000.00	\$45,980.47	\$45,980.47	4.32%	3.882	\$93.99 \$46,996.00	\$1,015.53	0.44%	Aaa AA+
SubTotal			\$950,000.00	\$933,767.58	\$933,767.58	2.01%		\$926,786.50	(\$6,981.08)	8.72%	
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%	0.090	\$99.74 \$99,738.00	\$19.25	0.94%	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%	0.296	\$98.56 \$98,559.00	\$3,004.31	0.93%	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%	0.378	\$98.15 \$196,304.00	(\$3,227.25)	1.85%	Aaa AA+

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91282CER8	UST 2.500% 05/31/2024	6/23/2022 6/24/2022	\$150,000.00	\$148,541.02	\$148,541.02	3.02%	0.422	\$98.87 \$148,300.50	(\$240.52)	1.40%	Aaa AA+
91282CCT6	UST 0.375% 08/15/2024	9/20/2021 9/21/2021	\$200,000.00	\$199,679.69	\$199,679.69	0.43%	0.630	\$97.06 \$194,126.00	(\$5,553.69)	1.83%	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%	0.715	\$96.77 \$193,540.00	(\$5,983.44)	1.82%	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%	0.923	\$97.49 \$97,492.00	(\$601.75)	0.92%	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%	1.134	\$96.44 \$96,438.00	\$125.50	0.91%	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%	1.211	\$96.56 \$96,559.00	(\$566.00)	0.91%	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%	1.337	\$94.57 \$94,570.00	(\$3,816.72)	0.89%	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%	1.422	\$94.11 \$94,106.00	(\$3,659.63)	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%	1.504	\$93.85 \$187,696.00	(\$10,014.94)	1.77%	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%	1.589	\$93.58 \$187,164.00	(\$9,601.63)	1.76%	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%	1.674	\$93.29 \$186,578.00	(\$9,961.06)	1.76%	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%	1.756	\$93.05 \$93,051.00	(\$4,363.06)	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%	1.841	\$92.81 \$92,805.00	(\$4,601.25)	0.87%	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%	1.923	\$92.78 \$111,337.20	(\$5,029.99)	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%	2.093	\$92.31 \$92,305.00	(\$5,077.81)	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%	2.255	\$92.69 \$92,691.00	(\$6,125.41)	0.87%	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%	2.337	\$92.40 \$92,402.00	(\$6,324.56)	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%	2.422	\$92.22 \$92,219.00	(\$6,460.69)	0.87%	Aaa AA+

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91282CCJ8	UST 0.875% 06/30/2026	9/28/2021 9/29/2021	\$200,000.00	\$199,117.19	\$199,117.19	0.97%	2.504	\$92.41 \$184,828.00	(\$14,289.19)	1.74%	Aaa AA+
91282CCP4	UST 0.625% 07/31/2026	11/8/2021 11/9/2021	\$100,000.00	\$97,843.75	\$97,843.75	1.09%	2.589	\$91.54 \$91,535.00	(\$6,308.75)	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%	2.674	\$91.63 \$91,633.00	(\$6,390.44)	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%	2.756	\$91.79 \$183,586.00	(\$15,093.69)	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%	2.841	\$92.22 \$92,215.00	(\$7,804.53)	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%	3.008	\$93.61 \$140,419.50	(\$234.80)	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%	3.093	\$92.73 \$92,734.00	(\$933.97)	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%	3.134	\$94.89 \$142,330.50	(\$714.42)	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%	3.255	\$95.53 \$119,408.75	(\$3,208.44)	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%	3.378	\$94.96 \$142,435.50	(\$246.14)	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%	3.504	\$97.68 \$117,211.20	\$2,100.26	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%	3.589	\$95.95 \$105,543.90	\$2,225.54	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%	3.589	\$95.95 \$47,974.50	\$23.33	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%	3.674	\$97.16 \$131,160.60	\$1,022.71	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%	3.756	\$100.60 \$176,046.50	\$1,996.70	1.66%	Aaa AA+
91282CFU0	UST 4.125% 10/31/2027	6/7/2023 6/8/2023	\$100,000.00	\$100,363.28	\$100,363.28	4.03%	3.841	\$100.60 \$100,598.00	\$234.72	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%	3.923	\$99.75 \$174,569.50	\$2,105.63	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%	4.008	\$99.82 \$134,762.40	\$310.84	1.27%	Aaa AA+

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91282CGH8	UST 3.500% 01/31/2028	2/13/2023 2/14/2023	\$135,000.00	\$132,310.55	\$132,310.55	3.95%	4.093	\$98.40 \$132,842.70	\$532.15	1.25%	Aaa AA+
91282CGP0	UST 4.000% 02/29/2028	2/28/2023 3/1/2023	\$175,000.00	\$173,530.27	\$173,530.27	4.19%	4.173	\$100.31 \$175,533.75	\$2,003.48	1.65%	Aaa AA+
91282CHA2	UST 3.500% 04/30/2028	5/15/2023 5/16/2023	\$150,000.00	\$150,304.69	\$150,304.69	3.45%	4.340	\$98.40 \$147,592.50	(\$2,712.19)	1.39%	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%	4.592	\$101.03 \$176,797.25	\$2,296.27	1.66%	Aaa AA+
SubTotal			\$5,780,000.00	\$5,670,884.02	\$5,670,884.02	2.29%		\$5,539,738.75	(\$131,145.27)	52.14%	
Grand Total			\$11,041,825.02	\$10,825,383.48 \$746.70	\$10,826,130.18	2.51%		\$10,624,851.60	(\$200,531.88)	100.00%	

TRANSACTION STATEMENT

As of December 31, 2023



Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Cost	Total Proceeds	Realized Gain/Loss
Maturity								
Maturity	12/8/2023	12/8/2023	3130A0F70	FHLB 3.375% 12/08/2023	100,000.00	101,489.00	100,000.00	(1,489.00)
Total					100,000.00	101,489.00	100,000.00	(1,489.00)

Transaction Type	Payment Date	Settlement Date	CUSIP	Security Description	Interest Received
Interest/Dividends					
Interest/Dividends	12/1/2023	12/1/2023	60934N104	Federated Government Obligations Money Market Fund	290.19
Interest/Dividends	12/8/2023	12/8/2023	3130A0F70	FHLB 3.375% 12/08/2023	1,687.50
Interest/Dividends	12/8/2023	12/8/2023	3133EPME2	FEDERAL FARM 3.875% 06/08/2028	2,906.25
Interest/Dividends	12/15/2023	12/15/2023	91282CCG4	UST 0.250% 06/15/2024	250.00
Interest/Dividends	12/18/2023	12/18/2023	31422XT28	AGM 4.000% 12/16/2026	3,000.00
Interest/Dividends	12/20/2023	12/20/2023	666613MK7	Northpointe Bank 4.850% 10/20/2028	398.63
Interest/Dividends	12/28/2023	12/28/2023	3133ENZK9	FFCB 3.240% 06/28/2027	2,430.00
Total					10,962.57

Transaction Type	Trade Date	Settlement Date	Transaction Description	Amount
Withdrawal				
Withdrawal	12/20/2023	12/20/2023	Cash Out	(878.20)
Total				(878.20)

STATEMENT DISCLOSURE

As of December 31, 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.

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**City of Hillsdale
Agenda Item Summary**

Meeting Date: February 5, 2024

Agenda Item #: Consent

SUBJECT: Financial Reports for the Quarter Ending 12/31/2023

BACKGROUND PROVIDED BY STAFF

The following financial reports are submitted to Council for the 2nd quarter ending December 31, 2023. The statements cover the period beginning July 1, 2023, and ending December 31, 2023. Highlights of the financial statements follow.

***Note:** References to funds being over or below budget are based upon two quarters of the fiscal year being completed; hence an assumption is made that 50% 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 December 31, 2023, the City had collected approximately 62% of its anticipated General Fund revenue. This is in large part due to the receipt of General Fund Operating summer tax revenue. A budget amendment of \$7,500 for downtown holiday lighting is included.
- As of December 31, 2023, overall General Fund expenditures are at 46%. Specific General Fund Department expenditure highlights are below:
 - Finance is at 63% of budget, due to contractual services being 72% expended. This is due to the timing of the audit services payments.
 - City Treasurer is at 28% of budget, due to the timing of refunds and rebates typically taking place in the fourth quarter.
 - Elections is at 18% of budget, due to the timing of elections.
 - Building and Grounds is at 39% expended. This is due to timing of work charged to this department.

- Engineering is at 70% of budget. This will be reviewed in the next quarter to ensure Engineering Services are allocated as needed.
- Parking Lots is only 13% expended of budget. This is mostly due to only 9% of contractual services funds having been spent.
- Economic Development is at 54% expended of budget. A budget amendment for downtown holiday lighting of \$8,400 is included.

Non-General Funds

Cemetery Trust Fund (Fund 151): Revenues are at 101%, due to higher interest income and sale of cemetery lots. Expenditures are at less than 1% as the primary expenditure is a transfer out to the General Fund that occurs later in the fiscal year.

Major Streets (Fund 202): Revenues are at 38%, primarily because State Gas and Weight tax revenues are reported two months in arrears. Expenditures are at 23%, primarily due to limited expenses on Capital Outlay and minimal expenses occurring so far for winter maintenance activities.

Local Street Fund (Fund 203): Through the second quarter only 3% 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 7%, due to the capital outlay budget of \$3,000,000 being mostly unspent year-to-date.

Municipal Street Fund (Fund 204): Revenues are at 100% of budget due to the timing of tax receipts and higher interest income. Expenses are only at 4% as the primary budgeted expense is transfers out that will occur when final project costs are known.

Recreation Fund (Fund 208): Revenues are at 21% of budget due to the transfer in from the General Fund occurring later in the fiscal year. Expenditures are at 51%

Economic Development Fund (Fund 244): Revenue is at 27% of budget as revenue from the sale of city property is at 26% of budget. Expenditures are at 57%, primarily because of capital outlay expenses.

Tax Increment Finance Authority (Fund 247): Revenues are at 99% of budget due to the timing of tax receipts. Expenditures are at 12%.

Contributions & Donations Fund (Fund 252): Revenues are at 509% of budget and expenditures are at 458% of budget. This is due to donations from the Exchange Club of Hillsdale and related park improvements. A budget amendment reflecting this is included.

Library Fund (Fund 271): Revenues are at 249% due to a significant bequest the Library received. Expenditures are at 42%.

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 income. Revenues are at 241% because of higher interest revenue. Expenditures are at 34% as some project expenses have not occurred yet.

Airport Improvement Fund (Fund 481): Revenues are only at 6% as much of the budget is made up of Federal Grants that have not been collected yet. Expenditures are at 3% as most of the budget is made up of Capital Outlay expenses tied to the Federal Grants. A budget amendment of \$9,813 is included for the purchase of a used plow truck.

Electric Fund (Fund 582): Revenues are at 50% and expenditures are at 35%. The expenditures are at a lower percentage due to most capital outlay expenses being capitalized and thus removed from expenditures.

Dial A Ride (Fund 588): Revenues are at 32%, due to the timing of a transfer in from the General Fund. Expenditures are at 78% mostly due to capital outlay costs.

Sewer Fund (Fund 590): Revenues are at 39% and expenditures are at 18%. Revenues are at a lower percentage due Federal Grants that have not been collected yet. The expenditures are at a lower percentage due to most capital outlay expenses being capitalized and thus removed from expenditures. A budget amendment increasing expenditures by \$38,500 for a Hillsdale College Sanitary Sewer Plan Study is included.

Water Fund (Fund 591): Revenues are at 44% and expenditures are at 18%. The expenditures are at a lower percentage due to most capital outlay expenses being capitalized and thus removed from expenditures.

Revolving Mobile Equipment Fund (Fund 640): Revenues are at 26% as less than 25% of rent revenue has been received. Expenditures are at 38%.

Fire Vehicle & Equipment Fund (Fund 663): Revenues are at 89% due to the timing of tax receipts. Expenditures are at 49%.

RECOMMENDATION:

City staff recommends City Council accept the report.

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 101 - GENERAL FUND								
Dept 000.000								
Revenues								
101-000.000-402.000	CURRENT TAXES	1,711,759.18	1,826,000.00	1,638,640.61	1,759,942.72	7,060.77	66,057.28	96.38
101-000.000-404.000	SPECIAL ACTS	45,352.10	37,720.00	0.00	0.00	0.00	37,720.00	0.00
101-000.000-411.000	DELINQUENT TAXES	8,373.75	2,000.00	0.00	0.00	0.00	2,000.00	0.00
101-000.000-434.000	TRAILER FEES	1,746.75	2,400.00	0.00	578.50	44.50	1,821.50	24.10
101-000.000-445.000	DELQ TAXES - PENALTIES & INTER	21,942.45	25,000.00	7,946.73	8,156.89	933.00	16,843.11	32.63
101-000.000-447.000	PROPERTY TAX ADMIN. FEE	75,221.21	74,000.00	57,248.88	33,635.21	3,508.17	40,364.79	45.45
101-000.000-451.000	SPECIAL ASSESSMENTS	2,665.21	5,000.00	4,337.66	0.00	0.00	5,000.00	0.00
101-000.000-476.000	PERMITS	27,745.00	18,000.00	14,240.00	27,839.84	3,583.11	(9,839.84)	154.67
101-000.000-477.000	C.A.T.V. FRANCHISE FEES	69,956.44	73,000.00	17,531.05	15,413.23	0.00	57,586.77	21.11
101-000.000-490.000	LICENSE FEES	7,069.70	7,000.00	6,987.20	6,686.90	0.00	313.10	95.53
101-000.000-529.000	FEDERAL GRANT	31,434.50	0.00	9,000.00	0.00	0.00	0.00	0.00
101-000.000-558.000	ACT 302 POLICE TRAINING FUNDS	2,739.28	0.00	794.56	2,279.52	0.00	(2,279.52)	100.00
101-000.000-569.000	STATE GRANT	4,179.59	0.00	0.00	29,356.82	0.00	(29,356.82)	100.00
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION	216,859.21	200,000.00	88,284.80	91,425.28	0.00	108,574.72	45.71
101-000.000-574.000	STATE REVENUE SHARING	1,097,517.00	1,149,572.00	580,622.00	400,651.00	198,347.00	748,921.00	34.85
101-000.000-602.000	INTERMENT FEES	18,409.40	20,000.00	8,213.80	7,007.40	2,164.60	12,992.60	35.04
101-000.000-602.001	INTERMENT FEES - ST ANTHONY'S	1,750.00	4,000.00	1,750.00	0.00	0.00	4,000.00	0.00
101-000.000-629.000	COPIES / DUPLICATING	500.00	300.00	0.00	500.00	0.00	(200.00)	166.67
101-000.000-633.000	ABATEMENT FEES	900.00	600.00	600.00	0.00	0.00	600.00	0.00
101-000.000-658.000	ORDINANCE FINES	859.26	700.00	284.06	574.01	146.28	125.99	82.00
101-000.000-658.001	PARKING FINES	160.00	0.00	70.00	321.00	0.00	(321.00)	100.00
101-000.000-665.000	INTEREST	114,940.28	108,000.00	37,473.19	107,827.58	18,500.61	172.42	99.84
101-000.000-665.100	INTEREST INCOME-LEASES (GASB 8	8,402.50	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-667.000	RENT	0.00	23,000.00	0.00	0.00	0.00	23,000.00	0.00
101-000.000-667.200	LEASE AGREEMENT - AT&T	7,295.00	15,600.00	7,800.00	8,385.00	1,397.50	7,215.00	53.75
101-000.000-667.517	RENT - TRANSFER FACILITY	16,000.00	0.00	16,000.00	0.00	0.00	0.00	0.00
101-000.000-668.528	ROYALTIES - TRANSFER FACILITY	2,882.55	0.00	2,882.55	0.00	0.00	0.00	0.00
101-000.000-669.000	CHANGE IN INVESTMENTS	(11,991.99)	0.00	(14,891.65)	30,759.59	16,523.67	(30,759.59)	100.00
101-000.000-673.000	SALE OF CITY PROPERTY	866,407.19	0.00	866,407.19	0.00	0.00	0.00	0.00
101-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	1,218,444.55	1,213,828.00	553,387.35	589,096.44	87,151.41	624,731.56	48.53
101-000.000-675.595	CONTRIBUTIONS & DONATIONS - AI	100.00	0.00	100.00	0.00	0.00	0.00	0.00
101-000.000-687.262	OTHER REFUNDS - ELECTIONS	3,521.92	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-687.300	OTHER REFUNDS	188,238.16	175,000.00	82,438.87	76,446.72	16,040.36	98,553.28	43.68
101-000.000-691.000	OTHER FINANCING SOURCES-LEASE	16,039.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-692.000	OTHER REVENUE	29,199.31	10,000.00	5,489.38	32,683.20	22,817.90	(22,683.20)	326.83
101-000.000-692.010	OTHER REVENUE - MITCHELL BLDG	3,500.00	0.00	0.00	3,000.00	500.00	(3,000.00)	100.00
101-000.000-692.050	OTHER REVENUE - FOIA	814.43	0.00	365.97	214.90	28.50	(214.90)	100.00
101-000.000-692.106	OTHER REVENUE - NEW YEAR'S EVE	11,900.00	12,000.00	11,900.00	0.00	0.00	12,000.00	0.00
101-000.000-692.174	OTHER REVENUE - ECON DEVELOP	11,500.00	13,000.00	10,500.00	0.00	0.00	13,000.00	0.00
101-000.000-692.247	OTHER REVENUE - TIFA	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
101-000.000-692.301	OTHER REVENUE - POLICE DEPT	2,608.80	75,608.00	344.00	13,283.56	3,329.12	62,324.44	17.57
101-000.000-692.441	OTHER REVENUE - DPS	854.79	0.00	0.00	1,627.08	0.00	(1,627.08)	100.00
101-000.000-692.595	OTHER REVENUE - AIRPORT T-SHIP	188.70	0.00	94.35	94.35	0.00	(94.35)	100.00
101-000.000-692.701	OTHER REVENUE - CODE ENFORCEME	53,614.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-692.729	OTHER REVENUE - SOCIAL DISTRIC	0.00	0.00	0.00	124.00	0.00	(124.00)	100.00
101-000.000-699.151	TRANSFER IN - CEMETERY CARE	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00
101-000.000-699.202	TRANSFER IN - MAJOR STREETS	93,613.78	92,000.00	30,127.36	32,369.24	7,539.71	59,630.76	35.18
101-000.000-699.203	TRANSFER IN - LOCAL STREETS	27,987.67	26,000.00	9,165.86	9,544.88	2,336.13	16,455.12	36.71
101-000.000-699.271	TRANSFER IN - LIBRARY	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-699.588	TRANSFER IN - DIAL-A-RIDE	39,582.04	65,000.00	0.00	0.00	0.00	65,000.00	0.00
TOTAL REVENUES		6,074,782.71	5,297,328.00	4,056,135.77	3,289,824.86	391,952.34	2,007,503.14	62.10

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 101 - GENERAL FUND								
Net - Dept 000.000		6,074,782.71	5,297,328.00	4,056,135.77	3,289,824.86	391,952.34	2,007,503.14	
Dept 101.000 - CITY COUNCIL								
Expenditures								
101-101.000-702.000	WAGES	18,824.42	15,597.00	7,803.48	7,839.00	1,531.80	7,758.00	50.26
101-101.000-717.000	WORKERS' COMPENSATION	10.09	10.00	10.09	13.64	0.00	(3.64)	136.40
101-101.000-720.000	EMPLOYER'S FICA	1,440.05	1,193.00	596.96	599.68	117.20	593.32	50.27
101-101.000-726.000	SUPPLIES	63.98	200.00	63.98	0.00	0.00	200.00	0.00
101-101.000-801.000	CONTRACTUAL SERVICES	95.36	100.00	0.00	5,789.00	0.00	(5,689.00)	5,789.00
101-101.000-810.000	DUES & SUBSCRIPTIONS	0.00	5,250.00	0.00	0.00	0.00	5,250.00	0.00
101-101.000-955.200	MISC. - COMMUNICATIONS	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-101.000-956.000	TRAINING & SEMINARS	0.00	250.00	0.00	0.00	0.00	250.00	0.00
TOTAL EXPENDITURES		20,433.90	23,600.00	8,474.51	14,241.32	1,649.00	9,358.68	60.34
Net - Dept 101.000 - CITY COUNCIL		(20,433.90)	(23,600.00)	(8,474.51)	(14,241.32)	(1,649.00)	(9,358.68)	
Dept 172.000 - CITY MANAGER								
Expenditures								
101-172.000-702.000	WAGES	60,722.96	70,069.00	27,097.77	32,906.86	5,467.75	37,162.14	46.96
101-172.000-704.000	SICK TIME PAY	1,673.19	0.00	0.00	1,095.29	0.00	(1,095.29)	100.00
101-172.000-705.000	VACATION TIME PAY	5,108.34	0.00	3,126.42	1,813.93	0.00	(1,813.93)	100.00
101-172.000-706.000	PERSONAL TIME PAY	899.71	0.00	93.51	0.00	0.00	0.00	0.00
101-172.000-710.000	HOLIDAY & OTHER PAY	6,259.56	0.00	4,331.65	1,763.98	638.89	(1,763.98)	100.00
101-172.000-715.000	HEALTH & LIFE INSURANCE	5,939.46	5,139.00	1,445.64	4,493.82	748.97	645.18	87.45
101-172.000-716.000	RETIREMENT	20,823.45	18,906.00	10,161.02	11,176.90	1,955.31	7,729.10	59.12
101-172.000-717.000	WORKERS' COMPENSATION	32.98	43.00	32.98	209.87	0.00	(166.87)	488.07
101-172.000-720.000	EMPLOYER'S FICA	5,197.62	5,199.00	2,370.95	2,215.08	88.91	2,983.92	42.61
101-172.000-721.000	DISABILITY INSURANCE	184.68	270.00	92.34	92.34	15.39	177.66	34.20
101-172.000-726.000	SUPPLIES	299.43	1,000.00	299.43	351.88	0.00	648.12	35.19
101-172.000-801.000	CONTRACTUAL SERVICES	1,108.69	500.00	1,066.31	0.00	0.00	500.00	0.00
101-172.000-810.000	DUES & SUBSCRIPTIONS	1,205.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-172.000-860.000	TRANSPORTATION & MILEAGE	26.00	0.00	0.00	0.00	0.00	0.00	0.00
101-172.000-956.000	TRAINING & SEMINARS	891.50	2,500.00	346.50	1,128.32	455.00	1,371.68	45.13
101-172.000-956.200	LODGING & MEALS	155.47	1,500.00	0.00	28.56	0.00	1,471.44	1.90
TOTAL EXPENDITURES		110,528.04	106,126.00	50,464.52	57,276.83	9,370.22	48,849.17	53.97
Net - Dept 172.000 - CITY MANAGER		(110,528.04)	(106,126.00)	(50,464.52)	(57,276.83)	(9,370.22)	(48,849.17)	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
101-175.000-702.000	WAGES	36,855.24	28,686.00	15,940.85	16,909.26	3,094.07	11,776.74	58.95
101-175.000-710.000	HOLIDAY & OTHER PAY	152.84	50.00	112.54	23.04	3.84	26.96	46.08
101-175.000-715.000	HEALTH & LIFE INSURANCE	1,346.57	5,054.00	0.00	746.86	148.58	4,307.14	14.78
101-175.000-716.000	RETIREMENT	3,047.48	5,596.00	638.77	1,088.74	202.54	4,507.26	19.46
101-175.000-717.000	WORKERS' COMPENSATION	173.14	190.00	173.14	230.13	0.00	(40.13)	121.12
101-175.000-720.000	EMPLOYER'S FICA	2,640.51	2,168.00	1,103.34	1,246.98	228.52	921.02	57.52

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE BALANCE		% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023		NORM	(ABNORM)	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)		
Fund 101 - GENERAL FUND									
Expenditures									
101-175.000-721.000	DISABILITY INSURANCE	23.10	0.00	0.00	9.28	2.32	(9.28)	100.00	
101-175.000-726.000	SUPPLIES	805.23	1,500.00	805.23	1,131.82	892.01	368.18	75.45	
101-175.000-742.000	CLOTHING / UNIFORMS	0.00	0.00	0.00	220.73	0.00	(220.73)	100.00	
101-175.000-801.000	CONTRACTUAL SERVICES	31,995.31	25,000.00	22,633.81	9,259.92	0.00	15,740.08	37.04	
101-175.000-802.000	TECHNICAL SERVICES	31,310.70	56,045.00	18,488.75	19,768.05	3,202.33	36,276.95	35.27	
101-175.000-806.000	LEGAL SERVICES	33,970.00	35,000.00	18,636.50	10,902.50	995.00	24,097.50	31.15	
101-175.000-810.000	DUES & SUBSCRIPTIONS	89.50	750.00	89.50	89.50	0.00	660.50	11.93	
101-175.000-818.000	INSURANCE	77,678.44	78,500.00	33,630.78	44,729.06	681.41	33,770.94	56.98	
101-175.000-880.000	COMMUNITY PROMOTION	326.35	0.00	0.00	0.00	0.00	0.00	0.00	
101-175.000-955.000	MISCELLANEOUS/CONTINGENCY	5,505.88	0.00	0.00	961.47	0.00	(961.47)	100.00	
101-175.000-955.025	MISC. - HOLIDAY RECEPTION	488.83	500.00	488.83	295.00	295.00	205.00	59.00	
101-175.000-955.101	MISC. - DOMESTIC HARMONY	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.00	100.00	
101-175.000-955.106	MISC. - NEW YEAR'S EVE EVENT	12,795.50	13,000.00	11,045.50	0.00	0.00	13,000.00	0.00	
101-175.000-956.000	TRAINING & SEMINARS	1,000.00	1,000.00	0.00	1,108.03	0.00	(108.03)	110.80	
101-175.000-956.200	LODGING & MEALS	0.00	500.00	0.00	0.00	0.00	500.00	0.00	
101-175.000-960.000	BANK FEES	1,335.05	1,000.00	654.29	726.06	113.40	273.94	72.61	
101-175.000-963.000	WRITE OFF BAD DEBT(S)	0.00	0.00	0.00	300.00	0.00	(300.00)	100.00	
101-175.000-970.000	CAPITAL OUTLAY	15,626.16	0.00	15,626.16	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES		263,165.83	260,539.00	146,067.99	115,746.43	9,859.02	144,792.57	44.43	
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(263,165.83)	(260,539.00)	(146,067.99)	(115,746.43)	(9,859.02)	(144,792.57)		
Dept 191.000 - FINANCE DEPARTMENT									
Expenditures									
101-191.000-702.000	WAGES	24,824.48	25,037.00	12,027.75	10,231.56	1,925.95	14,805.44	40.87	
101-191.000-704.000	SICK TIME PAY	1,215.46	0.00	584.37	249.77	0.00	(249.77)	100.00	
101-191.000-705.000	VACATION TIME PAY	1,262.16	0.00	467.46	496.51	0.00	(496.51)	100.00	
101-191.000-706.000	PERSONAL TIME PAY	149.60	0.00	149.60	288.89	0.00	(288.89)	100.00	
101-191.000-710.000	HOLIDAY & OTHER PAY	1,406.13	0.00	566.18	381.55	15.35	(381.55)	100.00	
101-191.000-715.000	HEALTH & LIFE INSURANCE	8,283.00	7,630.00	3,789.18	4,493.82	748.97	3,136.18	58.90	
101-191.000-716.000	RETIREMENT	1,888.12	1,753.00	840.97	808.89	134.81	944.11	46.14	
101-191.000-717.000	WORKERS' COMPENSATION	32.76	43.00	32.76	41.27	0.00	1.73	95.98	
101-191.000-720.000	EMPLOYER'S FICA	1,807.77	1,915.00	811.82	773.80	128.96	1,141.20	40.41	
101-191.000-721.000	DISABILITY INSURANCE	103.92	150.00	51.96	51.96	8.66	98.04	34.64	
101-191.000-726.000	SUPPLIES	106.68	500.00	37.63	115.67	0.00	384.33	23.13	
101-191.000-801.000	CONTRACTUAL SERVICES	62,769.89	60,000.00	45,761.84	42,959.15	0.00	17,040.85	71.60	
101-191.000-810.000	DUES & SUBSCRIPTIONS	120.00	200.00	120.00	0.00	0.00	200.00	0.00	
101-191.000-860.000	TRANSPORTATION & MILEAGE	149.54	250.00	149.54	103.50	0.00	146.50	41.40	
101-191.000-956.000	TRAINING & SEMINARS	305.00	500.00	305.00	103.50	0.00	396.50	20.70	
101-191.000-956.200	LODGING & MEALS	516.71	500.00	516.71	0.00	0.00	500.00	0.00	
101-191.000-960.000	BANK FEES	1,514.47	0.00	700.09	792.52	138.99	(792.52)	100.00	
TOTAL EXPENDITURES		106,455.69	98,478.00	66,912.86	61,892.36	3,101.69	36,585.64	62.85	
Net - Dept 191.000 - FINANCE DEPARTMENT		(106,455.69)	(98,478.00)	(66,912.86)	(61,892.36)	(3,101.69)	(36,585.64)		

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE BALANCE		% BDGT USED	
		06/30/2023	2023-24	12/31/2022	12/31/2023		NORM (ABNORM)	NORM (ABNORM)		
Fund 101 - GENERAL FUND										
Dept 215.000 - CITY CLERK DEPARTMENT										
Expenditures										
101-215.000-702.000	WAGES	51,208.07	51,945.00	23,470.36	23,974.68	3,995.78	27,970.32	46.15		
101-215.000-707.000	LONGEVITY PAY	600.00	600.00	600.00	600.00	0.00	0.00	100.00		
101-215.000-710.000	HOLIDAY & OTHER PAY	289.92	500.00	232.32	0.00	0.00	500.00	0.00		
101-215.000-715.000	HEALTH & LIFE INSURANCE	20,707.20	19,075.00	9,472.86	11,234.34	1,872.39	7,840.66	58.90		
101-215.000-716.000	RETIREMENT	11,745.58	12,327.00	5,299.25	7,239.83	1,228.03	5,087.17	58.73		
101-215.000-717.000	WORKERS' COMPENSATION	94.14	100.00	94.14	124.59	0.00	(24.59)	124.59		
101-215.000-720.000	EMPLOYER'S FICA	3,645.55	3,974.00	1,707.56	1,722.30	279.40	2,251.70	43.34		
101-215.000-721.000	DISABILITY INSURANCE	198.36	290.00	99.18	99.18	16.53	190.82	34.20		
101-215.000-726.000	SUPPLIES	1,601.50	3,000.00	326.08	947.78	112.84	2,052.22	31.59		
101-215.000-734.000	POSTAGE	2,018.36	3,500.00	482.51	907.92	494.80	2,592.08	25.94		
101-215.000-801.000	CONTRACTUAL SERVICES	8,423.57	10,000.00	1,405.60	3,275.14	307.83	6,724.86	32.75		
101-215.000-810.000	DUES & SUBSCRIPTIONS	81.00	500.00	81.00	75.00	0.00	425.00	15.00		
101-215.000-860.000	TRANSPORTATION & MILEAGE	174.24	300.00	0.00	0.00	0.00	300.00	0.00		
101-215.000-905.000	PUBLISHING / NOTICES	1,997.90	2,500.00	919.80	693.00	247.90	1,807.00	27.72		
101-215.000-956.000	TRAINING & SEMINARS	650.00	1,200.00	0.00	700.00	700.00	500.00	58.33		
101-215.000-956.200	LODGING & MEALS	667.33	1,000.00	0.00	0.00	0.00	1,000.00	0.00		
101-215.000-980.000	CAPITAL OUTLAY - OFFICE EQUIP	5,321.00	0.00	0.00	0.00	0.00	0.00	0.00		
101-215.000-991.100	LEASE PRINCIPAL PAID	837.00	0.00	0.00	0.00	0.00	0.00	0.00		
101-215.000-993.100	LEASE INTEREST PAID	113.00	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL EXPENDITURES		110,373.72	110,811.00	44,190.66	51,593.76	9,255.50	59,217.24	46.56		
Net - Dept 215.000 - CITY CLERK DEPARTMENT		(110,373.72)	(110,811.00)	(44,190.66)	(51,593.76)	(9,255.50)	(59,217.24)			
Dept 253.000 - CITY TREASURER										
Expenditures										
101-253.000-702.000	WAGES	17,834.00	21,000.00	9,254.00	8,906.06	1,671.16	12,093.94	42.41		
101-253.000-716.000	RETIREMENT	1,932.00	2,100.00	966.00	828.00	138.00	1,272.00	39.43		
101-253.000-717.000	WORKERS' COMPENSATION	22.84	24.00	22.84	25.94	0.00	(1.94)	108.08		
101-253.000-720.000	EMPLOYER'S FICA	1,364.30	1,607.00	707.93	681.32	127.85	925.68	42.40		
101-253.000-726.000	SUPPLIES	681.24	625.00	510.02	350.76	133.76	274.24	56.12		
101-253.000-734.000	POSTAGE	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00		
101-253.000-801.000	CONTRACTUAL SERVICES	8,194.11	4,000.00	2,377.11	3,661.40	0.00	338.60	91.54		
101-253.000-810.000	DUES & SUBSCRIPTIONS	198.00	0.00	0.00	0.00	0.00	0.00	0.00		
101-253.000-964.000	REFUNDS & REBATES	139,340.45	145,000.00	33,054.07	35,959.92	660.62	109,040.08	24.80		
TOTAL EXPENDITURES		169,566.94	176,856.00	46,891.97	50,413.40	2,731.39	126,442.60	28.51		
Net - Dept 253.000 - CITY TREASURER		(169,566.94)	(176,856.00)	(46,891.97)	(50,413.40)	(2,731.39)	(126,442.60)			
Dept 257.000 - ASSESSING DEPARTMENT										
Expenditures										
101-257.000-702.000	WAGES	124,635.48	125,635.00	56,765.79	57,816.98	9,580.61	67,818.02	46.02		
101-257.000-707.000	LONGEVITY PAY	480.00	0.00	480.00	960.00	0.00	(960.00)	100.00		
101-257.000-710.000	HOLIDAY & OTHER PAY	1,471.01	0.00	657.30	647.05	121.73	(647.05)	100.00		
101-257.000-715.000	HEALTH & LIFE INSURANCE	14,625.54	7,732.00	3,293.76	11,331.78	1,888.63	(3,599.78)	146.56		

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 101 - GENERAL FUND								
Expenditures								
101-257.000-716.000	RETIREMENT	21,725.82	22,643.00	9,844.31	13,442.20	2,274.20	9,200.80	59.37
101-257.000-717.000	WORKERS' COMPENSATION	279.34	300.00	279.34	257.15	0.00	42.85	85.72
101-257.000-720.000	EMPLOYER'S FICA	9,320.54	9,611.00	4,340.65	4,310.39	702.97	5,300.61	44.85
101-257.000-721.000	DISABILITY INSURANCE	567.12	830.00	283.56	283.56	47.26	546.44	34.16
101-257.000-726.000	SUPPLIES	1,041.49	2,000.00	409.12	701.17	86.13	1,298.83	35.06
101-257.000-734.000	POSTAGE	2,059.83	2,000.00	75.70	180.05	8.56	1,819.95	9.00
101-257.000-801.000	CONTRACTUAL SERVICES	6,421.63	19,000.00	4,348.57	7,659.86	3,392.83	11,340.14	40.32
101-257.000-806.002	LEGAL SERVICES - TAX CASES	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0.00
101-257.000-810.000	DUES & SUBSCRIPTIONS	665.37	750.00	458.00	575.00	50.00	175.00	76.67
101-257.000-850.000	TELEPHONE	0.00	0.00	0.00	134.71	40.01	(134.71)	100.00
101-257.000-860.000	TRANSPORTATION & MILEAGE	42.00	500.00	28.00	717.16	(27.06)	(217.16)	143.43
101-257.000-905.000	PUBLISHING / NOTICES	521.30	500.00	0.00	0.00	0.00	500.00	0.00
101-257.000-956.000	TRAINING & SEMINARS	284.00	1,500.00	178.00	957.99	276.61	542.01	63.87
101-257.000-956.200	LODGING & MEALS	376.09	1,500.00	0.00	457.97	0.00	1,042.03	30.53
101-257.000-970.000	CAPITAL OUTLAY	5,451.00	15,000.00	0.00	0.00	0.00	15,000.00	0.00
101-257.000-991.100	LEASE PRINCIPAL PAID	99.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		190,066.56	224,501.00	81,442.10	100,433.02	18,442.48	124,067.98	44.74
Net - Dept 257.000 - ASSESSING DEPARTMENT		(190,066.56)	(224,501.00)	(81,442.10)	(100,433.02)	(18,442.48)	(124,067.98)	
Dept 262.000 - ELECTIONS								
Expenditures								
101-262.000-702.000	WAGES	240.75	0.00	240.75	0.00	0.00	0.00	0.00
101-262.000-716.000	RETIREMENT	19.22	0.00	19.22	0.00	0.00	0.00	0.00
101-262.000-720.000	EMPLOYER'S FICA	17.82	0.00	17.82	0.00	0.00	0.00	0.00
101-262.000-726.000	SUPPLIES	3,628.08	3,000.00	1,346.93	0.00	0.00	3,000.00	0.00
101-262.000-801.000	CONTRACTUAL SERVICES	20,476.07	10,000.00	18,069.32	2,480.40	0.00	7,519.60	24.80
101-262.000-956.200	LODGING & MEALS	1,227.79	650.00	890.79	0.00	0.00	650.00	0.00
TOTAL EXPENDITURES		25,609.73	13,650.00	20,584.83	2,480.40	0.00	11,169.60	18.17
Net - Dept 262.000 - ELECTIONS		(25,609.73)	(13,650.00)	(20,584.83)	(2,480.40)	0.00	(11,169.60)	
Dept 265.000 - BUILDING AND GROUNDS								
Expenditures								
101-265.000-702.000	WAGES	13,612.88	39,512.00	7,235.89	7,136.51	1,111.79	32,375.49	18.06
101-265.000-703.000	OVERTIME PAY	832.36	500.00	622.13	0.00	0.00	500.00	0.00
101-265.000-710.000	HOLIDAY & OTHER PAY	6.12	0.00	0.00	9.64	2.03	(9.64)	100.00
101-265.000-716.000	RETIREMENT	530.40	0.00	201.17	280.14	57.60	(280.14)	100.00
101-265.000-717.000	WORKERS' COMPENSATION	1,084.00	1,150.00	1,084.00	0.00	0.00	1,150.00	0.00
101-265.000-720.000	EMPLOYER'S FICA	1,033.56	3,022.00	543.87	524.30	82.91	2,497.70	17.35
101-265.000-725.000	FRINGE BENEFITS - ALLOCATED	3,422.14	11,560.00	2,223.66	1,567.74	112.15	9,992.26	13.56
101-265.000-726.000	SUPPLIES	10,413.64	7,325.00	7,208.43	2,070.06	295.66	5,254.94	28.26
101-265.000-801.000	CONTRACTUAL SERVICES	29,162.93	46,638.00	17,192.37	11,103.65	890.00	35,534.35	23.81
101-265.000-801.790	CONTRACTUAL SERVICES - MITCHEL	1,234.74	0.00	0.00	0.00	0.00	0.00	0.00
101-265.000-850.000	TELEPHONE	6,344.67	6,620.00	2,025.64	2,468.64	772.33	4,151.36	37.29

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BGD USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 101 - GENERAL FUND									
Expenditures									
101-265.000-920.000	UTILITIES	28,174.49	28,500.00	12,428.82	11,501.19	2,354.30	16,998.81	40.36	
101-265.000-930.000	REPAIRS & MAINTENANCE	20,506.74	10,000.00	32.57	571.47	0.00	9,428.53	5.71	
101-265.000-940.000	EQUIPMENT RENTAL	5,406.59	5,000.00	2,968.95	2,412.61	378.25	2,587.39	48.25	
101-265.000-957.000	PROPERTY TAXES	1,155.40	1,200.00	700.00	0.00	0.00	1,200.00	0.00	
101-265.000-970.000	CAPITAL OUTLAY	67,335.00	37,000.00	0.00	37,945.00	0.00	(945.00)	102.55	
TOTAL EXPENDITURES		190,255.66	198,027.00	54,467.50	77,590.95	6,057.02	120,436.05	39.18	
Net - Dept 265.000 - BUILDING AND GROUNDS		(190,255.66)	(198,027.00)	(54,467.50)	(77,590.95)	(6,057.02)	(120,436.05)		
Dept 270.000 - HUMAN RESOURCES									
Expenditures									
101-270.000-702.000	WAGES	35,223.97	30,666.00	17,070.49	15,938.50	2,523.10	14,727.50	51.97	
101-270.000-705.000	VACATION TIME PAY	(199.45)	0.00	(199.45)	0.00	0.00	0.00	0.00	
101-270.000-710.000	HOLIDAY & OTHER PAY	(197.67)	0.00	(197.67)	0.00	0.00	0.00	0.00	
101-270.000-715.000	HEALTH & LIFE INSURANCE	8,283.00	8,622.00	3,789.18	4,493.82	748.97	4,128.18	52.12	
101-270.000-716.000	RETIREMENT	2,483.47	2,277.00	1,098.36	1,585.10	260.33	691.90	69.61	
101-270.000-717.000	WORKERS' COMPENSATION	96.88	103.00	96.88	50.99	0.00	52.01	49.50	
101-270.000-720.000	EMPLOYER'S FICA	2,315.33	2,270.00	1,062.48	1,109.20	176.34	1,160.80	48.86	
101-270.000-721.000	DISABILITY INSURANCE	154.68	226.00	77.34	77.34	12.89	148.66	34.22	
101-270.000-726.000	SUPPLIES	1,380.53	1,000.00	753.83	232.49	40.00	767.51	23.25	
101-270.000-801.000	CONTRACTUAL SERVICES	398.37	1,200.00	273.57	1,091.15	0.00	108.85	90.93	
101-270.000-810.000	DUES & SUBSCRIPTIONS	229.00	0.00	229.00	244.00	0.00	(244.00)	100.00	
101-270.000-860.000	TRANSPORTATION & MILEAGE	188.00	500.00	188.00	142.80	0.00	357.20	28.56	
101-270.000-956.000	TRAINING & SEMINARS	590.00	500.00	590.00	0.00	0.00	500.00	0.00	
101-270.000-956.200	LODGING & MEALS	651.04	750.00	651.04	1,033.81	0.00	(283.81)	137.84	
TOTAL EXPENDITURES		51,597.15	48,114.00	25,483.05	25,999.20	3,761.63	22,114.80	54.04	
Net - Dept 270.000 - HUMAN RESOURCES		(51,597.15)	(48,114.00)	(25,483.05)	(25,999.20)	(3,761.63)	(22,114.80)		
Dept 301.000 - POLICE DEPARTMENT									
Expenditures									
101-301.000-702.000	WAGES	909,465.94	1,008,309.00	408,791.54	447,389.58	72,813.38	560,919.42	44.37	
101-301.000-702.100	WAGES - PART TIME	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00	
101-301.000-703.000	OVERTIME PAY	61,860.74	50,000.00	35,982.95	26,160.21	6,945.58	23,839.79	52.32	
101-301.000-704.000	SICK TIME PAY	0.00	9,957.00	0.00	0.00	0.00	9,957.00	0.00	
101-301.000-705.000	VACATION TIME PAY	10,032.58	0.00	0.00	4,795.25	1,770.40	(4,795.25)	100.00	
101-301.000-707.000	LONGEVITY PAY	9,600.00	9,150.00	9,600.00	8,600.00	0.00	550.00	93.99	
101-301.000-710.000	HOLIDAY & OTHER PAY	22,932.58	22,400.00	10,715.24	13,684.50	2,514.82	8,715.50	61.09	
101-301.000-710.001	OTHER - HAZARD PAY	29.00	0.00	0.00	0.00	0.00	0.00	0.00	
101-301.000-715.000	HEALTH & LIFE INSURANCE	214,833.76	211,172.00	93,650.98	125,590.59	20,868.45	85,581.41	59.47	
101-301.000-716.000	RETIREMENT	344,192.64	334,883.00	164,498.77	164,602.17	26,701.72	170,280.83	49.15	
101-301.000-717.000	WORKERS' COMPENSATION	7,218.68	7,500.00	7,218.68	8,299.12	0.00	(799.12)	110.65	
101-301.000-720.000	EMPLOYER'S FICA	18,550.54	20,333.00	8,302.73	8,670.96	1,464.90	11,662.04	42.64	
101-301.000-721.000	DISABILITY INSURANCE	3,696.87	4,200.00	1,852.86	2,003.16	333.86	2,196.84	47.69	
101-301.000-726.000	SUPPLIES	8,927.08	9,000.00	4,202.69	2,417.47	461.95	6,582.53	26.86	

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 101 - GENERAL FUND								
Expenditures								
101-301.000-730.000	PLICE VEH/EQUIP MAINT SUPPLIES	12.87	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-301.000-740.301	FUEL & LUBRICANTS - POLICE	30,329.77	30,000.00	13,283.51	15,544.63	(260.43)	14,455.37	51.82
101-301.000-742.000	CLOTHING / UNIFORMS	8,727.53	10,000.00	3,583.24	8,874.36	316.52	1,125.64	88.74
101-301.000-801.000	CONTRACTUAL SERVICES	17,502.35	17,000.00	4,681.33	10,208.52	434.86	6,791.48	60.05
101-301.000-810.000	DUES & SUBSCRIPTIONS	384.50	400.00	194.50	215.00	0.00	185.00	53.75
101-301.000-818.301	INSURANCE - POLICE	21,044.01	25,000.00	11,978.50	9,065.51	0.00	15,934.49	36.26
101-301.000-860.000	TRANSPORTATION & MILEAGE	3,399.38	750.00	3,399.38	0.00	0.00	750.00	0.00
101-301.000-900.000	PRINTING	830.65	1,000.00	830.65	0.00	0.00	1,000.00	0.00
101-301.000-930.000	REPAIRS & MAINTENANCE	29,214.91	35,000.00	11,843.65	13,378.36	5,766.49	21,621.64	38.22
101-301.000-955.000	MISCELLANEOUS/CONTINGENCY	(20.00)	0.00	0.00	225.00	22.00	(225.00)	100.00
101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS	807.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
101-301.000-955.222	MISC - SHOTS & TRAINING	0.00	200.00	0.00	0.00	0.00	200.00	0.00
101-301.000-956.000	TRAINING & SEMINARS	27,626.25	15,000.00	20,768.25	5,020.86	740.00	9,979.14	33.47
101-301.000-956.005	STATE TRAINING FUNDS	2,692.36	3,000.00	1,720.00	800.00	500.00	2,200.00	26.67
101-301.000-956.200	LODGING & MEALS	302.26	1,000.00	302.26	28.05	28.05	971.95	2.81
TOTAL EXPENDITURES		1,754,194.25	1,832,754.00	817,401.71	875,573.30	141,422.55	957,180.70	47.77
Net - Dept 301.000 - POLICE DEPARTMENT		(1,754,194.25)	(1,832,754.00)	(817,401.71)	(875,573.30)	(141,422.55)	(957,180.70)	
Dept 336.000 - FIRE DEPARTMENT								
Expenditures								
101-336.000-702.000	WAGES	259,606.47	273,971.00	119,533.14	130,618.15	21,786.08	143,352.85	47.68
101-336.000-702.336	WAGES - PART TIME FIREFIGHTER	40,639.18	45,000.00	22,096.11	16,973.78	3,318.80	28,026.22	37.72
101-336.000-703.000	OVERTIME PAY	33,568.09	32,000.00	17,734.09	15,349.77	3,078.04	16,650.23	47.97
101-336.000-705.000	VACATION TIME PAY	2,575.38	0.00	1,859.99	0.00	0.00	0.00	0.00
101-336.000-706.000	PERSONAL TIME PAY	536.54	0.00	178.85	0.00	0.00	0.00	0.00
101-336.000-707.000	LONGEVITY PAY	1,100.00	1,650.00	1,100.00	1,100.00	0.00	550.00	66.67
101-336.000-710.000	HOLIDAY & OTHER PAY	7,447.04	13,382.00	952.80	0.00	0.00	13,382.00	0.00
101-336.000-715.000	HEALTH & LIFE INSURANCE	71,266.92	64,471.00	29,071.80	46,592.94	7,660.78	17,878.06	72.27
101-336.000-716.000	RETIREMENT	80,433.05	72,475.00	40,020.27	44,461.83	7,226.49	28,013.17	61.35
101-336.000-717.000	WORKERS' COMPENSATION	5,405.59	5,600.00	5,405.59	5,741.80	0.00	(141.80)	102.53
101-336.000-720.000	EMPLOYER'S FICA	7,172.25	3,873.00	3,593.47	3,249.29	588.05	623.71	83.90
101-336.000-721.000	DISABILITY INSURANCE	1,122.72	1,500.00	561.36	561.36	93.56	938.64	37.42
101-336.000-726.000	SUPPLIES	5,985.47	8,000.00	2,393.37	3,838.39	1,054.95	4,161.61	47.98
101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	479.16	1,000.00	457.61	0.00	0.00	1,000.00	0.00
101-336.000-740.000	FUEL & LUBRICANTS	8,216.29	7,500.00	4,140.33	2,808.94	123.31	4,691.06	37.45
101-336.000-742.000	CLOTHING / UNIFORMS	1,130.27	3,000.00	920.87	746.91	0.00	2,253.09	24.90
101-336.000-801.000	CONTRACTUAL SERVICES	12,339.59	16,000.00	9,674.08	9,571.03	3,965.80	6,428.97	59.82
101-336.000-810.000	DUES & SUBSCRIPTIONS	175.00	250.00	175.00	1,130.04	760.00	(880.04)	452.02
101-336.000-818.000	INSURANCE	3,664.99	7,700.00	0.00	4,567.99	0.00	3,132.01	59.32
101-336.000-860.000	TRANSPORTATION & MILEAGE	0.00	200.00	0.00	0.00	0.00	200.00	0.00
101-336.000-920.000	UTILITIES	12,784.78	12,000.00	6,109.31	4,793.71	957.22	7,206.29	39.95
101-336.000-930.000	REPAIRS & MAINTENANCE	9,076.23	10,000.00	4,975.69	10,624.20	2,633.53	(624.20)	106.24
101-336.000-955.000	MISCELLANEOUS/CONTINGENCY	0.00	0.00	0.00	(172.00)	0.00	172.00	100.00
101-336.000-955.221	MISC - PHYSICAL EXAMINATIONS	214.00	400.00	0.00	168.00	0.00	232.00	42.00
101-336.000-955.222	MISC - SHOTS & TRAINING	0.00	800.00	0.00	255.00	255.00	545.00	31.88
101-336.000-956.000	TRAINING & SEMINARS	4,245.15	5,000.00	0.00	160.00	0.00	4,840.00	3.20
101-336.000-956.200	LODGING & MEALS	662.95	600.00	662.95	0.00	0.00	600.00	0.00
101-336.000-993.000	INTEREST EXPENSE	6,378.93	5,105.00	3,346.52	2,713.91	2,713.91	2,391.09	53.16

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 101 - GENERAL FUND								
Expenditures								
TOTAL EXPENDITURES		576,226.04	591,477.00	274,963.20	305,855.04	56,215.52	285,621.96	51.71
Net - Dept 336.000 - FIRE DEPARTMENT		(576,226.04)	(591,477.00)	(274,963.20)	(305,855.04)	(56,215.52)	(285,621.96)	
Dept 441.000 - PUBLIC SERVICES DEPARTMENT								
Expenditures								
101-441.000-702.000	WAGES	209,704.63	164,334.00	87,069.87	96,311.36	16,707.84	68,022.64	58.61
101-441.000-703.000	OVERTIME PAY	393.00	1,000.00	0.00	81.79	33.12	918.21	8.18
101-441.000-704.000	SICK TIME PAY	7,319.17	0.00	368.59	0.00	0.00	0.00	0.00
101-441.000-705.000	VACATION TIME PAY	1,847.45	0.00	401.65	2,311.76	234.84	(2,311.76)	100.00
101-441.000-707.000	LONGEVITY PAY	1,100.00	2,300.00	1,100.00	2,300.00	0.00	0.00	100.00
101-441.000-710.000	HOLIDAY & OTHER PAY	6,519.79	650.00	2,256.16	3,803.98	1,087.74	(3,153.98)	585.23
101-441.000-715.000	HEALTH & LIFE INSURANCE	39,792.72	41,976.00	12,076.43	26,573.35	4,503.90	15,402.65	63.31
101-441.000-716.000	RETIREMENT	27,311.30	21,287.00	11,137.49	15,322.19	2,522.95	5,964.81	71.98
101-441.000-717.000	WORKERS' COMPENSATION	1,356.35	1,380.00	1,356.35	2,159.95	0.00	(779.95)	156.52
101-441.000-720.000	EMPLOYER'S FICA	15,817.43	12,572.00	7,466.00	7,464.82	1,278.29	5,107.18	59.38
101-441.000-721.000	DISABILITY INSURANCE	623.95	660.00	325.55	426.44	77.56	233.56	64.61
101-441.000-725.000	FRINGE BENEFITS - ALLOCATED	12,215.68	47,768.00	6,653.67	6,863.29	950.06	40,904.71	14.37
101-441.000-726.000	SUPPLIES	6,656.61	8,000.00	1,985.90	2,567.34	442.71	5,432.66	32.09
101-441.000-742.000	CLOTHING / UNIFORMS	2,925.42	2,000.00	1,010.05	1,483.88	208.99	516.12	74.19
101-441.000-801.000	CONTRACTUAL SERVICES	17,608.05	48,045.00	4,917.55	47,132.96	1,430.01	912.04	98.10
101-441.000-810.000	DUES & SUBSCRIPTIONS	712.00	2,144.00	280.00	195.00	100.00	1,949.00	9.10
101-441.000-850.000	TELEPHONE	372.77	1,448.00	53.27	327.58	55.96	1,120.42	22.62
101-441.000-860.000	TRANSPORTATION & MILEAGE	0.00	500.00	0.00	0.00	0.00	500.00	0.00
101-441.000-920.000	UTILITIES	3,929.15	5,500.00	1,819.93	1,827.87	385.85	3,672.13	33.23
101-441.000-930.000	REPAIRS & MAINTENANCE	1,014.84	1,000.00	35.99	29.08	0.00	970.92	2.91
101-441.000-940.000	EQUIPMENT RENTAL	637.15	15,000.00	235.89	1,929.00	271.46	13,071.00	12.86
101-441.000-941.000	RMEF REPLACEMENT CHARGE	65,533.00	82,766.00	32,767.00	41,382.98	6,897.17	41,383.02	50.00
101-441.000-955.441	MISC. - SHOE ALLOWANCE	1,588.03	2,750.00	468.98	639.74	0.00	2,110.26	23.26
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	4,086.00	7,500.00	3,423.00	353.51	0.00	7,146.49	4.71
101-441.000-956.000	TRAINING & SEMINARS	2,879.82	3,275.00	460.82	1,165.80	0.00	2,109.20	35.60
101-441.000-956.200	LODGING & MEALS	0.00	2,105.00	0.00	563.68	0.00	1,541.32	26.78
101-441.000-970.000	CAPITAL OUTLAY	5,267.00	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-991.100	LEASE PRINCIPAL PAID	96.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		437,307.31	475,960.00	177,670.14	263,217.35	37,188.45	212,742.65	55.30
Net - Dept 441.000 - PUBLIC SERVICES DEPARTMENT		(437,307.31)	(475,960.00)	(177,670.14)	(263,217.35)	(37,188.45)	(212,742.65)	
Dept 447.000 - ENGINEERING SERVICES								
Expenditures								
101-447.000-702.000	WAGES	34,307.33	23,858.00	16,458.34	19,954.07	2,135.78	3,903.93	83.64
101-447.000-702.100	WAGES - PART TIME	0.00	905.00	0.00	0.00	0.00	905.00	0.00
101-447.000-705.000	VACATION TIME PAY	896.00	0.00	0.00	0.00	0.00	0.00	0.00
101-447.000-710.000	HOLIDAY & OTHER PAY	448.62	0.00	115.38	200.00	40.00	(200.00)	100.00
101-447.000-715.000	HEALTH & LIFE INSURANCE	22,692.16	6,094.00	9,472.86	11,218.10	1,872.39	(5,124.10)	184.08
101-447.000-716.000	RETIREMENT	2,281.01	1,644.00	994.09	1,703.20	221.07	(59.20)	103.60

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE		% BGD USED
		06/30/2023	2023-24	12/31/2022	12/31/2023		BALANCE		
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)		
Fund 101 - GENERAL FUND									
Expenditures									
101-447.000-717.000	WORKERS' COMPENSATION	298.77	315.00	298.77	250.58	0.00	64.42	79.55	
101-447.000-720.000	EMPLOYER'S FICA	2,532.89	1,797.00	1,179.86	1,435.32	152.21	361.68	79.87	
101-447.000-721.000	DISABILITY INSURANCE	489.64	528.00	230.82	202.82	38.47	325.18	38.41	
101-447.000-725.000	FRINGE BENEFITS - ALLOCATED	(38,242.79)	0.00	0.00	(10,572.04)	(4,979.69)	10,572.04	100.00	
101-447.000-726.000	SUPPLIES	749.29	500.00	0.00	336.74	123.97	163.26	67.35	
101-447.000-801.000	CONTRACTUAL SERVICES	297.71	0.00	0.00	325.05	55.62	(325.05)	100.00	
101-447.000-802.000	TECHNICAL SERVICES	862.40	0.00	0.00	0.00	0.00	0.00	0.00	
101-447.000-810.000	DUES & SUBSCRIPTIONS	582.00	700.00	582.00	515.00	261.00	185.00	73.57	
101-447.000-955.588	MISC. - CDL LICENSING/TESTING	211.00	0.00	0.00	0.00	0.00	0.00	0.00	
101-447.000-956.000	TRAINING & SEMINARS	20.00	200.00	20.00	555.00	25.00	(355.00)	277.50	
101-447.000-956.200	LODGING & MEALS	0.00	500.00	0.00	0.00	0.00	500.00	0.00	
TOTAL EXPENDITURES		28,426.03	37,041.00	29,352.12	26,123.84	(54.18)	10,917.16	70.53	
Net - Dept 447.000 - ENGINEERING SERVICES		(28,426.03)	(37,041.00)	(29,352.12)	(26,123.84)	54.18	(10,917.16)		
Dept 448.000 - STREET LIGHTING									
Expenditures									
101-448.000-920.202	UTILITIES - MAJOR STREETS	51,577.42	50,000.00	25,508.54	25,799.69	4,589.12	24,200.31	51.60	
101-448.000-920.203	UTILITIES - LOCAL STREETS	3,257.51	3,750.00	1,622.55	1,641.45	278.40	2,108.55	43.77	
TOTAL EXPENDITURES		54,834.93	53,750.00	27,131.09	27,441.14	4,867.52	26,308.86	51.05	
Net - Dept 448.000 - STREET LIGHTING		(54,834.93)	(53,750.00)	(27,131.09)	(27,441.14)	(4,867.52)	(26,308.86)		
Dept 567.000 - CEMETERIES									
Expenditures									
101-567.000-702.000	WAGES	23,875.44	25,566.00	13,202.50	15,162.26	6,906.62	10,403.74	59.31	
101-567.000-703.000	OVERTIME PAY	916.09	1,500.00	495.94	451.60	135.48	1,048.40	30.11	
101-567.000-710.000	HOLIDAY & OTHER PAY	1.92	0.00	0.00	20.88	10.56	(20.88)	100.00	
101-567.000-716.000	RETIREMENT	920.27	0.00	482.89	598.13	379.99	(598.13)	100.00	
101-567.000-717.000	WORKERS' COMPENSATION	66.00	70.00	66.00	0.00	0.00	70.00	0.00	
101-567.000-720.000	EMPLOYER'S FICA	1,783.87	2,070.00	986.41	1,135.79	521.20	934.21	54.87	
101-567.000-725.000	FRINGE BENEFITS - ALLOCATED	6,004.57	7,820.00	3,751.19	3,674.42	1,496.92	4,145.58	46.99	
101-567.000-726.000	SUPPLIES	5,369.47	3,500.00	1,932.48	966.58	504.86	2,533.42	27.62	
101-567.000-801.000	CONTRACTUAL SERVICES	86,985.00	71,255.00	57,805.00	43,294.15	3,241.29	27,960.85	60.76	
101-567.000-920.000	UTILITIES	413.22	900.00	299.22	122.96	19.46	777.04	13.66	
101-567.000-930.000	REPAIRS & MAINTENANCE	35.05	500.00	0.00	204.11	0.00	295.89	40.82	
101-567.000-940.000	EQUIPMENT RENTAL	13,337.55	20,000.00	8,033.48	7,904.77	5,563.64	12,095.23	39.52	
TOTAL EXPENDITURES		139,708.45	133,181.00	87,055.11	73,535.65	18,780.02	59,645.35	55.21	
Net - Dept 567.000 - CEMETERIES		(139,708.45)	(133,181.00)	(87,055.11)	(73,535.65)	(18,780.02)	(59,645.35)		

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 101 - GENERAL FUND								
Dept 571.000 - PARKING LOTS								
Expenditures								
101-571.000-702.000	WAGES	2,568.13	4,427.00	709.88	1,296.98	596.36	3,130.02	29.30
101-571.000-703.000	OVERTIME PAY	522.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-571.000-710.000	HOLIDAY & OTHER PAY	0.48	0.00	0.00	1.20	1.20	(1.20)	100.00
101-571.000-716.000	RETIREMENT	151.10	0.00	26.95	57.49	36.63	(57.49)	100.00
101-571.000-720.000	EMPLOYER'S FICA	227.96	415.00	51.03	97.39	45.63	317.61	23.47
101-571.000-725.000	FRINGE BENEFITS - ALLOCATED	722.67	1,568.00	286.34	211.64	87.94	1,356.36	13.50
101-571.000-726.000	SUPPLIES	3,759.19	2,035.00	2,443.92	293.93	0.00	1,741.07	14.44
101-571.000-801.000	CONTRACTUAL SERVICES	7,426.03	46,803.00	4,852.82	4,341.75	0.00	42,461.25	9.28
101-571.000-920.000	UTILITIES	1,289.73	2,000.00	644.73	647.73	107.98	1,352.27	32.39
101-571.000-940.000	EQUIPMENT RENTAL	1,823.82	3,000.00	340.55	857.64	446.24	2,142.36	28.59
TOTAL EXPENDITURES		18,491.11	61,248.00	9,356.22	7,805.75	1,321.98	53,442.25	12.74
Net - Dept 571.000 - PARKING LOTS		(18,491.11)	(61,248.00)	(9,356.22)	(7,805.75)	(1,321.98)	(53,442.25)	
Dept 595.000 - AIRPORT								
Expenditures								
101-595.000-702.000	WAGES	79,814.35	62,579.00	35,748.84	39,072.15	5,679.08	23,506.85	62.44
101-595.000-703.000	OVERTIME PAY	1,737.60	0.00	1,737.60	0.00	0.00	0.00	0.00
101-595.000-704.000	SICK TIME PAY	206.00	0.00	0.00	0.00	0.00	0.00	0.00
101-595.000-705.000	VACATION TIME PAY	306.40	0.00	146.40	480.00	0.00	(480.00)	100.00
101-595.000-710.000	HOLIDAY & OTHER PAY	1,219.66	0.00	634.40	416.65	83.33	(416.65)	100.00
101-595.000-715.000	HEALTH & LIFE INSURANCE	194.88	1,000.00	97.44	97.44	16.24	902.56	9.74
101-595.000-716.000	RETIREMENT	3,630.64	2,962.00	1,408.79	1,950.83	292.38	1,011.17	65.86
101-595.000-717.000	WORKERS' COMPENSATION	530.66	540.00	530.66	307.21	0.00	232.79	56.89
101-595.000-720.000	EMPLOYER'S FICA	6,363.90	4,787.00	2,925.54	3,052.07	439.87	1,734.93	63.76
101-595.000-721.000	DISABILITY INSURANCE	223.14	240.00	106.62	118.50	19.75	121.50	49.38
101-595.000-725.000	FRINGE BENEFITS - ALLOCATED	61.13	0.00	56.81	101.26	(0.82)	(101.26)	100.00
101-595.000-726.000	SUPPLIES	4,623.02	5,000.00	3,120.77	3,997.78	188.52	1,002.22	79.96
101-595.000-726.050	SUPPLIES - T-SHIRTS	117.25	0.00	0.00	0.00	0.00	0.00	0.00
101-595.000-740.000	FUEL & LUBRICANTS	4,914.69	3,000.00	1,725.83	3,721.16	0.00	(721.16)	124.04
101-595.000-801.000	CONTRACTUAL SERVICES	15,506.55	18,000.00	10,051.15	6,385.71	970.00	11,614.29	35.48
101-595.000-810.000	DUES & SUBSCRIPTIONS	(80.00)	400.00	50.00	50.00	0.00	350.00	12.50
101-595.000-818.000	INSURANCE	5,663.00	5,200.00	4,762.00	3,055.50	0.00	2,144.50	58.76
101-595.000-850.000	TELEPHONE	1,140.82	1,430.00	565.82	580.26	96.98	849.74	40.58
101-595.000-860.000	TRANSPORTATION & MILEAGE	0.00	100.00	0.00	0.00	0.00	100.00	0.00
101-595.000-920.000	UTILITIES	13,356.37	15,000.00	5,772.06	3,933.06	637.77	11,066.94	26.22
101-595.000-930.000	REPAIRS & MAINTENANCE	8,360.69	10,000.00	2,414.25	9,962.02	574.22	37.98	99.62
101-595.000-940.000	EQUIPMENT RENTAL	1,517.56	500.00	1,517.56	549.53	5.31	(49.53)	109.91
101-595.000-955.588	MISC. - CDL LICENSING/TESTING	103.00	0.00	0.00	0.00	0.00	0.00	0.00
101-595.000-956.000	TRAINING & SEMINARS	430.62	500.00	30.62	0.00	0.00	500.00	0.00
TOTAL EXPENDITURES		149,941.93	131,238.00	73,403.16	77,831.13	9,002.63	53,406.87	59.31
Net - Dept 595.000 - AIRPORT		(149,941.93)	(131,238.00)	(73,403.16)	(77,831.13)	(9,002.63)	(53,406.87)	

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE BALANCE		% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023		NORM (ABNORM)	NORM (ABNORM)	
Fund 101 - GENERAL FUND									
Dept 701.000 - PLANNING DEPARTMENT									
Expenditures									
101-701.000-702.000	WAGES	54,708.76	55,498.00	25,075.56	25,612.80	4,268.80	29,885.20	46.15	
101-701.000-707.000	LONGEVITY PAY	480.00	0.00	480.00	480.00	0.00	(480.00)	100.00	
101-701.000-710.000	HOLIDAY & OTHER PAY	462.72	500.00	232.32	230.40	38.40	269.60	46.08	
101-701.000-715.000	HEALTH & LIFE INSURANCE	20,707.20	19,075.00	9,472.86	11,234.34	1,872.39	7,840.66	58.90	
101-701.000-716.000	RETIREMENT	12,293.64	13,170.00	5,632.35	7,450.76	1,270.91	5,719.24	56.57	
101-701.000-717.000	WORKERS' COMPENSATION	97.51	105.00	97.51	135.01	0.00	(30.01)	128.58	
101-701.000-720.000	EMPLOYER'S FICA	3,917.39	4,246.00	1,821.18	1,856.06	303.22	2,389.94	43.71	
101-701.000-721.000	DISABILITY INSURANCE	230.76	264.00	115.38	115.38	19.23	148.62	43.70	
101-701.000-726.000	SUPPLIES	593.56	500.00	438.92	455.47	0.00	44.53	91.09	
101-701.000-801.000	CONTRACTUAL SERVICES	1,107.74	3,200.00	547.35	890.38	55.62	2,309.62	27.82	
101-701.000-801.372	CONTRACTUAL SERVICES - CODE EN	57,182.51	100,000.00	4,647.28	39,964.86	250.00	60,035.14	39.96	
101-701.000-810.000	DUES & SUBSCRIPTIONS	2,234.72	2,400.00	0.00	2,169.72	0.00	230.28	90.41	
101-701.000-860.000	TRANSPORTATION & MILEAGE	223.49	500.00	137.63	730.82	159.54	(230.82)	146.16	
101-701.000-905.000	PUBLISHING / NOTICES	266.76	1,000.00	78.70	157.36	0.00	842.64	15.74	
101-701.000-956.000	TRAINING & SEMINARS	389.00	1,500.00	89.00	460.00	0.00	1,040.00	30.67	
101-701.000-956.200	LODGING & MEALS	0.00	1,000.00	0.00	693.99	0.00	306.01	69.40	
101-701.000-970.000	CAPITAL OUTLAY	0.00	15,000.00	0.00	0.00	0.00	15,000.00	0.00	
TOTAL EXPENDITURES		154,895.76	217,958.00	48,866.04	92,637.35	8,238.11	125,320.65	42.50	
Net - Dept 701.000 - PLANNING DEPARTMENT		(154,895.76)	(217,958.00)	(48,866.04)	(92,637.35)	(8,238.11)	(125,320.65)		
Dept 728.000 - ECONOMIC DEVELOPMENT									
Expenditures									
101-728.000-702.000	WAGES	48,255.59	43,242.00	23,501.94	19,833.88	2,871.88	23,408.12	45.87	
101-728.000-704.000	SICK TIME PAY	559.87	0.00	0.00	628.22	358.98	(628.22)	100.00	
101-728.000-706.000	PERSONAL TIME PAY	153.69	0.00	0.00	179.49	0.00	(179.49)	100.00	
101-728.000-707.000	LONGEVITY PAY	480.00	0.00	480.00	0.00	0.00	0.00	0.00	
101-728.000-710.000	HOLIDAY & OTHER PAY	1,517.84	0.00	657.31	1,327.85	437.38	(1,327.85)	100.00	
101-728.000-715.000	HEALTH & LIFE INSURANCE	2,819.84	7,212.00	97.44	4,034.88	672.48	3,177.12	55.95	
101-728.000-716.000	RETIREMENT	7,572.60	2,993.00	5,389.43	1,521.68	254.08	1,471.32	50.84	
101-728.000-717.000	WORKERS' COMPENSATION	70.10	75.00	70.10	58.14	0.00	16.86	77.52	
101-728.000-720.000	EMPLOYER'S FICA	3,692.71	3,271.00	1,760.48	1,625.03	271.34	1,645.97	49.68	
101-728.000-721.000	DISABILITY INSURANCE	260.64	240.00	138.48	114.00	19.00	126.00	47.50	
101-728.000-726.000	SUPPLIES	115.12	1,000.00	115.12	18.00	0.00	982.00	1.80	
101-728.000-801.000	CONTRACTUAL SERVICES	8,315.17	10,130.00	6,952.77	8,750.00	(3,728.30)	1,380.00	86.38	
101-728.000-810.000	DUES & SUBSCRIPTIONS	675.00	400.00	315.00	0.00	0.00	400.00	0.00	
101-728.000-860.000	TRANSPORTATION & MILEAGE	0.00	100.00	0.00	0.00	0.00	100.00	0.00	
101-728.000-900.000	PRINTING	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00	
101-728.000-956.000	TRAINING & SEMINARS	170.68	1,200.00	170.68	645.00	0.00	555.00	53.75	
101-728.000-956.200	LODGING & MEALS	0.00	600.00	0.00	0.00	0.00	600.00	0.00	
TOTAL EXPENDITURES		74,658.85	71,463.00	39,648.75	38,736.17	1,156.84	32,726.83	54.20	
Net - Dept 728.000 - ECONOMIC DEVELOPMENT		(74,658.85)	(71,463.00)	(39,648.75)	(38,736.17)	(1,156.84)	(32,726.83)		

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BGD USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 101 - GENERAL FUND									
Dept 756.000 - PARKS									
Expenditures									
101-756.000-702.000	WAGES	40,182.68	27,581.00	16,026.40	21,278.29	1,335.96	6,302.71	77.15	
101-756.000-703.000	OVERTIME PAY	352.56	750.00	193.71	61.41	0.00	688.59	8.19	
101-756.000-710.000	HOLIDAY & OTHER PAY	55.12	0.00	0.00	88.46	3.47	(88.46)	100.00	
101-756.000-716.000	RETIREMENT	1,374.42	0.00	274.34	1,102.08	81.43	(1,102.08)	100.00	
101-756.000-720.000	EMPLOYER'S FICA	2,949.98	2,167.00	1,175.11	1,598.10	101.26	568.90	73.75	
101-756.000-725.000	FRINGE BENEFITS - ALLOCATED	9,004.38	8,185.00	4,571.58	4,766.80	(81.89)	3,418.20	58.24	
101-756.000-726.000	SUPPLIES	9,777.70	10,000.00	3,986.48	1,530.14	96.76	8,469.86	15.30	
101-756.000-726.470	SUPPLIES - REPLACEMENT TREES	2,037.38	2,300.00	0.00	0.00	0.00	2,300.00	0.00	
101-756.000-801.000	CONTRACTUAL SERVICES	99,234.07	121,265.00	56,211.66	44,889.19	0.00	76,375.81	37.02	
101-756.000-920.000	UTILITIES	8,047.78	7,000.00	4,578.83	4,964.90	559.16	2,035.10	70.93	
101-756.000-930.000	REPAIRS & MAINTENANCE	3,253.00	2,500.00	215.75	605.21	0.00	1,894.79	24.21	
101-756.000-940.000	EQUIPMENT RENTAL	20,755.48	22,000.00	10,582.55	8,050.83	1,269.13	13,949.17	36.59	
TOTAL EXPENDITURES		197,024.55	203,748.00	97,816.41	88,935.41	3,365.28	114,812.59	43.65	
Net - Dept 756.000 - PARKS		(197,024.55)	(203,748.00)	(97,816.41)	(88,935.41)	(3,365.28)	(114,812.59)		
Dept 965.000 - TRANSFERS TO OTHER FUNDS									
Expenditures									
101-965.000-995.204	TRANSFER OUT - MUNICIPAL STREE	10,520.15	0.00	0.00	0.00	0.00	0.00	0.00	
101-965.000-995.208	TRANSFER OUT - RECREATION	58,073.00	47,291.00	0.00	0.00	0.00	47,291.00	0.00	
101-965.000-995.401	TRANSFER OUT - CAPITAL IMPROVE	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
101-965.000-995.588	TRANSFER OUT - DIAL-A-RIDE	0.00	150,632.00	0.00	0.00	0.00	150,632.00	0.00	
TOTAL EXPENDITURES		118,593.15	197,923.00	0.00	0.00	0.00	197,923.00	0.00	
Net - Dept 965.000 - TRANSFERS TO OTHER FUNDS		(118,593.15)	(197,923.00)	0.00	0.00	0.00	(197,923.00)		
TOTAL REVENUES		6,074,782.71	5,297,328.00	4,056,135.77	3,289,824.86	391,952.34	2,007,503.14	62.10	
TOTAL EXPENDITURES		4,942,355.58	5,268,443.00	2,227,643.94	2,435,359.80	345,732.67	2,833,083.20	46.23	
NET OF REVENUES & EXPENDITURES		1,132,427.13	28,885.00	1,828,491.83	854,465.06	46,219.67	(825,580.06)	2,958.16	

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 151 - CEMETERY TRUST FUND								
Dept 000.000								
Revenues								
151-000.000-642.100	SALE OF CEMETERY LOTS - LAKEVI	4,650.00	4,500.00	3,900.00	1,000.00	0.00	3,500.00	22.22
151-000.000-642.200	SALE OF CEMETERY LOTS - OAKGRC	12,920.00	10,000.00	9,625.00	11,850.00	0.00	(1,850.00)	118.50
151-000.000-665.000	INTEREST	14,245.29	15,000.00	5,880.57	9,286.92	4,148.54	5,713.08	61.91
151-000.000-669.000	CHANGE IN INVESTMENTS	(2,956.58)	0.00	(4,062.94)	7,624.24	4,064.37	(7,624.24)	100.00
TOTAL REVENUES		28,858.71	29,500.00	15,342.63	29,761.16	8,212.91	(261.16)	100.89
Net - Dept 000.000		28,858.71	29,500.00	15,342.63	29,761.16	8,212.91	(261.16)	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
151-175.000-960.000	BANK FEES	358.64	350.00	178.53	181.18	27.89	168.82	51.77
TOTAL EXPENDITURES		358.64	350.00	178.53	181.18	27.89	168.82	51.77
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(358.64)	(350.00)	(178.53)	(181.18)	(27.89)	(168.82)	
Dept 965.000 - TRANSFERS TO OTHER FUNDS								
Expenditures								
151-965.000-995.101	TRANSFER OUT - GENERAL FUND	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00
TOTAL EXPENDITURES		20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00
Net - Dept 965.000 - TRANSFERS TO OTHER FUNDS		(20,000.00)	(20,000.00)	0.00	0.00	0.00	(20,000.00)	
TOTAL REVENUES		28,858.71	29,500.00	15,342.63	29,761.16	8,212.91	(261.16)	100.89
TOTAL EXPENDITURES		20,358.64	20,350.00	178.53	181.18	27.89	20,168.82	0.89
NET OF REVENUES & EXPENDITURES		8,500.07	9,150.00	15,164.10	29,579.98	8,185.02	(20,429.98)	323.28

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BDGT USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 152 - STOCK'S PARK PERPETUAL MAINT.									
Dept 000.000									
Revenues									
152-000.000-665.000	INTEREST	1,682.73	1,500.00	599.81	1,160.93	186.85	339.07	77.40	
152-000.000-669.000	CHANGE IN INVESTMENTS	(538.07)	0.00	(739.42)	1,387.53	739.67	(1,387.53)	100.00	
152-000.000-675.000	CONTRIBUTIONS & DONATIONS	2,753.00	3,000.00	1,558.00	1,515.00	210.00	1,485.00	50.50	
TOTAL REVENUES		3,897.66	4,500.00	1,418.39	4,063.46	1,136.52	436.54	90.30	
Net - Dept 000.000		3,897.66	4,500.00	1,418.39	4,063.46	1,136.52	436.54		
Dept 756.000 - PARKS									
Expenditures									
152-756.000-960.000	BANK FEES	65.28	100.00	32.50	32.97	5.08	67.03	32.97	
TOTAL EXPENDITURES		65.28	100.00	32.50	32.97	5.08	67.03	32.97	
Net - Dept 756.000 - PARKS		(65.28)	(100.00)	(32.50)	(32.97)	(5.08)	(67.03)		
TOTAL REVENUES		3,897.66	4,500.00	1,418.39	4,063.46	1,136.52	436.54	90.30	
TOTAL EXPENDITURES		65.28	100.00	32.50	32.97	5.08	67.03	32.97	
NET OF REVENUES & EXPENDITURES		3,832.38	4,400.00	1,385.89	4,030.49	1,131.44	369.51	91.60	

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 153 - R. L. OWEN MEMORIAL FUND								
Dept 000.000								
Revenues								
153-000.000-665.000	INTEREST	4,743.02	8,000.00	274.24	298.99	39.71	7,701.01	3.74
153-000.000-669.000	CHANGE IN INVESTMENTS	(355.04)	0.00	(608.94)	873.84	449.18	(873.84)	100.00
TOTAL REVENUES		4,387.98	8,000.00	(334.70)	1,172.83	488.89	6,827.17	14.66
Net - Dept 000.000		4,387.98	8,000.00	(334.70)	1,172.83	488.89	6,827.17	
Dept 265.000 - BUILDING AND GROUNDS								
Expenditures								
153-265.000-801.000	CONTRACTUAL SERVICES	21,357.29	0.00	0.00	0.00	0.00	0.00	0.00
153-265.000-960.000	BANK FEES	52.66	100.00	26.77	21.41	3.08	78.59	21.41
153-265.000-970.000	CAPITAL OUTLAY	5,023.76	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		26,433.71	100.00	26.77	21.41	3.08	78.59	21.41
Net - Dept 265.000 - BUILDING AND GROUNDS		(26,433.71)	(100.00)	(26.77)	(21.41)	(3.08)	(78.59)	
TOTAL REVENUES		4,387.98	8,000.00	(334.70)	1,172.83	488.89	6,827.17	14.66
TOTAL EXPENDITURES		26,433.71	100.00	26.77	21.41	3.08	78.59	21.41
NET OF REVENUES & EXPENDITURES		(22,045.73)	7,900.00	(361.47)	1,151.42	485.81	6,748.58	14.57

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		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 202 - MAJOR ST./TRUNKLINE FUND								
Dept 000.000								
Revenues								
202-000.000-529.000	FEDERAL GRANT	127,554.67	0.00	86,952.67	0.00	0.00	0.00	0.00
202-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	896,619.52	897,145.00	294,744.22	306,345.70	74,587.15	590,799.30	34.15
202-000.000-546.048	STATE GRANT - METRO ROW ACT	19,637.61	18,000.00	0.00	0.00	0.00	18,000.00	0.00
202-000.000-548.000	STATE GRANT - TRUNKLINE MAINT	39,518.47	40,000.00	6,529.51	17,346.57	809.90	22,653.43	43.37
202-000.000-665.000	INTEREST	15,892.55	10,000.00	5,221.62	14,499.72	2,818.44	(4,499.72)	145.00
202-000.000-669.000	CHANGE IN INVESTMENTS	(1,346.11)	0.00	(1,849.82)	3,471.24	1,850.47	(3,471.24)	100.00
202-000.000-687.300	OTHER REFUNDS	0.00	0.00	0.00	411.01	0.00	(411.01)	100.00
202-000.000-692.000	OTHER REVENUE	3,506.82	0.00	2,913.43	23,187.26	23,187.26	(23,187.26)	100.00
202-000.000-692.039	OTHER REVENUE - BPU	11,045.10	2,500.00	1,183.72	7,403.70	0.00	(4,903.70)	296.15
202-000.000-692.470	OTHER REVENUE - TREES	0.00	0.00	0.00	125.00	0.00	(125.00)	100.00
202-000.000-699.203	TRANSFER IN - LOCAL STREETS	0.00	20,114.00	0.00	0.00	0.00	20,114.00	0.00
202-000.000-699.204	TRANSFER IN - MUNICIPAL STREET	280,437.12	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,392,865.75	987,759.00	395,695.35	372,790.20	103,253.22	614,968.80	37.74
Net - Dept 000.000		1,392,865.75	987,759.00	395,695.35	372,790.20	103,253.22	614,968.80	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
202-175.000-960.000	BANK FEES	163.28	0.00	81.28	82.50	12.70	(82.50)	100.00
202-175.000-995.101	TRANSFER OUT - GENERAL FUND	93,613.78	92,000.00	30,127.36	32,369.24	7,539.71	59,630.76	35.18
202-175.000-995.203	TRANSFER OUT - LOCAL STREETS	300,000.00	225,000.00	0.00	0.00	0.00	225,000.00	0.00
TOTAL EXPENDITURES		393,777.06	317,000.00	30,208.64	32,451.74	7,552.41	284,548.26	10.24
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(393,777.06)	(317,000.00)	(30,208.64)	(32,451.74)	(7,552.41)	(284,548.26)	
Dept 444.000 - SIDEWALKS								
Expenditures								
202-444.000-702.000	WAGES	0.00	1,833.00	0.00	0.00	0.00	1,833.00	0.00
202-444.000-720.000	EMPLOYER'S FICA	0.00	140.00	0.00	0.00	0.00	140.00	0.00
202-444.000-726.000	SUPPLIES	170.00	500.00	0.00	0.00	0.00	500.00	0.00
202-444.000-801.000	CONTRACTUAL SERVICES	2,410.00	47,114.00	0.00	47,068.15	16,527.73	45.85	99.90
TOTAL EXPENDITURES		2,580.00	49,587.00	0.00	47,068.15	16,527.73	2,518.85	94.92
Net - Dept 444.000 - SIDEWALKS		(2,580.00)	(49,587.00)	0.00	(47,068.15)	(16,527.73)	(2,518.85)	
Dept 450.000 - STREET SURFACE								
Expenditures								
202-450.000-702.000	WAGES	69,029.19	55,020.00	34,146.07	30,629.62	2,184.31	24,390.38	55.67
202-450.000-702.100	WAGES - PART TIME	0.00	905.00	0.00	0.00	0.00	905.00	0.00
202-450.000-703.000	OVERTIME PAY	542.78	2,500.00	333.93	13.44	0.00	2,486.56	0.54
202-450.000-710.000	HOLIDAY & OTHER PAY	90.34	0.00	57.53	3.94	0.00	(3.94)	100.00
202-450.000-716.000	RETIREMENT	3,629.64	2,173.00	1,684.09	1,914.86	204.04	258.14	88.12

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BDGT USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 202 - MAJOR ST./TRUNKLINE FUND									
Expenditures									
202-450.000-720.000	EMPLOYER'S FICA	5,066.58	4,209.00	2,394.83	2,232.35	154.52	1,976.65	53.04	
202-450.000-725.000	FRINGE BENEFITS - ALLOCATED	20,639.55	16,618.00	6,000.36	8,170.03	1,527.59	8,447.97	49.16	
202-450.000-726.000	SUPPLIES	31,404.96	13,158.00	8,386.24	7,925.31	589.00	5,232.69	60.23	
202-450.000-801.000	CONTRACTUAL SERVICES	1,100.00	7,200.00	1,100.00	265.00	265.00	6,935.00	3.68	
202-450.000-940.000	EQUIPMENT RENTAL	21,092.64	21,000.00	13,347.84	9,401.86	280.28	11,598.14	44.77	
202-450.000-941.000	RMEF REPLACEMENT CHARGE	0.00	95,722.00	0.00	0.00	0.00	95,722.00	0.00	
TOTAL EXPENDITURES		152,595.68	218,505.00	67,450.89	60,556.41	5,204.74	157,948.59	27.71	
Net - Dept 450.000 - STREET SURFACE		(152,595.68)	(218,505.00)	(67,450.89)	(60,556.41)	(5,204.74)	(157,948.59)		
Dept 450.500 - TRUNKLINE SURFACE									
Expenditures									
202-450.500-702.000	WAGES	4,641.89	1,689.00	559.18	2,318.64	88.32	(629.64)	137.28	
202-450.500-703.000	OVERTIME PAY	275.78	250.00	78.11	0.00	0.00	250.00	0.00	
202-450.500-710.000	HOLIDAY & OTHER PAY	1.38	0.00	0.00	3.04	0.00	(3.04)	100.00	
202-450.500-716.000	RETIREMENT	193.94	0.00	18.67	105.15	6.18	(105.15)	100.00	
202-450.500-720.000	EMPLOYER'S FICA	357.47	148.00	45.52	171.07	6.74	(23.07)	115.59	
202-450.500-725.000	FRINGE BENEFITS - ALLOCATED	826.19	560.00	168.69	754.84	(26.86)	(194.84)	134.79	
202-450.500-726.000	SUPPLIES	3,317.94	3,655.00	24.79	871.83	0.00	2,783.17	23.85	
202-450.500-801.000	CONTRACTUAL SERVICES	0.00	500.00	0.00	0.00	0.00	500.00	0.00	
202-450.500-940.000	EQUIPMENT RENTAL	3,067.71	3,500.00	1,655.83	1,644.39	158.66	1,855.61	46.98	
TOTAL EXPENDITURES		12,682.30	10,302.00	2,550.79	5,868.96	233.04	4,433.04	56.97	
Net - Dept 450.500 - TRUNKLINE SURFACE		(12,682.30)	(10,302.00)	(2,550.79)	(5,868.96)	(233.04)	(4,433.04)		
Dept 460.000 - R.O.W. MAINTENANCE									
Expenditures									
202-460.000-702.000	WAGES	21,556.13	22,859.00	8,990.08	6,810.71	722.27	16,048.29	29.79	
202-460.000-703.000	OVERTIME PAY	3.34	700.00	3.34	0.00	0.00	700.00	0.00	
202-460.000-710.000	HOLIDAY & OTHER PAY	12.74	0.00	0.00	4.12	0.18	(4.12)	100.00	
202-460.000-716.000	RETIREMENT	958.16	528.00	293.07	365.15	43.86	162.85	69.16	
202-460.000-720.000	EMPLOYER'S FICA	1,560.96	1,748.00	546.12	494.91	51.75	1,253.09	28.31	
202-460.000-725.000	FRINGE BENEFITS - ALLOCATED	5,425.94	6,807.00	2,159.48	1,959.57	161.17	4,847.43	28.79	
202-460.000-726.000	SUPPLIES	2,508.09	2,500.00	2,311.97	622.00	83.43	1,878.00	24.88	
202-460.000-801.000	CONTRACTUAL SERVICES	6,835.16	31,834.00	4,961.86	3,221.93	0.00	28,612.07	10.12	
202-460.000-940.000	EQUIPMENT RENTAL	20,795.59	12,500.00	8,174.67	3,573.51	92.33	8,926.49	28.59	
TOTAL EXPENDITURES		59,656.11	79,476.00	27,440.59	17,051.90	1,154.99	62,424.10	21.46	
Net - Dept 460.000 - R.O.W. MAINTENANCE		(59,656.11)	(79,476.00)	(27,440.59)	(17,051.90)	(1,154.99)	(62,424.10)		
Dept 460.500 - TRUNKLINE R.O.W. MAINTENANCE									

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BGD USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 202 - MAJOR ST./TRUNKLINE FUND									
Expenditures									
202-460.500-702.000	WAGES	913.93	625.00	646.52	143.35	0.00	481.65	22.94	
202-460.500-703.000	OVERTIME PAY	0.00	90.00	0.00	0.00	0.00	90.00	0.00	
202-460.500-716.000	RETIREMENT	24.43	0.00	14.26	7.74	0.00	(7.74)	100.00	
202-460.500-720.000	EMPLOYER'S FICA	65.29	55.00	46.39	10.69	0.00	44.31	19.44	
202-460.500-725.000	FRINGE BENEFITS - ALLOCATED	218.02	207.00	169.36	25.20	(1.66)	181.80	12.17	
202-460.500-801.000	CONTRACTUAL SERVICES	2,296.23	3,995.00	1,605.53	1,110.71	0.00	2,884.29	27.80	
202-460.500-940.000	EQUIPMENT RENTAL	994.33	1,400.00	605.15	127.86	0.00	1,272.14	9.13	
TOTAL EXPENDITURES		4,512.23	6,372.00	3,087.21	1,425.55	(1.66)	4,946.45	22.37	
Net - Dept 460.500 - TRUNKLINE R.O.W. MAINTENANCE		(4,512.23)	(6,372.00)	(3,087.21)	(1,425.55)	1.66	(4,946.45)		
Dept 470.000 - TREES									
Expenditures									
202-470.000-702.000	WAGES	11,901.10	11,992.00	5,908.59	7,316.78	585.87	4,675.22	61.01	
202-470.000-703.000	OVERTIME PAY	475.15	350.00	97.79	0.00	0.00	350.00	0.00	
202-470.000-710.000	HOLIDAY & OTHER PAY	1.20	0.00	0.00	1.18	0.00	(1.18)	100.00	
202-470.000-716.000	RETIREMENT	319.77	0.00	62.09	349.85	32.51	(349.85)	100.00	
202-470.000-720.000	EMPLOYER'S FICA	866.44	944.00	409.18	545.12	44.49	398.88	57.75	
202-470.000-725.000	FRINGE BENEFITS - ALLOCATED	2,654.72	3,566.00	1,685.52	822.70	(45.46)	2,743.30	23.07	
202-470.000-726.000	SUPPLIES	638.42	750.00	275.60	532.56	162.67	217.44	71.01	
202-470.000-726.470	SUPPLIES - REPLACEMENT TREES	930.37	750.00	0.00	0.00	0.00	750.00	0.00	
202-470.000-801.000	CONTRACTUAL SERVICES	39,875.00	32,250.00	18,175.00	15,183.56	6,000.00	17,066.44	47.08	
202-470.000-940.000	EQUIPMENT RENTAL	4,394.62	3,500.00	1,564.46	1,790.05	87.39	1,709.95	51.14	
TOTAL EXPENDITURES		62,056.79	54,102.00	28,178.23	26,541.80	6,867.47	27,560.20	49.06	
Net - Dept 470.000 - TREES		(62,056.79)	(54,102.00)	(28,178.23)	(26,541.80)	(6,867.47)	(27,560.20)		
Dept 470.500 - TRUNKLINE TREES									
Expenditures									
202-470.500-702.000	WAGES	579.86	459.00	283.09	255.95	0.00	203.05	55.76	
202-470.500-703.000	OVERTIME PAY	9.71	150.00	9.71	9.66	0.00	140.34	6.44	
202-470.500-710.000	HOLIDAY & OTHER PAY	0.00	0.00	0.00	0.72	0.00	(0.72)	100.00	
202-470.500-716.000	RETIREMENT	11.31	0.00	4.95	15.92	0.00	(15.92)	100.00	
202-470.500-720.000	EMPLOYER'S FICA	41.01	47.00	20.10	19.94	0.00	27.06	42.43	
202-470.500-725.000	FRINGE BENEFITS - ALLOCATED	168.09	176.00	105.81	38.63	(2.55)	137.37	21.95	
202-470.500-726.000	SUPPLIES	25.66	50.00	25.66	10.76	0.00	39.24	21.52	
202-470.500-801.000	CONTRACTUAL SERVICES	350.00	1,250.00	50.00	30.00	0.00	1,220.00	2.40	
202-470.500-940.000	EQUIPMENT RENTAL	367.95	350.00	270.28	162.82	0.00	187.18	46.52	
TOTAL EXPENDITURES		1,553.59	2,482.00	769.60	544.40	(2.55)	1,937.60	21.93	
Net - Dept 470.500 - TRUNKLINE TREES		(1,553.59)	(2,482.00)	(769.60)	(544.40)	2.55	(1,937.60)		

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE BALANCE	% BGDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023			
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 202 - MAJOR ST./TRUNKLINE FUND								
Dept 480.000 - DRAINAGE								
Expenditures								
202-480.000-702.000	WAGES	11,965.01	18,109.00	5,559.36	7,176.16	1,213.38	10,932.84	39.63
202-480.000-703.000	OVERTIME PAY	790.98	500.00	343.36	16.94	0.00	483.06	3.39
202-480.000-710.000	HOLIDAY & OTHER PAY	1.32	0.00	0.00	5.47	0.00	(5.47)	100.00
202-480.000-716.000	RETIREMENT	638.85	528.00	221.46	368.27	73.45	159.73	69.75
202-480.000-720.000	EMPLOYER'S FICA	933.84	1,424.00	326.25	525.42	88.39	898.58	36.90
202-480.000-725.000	FRINGE BENEFITS - ALLOCATED	3,204.51	5,376.00	1,299.19	2,039.35	283.21	3,336.65	37.93
202-480.000-726.000	SUPPLIES	1,681.66	3,500.00	198.71	777.82	0.30	2,722.18	22.22
202-480.000-801.000	CONTRACTUAL SERVICES	1,480.00	8,500.00	1,480.00	548.76	0.00	7,951.24	6.46
202-480.000-940.000	EQUIPMENT RENTAL	5,550.25	8,000.00	4,039.25	1,821.25	204.48	6,178.75	22.77
TOTAL EXPENDITURES		26,246.42	45,937.00	13,467.58	13,279.44	1,863.21	32,657.56	28.91
Net - Dept 480.000 - DRAINAGE		(26,246.42)	(45,937.00)	(13,467.58)	(13,279.44)	(1,863.21)	(32,657.56)	
Dept 480.500 - TRUNKLINE R.O.W. DRAINAGE								
Expenditures								
202-480.500-702.000	WAGES	1,405.15	492.00	606.85	425.00	0.00	67.00	86.38
202-480.500-703.000	OVERTIME PAY	119.22	100.00	0.00	0.00	0.00	100.00	0.00
202-480.500-716.000	RETIREMENT	83.29	0.00	31.82	15.01	0.00	(15.01)	100.00
202-480.500-720.000	EMPLOYER'S FICA	111.43	45.00	45.35	31.19	0.00	13.81	69.31
202-480.500-725.000	FRINGE BENEFITS - ALLOCATED	381.58	171.00	160.63	89.76	(5.92)	81.24	52.49
202-480.500-726.000	SUPPLIES	0.00	200.00	0.00	0.00	0.00	200.00	0.00
202-480.500-801.000	CONTRACTUAL SERVICES	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
202-480.500-940.000	EQUIPMENT RENTAL	1,000.34	1,000.00	382.34	172.17	0.00	827.83	17.22
TOTAL EXPENDITURES		3,101.01	3,508.00	1,226.99	733.13	(5.92)	2,774.87	20.90
Net - Dept 480.500 - TRUNKLINE R.O.W. DRAINAGE		(3,101.01)	(3,508.00)	(1,226.99)	(733.13)	5.92	(2,774.87)	
Dept 490.000 - TRAFFIC								
Expenditures								
202-490.000-702.000	WAGES	12,242.50	17,176.00	6,365.80	6,561.10	936.08	10,614.90	38.20
202-490.000-703.000	OVERTIME PAY	615.81	750.00	298.92	321.16	0.00	428.84	42.82
202-490.000-710.000	HOLIDAY & OTHER PAY	3.79	0.00	0.00	0.46	0.00	(0.46)	100.00
202-490.000-716.000	RETIREMENT	485.05	528.00	132.05	297.32	42.92	230.68	56.31
202-490.000-720.000	EMPLOYER'S FICA	930.24	1,372.00	372.94	496.01	66.14	875.99	36.15
202-490.000-725.000	FRINGE BENEFITS - ALLOCATED	3,218.21	5,179.00	1,607.21	2,120.17	205.98	3,058.83	40.94
202-490.000-726.000	SUPPLIES	56,743.97	25,000.00	1,572.19	2,809.71	325.11	22,190.29	11.24
202-490.000-801.000	CONTRACTUAL SERVICES	77,941.21	14,217.00	68,972.07	4,603.46	1,482.98	9,613.54	32.38
202-490.000-920.000	UTILITIES	2,952.52	3,500.00	1,432.17	1,490.96	208.85	2,009.04	42.60
202-490.000-940.000	EQUIPMENT RENTAL	2,134.27	5,000.00	1,791.14	1,394.69	175.51	3,605.31	27.89
TOTAL EXPENDITURES		157,267.57	72,722.00	82,544.49	20,095.04	3,443.57	52,626.96	27.63
Net - Dept 490.000 - TRAFFIC		(157,267.57)	(72,722.00)	(82,544.49)	(20,095.04)	(3,443.57)	(52,626.96)	

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE BALANCE		% BGDGT USED	
		06/30/2023	2023-24	12/31/2022	12/31/2023		NORM (ABNORM)	NORM (ABNORM)		
Fund 202 - MAJOR ST./TRUNKLINE FUND										
Dept 490.500 - TRUNKLINE TRAFFIC										
Expenditures										
202-490.500-702.000	WAGES	850.64	111.00	97.13	99.80	0.00	11.20	89.91		
202-490.500-703.000	OVERTIME PAY	0.00	200.00	0.00	0.00	0.00	200.00	0.00		
202-490.500-716.000	RETIREMENT	18.13	0.00	1.33	6.99	0.00	(6.99)	100.00		
202-490.500-720.000	EMPLOYER'S FICA	59.29	24.00	6.84	7.64	0.00	16.36	31.83		
202-490.500-725.000	FRINGE BENEFITS - ALLOCATED	150.94	90.00	70.24	99.90	(6.59)	(9.90)	111.00		
202-490.500-726.000	SUPPLIES	0.00	250.00	0.00	0.00	0.00	250.00	0.00		
202-490.500-801.000	CONTRACTUAL SERVICES	492.10	100.00	400.34	1,015.41	38.13	(915.41)	1,015.41		
202-490.500-920.000	UTILITIES	1,576.93	4,500.00	1,576.93	0.00	0.00	4,500.00	0.00		
202-490.500-940.000	EQUIPMENT RENTAL	143.36	250.00	32.91	91.19	0.00	158.81	36.48		
TOTAL EXPENDITURES		3,291.39	5,525.00	2,185.72	1,320.93	31.54	4,204.07	23.91		
Net - Dept 490.500 - TRUNKLINE TRAFFIC		(3,291.39)	(5,525.00)	(2,185.72)	(1,320.93)	(31.54)	(4,204.07)			
Dept 500.000 - WINTER MAINTENANCE										
Expenditures										
202-500.000-702.000	WAGES	6,502.69	10,213.00	866.47	1,173.32	1,173.32	9,039.68	11.49		
202-500.000-703.000	OVERTIME PAY	3,968.45	5,500.00	453.40	225.81	225.81	5,274.19	4.11		
202-500.000-710.000	HOLIDAY & OTHER PAY	0.24	0.00	0.00	1.08	1.08	(1.08)	100.00		
202-500.000-716.000	RETIREMENT	569.46	0.00	58.22	53.28	53.28	(53.28)	100.00		
202-500.000-720.000	EMPLOYER'S FICA	763.11	1,202.00	95.54	101.52	101.52	1,100.48	8.45		
202-500.000-725.000	FRINGE BENEFITS - ALLOCATED	2,574.43	4,540.00	349.36	340.35	340.35	4,199.65	7.50		
202-500.000-726.000	SUPPLIES	23,534.51	20,000.00	4,975.89	1,373.89	0.00	18,626.11	6.87		
202-500.000-801.000	CONTRACTUAL SERVICES	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00		
202-500.000-940.000	EQUIPMENT RENTAL	13,019.53	21,000.00	1,391.60	1,097.21	1,097.21	19,902.79	5.22		
TOTAL EXPENDITURES		50,932.42	63,455.00	8,190.48	4,366.46	2,992.57	59,088.54	6.88		
Net - Dept 500.000 - WINTER MAINTENANCE		(50,932.42)	(63,455.00)	(8,190.48)	(4,366.46)	(2,992.57)	(59,088.54)			
Dept 500.500 - TRUNKLINE WINTER MAINTENANCE										
Expenditures										
202-500.500-702.000	WAGES	1,032.87	2,477.00	9.69	141.90	0.00	2,335.10	5.73		
202-500.500-703.000	OVERTIME PAY	1,690.95	1,500.00	213.15	167.10	167.10	1,332.90	11.14		
202-500.500-716.000	RETIREMENT	125.58	0.00	8.10	14.57	4.64	(14.57)	100.00		
202-500.500-720.000	EMPLOYER'S FICA	198.64	304.00	16.02	22.37	11.92	281.63	7.36		
202-500.500-725.000	FRINGE BENEFITS - ALLOCATED	681.83	1,149.00	58.98	75.17	38.38	1,073.83	6.54		
202-500.500-726.000	SUPPLIES	7,844.98	6,200.00	3,108.53	539.23	0.00	5,660.77	8.70		
202-500.500-801.000	CONTRACTUAL SERVICES	0.00	250.00	0.00	0.00	0.00	250.00	0.00		
202-500.500-940.000	EQUIPMENT RENTAL	4,095.41	4,500.00	203.41	401.59	294.52	4,098.41	8.92		
TOTAL EXPENDITURES		15,670.26	16,380.00	3,617.88	1,361.93	516.56	15,018.07	8.31		
Net - Dept 500.500 - TRUNKLINE WINTER MAINTENANCE		(15,670.26)	(16,380.00)	(3,617.88)	(1,361.93)	(516.56)	(15,018.07)			

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 202 - MAJOR ST./TRUNKLINE FUND								
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
202-900.000-970.000	CAPITAL OUTLAY	504,589.79	70,000.00	503,072.59	985.00	0.00	69,015.00	1.41
TOTAL EXPENDITURES		504,589.79	70,000.00	503,072.59	985.00	0.00	69,015.00	1.41
Net - Dept 900.000 - CAPITAL OUTLAY		(504,589.79)	(70,000.00)	(503,072.59)	(985.00)	0.00	(69,015.00)	
TOTAL REVENUES		1,392,865.75	987,759.00	395,695.35	372,790.20	103,253.22	614,968.80	37.74
TOTAL EXPENDITURES		1,450,512.62	1,015,353.00	773,991.68	233,650.84	46,377.70	781,702.16	23.01
NET OF REVENUES & EXPENDITURES		(57,646.87)	(27,594.00)	(378,296.33)	139,139.36	56,875.52	(166,733.36)	504.24

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 203 - LOCAL STREET FUND								
Dept 000.000								
Revenues								
203-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	279,876.84	280,493.00	91,658.65	95,448.83	23,361.29	185,044.17	34.03
203-000.000-546.048	STATE GRANT - METRO ROW ACT	19,637.62	18,000.00	0.00	0.00	0.00	18,000.00	0.00
203-000.000-665.000	INTEREST	2,613.75	3,000.00	1,353.88	4,426.72	586.91	(1,426.72)	147.56
203-000.000-669.000	CHANGE IN INVESTMENTS	(448.71)	0.00	(616.61)	1,157.08	616.82	(1,157.08)	100.00
203-000.000-687.300	OTHER REFUNDS	0.00	0.00	0.00	319.68	0.00	(319.68)	100.00
203-000.000-692.000	OTHER REVENUE	3,373.23	0.00	3,373.23	428.99	250.00	(428.99)	100.00
203-000.000-692.039	OTHER REVENUE - BPU	4,451.77	1,500.00	188.16	8,228.94	0.00	(6,728.94)	548.60
203-000.000-692.470	OTHER REVENUE - TREES	500.00	1,000.00	500.00	0.00	0.00	1,000.00	0.00
203-000.000-699.202	TRANSFER IN - MAJOR STREETS	300,000.00	225,000.00	0.00	0.00	0.00	225,000.00	0.00
203-000.000-699.204	TRANSFER IN - MUNICIPAL STREET	391,992.27	2,900,000.00	0.00	0.00	0.00	2,900,000.00	0.00
TOTAL REVENUES		1,001,996.77	3,428,993.00	96,457.31	110,010.24	24,815.02	3,318,982.76	3.21
Net - Dept 000.000		1,001,996.77	3,428,993.00	96,457.31	110,010.24	24,815.02	3,318,982.76	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
203-175.000-960.000	BANK FEES	54.44	100.00	27.11	27.51	4.23	72.49	27.51
203-175.000-995.101	TRANSFER OUT - GENERAL FUND	27,987.67	26,000.00	9,165.86	9,544.88	2,336.13	16,455.12	36.71
203-175.000-995.202	TRANSFER OUT - MAJOR STREETS	0.00	20,114.00	0.00	0.00	0.00	20,114.00	0.00
TOTAL EXPENDITURES		28,042.11	46,214.00	9,192.97	9,572.39	2,340.36	36,641.61	20.71
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(28,042.11)	(46,214.00)	(9,192.97)	(9,572.39)	(2,340.36)	(36,641.61)	
Dept 444.000 - SIDEWALKS								
Expenditures								
203-444.000-702.000	WAGES	0.00	1,360.00	0.00	0.00	0.00	1,360.00	0.00
203-444.000-703.000	OVERTIME PAY	0.00	100.00	0.00	0.00	0.00	100.00	0.00
203-444.000-720.000	EMPLOYER'S FICA	0.00	104.00	0.00	0.00	0.00	104.00	0.00
203-444.000-726.000	SUPPLIES	0.00	300.00	0.00	0.00	0.00	300.00	0.00
203-444.000-801.000	CONTRACTUAL SERVICES	4,820.00	18,000.00	0.00	0.00	0.00	18,000.00	0.00
203-444.000-940.000	EQUIPMENT RENTAL	0.00	250.00	0.00	0.00	0.00	250.00	0.00
TOTAL EXPENDITURES		4,820.00	20,114.00	0.00	0.00	0.00	20,114.00	0.00
Net - Dept 444.000 - SIDEWALKS		(4,820.00)	(20,114.00)	0.00	0.00	0.00	(20,114.00)	
Dept 450.000 - STREET SURFACE								
Expenditures								
203-450.000-702.000	WAGES	54,973.73	74,747.00	24,787.56	24,279.30	1,113.20	50,467.70	32.48
203-450.000-702.100	WAGES - PART TIME	0.00	5,426.00	0.00	0.00	0.00	5,426.00	0.00
203-450.000-703.000	OVERTIME PAY	138.58	300.00	138.58	405.54	0.00	(105.54)	135.18
203-450.000-710.000	HOLIDAY & OTHER PAY	65.47	0.00	41.64	12.88	0.00	(12.88)	100.00
203-450.000-716.000	RETIREMENT	3,060.47	3,288.00	1,281.20	1,435.57	93.93	1,852.43	43.66

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BDGT USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 203 - LOCAL STREET FUND									
Expenditures									
203-450.000-720.000	EMPLOYER'S FICA	4,013.33	6,156.00	1,699.74	1,818.28	79.32	4,337.72	29.54	
203-450.000-725.000	FRINGE BENEFITS - ALLOCATED	16,900.01	21,682.00	4,461.68	6,443.99	684.70	15,238.01	29.72	
203-450.000-726.000	SUPPLIES	22,325.96	20,000.00	7,617.55	10,297.51	1,462.13	9,702.49	51.49	
203-450.000-801.000	CONTRACTUAL SERVICES	6,084.00	7,750.00	2,992.00	450.00	0.00	7,300.00	5.81	
203-450.000-940.000	EQUIPMENT RENTAL	19,167.50	17,000.00	9,809.61	11,590.28	242.70	5,409.72	68.18	
203-450.000-941.000	RMEF REPLACEMENT CHARGE	0.00	54,104.00	0.00	0.00	0.00	54,104.00	0.00	
TOTAL EXPENDITURES		126,729.05	210,453.00	52,829.56	56,733.35	3,675.98	153,719.65	26.96	
Net - Dept 450.000 - STREET SURFACE		(126,729.05)	(210,453.00)	(52,829.56)	(56,733.35)	(3,675.98)	(153,719.65)		
Dept 460.000 - R.O.W. MAINTENANCE									
Expenditures									
203-460.000-702.000	WAGES	21,208.34	21,279.00	7,150.77	6,818.02	605.47	14,460.98	32.04	
203-460.000-703.000	OVERTIME PAY	48.43	250.00	8.23	76.69	0.00	173.31	30.68	
203-460.000-710.000	HOLIDAY & OTHER PAY	13.86	0.00	0.00	1.43	0.00	(1.43)	100.00	
203-460.000-716.000	RETIREMENT	1,028.35	548.00	273.39	370.58	42.12	177.42	67.62	
203-460.000-720.000	EMPLOYER'S FICA	1,542.50	1,646.00	412.72	501.31	43.40	1,144.69	30.46	
203-460.000-725.000	FRINGE BENEFITS - ALLOCATED	5,340.19	6,220.00	1,517.53	1,867.24	140.74	4,352.76	30.02	
203-460.000-726.000	SUPPLIES	865.85	1,000.00	275.24	601.37	0.00	398.63	60.14	
203-460.000-801.000	CONTRACTUAL SERVICES	6,323.92	12,870.00	2,763.92	3,186.23	0.00	9,683.77	24.76	
203-460.000-940.000	EQUIPMENT RENTAL	25,649.99	12,000.00	8,293.87	3,168.48	45.39	8,831.52	26.40	
TOTAL EXPENDITURES		62,021.43	55,813.00	20,695.67	16,591.35	877.12	39,221.65	29.73	
Net - Dept 460.000 - R.O.W. MAINTENANCE		(62,021.43)	(55,813.00)	(20,695.67)	(16,591.35)	(877.12)	(39,221.65)		
Dept 470.000 - TREES									
Expenditures									
203-470.000-702.000	WAGES	16,352.91	12,986.00	8,290.83	8,113.02	565.34	4,872.98	62.48	
203-470.000-703.000	OVERTIME PAY	414.35	400.00	82.28	325.13	0.00	74.87	81.28	
203-470.000-710.000	HOLIDAY & OTHER PAY	1.44	0.00	0.00	2.64	0.00	(2.64)	100.00	
203-470.000-716.000	RETIREMENT	420.80	0.00	103.59	427.09	32.76	(427.09)	100.00	
203-470.000-720.000	EMPLOYER'S FICA	1,173.37	1,024.00	575.42	632.98	43.18	391.02	61.81	
203-470.000-725.000	FRINGE BENEFITS - ALLOCATED	3,672.91	3,867.00	2,403.84	786.34	(28.36)	3,080.66	20.33	
203-470.000-726.000	SUPPLIES	1,755.13	2,000.00	1,077.31	841.00	85.24	1,159.00	42.05	
203-470.000-726.470	SUPPLIES - REPLACEMENT TREES	1,597.37	2,650.00	0.00	0.00	0.00	2,650.00	0.00	
203-470.000-801.000	CONTRACTUAL SERVICES	72,537.50	37,250.00	33,787.50	24,079.24	6,550.00	13,170.76	64.64	
203-470.000-940.000	EQUIPMENT RENTAL	5,710.49	5,000.00	2,964.02	2,092.93	61.07	2,907.07	41.86	
TOTAL EXPENDITURES		103,636.27	65,177.00	49,284.79	37,300.37	7,309.23	27,876.63	57.23	
Net - Dept 470.000 - TREES		(103,636.27)	(65,177.00)	(49,284.79)	(37,300.37)	(7,309.23)	(27,876.63)		

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BGD USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 203 - LOCAL STREET FUND									
Dept 480.000 - DRAINAGE									
Expenditures									
203-480.000-702.000	WAGES	16,269.65	16,371.00	8,461.51	7,246.57	825.83	9,124.43	44.26	
203-480.000-703.000	OVERTIME PAY	66.84	400.00	66.84	0.00	0.00	400.00	0.00	
203-480.000-710.000	HOLIDAY & OTHER PAY	0.96	0.00	0.00	3.64	0.00	(3.64)	100.00	
203-480.000-716.000	RETIREMENT	811.26	548.00	334.83	382.47	59.87	165.53	69.79	
203-480.000-720.000	EMPLOYER'S FICA	1,199.43	1,282.00	516.73	528.18	60.07	753.82	41.20	
203-480.000-725.000	FRINGE BENEFITS - ALLOCATED	4,042.65	4,845.00	1,853.53	2,087.82	183.40	2,757.18	43.09	
203-480.000-726.000	SUPPLIES	5,708.01	6,000.00	1,867.96	1,786.94	0.00	4,213.06	29.78	
203-480.000-801.000	CONTRACTUAL SERVICES	480.00	15,500.00	0.00	0.00	0.00	15,500.00	0.00	
203-480.000-920.000	UTILITIES	485.19	450.00	137.82	369.68	53.36	80.32	82.15	
203-480.000-940.000	EQUIPMENT RENTAL	8,552.02	9,000.00	6,145.32	2,356.87	131.00	6,643.13	26.19	
TOTAL EXPENDITURES		37,616.01	54,396.00	19,384.54	14,762.17	1,313.53	39,633.83	27.14	
Net - Dept 480.000 - DRAINAGE		(37,616.01)	(54,396.00)	(19,384.54)	(14,762.17)	(1,313.53)	(39,633.83)		
Dept 490.000 - TRAFFIC									
Expenditures									
203-490.000-702.000	WAGES	2,289.63	2,965.00	1,208.63	1,283.40	67.74	1,681.60	43.28	
203-490.000-703.000	OVERTIME PAY	0.00	150.00	0.00	47.26	0.00	102.74	31.51	
203-490.000-710.000	HOLIDAY & OTHER PAY	0.00	0.00	0.00	2.43	0.00	(2.43)	100.00	
203-490.000-716.000	RETIREMENT	103.94	0.00	38.99	51.90	0.00	(51.90)	100.00	
203-490.000-720.000	EMPLOYER'S FICA	165.37	238.00	86.99	97.01	4.65	140.99	40.76	
203-490.000-725.000	FRINGE BENEFITS - ALLOCATED	570.65	900.00	319.92	298.64	(2.11)	601.36	33.18	
203-490.000-726.000	SUPPLIES	5,235.26	8,000.00	2,477.70	1,438.04	0.00	6,561.96	17.98	
203-490.000-801.000	CONTRACTUAL SERVICES	2,942.74	2,000.00	1,010.18	1,803.46	463.14	196.54	90.17	
203-490.000-940.000	EQUIPMENT RENTAL	344.00	1,000.00	191.65	634.25	27.77	365.75	63.43	
TOTAL EXPENDITURES		11,651.59	15,253.00	5,334.06	5,656.39	561.19	9,596.61	37.08	
Net - Dept 490.000 - TRAFFIC		(11,651.59)	(15,253.00)	(5,334.06)	(5,656.39)	(561.19)	(9,596.61)		
Dept 500.000 - WINTER MAINTENANCE									
Expenditures									
203-500.000-702.000	WAGES	5,788.81	8,212.00	592.52	1,404.48	1,404.48	6,807.52	17.10	
203-500.000-703.000	OVERTIME PAY	1,392.58	1,000.00	0.00	0.00	0.00	1,000.00	0.00	
203-500.000-710.000	HOLIDAY & OTHER PAY	0.00	0.00	0.00	1.02	1.02	(1.02)	100.00	
203-500.000-716.000	RETIREMENT	383.54	0.00	30.97	74.86	74.86	(74.86)	100.00	
203-500.000-720.000	EMPLOYER'S FICA	523.08	705.00	43.00	103.83	103.83	601.17	14.73	
203-500.000-725.000	FRINGE BENEFITS - ALLOCATED	1,766.74	2,662.00	156.84	341.65	341.65	2,320.35	12.83	
203-500.000-726.000	SUPPLIES	20,036.35	15,000.00	2,292.27	1,321.30	0.00	13,678.70	8.81	
203-500.000-801.000	CONTRACTUAL SERVICES	0.00	250.00	0.00	0.00	0.00	250.00	0.00	
203-500.000-940.000	EQUIPMENT RENTAL	9,477.57	12,000.00	448.75	1,386.63	1,386.63	10,613.37	11.56	
TOTAL EXPENDITURES		39,368.67	39,829.00	3,564.35	4,633.77	3,312.47	35,195.23	11.63	

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD
		06/30/2023	2023-24	12/31/2022	12/31/2023				
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)		INCR (DECR)	NORM (ABNORM)	
Fund 203 - LOCAL STREET FUND									
Net - Dept 500.000	- WINTER MAINTENANCE	(39,368.67)	(39,829.00)	(3,564.35)	(4,633.77)		(3,312.47)	(35,195.23)	
Dept 900.000 - CAPITAL OUTLAY									
Expenditures									
203-900.000-970.000	CAPITAL OUTLAY	616,469.70	3,000,000.00	567,427.27	108,193.35		0.00	2,891,806.65	3.61
TOTAL EXPENDITURES		616,469.70	3,000,000.00	567,427.27	108,193.35		0.00	2,891,806.65	3.61
Net - Dept 900.000 - CAPITAL OUTLAY		(616,469.70)	(3,000,000.00)	(567,427.27)	(108,193.35)		0.00	(2,891,806.65)	
TOTAL REVENUES		1,001,996.77	3,428,993.00	96,457.31	110,010.24		24,815.02	3,318,982.76	3.21
TOTAL EXPENDITURES		1,030,354.83	3,507,249.00	727,713.21	253,443.14		19,389.88	3,253,805.86	7.23
NET OF REVENUES & EXPENDITURES		(28,358.06)	(78,256.00)	(631,255.90)	(143,432.90)		5,425.14	65,176.90	183.29

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 204 - MUNICIPAL STREET FUND								
Dept 000.000								
Revenues								
204-000.000-402.050	CURRENT TAXES - STREET MAINT.	342,344.75	365,000.00	327,721.75	351,999.26	1,428.88	13,000.74	96.44
204-000.000-402.060	CURRENT TAXES - 2021 LEAF	69,357.97	74,000.00	66,395.73	71,315.36	289.44	2,684.64	96.37
204-000.000-402.070	CURRENT TAXES - 2021 STREET RE	485,637.05	518,000.00	464,893.14	499,331.83	2,026.96	18,668.17	96.40
204-000.000-404.000	SPECIAL ACTS	7,861.22	19,194.00	0.00	0.00	0.00	19,194.00	0.00
204-000.000-411.000	DELINQUENT TAXES	989.62	0.00	0.00	0.00	0.00	0.00	0.00
204-000.000-451.000	SPECIAL ASSESSMENTS	163,180.41	106,800.00	44,824.75	68,645.21	7,372.51	38,154.79	64.27
204-000.000-573.000	LOCAL COMMUNITY STABILIZATION	152,274.62	48,000.00	47,647.75	47,900.84	0.00	99.16	99.79
204-000.000-665.000	INTEREST	90,926.46	0.00	17,082.47	93,458.74	18,008.91	(93,458.74)	100.00
204-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	14,083.74	0.00	0.00	0.00	0.00	0.00	0.00
204-000.000-692.000	OTHER REVENUE	500.00	0.00	500.00	500.00	0.00	(500.00)	100.00
204-000.000-696.000	PROCEEDS - SALE OF BONDS/NOTES	2,300,000.00	0.00	2,300,000.00	0.00	0.00	0.00	0.00
204-000.000-697.000	PREMIUM ON SALE OF BONDS	146,515.45	0.00	146,515.45	0.00	0.00	0.00	0.00
204-000.000-699.101	TRANSFER IN - GENERAL FUND	10,520.15	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		3,784,191.44	1,130,994.00	3,415,581.04	1,133,151.24	29,126.70	(2,157.24)	100.19
Net - Dept 000.000		3,784,191.44	1,130,994.00	3,415,581.04	1,133,151.24	29,126.70	(2,157.24)	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
204-175.000-995.202	TRANSFER OUT - MAJOR STREETS	280,437.12	0.00	0.00	0.00	0.00	0.00	0.00
204-175.000-995.203	TRANSFER OUT - LOCAL STREETS	391,992.27	2,900,000.00	0.00	0.00	0.00	2,900,000.00	0.00
TOTAL EXPENDITURES		672,429.39	2,900,000.00	0.00	0.00	0.00	2,900,000.00	0.00
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(672,429.39)	(2,900,000.00)	0.00	0.00	0.00	(2,900,000.00)	
Dept 453.000 - LOCAL STREET RECONSTRUCTION								
Expenditures								
204-453.000-964.000	REFUNDS & REBATES	0.00	0.00	0.00	221.54	221.54	(221.54)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	221.54	221.54	(221.54)	100.00
Net - Dept 453.000 - LOCAL STREET RECONSTRUCTION		0.00	0.00	0.00	(221.54)	(221.54)	221.54	
Dept 572.000 - LEAF COLLECTION								
Expenditures								
204-572.000-702.000	WAGES	13,622.42	16,297.00	13,622.42	19,419.07	6,900.41	(3,122.07)	119.16
204-572.000-703.000	OVERTIME PAY	4,321.76	4,000.00	4,321.76	205.84	116.55	3,794.16	5.15
204-572.000-710.000	HOLIDAY & OTHER PAY	0.00	0.00	0.00	39.71	15.02	(39.71)	100.00
204-572.000-716.000	RETIREMENT	931.23	0.00	931.23	1,131.11	442.07	(1,131.11)	100.00
204-572.000-720.000	EMPLOYER'S FICA	1,323.23	1,552.00	1,323.23	1,466.37	529.67	85.63	94.48
204-572.000-725.000	FRINGE BENEFITS - ALLOCATED	4,336.69	5,864.00	4,585.77	4,413.69	1,411.61	1,450.31	75.27
204-572.000-726.000	SUPPLIES	0.00	200.00	0.00	0.00	0.00	200.00	0.00
204-572.000-801.000	CONTRACTUAL SERVICES	25,994.50	38,857.00	25,994.50	11,585.00	1,822.50	27,272.00	29.81

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BGD USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 204 - MUNICIPAL STREET FUND									
Expenditures									
204-572.000-940.000	EQUIPMENT RENTAL	28,932.25	30,000.00	28,932.25	36,191.29	14,522.48	(6,191.29)	120.64	
204-572.000-964.000	REFUNDS & REBATES	0.00	0.00	0.00	18.56	18.56	(18.56)	100.00	
TOTAL EXPENDITURES		79,462.08	96,770.00	79,711.16	74,470.64	25,778.87	22,299.36	76.96	
Net - Dept 572.000 - LEAF COLLECTION		(79,462.08)	(96,770.00)	(79,711.16)	(74,470.64)	(25,778.87)	(22,299.36)		
Dept 900.000 - CAPITAL OUTLAY									
Expenditures									
204-900.000-801.070	CONTRACTUAL SERVICES - BOND CC	79,817.22	0.00	76,587.51	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES		79,817.22	0.00	76,587.51	0.00	0.00	0.00	0.00	
Net - Dept 900.000 - CAPITAL OUTLAY		(79,817.22)	0.00	(76,587.51)	0.00	0.00	0.00		
Dept 905.000 - DEBT SERVICE									
Expenditures									
204-905.000-991.000	DEBT SERVICE - PRINCIPAL	0.00	240,000.00	0.00	0.00	0.00	240,000.00	0.00	
204-905.000-993.000	INTEREST EXPENSE	41,208.34	115,000.00	0.00	57,500.00	0.00	57,500.00	50.00	
TOTAL EXPENDITURES		41,208.34	355,000.00	0.00	57,500.00	0.00	297,500.00	16.20	
Net - Dept 905.000 - DEBT SERVICE		(41,208.34)	(355,000.00)	0.00	(57,500.00)	0.00	(297,500.00)		
TOTAL REVENUES		3,784,191.44	1,130,994.00	3,415,581.04	1,133,151.24	29,126.70	(2,157.24)	100.19	
TOTAL EXPENDITURES		872,917.03	3,351,770.00	156,298.67	132,192.18	26,000.41	3,219,577.82	3.94	
NET OF REVENUES & EXPENDITURES		2,911,274.41	(2,220,776.00)	3,259,282.37	1,000,959.06	3,126.29	(3,221,735.06)	45.07	

PERIOD ENDING 12/31/2023

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE BALANCE		% BDGT USED	
		06/30/2023	2023-24	12/31/2022	12/31/2023		NORM (ABNORM)	NORM (ABNORM)		
Fund 208 - RECREATION FUND										
Dept 000.000										
Revenues										
208-000.000-644.000	CONCESSION SALES	6,967.29	7,000.00	4,435.80	4,166.39	0.00	2,833.61	59.52		
208-000.000-651.000	USE & ADMISSION FEES	17,256.33	20,000.00	8,811.29	9,233.40	0.00	10,766.60	46.17		
208-000.000-653.000	TEAM & EVENT FEES	2,960.00	4,000.00	2,035.00	1,950.00	25.00	2,050.00	48.75		
208-000.000-653.001	YOUTH PROGRAM FEES	40,754.00	42,000.00	15,109.00	13,117.85	250.00	28,882.15	31.23		
208-000.000-665.000	INTEREST	42.32	0.00	0.81	43.28	0.00	(43.28)	100.00		
208-000.000-667.000	RENTS	33,210.00	33,000.00	325.00	900.00	0.00	32,100.00	2.73		
208-000.000-675.000	CONTRIBUTIONS & DONATIONS	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00		
208-000.000-675.409	CONTRIBUTIONS & DONATIONS - R	18,844.00	0.00	10,000.00	0.00	0.00	0.00	0.00		
208-000.000-687.300	OTHER REFUNDS	0.00	0.00	0.00	913.36	0.00	(913.36)	100.00		
208-000.000-692.000	OTHER REVENUE	7,102.09	7,700.00	2,251.33	2,676.29	75.00	5,023.71	34.76		
208-000.000-699.101	TRANSFER IN - GENERAL FUND	58,073.00	47,291.00	0.00	0.00	0.00	47,291.00	0.00		
208-000.000-699.409	TRANSFER IN - STOCKS PARK FUND	24,175.00	0.00	24,175.00	0.00	0.00	0.00	0.00		
TOTAL REVENUES		210,384.03	160,991.00	67,143.23	33,000.57	350.00	127,990.43	20.50		
Net - Dept 000.000		210,384.03	160,991.00	67,143.23	33,000.57	350.00	127,990.43			
Dept 751.000 - RECREATION DEPARTMENT										
Expenditures										
208-751.000-702.000	WAGES	81,008.84	61,208.00	42,953.92	33,701.93	4,708.34	27,506.07	55.06		
208-751.000-702.100	WAGES - BEACH	2,032.65	14,439.00	0.00	5,324.83	0.00	9,114.17	36.88		
208-751.000-707.000	LONGEVITY PAY	1,100.00	1,100.00	1,100.00	1,100.00	0.00	0.00	100.00		
208-751.000-710.000	HOLIDAY & OTHER PAY	289.92	0.00	232.32	0.00	0.00	0.00	0.00		
208-751.000-715.000	HEALTH & LIFE INSURANCE	16,381.44	15,062.00	7,466.94	8,914.50	1,485.75	6,147.50	59.19		
208-751.000-716.000	RETIREMENT	14,130.87	14,525.00	6,357.47	8,581.72	1,440.17	5,943.28	59.08		
208-751.000-717.000	WORKERS' COMPENSATION	814.04	875.00	814.04	987.87	0.00	(112.87)	112.90		
208-751.000-720.000	EMPLOYER'S FICA	6,091.62	4,682.00	3,228.67	2,891.28	330.45	1,790.72	61.75		
208-751.000-721.000	DISABILITY INSURANCE	336.12	400.00	168.06	168.06	28.01	231.94	42.02		
208-751.000-726.000	SUPPLIES	29,470.06	25,000.00	13,323.38	12,898.96	237.00	12,101.04	51.60		
208-751.000-726.006	CONCESSION SUPPLIES	5,737.71	5,000.00	2,333.22	2,661.84	0.00	2,338.16	53.24		
208-751.000-801.000	CONTRACTUAL SERVICES	3,050.34	2,500.00	1,181.85	477.58	0.00	2,022.42	19.10		
208-751.000-801.008	CONTRACTUAL SERVICES - OFFICIALS	10,883.00	15,000.00	2,135.00	6,397.63	1,695.00	8,602.37	42.65		
208-751.000-810.000	DUES & SUBSCRIPTIONS	0.00	600.00	0.00	0.00	0.00	600.00	0.00		
208-751.000-812.000	OUTSIDE PROGRAM FEES	390.00	600.00	0.00	0.00	0.00	600.00	0.00		
208-751.000-850.000	TELEPHONE	83.40	0.00	0.00	0.00	0.00	0.00	0.00		
208-751.000-956.000	TRAINING & SEMINARS	89.00	0.00	89.00	0.00	0.00	0.00	0.00		
208-751.000-964.000	REFUNDS & REBATES	0.00	0.00	0.00	100.00	0.00	(100.00)	100.00		
208-751.000-970.000	CAPITAL OUTLAY	43,348.64	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL EXPENDITURES		215,237.65	160,991.00	81,383.87	84,206.20	9,924.72	76,784.80	52.30		
Net - Dept 751.000 - RECREATION DEPARTMENT		(215,237.65)	(160,991.00)	(81,383.87)	(84,206.20)	(9,924.72)	(76,784.80)			
TOTAL REVENUES		210,384.03	160,991.00	67,143.23	33,000.57	350.00	127,990.43	20.50		
TOTAL EXPENDITURES		215,237.65	160,991.00	81,383.87	84,206.20	9,924.72	76,784.80	52.30		
NET OF REVENUES & EXPENDITURES		(4,853.62)	0.00	(14,240.64)	(51,205.63)	(9,574.72)	51,205.63	100.00		

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BDGT USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 211 - TREE RESTITUTION FUND									
Dept 000.000									
Revenues									
211-000.000-665.000	INTEREST	0.00	50.00	0.00	27.70	5.33	22.30	55.40	
211-000.000-692.470	OTHER REVENUE - TREES	0.00	2,450.00	0.00	2,343.00	0.00	107.00	95.63	
TOTAL REVENUES		0.00	2,500.00	0.00	2,370.70	5.33	129.30	94.83	
Net - Dept 000.000		0.00	2,500.00	0.00	2,370.70	5.33	129.30		
Dept 441.000 - PUBLIC SERVICES DEPARTMENT									
Expenditures									
211-441.000-726.000	SUPPLIES	0.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00	
TOTAL EXPENDITURES		0.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00	
Net - Dept 441.000 - PUBLIC SERVICES DEPARTMENT		0.00	(2,500.00)	0.00	0.00	0.00	(2,500.00)		
TOTAL REVENUES		0.00	2,500.00	0.00	2,370.70	5.33	129.30	94.83	
TOTAL EXPENDITURES		0.00	2,500.00	0.00	0.00	0.00	2,500.00	0.00	
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	2,370.70	5.33	(2,370.70)	100.00	

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE		% BDGT USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 244 - ECONOMIC DEVELOPMENT CORP FUND									
Dept 000.000									
Revenues									
244-000.000-665.000	INTEREST	3,368.54	2,200.00	928.46	3,534.74	582.31	(1,334.74)	160.67	
244-000.000-669.000	CHANGE IN INVESTMENTS	(493.39)	150.00	(678.02)	1,272.30	678.25	(1,122.30)	848.20	
244-000.000-673.000	SALE OF CITY PROPERTY	85,658.00	108,800.00	0.00	28,312.40	14,550.00	80,487.60	26.02	
244-000.000-699.401	TRANSFER IN - CAPITAL IMPROVEM	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00	
TOTAL REVENUES		88,533.15	121,150.00	250.44	33,119.44	15,810.56	88,030.56	27.34	
Net - Dept 000.000		88,533.15	121,150.00	250.44	33,119.44	15,810.56	88,030.56		
Dept 728.000 - ECONOMIC DEVELOPMENT									
Expenditures									
244-728.000-726.000	SUPPLIES	0.00	30,100.00	0.00	0.00	0.00	30,100.00	0.00	
244-728.000-801.000	CONTRACTUAL SERVICES	7,900.00	20,000.00	2,950.00	245.00	0.00	19,755.00	1.23	
244-728.000-806.000	LEGAL SERVICES	525.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00	
244-728.000-810.000	DUES & SUBSCRIPTIONS	0.00	500.00	0.00	0.00	0.00	500.00	0.00	
244-728.000-955.000	MISCELLANEOUS/CONTINGENCY	38.58	100.00	38.58	0.00	0.00	100.00	0.00	
244-728.000-960.000	BANK FEES	59.85	0.00	29.79	30.23	4.65	(30.23)	100.00	
244-728.000-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	29,226.00	0.00	(29,226.00)	100.00	
TOTAL EXPENDITURES		8,523.43	51,700.00	3,018.37	29,501.23	4.65	22,198.77	57.06	
Net - Dept 728.000 - ECONOMIC DEVELOPMENT		(8,523.43)	(51,700.00)	(3,018.37)	(29,501.23)	(4.65)	(22,198.77)		
TOTAL REVENUES		88,533.15	121,150.00	250.44	33,119.44	15,810.56	88,030.56	27.34	
TOTAL EXPENDITURES		8,523.43	51,700.00	3,018.37	29,501.23	4.65	22,198.77	57.06	
NET OF REVENUES & EXPENDITURES		80,009.72	69,450.00	(2,767.93)	3,618.21	15,805.91	65,831.79	5.21	

PERIOD ENDING 12/31/2023

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE BALANCE		% BGDY USED	
		06/30/2023	2023-24	12/31/2022	12/31/2023		NORM (ABNORM)	NORM (ABNORM)		
Fund 247 - TAX INCREMENT FINANCE ATH.										
Dept 000.000										
Revenues										
247-000.000-402.000	CURRENT TAXES	95,787.92	108,000.00	79,582.37	104,396.28	0.00	3,603.72	96.66		
247-000.000-573.000	LOCAL COMMUNITY STABILIZATION	34,284.51	16,000.00	34,284.51	14,916.97	0.00	1,083.03	93.23		
247-000.000-665.000	INTEREST	2,030.15	0.00	522.41	2,249.38	416.83	(2,249.38)	100.00		
247-000.000-665.100	INTEREST INCOME-LEASES (GASB 8	2,526.00	0.00	0.00	0.00	0.00	0.00	0.00		
247-000.000-667.002	RENTS - DAWN THEATER	9,475.04	5,000.00	2,500.02	3,333.33	625.00	1,666.67	66.67		
247-000.000-692.005	OTHER REVENUE - DAWN THEATER	0.00	0.00	0.00	2,916.66	625.00	(2,916.66)	100.00		
TOTAL REVENUES		144,103.62	129,000.00	116,889.31	127,812.62	1,666.83	1,187.38	99.08		
Net - Dept 000.000		144,103.62	129,000.00	116,889.31	127,812.62	1,666.83	1,187.38			
Dept 900.000 - CAPITAL OUTLAY										
Expenditures										
247-900.000-801.000	CONTRACTUAL SERVICES	918.00	6,000.00	918.00	409.43	0.00	5,590.57	6.82		
247-900.000-801.005	CONTRACTUAL SERVICES - DAWN TH	0.00	80,000.00	0.00	0.00	0.00	80,000.00	0.00		
247-900.000-801.247	CONTRACTUAL SERVICES - FACADE	0.00	6,000.00	0.00	6,000.00	0.00	0.00	100.00		
247-900.000-806.000	LEGAL SERVICES	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00		
247-900.000-817.000	ECONOMIC DEVELOPMENT GRANT EX	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00		
247-900.000-818.000	INSURANCE	0.00	1,800.00	0.00	0.00	0.00	1,800.00	0.00		
247-900.000-930.000	REPAIRS & MAINTENANCE	846.69	0.00	846.69	241.00	0.00	(241.00)	100.00		
247-900.000-964.000	REFUNDS AND REBATES	0.00	0.00	0.00	1,300.00	0.00	(1,300.00)	100.00		
247-900.000-968.000	DEPRECIATION	49,362.00	0.00	0.00	0.00	0.00	0.00	0.00		
247-900.000-993.000	INTEREST EXPENSE	6,077.00	5,610.00	5,530.00	4,350.00	0.00	1,260.00	77.54		
TOTAL EXPENDITURES		57,203.69	101,410.00	7,294.69	12,300.43	0.00	89,109.57	12.13		
Net - Dept 900.000 - CAPITAL OUTLAY		(57,203.69)	(101,410.00)	(7,294.69)	(12,300.43)	0.00	(89,109.57)			
TOTAL REVENUES		144,103.62	129,000.00	116,889.31	127,812.62	1,666.83	1,187.38	99.08		
TOTAL EXPENDITURES		57,203.69	101,410.00	7,294.69	12,300.43	0.00	89,109.57	12.13		
NET OF REVENUES & EXPENDITURES		86,899.93	27,590.00	109,594.62	115,512.19	1,666.83	(87,922.19)	418.67		

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BGD USED
		06/30/2023	2023-24	12/31/2022	12/31/2023			MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)		INCR (DECR)	NORM (ABNORM)		
Fund 252 - CONTRIBUTIONS & DONATIONS										
Dept 000.000										
Revenues										
252-000.000-665.000	INTEREST	0.16	0.00	0.00	159.04		5.79	(159.04)		100.00
252-000.000-675.000	CONTRIBUTIONS & DONATIONS	553.00	5,000.00	0.00	25,316.49		0.00	(20,316.49)		506.33
TOTAL REVENUES		553.16	5,000.00	0.00	25,475.53		5.79	(20,475.53)		509.51
Net - Dept 000.000		553.16	5,000.00	0.00	25,475.53		5.79	(20,475.53)		
Dept 175.000 - ADMINISTRATIVE SERVICES										
Expenditures										
252-175.000-726.000	SUPPLIES	553.00	5,000.00	0.00	22,917.49		0.00	(17,917.49)		458.35
TOTAL EXPENDITURES		553.00	5,000.00	0.00	22,917.49		0.00	(17,917.49)		458.35
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(553.00)	(5,000.00)	0.00	(22,917.49)		0.00	17,917.49		
TOTAL REVENUES		553.16	5,000.00	0.00	25,475.53		5.79	(20,475.53)		509.51
TOTAL EXPENDITURES		553.00	5,000.00	0.00	22,917.49		0.00	(17,917.49)		458.35
NET OF REVENUES & EXPENDITURES		0.16	0.00	0.00	2,558.04		5.79	(2,558.04)		100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BGD USED
		06/30/2023	2023-24	12/31/2022	12/31/2023			MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)		INCR (DECR)	NORM (ABNORM)		
Fund 265 - DRUG FORFEITURE/GRANT FUND										
Dept 000.000										
Revenues										
265-000.000-659.000	DRUG FORFEITURES	100.00	0.00	100.00	0.00		0.00	0.00	0.00	
265-000.000-665.000	INTEREST	121.04	0.00	43.02	69.27		11.57	(69.27)	100.00	
TOTAL REVENUES		221.04	0.00	143.02	69.27		11.57	(69.27)	100.00	
Net - Dept 000.000		221.04	0.00	143.02	69.27		11.57	(69.27)		
Dept 301.000 - POLICE DEPARTMENT										
Expenditures										
265-301.000-726.000	SUPPLIES	4,067.95	3,000.00	2,182.95	0.00		0.00	3,000.00	0.00	
TOTAL EXPENDITURES		4,067.95	3,000.00	2,182.95	0.00		0.00	3,000.00	0.00	
Net - Dept 301.000 - POLICE DEPARTMENT		(4,067.95)	(3,000.00)	(2,182.95)	0.00		0.00	(3,000.00)		
TOTAL REVENUES		221.04	0.00	143.02	69.27		11.57	(69.27)	100.00	
TOTAL EXPENDITURES		4,067.95	3,000.00	2,182.95	0.00		0.00	3,000.00	0.00	
NET OF REVENUES & EXPENDITURES		(3,846.91)	(3,000.00)	(2,039.93)	69.27		11.57	(3,069.27)	2.31	

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 271 - LIBRARY FUND								
Dept 000.000								
Revenues								
271-000.000-402.000	CURRENT TAXES	140,282.82	137,000.00	134,426.06	145,092.25	574.83	(8,092.25)	105.91
271-000.000-404.000	SPECIAL ACTS	1,939.42	1,800.00	0.00	0.00	0.00	1,800.00	0.00
271-000.000-411.000	DELINQUENT TAXES	304.57	400.00	0.00	0.00	0.00	400.00	0.00
271-000.000-569.000	STATE GRANT	11,708.44	10,000.00	0.00	0.00	0.00	10,000.00	0.00
271-000.000-573.000	LOCAL COMMUNITY STABILIZATION	23,236.73	7,270.00	7,270.93	7,309.54	0.00	(39.54)	100.54
271-000.000-587.000	CONT./LOCAL UNITS-CULTURE/REC	13,800.00	13,800.00	0.00	0.00	0.00	13,800.00	0.00
271-000.000-588.000	SUBSCRIPTION CARD SALES	3,178.40	2,700.00	1,266.40	1,238.00	250.50	1,462.00	45.85
271-000.000-629.000	COPIES / DUPLICATING	3,546.10	3,750.00	1,717.15	1,701.95	271.70	2,048.05	45.39
271-000.000-656.000	PENAL FINES	29,990.74	20,000.00	0.00	0.00	0.00	20,000.00	0.00
271-000.000-657.000	BOOK FINES	1,603.35	1,000.00	502.00	715.50	109.65	284.50	71.55
271-000.000-658.000	ORDINANCE FINES	726.26	400.00	151.06	574.00	146.27	(174.00)	143.50
271-000.000-665.000	INTEREST	8,959.50	500.00	3,172.81	9,917.67	3,070.26	(9,417.67)	1,983.53
271-000.000-667.000	RENTS	462.50	400.00	255.00	165.00	22.00	235.00	41.25
271-000.000-667.271	RENTS - MEETING ROOMS	5,775.00	6,000.00	325.00	225.25	25.00	5,774.75	3.75
271-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	2,149.14	1,760.00	0.00	0.00	0.00	1,760.00	0.00
271-000.000-675.000	CONTRIBUTIONS AND DONATIONS	2,587.50	1,000.00	2,463.50	423,600.21	100.00	(422,600.21)	12,360.02
271-000.000-675.471	CONTRIBUTIONS & DONATIONS - I	143.50	0.00	0.00	170.00	0.00	(170.00)	100.00
271-000.000-675.790	CONTRIBUTIONS & DONATIONS - BC	1,621.51	1,000.00	792.16	852.70	114.40	147.30	85.27
271-000.000-675.792	CONTR. & DONT.- CHILD. LIBRAR	1,211.99	200.00	565.00	1,669.85	1,517.00	(1,469.85)	834.93
271-000.000-687.300	OTHER REFUNDS	0.00	0.00	0.00	289.95	0.00	(289.95)	100.00
271-000.000-691.000	OTHER FINANCING SOURCES-LEASE	5,965.00	0.00	0.00	0.00	0.00	0.00	0.00
271-000.000-692.000	OTHER REVENUE	9,396.31	2,000.00	2,451.25	61.75	(4.60)	1,938.25	3.09
271-000.000-692.007	OTHER REVENUE - TRUSTS	27,742.70	24,111.00	27,742.70	0.00	0.00	24,111.00	0.00
271-000.000-692.008	OTHER REVENUE - WOODLAND	861.95	2,000.00	0.00	2,420.00	0.00	(420.00)	121.00
271-000.000-692.009	OTHER REVENUE - AMAZON SALES	1,346.20	1,500.00	889.49	47.38	0.00	1,452.62	3.16
TOTAL REVENUES		298,539.63	238,591.00	183,990.51	596,051.00	6,197.01	(357,460.00)	249.82
Net - Dept 000.000		298,539.63	238,591.00	183,990.51	596,051.00	6,197.01	(357,460.00)	
Dept 790.000 - LIBRARY								
Expenditures								
271-790.000-702.000	WAGES	79,792.64	49,447.00	49,246.43	17,195.65	5,876.68	32,251.35	34.78
271-790.000-702.100	WAGES - PART TIME	31,205.47	73,830.00	0.00	30,120.81	4,659.85	43,709.19	40.80
271-790.000-703.000	OVERTIME PAY	140.63	0.00	140.63	0.00	0.00	0.00	0.00
271-790.000-704.000	SICK TIME PAY	0.00	0.00	0.00	287.50	253.00	(287.50)	100.00
271-790.000-705.000	VACATION TIME PAY	2,261.82	0.00	230.78	3,881.22	184.62	(3,881.22)	100.00
271-790.000-710.000	HOLIDAY & OTHER PAY	354.41	500.00	124.01	261.42	0.00	238.58	52.28
271-790.000-715.000	HEALTH & LIFE INSURANCE	5,633.04	7,567.00	1,598.16	1,344.96	0.00	6,222.04	17.77
271-790.000-716.000	RETIREMENT	2,676.70	3,461.00	867.20	874.68	296.86	2,586.32	25.27
271-790.000-717.000	WORKERS' COMPENSATION	57.22	60.00	57.22	126.68	0.00	(66.68)	211.13
271-790.000-720.000	EMPLOYER'S FICA	8,457.03	9,431.00	3,635.10	3,935.96	838.76	5,495.04	41.73
271-790.000-721.000	DISABILITY INSURANCE	171.00	200.00	57.00	38.00	0.00	162.00	19.00
271-790.000-726.000	SUPPLIES	3,302.68	3,389.00	1,852.72	602.87	99.72	2,786.13	17.79
271-790.000-734.000	POSTAGE	147.10	240.00	10.60	142.55	0.00	97.45	59.40
271-790.000-750.000	PERIODICALS / MAGAZINES	510.93	300.00	149.95	0.00	0.00	300.00	0.00
271-790.000-801.000	CONTRACTUAL SERVICES	19,327.03	18,537.00	12,956.69	14,447.33	1,020.50	4,089.67	77.94
271-790.000-802.000	TECHNICAL SERVICES	5,905.67	13,682.00	4,203.68	4,920.27	1,171.61	8,761.73	35.96
271-790.000-810.000	DUES & SUBSCRIPTIONS	466.00	510.00	0.00	0.00	0.00	510.00	0.00
271-790.000-815.000	LIBRARY GRANT EXPENDITURES	0.00	0.00	0.00	2,000.00	0.00	(2,000.00)	100.00
271-790.000-850.000	TELEPHONE	1,941.35	2,287.00	735.04	682.13	104.49	1,604.87	29.83

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		06/30/2023	2023-24	12/31/2022	12/31/2023			MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)		INCR (DECR)	NORM (ABNORM)		
Fund 271 - LIBRARY FUND										
Expenditures										
271-790.000-860.000	TRANSPORTATION & MILEAGE	44.88	250.00	0.00	0.00	0.00	0.00	250.00	0.00	
271-790.000-880.000	COMMUNITY PROMOTION	357.58	750.00	29.37	0.00	0.00	0.00	750.00	0.00	
271-790.000-920.000	UTILITIES	20,997.32	20,000.00	9,190.68	7,408.00	1,480.06	1,480.06	12,592.00	37.04	
271-790.000-930.000	REPAIRS & MAINTENANCE	8,294.86	5,000.00	358.16	3,501.83	0.00	0.00	1,498.17	70.04	
271-790.000-956.000	TRAINING & SEMINARS	570.00	750.00	0.00	(175.00)	0.00	0.00	925.00	(23.33)	
271-790.000-956.200	LODGING & MEALS	159.39	500.00	0.00	0.00	0.00	0.00	500.00	0.00	
271-790.000-964.000	REFUNDS & REBATES	107.89	50.00	47.89	57.79	46.80	46.80	(7.79)	115.58	
271-790.000-970.000	CAPITAL OUTLAY	5,965.00	7,000.00	2,652.00	0.00	0.00	0.00	7,000.00	0.00	
271-790.000-982.000	BOOKS	9,908.63	12,500.00	6,418.14	4,317.01	1,557.85	1,557.85	8,182.99	34.54	
271-790.000-991.100	LEASE PRINCIPAL PAID	839.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
271-790.000-993.100	LEASE INTEREST PAID	115.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
271-790.000-995.101	TRANSFER OUT - GENERAL FUND	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES		211,710.27	230,241.00	94,561.45	95,971.66	17,590.80	17,590.80	134,269.34	41.68	
Net - Dept 790.000 - LIBRARY		(211,710.27)	(230,241.00)	(94,561.45)	(95,971.66)	(17,590.80)	(17,590.80)	(134,269.34)		
Dept 792.000 - LIBRARY - CHILDREN'S AREA										
Expenditures										
271-792.000-726.000	SUPPLIES	1,222.50	850.00	563.46	252.28	0.00	0.00	597.72	29.68	
271-792.000-726.001	SUPPLIES - GRANTS	0.00	0.00	0.00	1,983.75	0.00	0.00	(1,983.75)	100.00	
271-792.000-726.010	SUPPLIES - SUMMER READING	1,026.92	1,000.00	574.46	5.36	0.00	0.00	994.64	0.54	
271-792.000-982.000	BOOKS	6,472.66	6,500.00	1,824.29	2,661.68	620.77	620.77	3,838.32	40.95	
TOTAL EXPENDITURES		8,722.08	8,350.00	2,962.21	4,903.07	620.77	620.77	3,446.93	58.72	
Net - Dept 792.000 - LIBRARY - CHILDREN'S AREA		(8,722.08)	(8,350.00)	(2,962.21)	(4,903.07)	(620.77)	(620.77)	(3,446.93)		
TOTAL REVENUES		298,539.63	238,591.00	183,990.51	596,051.00	6,197.01	6,197.01	(357,460.00)	249.82	
TOTAL EXPENDITURES		220,432.35	238,591.00	97,523.66	100,874.73	18,211.57	18,211.57	137,716.27	42.28	
NET OF REVENUES & EXPENDITURES		78,107.28	0.00	86,466.85	495,176.27	(12,014.56)	(12,014.56)	(495,176.27)	100.00	

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDGT
		06/30/2023	2023-24	12/31/2022	12/31/2023			MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)		
Fund 274 - POLICE - OWI ENFORCEMENT										
Dept 000.000										
Revenues										
274-000.000-665.000	INTEREST	30.17	0.00	9.54	22.69	3.81		(22.69)	100.00	
274-000.000-692.301	OTHER REVENUE - POLICE DEPT	75.00	0.00	0.00	0.00	0.00		0.00	0.00	
TOTAL REVENUES		105.17	0.00	9.54	22.69	3.81		(22.69)	100.00	
Net - Dept 000.000		105.17	0.00	9.54	22.69	3.81		(22.69)		
Dept 301.000 - POLICE DEPARTMENT										
Expenditures										
274-301.000-726.000	SUPPLIES	0.00	500.00	0.00	0.00	0.00		500.00	0.00	
TOTAL EXPENDITURES		0.00	500.00	0.00	0.00	0.00		500.00	0.00	
Net - Dept 301.000 - POLICE DEPARTMENT		0.00	(500.00)	0.00	0.00	0.00		(500.00)		
TOTAL REVENUES		105.17	0.00	9.54	22.69	3.81		(22.69)	100.00	
TOTAL EXPENDITURES		0.00	500.00	0.00	0.00	0.00		500.00	0.00	
NET OF REVENUES & EXPENDITURES		105.17	(500.00)	9.54	22.69	3.81		(522.69)	4.54	

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)	MONTH 12/31/23 INCR (DECR)	BALANCE NORM (ABNORM)	
Fund 287 - ARPA GRANT FUND								
Dept 000.000								
Revenues								
287-000.000-529.000	FEDERAL GRANT	349,664.61	95,000.00	440,360.60	90,695.99	0.00	4,304.01	95.47
287-000.000-665.000	INTEREST	3,462.24	500.00	1,825.49	1,236.45	161.88	(736.45)	247.29
TOTAL REVENUES		353,126.85	95,500.00	442,186.09	91,932.44	161.88	3,567.56	96.26
Net - Dept 000.000		353,126.85	95,500.00	442,186.09	91,932.44	161.88	3,567.56	
Dept 447.000 - ENGINEERING SERVICES								
Expenditures								
287-447.000-801.000	CONTRACTUAL SERVICES	16,779.60	0.00	51,652.93	3,178.45	2,855.45	(3,178.45)	100.00
TOTAL EXPENDITURES		16,779.60	0.00	51,652.93	3,178.45	2,855.45	(3,178.45)	100.00
Net - Dept 447.000 - ENGINEERING SERVICES		(16,779.60)	0.00	(51,652.93)	(3,178.45)	(2,855.45)	3,178.45	
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
287-900.000-970.000	CAPITAL OUTLAY	332,885.01	95,000.00	207,121.00	93,073.87	84,708.47	1,926.13	97.97
TOTAL EXPENDITURES		332,885.01	95,000.00	207,121.00	93,073.87	84,708.47	1,926.13	97.97
Net - Dept 900.000 - CAPITAL OUTLAY		(332,885.01)	(95,000.00)	(207,121.00)	(93,073.87)	(84,708.47)	(1,926.13)	
TOTAL REVENUES		353,126.85	95,500.00	442,186.09	91,932.44	161.88	3,567.56	96.26
TOTAL EXPENDITURES		349,664.61	95,000.00	258,773.93	96,252.32	87,563.92	(1,252.32)	101.32
NET OF REVENUES & EXPENDITURES		3,462.24	500.00	183,412.16	(4,319.88)	(87,402.04)	4,819.88	863.98

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BDGT USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 401 - CAPITAL IMPROVEMENT FUND									
Dept 000.000									
Revenues									
401-000.000-665.000	INTEREST	9,927.66	8,000.00	3,352.30	7,743.11	1,366.52	256.89	96.79	
401-000.000-669.000	CHANGE IN INVESTMENTS	(4,539.38)	0.00	(6,237.93)	11,705.20	6,239.88	(11,705.20)	100.00	
401-000.000-692.000	OTHER REVENUE	0.00	0.00	150.00	50.00	0.00	(50.00)	100.00	
401-000.000-699.101	TRANSFER IN - GENERAL FUND	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES		55,388.28	8,000.00	(2,735.63)	19,498.31	7,606.40	(11,498.31)	243.73	
Net - Dept 000.000		55,388.28	8,000.00	(2,735.63)	19,498.31	7,606.40	(11,498.31)		
Dept 175.000 - ADMINISTRATIVE SERVICES									
Expenditures									
401-175.000-960.000	BANK FEES	550.63	0.00	274.12	278.16	42.82	(278.16)	100.00	
TOTAL EXPENDITURES		550.63	0.00	274.12	278.16	42.82	(278.16)	100.00	
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(550.63)	0.00	(274.12)	(278.16)	(42.82)	278.16		
Dept 444.000 - SIDEWALKS									
Expenditures									
401-444.000-726.000	SUPPLIES	(0.50)	0.00	169.50	0.00	0.00	0.00	0.00	
401-444.000-801.000	CONTRACTUAL SERVICES	0.00	0.00	2,860.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES		(0.50)	0.00	3,029.50	0.00	0.00	0.00	0.00	
Net - Dept 444.000 - SIDEWALKS		0.50	0.00	(3,029.50)	0.00	0.00	0.00		
Dept 900.000 - CAPITAL OUTLAY									
Expenditures									
401-900.000-970.000-215027	CAPITAL OUTLAY - WILLOW/OAK ST	0.00	60,000.00	0.00	36,391.67	36,391.67	23,608.33	60.65	
401-900.000-975.018	MILLPOND DAM REPAIRS	0.00	37,500.00	0.00	0.00	0.00	37,500.00	0.00	
TOTAL EXPENDITURES		0.00	97,500.00	0.00	36,391.67	36,391.67	61,108.33	37.32	
Net - Dept 900.000 - CAPITAL OUTLAY		0.00	(97,500.00)	0.00	(36,391.67)	(36,391.67)	(61,108.33)		
Dept 965.000 - TRANSFERS TO OTHER FUNDS									
Expenditures									
401-965.000-995.244	TRANSFER OUT - ECON DEVEL CORE	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00	
TOTAL EXPENDITURES		0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00	

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BDGT USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 401 - CAPITAL IMPROVEMENT FUND									
Net - Dept 965.000 - TRANSFERS TO OTHER FUNDS		0.00	(10,000.00)	0.00	0.00	0.00	(10,000.00)		
TOTAL REVENUES		55,388.28	8,000.00	(2,735.63)	19,498.31	7,606.40	(11,498.31)	243.73	
TOTAL EXPENDITURES		550.13	107,500.00	3,303.62	36,669.83	36,434.49	70,830.17	34.11	
NET OF REVENUES & EXPENDITURES		54,838.15	(99,500.00)	(6,039.25)	(17,171.52)	(28,828.09)	(82,328.48)	17.26	

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDGT
		06/30/2023	2023-24	12/31/2022	12/31/2023			MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)		INCR (DECR)	NORM (ABNORM)		
Fund 408 - FIELDS OF DREAMS										
Dept 000.000										
Revenues										
408-000.000-665.000	INTEREST	116.95	0.00	35.51	100.88		16.75	(100.88)	100.00	
408-000.000-675.000	CONTRIBUTIONS & DONATIONS	5,620.67	0.00	0.00	0.00		0.00	0.00	0.00	
408-000.000-692.000	OTHER REVENUE	535.76	0.00	0.00	0.00		0.00	0.00	0.00	
408-000.000-692.408	OTHER REVENUE - TOURNAMENTS	835.00	5,000.00	835.00	2,055.70		0.00	2,944.30	41.11	
TOTAL REVENUES		7,108.38	5,000.00	870.51	2,156.58		16.75	2,843.42	43.13	
Net - Dept 000.000		7,108.38	5,000.00	870.51	2,156.58		16.75	2,843.42		
Dept 751.000 - RECREATION DEPARTMENT										
Expenditures										
408-751.000-726.000	SUPPLIES	5,473.62	0.00	14.97	0.00		0.00	0.00	0.00	
408-751.000-801.000	CONTRACTUAL SERVICES	1,159.20	2,500.00	607.20	351.00		0.00	2,149.00	14.04	
TOTAL EXPENDITURES		6,632.82	2,500.00	622.17	351.00		0.00	2,149.00	14.04	
Net - Dept 751.000 - RECREATION DEPARTMENT		(6,632.82)	(2,500.00)	(622.17)	(351.00)		0.00	(2,149.00)		
TOTAL REVENUES		7,108.38	5,000.00	870.51	2,156.58		16.75	2,843.42	43.13	
TOTAL EXPENDITURES		6,632.82	2,500.00	622.17	351.00		0.00	2,149.00	14.04	
NET OF REVENUES & EXPENDITURES		475.56	2,500.00	248.34	1,805.58		16.75	694.42	72.22	

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BGD USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 409 - STOCK'S PARK									
Dept 000.000									
Revenues									
409-000.000-665.000	INTEREST	1,312.02	1,000.00	538.54	854.40	140.54	145.60	85.44	
409-000.000-669.000	CHANGE IN INVESTMENTS	(313.74)	0.00	(431.12)	808.99	431.26	(808.99)	100.00	
409-000.000-675.000	CONTRIBUTIONS & DONATIONS	8,433.10	10,000.00	6,413.10	2,780.00	625.00	7,220.00	27.80	
409-000.000-675.001	CONTRIBUTIONS & DONATIONS - PA	4,345.00	0.00	0.00	1,452.73	0.00	(1,452.73)	100.00	
TOTAL REVENUES		13,776.38	11,000.00	6,520.52	5,896.12	1,196.80	5,103.88	53.60	
Net - Dept 000.000		13,776.38	11,000.00	6,520.52	5,896.12	1,196.80	5,103.88		
Dept 756.000 - PARKS									
Expenditures									
409-756.000-726.000	SUPPLIES	678.81	1,500.00	509.85	281.59	0.00	1,218.41	18.77	
409-756.000-801.000	CONTRACTUAL SERVICES	5,218.44	6,000.00	3,661.44	3,750.00	0.00	2,250.00	62.50	
409-756.000-960.000	BANK FEES	38.06	0.00	18.95	19.23	2.96	(19.23)	100.00	
409-756.000-995.208	TRANSFER OUT - RECREATION	24,175.00	0.00	24,175.00	0.00	0.00	0.00	0.00	
TOTAL EXPENDITURES		30,110.31	7,500.00	28,365.24	4,050.82	2.96	3,449.18	54.01	
Net - Dept 756.000 - PARKS		(30,110.31)	(7,500.00)	(28,365.24)	(4,050.82)	(2.96)	(3,449.18)		
TOTAL REVENUES		13,776.38	11,000.00	6,520.52	5,896.12	1,196.80	5,103.88	53.60	
TOTAL EXPENDITURES		30,110.31	7,500.00	28,365.24	4,050.82	2.96	3,449.18	54.01	
NET OF REVENUES & EXPENDITURES		(16,333.93)	3,500.00	(21,844.72)	1,845.30	1,193.84	1,654.70	52.72	

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 481 - AIRPORT IMPROVEMENT FUND								
Dept 000.000								
Revenues								
481-000.000-515.000	FEDERAL GRANT - AIRPORT	250,016.76	2,564,250.00	0.00	0.00	0.00	2,564,250.00	0.00
481-000.000-569.000	STATE GRANT	5,952.78	65,750.00	0.00	0.00	0.00	65,750.00	0.00
481-000.000-665.000	INTEREST	10,317.30	0.00	3,083.29	9,949.96	2,361.64	(9,949.96)	100.00
481-000.000-665.100	INTEREST INCOME-LEASES (GASB 8	1,552.32	0.00	0.00	0.00	0.00	0.00	0.00
481-000.000-667.000	RENTS	31,428.00	32,200.00	0.00	0.00	0.00	32,200.00	0.00
481-000.000-667.481	RENTS - AIRPORT HANGARS	29,450.00	30,000.00	12,100.00	16,905.00	100.00	13,095.00	56.35
481-000.000-669.000	CHANGE IN INVESTMENTS	(1,544.38)	0.00	(2,122.29)	3,982.56	2,123.05	(3,982.56)	100.00
481-000.000-675.000	CONTRIBUTIONS & DONATIONS	180.00	0.00	0.00	0.00	0.00	0.00	0.00
481-000.000-687.300	OTHER REFUNDS	53.23	0.00	28.60	30.50	0.00	(30.50)	100.00
481-000.000-687.481	OTHER REFUNDS - USER FEES	7,367.00	5,000.00	2,450.00	4,578.00	0.00	422.00	91.56
481-000.000-692.000	OTHER REVENUE	285.98	0.00	203.16	14.00	0.00	(14.00)	100.00
481-000.000-692.295	OTHER REVENUE - FUEL SALES	180,979.79	130,000.00	95,119.51	103,686.58	0.00	26,313.42	79.76
481-000.000-692.296	OTHER REVENUE - TAX EXEMPT SAL	79,209.47	72,000.00	40,528.66	35,323.28	3,379.87	36,676.72	49.06
TOTAL REVENUES		595,248.25	2,899,200.00	151,390.93	174,469.88	7,964.56	2,724,730.12	6.02
Net - Dept 000.000		595,248.25	2,899,200.00	151,390.93	174,469.88	7,964.56	2,724,730.12	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
481-175.000-801.000	CONTRACTUAL SERVICES	3,071.82	0.00	0.00	0.00	0.00	0.00	0.00
481-175.000-930.000	REPAIRS & MAINTENANCE	4,635.85	0.00	0.00	791.84	184.90	(791.84)	100.00
481-175.000-960.000	BANK FEES	187.34	200.00	93.26	94.65	14.57	105.35	47.33
TOTAL EXPENDITURES		7,895.01	200.00	93.26	886.49	199.47	(686.49)	443.25
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(7,895.01)	(200.00)	(93.26)	(886.49)	(199.47)	686.49	
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
481-900.000-726.000	SUPPLIES	577.50	0.00	0.00	0.00	0.00	0.00	0.00
481-900.000-740.295	FUEL & LUBRICANTS - AVIATION	197,994.73	160,000.00	92,222.17	100,106.52	0.00	59,893.48	62.57
481-900.000-801.000	CONTRACTUAL SERVICES	8,909.81	8,000.00	3,519.90	9,221.53	2.10	(1,221.53)	115.27
481-900.000-970.000	CAPITAL OUTLAY	306,234.48	2,630,000.00	8,595.48	(31,856.96)	0.00	2,661,856.96	(1.21)
TOTAL EXPENDITURES		513,716.52	2,798,000.00	104,337.55	77,471.09	2.10	2,720,528.91	2.77
Net - Dept 900.000 - CAPITAL OUTLAY		(513,716.52)	(2,798,000.00)	(104,337.55)	(77,471.09)	(2.10)	(2,720,528.91)	
TOTAL REVENUES		595,248.25	2,899,200.00	151,390.93	174,469.88	7,964.56	2,724,730.12	6.02
TOTAL EXPENDITURES		521,611.53	2,798,200.00	104,430.81	78,357.58	201.57	2,719,842.42	2.80
NET OF REVENUES & EXPENDITURES		73,636.72	101,000.00	46,960.12	96,112.30	7,762.99	4,887.70	95.16

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 582 - ELECTRIC FUND								
Dept 000.000								
Revenues								
582-000.000-593.000	INTERDEPARTMENTAL REVENUE	237,227.57	242,550.00	106,036.29	102,920.71	18,685.10	139,629.29	42.43
582-000.000-613.000	RESIDENTIAL SALES	5,076,606.28	5,472,553.00	2,568,968.37	2,653,902.64	420,878.69	2,818,650.36	48.49
582-000.000-614.000	BUSINESS SALES	1,549,346.91	1,662,296.00	779,221.11	812,537.28	125,427.32	849,758.72	48.88
582-000.000-615.000	COMMERCIAL SALES	3,224,054.61	3,489,822.00	1,657,323.12	1,711,685.90	241,949.68	1,778,136.10	49.05
582-000.000-616.000	INDUSTRY SALES	3,479,323.06	3,480,347.00	1,764,812.81	1,800,138.94	265,996.29	1,680,208.06	51.72
582-000.000-617.000	STREET LIGHT SALES	51,077.37	69,389.00	25,543.78	25,537.44	4,256.02	43,851.56	36.80
582-000.000-665.000	INTEREST	145,382.18	100,000.00	56,189.51	91,785.64	13,774.36	8,214.36	91.79
582-000.000-669.000	CHANGE IN INVESTMENTS	(64,000.39)	0.00	(87,949.42)	165,039.59	87,980.32	(165,039.59)	100.00
582-000.000-669.001	GAIN (LOSS) ON MSCPA INVESTMEN	26,221.00	0.00	0.00	0.00	0.00	0.00	0.00
582-000.000-673.001	GAIN ON SALE OF PROPERTY	0.00	0.00	0.00	500.00	0.00	(500.00)	100.00
582-000.000-675.006	CONTRIBUTED CAPITAL	337,414.00	0.00	0.00	0.00	0.00	0.00	0.00
582-000.000-679.000	LATE CHARGES	31,527.42	45,000.00	15,322.14	28,650.69	4,899.49	16,349.31	63.67
582-000.000-680.000	INVENTORY ADJUSTMENT	(76,511.37)	0.00	(7,881.04)	(80,528.55)	(1,639.54)	80,528.55	100.00
582-000.000-687.300	OTHER REFUNDS	0.00	0.00	0.00	11,242.70	0.00	(11,242.70)	100.00
582-000.000-689.000	CASH OVER & (SHORT)	(21.68)	0.00	9.12	(317.91)	5.09	317.91	100.00
582-000.000-692.001	OTHER REVENUE - MISC OPERATING	157,103.07	122,770.00	35,997.56	60,651.95	9,855.18	62,118.05	49.40
582-000.000-692.200	OTHER REVENUE - MISC NON-OPERA	30,175.94	25,000.00	8,394.92	7,220.33	547.49	17,779.67	28.88
TOTAL REVENUES		14,204,925.97	14,709,727.00	6,921,988.27	7,390,967.35	1,192,615.49	7,318,759.65	50.25
Net - Dept 000.000		14,204,925.97	14,709,727.00	6,921,988.27	7,390,967.35	1,192,615.49	7,318,759.65	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
582-175.000-702.000	WAGES	434,007.76	441,494.00	206,046.61	195,354.47	34,870.88	246,139.53	44.25
582-175.000-703.000	OVERTIME PAY	1,619.21	0.00	1,160.53	173.73	0.00	(173.73)	100.00
582-175.000-704.000	SICK TIME PAY	6,233.07	0.00	2,182.47	7,787.99	46.24	(7,787.99)	100.00
582-175.000-705.000	VACATION TIME PAY	20,803.40	0.00	9,891.00	4,575.81	182.55	(4,575.81)	100.00
582-175.000-706.000	PERSONAL TIME PAY	2,148.76	0.00	404.41	1,188.34	41.10	(1,188.34)	100.00
582-175.000-707.000	LONGEVITY PAY	9,780.00	0.00	9,780.00	7,100.00	0.00	(7,100.00)	100.00
582-175.000-710.000	HOLIDAY & OTHER PAY	17,015.18	400.00	9,993.68	6,082.70	2,267.00	(5,682.70)	1,520.68
582-175.000-714.000	COMPENSATED ABSENCES	10,576.50	0.00	0.00	(334.97)	0.00	334.97	100.00
582-175.000-715.000	HEALTH & LIFE INSURANCE	223,443.69	202,082.00	106,670.71	117,087.06	18,957.68	84,994.94	57.94
582-175.000-716.000	RETIREMENT	42,877.95	96,264.00	114,990.41	121,599.32	20,287.17	(25,335.32)	126.32
582-175.000-717.000	WORKERS' COMPENSATION	8,089.77	8,300.00	8,089.77	6,301.70	0.00	1,998.30	75.92
582-175.000-720.000	EMPLOYER'S FICA	34,462.87	33,320.00	16,761.06	15,842.69	2,433.18	17,477.31	47.55
582-175.000-721.000	DISABILITY INSURANCE	4,215.57	5,000.00	2,157.97	2,173.85	362.66	2,826.15	43.48
582-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(309,562.18)	0.00	(154,040.53)	(156,289.54)	(24,366.05)	156,289.54	100.00
582-175.000-726.000	SUPPLIES	17,307.39	20,000.00	7,992.86	7,767.54	775.81	12,232.46	38.84
582-175.000-742.000	CLOTHING / UNIFORMS	0.00	0.00	0.00	3,944.96	208.40	(3,944.96)	100.00
582-175.000-801.000	CONTRACTUAL SERVICES	95,193.53	100,000.00	43,368.93	55,149.59	1,996.95	44,850.41	55.15
582-175.000-801.200	CONTRACTUAL SERVICES - COMPUTE	6,670.99	14,050.00	6,670.99	0.00	0.00	14,050.00	0.00
582-175.000-802.000	TECHNICAL SERVICES	61,472.97	96,285.00	39,151.34	50,952.21	16,167.15	45,332.79	52.92
582-175.000-803.000	ENERGY OPTIMIZATION	0.00	185,000.00	0.00	0.00	0.00	185,000.00	0.00
582-175.000-806.000	LEGAL SERVICES	712.50	1,500.00	0.00	150.00	150.00	1,350.00	10.00
582-175.000-810.000	DUES & SUBSCRIPTIONS	17,826.09	27,500.00	44.75	937.72	0.00	26,562.28	3.41
582-175.000-818.000	INSURANCE	103,169.62	105,000.00	50,032.79	53,161.91	0.00	51,838.09	50.63
582-175.000-820.000	PILOT	801,580.31	790,464.00	407,752.16	420,228.13	63,510.48	370,235.87	53.16
582-175.000-850.000	TELEPHONE	9,945.30	13,537.00	4,430.76	5,111.84	1,022.95	8,425.16	37.76
582-175.000-880.000	COMMUNITY PROMOTION	3,678.80	5,000.00	1,682.50	1,590.89	152.50	3,409.11	31.82
582-175.000-906.000	SPONSORSHIPS	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00	100.00

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		06/30/2023		12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 582 - ELECTRIC FUND								
Expenditures								
582-175.000-920.400	UTILITIES - GAS	3,046.84	4,000.00	738.43	517.14	0.00	3,482.86	12.93
582-175.000-930.000	REPAIRS & MAINTENANCE	3,862.65	10,000.00	2,193.85	721.28	0.00	9,278.72	7.21
582-175.000-955.000	MISCELLANEOUS/CONTINGENCY	62.50	0.00	0.00	50.00	0.00	(50.00)	100.00
582-175.000-955.588	MISC. - CDL LICENSING/TESTING	0.00	0.00	0.00	799.19	0.00	(799.19)	100.00
582-175.000-956.000	TRAINING & SEMINARS	3,678.30	13,000.00	1,199.46	3,627.92	1,122.50	9,372.08	27.91
582-175.000-956.100	TRAINING & SEMINARS - EXTERNAL	22.50	0.00	0.00	0.00	0.00	0.00	0.00
582-175.000-956.200	LODGING & MEALS	4,991.74	2,500.00	1,766.02	3,623.16	234.07	(1,123.16)	144.93
582-175.000-960.000	BANK FEES	9,411.16	7,000.00	4,610.16	4,809.66	741.04	2,190.34	68.71
582-175.000-963.000	WRITE OFF BAD DEBT(S)	988.73	0.00	422.79	296.77	92.58	(296.77)	100.00
582-175.000-968.000	DEPRECIATION	50,771.87	0.00	26,133.02	19,968.51	3,141.95	(19,968.51)	100.00
582-175.000-968.100	AMORTIZATION OF LEASED ASSETS	10,213.00	0.00	0.00	0.00	0.00	0.00	0.00
582-175.000-969.000	INTERDEPARTMENTAL EXPENSE	7,983.00	7,000.00	3,517.00	3,702.50	594.00	3,297.50	52.89
582-175.000-970.000	CAPITAL OUTLAY	0.00	33,000.00	0.00	0.00	0.00	33,000.00	0.00
582-175.000-993.100	LEASE INTEREST PAID	303.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,726,104.34	2,229,196.00	943,295.90	973,254.07	144,992.79	1,255,941.93	43.66
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(1,726,104.34)	(2,229,196.00)	(943,295.90)	(973,254.07)	(144,992.79)	(1,255,941.93)	
Dept 543.000 - PRODUCTION								
Expenditures								
582-543.000-702.000	WAGES	49,840.52	215,954.00	21,780.00	41,374.12	4,160.00	174,579.88	19.16
582-543.000-703.000	OVERTIME PAY	12,691.48	0.00	2,479.05	1,304.97	39.00	(1,304.97)	100.00
582-543.000-716.000	RETIREMENT	1,000.14	49,840.00	270.90	372.29	38.40	49,467.71	0.75
582-543.000-720.000	EMPLOYER'S FICA	4,131.94	16,520.00	1,585.11	2,962.87	273.25	13,557.13	17.94
582-543.000-725.100	MISCELLANEOUS FRINGE EXPENSE	27,268.70	57,224.00	12,230.64	20,834.47	2,112.31	36,389.53	36.41
582-543.000-726.000	SUPPLIES	7,204.34	4,000.00	1,426.14	1,880.08	326.34	2,119.92	47.00
582-543.000-739.000	PURCHASED POWER	9,702,739.63	10,287,187.00	5,225,469.17	3,857,175.78	0.00	6,430,011.22	37.49
582-543.000-740.000	FUEL & LUBRICANTS	3,300.70	15,000.00	3,300.70	5,503.90	0.00	9,496.10	36.69
582-543.000-740.100	FUEL OIL - ENGINE #5	0.00	15,000.00	0.00	16,395.74	0.00	(1,395.74)	109.30
582-543.000-740.200	FUEL OIL - ENGINE #6	0.00	15,000.00	0.00	10,066.92	0.00	4,933.08	67.11
582-543.000-740.300	NATURAL GAS - ENGINE #5	14,781.86	20,000.00	14,646.82	115.37	21.03	19,884.63	0.58
582-543.000-740.400	NATURAL GAS - ENGINE #6	14,781.88	20,000.00	14,646.83	115.40	21.03	19,884.60	0.58
582-543.000-742.000	CLOTHING / UNIFORMS	1,946.25	2,000.00	15.01	0.00	0.00	2,000.00	0.00
582-543.000-771.000	INVENTORY ADJUSTMENT	0.00	0.00	0.00	(11,487.96)	0.00	11,487.96	100.00
582-543.000-801.000	CONTRACTUAL SERVICES	27,436.75	40,000.00	10,605.00	330.00	110.00	39,670.00	0.83
582-543.000-920.400	UTILITIES - GAS	20,682.70	14,000.00	6,094.08	3,167.59	1,936.67	10,832.41	22.63
582-543.000-930.000	REPAIRS & MAINTENANCE - BLDG	8,223.83	30,000.00	5,605.38	2,777.71	1,838.47	27,222.29	9.26
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5	24,643.92	20,000.00	6,100.28	3,047.24	745.35	16,952.76	15.24
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6	19,303.26	20,000.00	2,544.26	8,330.71	687.53	11,669.29	41.65
582-543.000-956.000	TRAINING & SEMINARS	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
582-543.000-968.000	DEPRECIATION	149,921.78	0.00	74,960.89	74,960.64	12,493.21	(74,960.64)	100.00
582-543.000-969.000	INTERDEPARTMENTAL EXPENSE	34,401.00	40,000.00	10,154.00	11,012.00	2,939.00	28,988.00	27.53
582-543.000-970.000	CAPITAL OUTLAY	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00
TOTAL EXPENDITURES		10,124,300.68	10,932,725.00	5,413,914.26	4,050,239.84	27,741.59	6,882,485.16	37.05
Net - Dept 543.000 - PRODUCTION		(10,124,300.68)	(10,932,725.00)	(5,413,914.26)	(4,050,239.84)	(27,741.59)	(6,882,485.16)	

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 582 - ELECTRIC FUND								
Dept 544.000 - DISTRIBUTION								
Expenditures								
582-544.000-702.000	WAGES	467,020.51	379,134.00	209,688.09	257,745.18	43,932.76	121,388.82	67.98
582-544.000-703.000	OVERTIME PAY	131,435.78	70,000.00	46,656.02	23,324.72	1,814.54	46,675.28	33.32
582-544.000-705.000	VACATION TIME PAY	0.00	0.00	0.00	206.00	0.00	(206.00)	100.00
582-544.000-716.000	RETIREMENT	11,212.48	109,824.00	4,506.70	6,425.22	847.73	103,398.78	5.85
582-544.000-720.000	EMPLOYER'S FICA	41,916.30	28,985.00	18,010.25	19,697.32	3,225.47	9,287.68	67.96
582-544.000-725.100	MISCELLANEOUS FRINGE EXPENSE	267,602.39	84,070.00	128,924.51	135,594.49	22,335.35	(51,524.49)	161.29
582-544.000-726.800	SUPPLIES - OPERATIONS	23,422.99	30,000.00	7,293.74	23,224.10	438.70	6,775.90	77.41
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	69,771.09	40,000.00	23,877.69	27,223.71	4,951.87	12,776.29	68.06
582-544.000-740.000	FUEL & LUBRICANTS	29,138.15	25,000.00	12,685.36	12,329.98	1,425.57	12,670.02	49.32
582-544.000-742.000	CLOTHING / UNIFORMS	12,942.69	16,500.00	2,683.98	3,833.92	18.00	12,666.08	23.24
582-544.000-801.000	CONTRACTUAL SERVICES	20,842.49	8,000.00	4,176.78	8,936.79	1,807.00	(936.79)	111.71
582-544.000-801.300	CONTRACTUAL SERVICES - TREE TR	26,033.85	250,000.00	8,162.14	246.14	0.00	249,753.86	0.10
582-544.000-930.000	REPAIRS & MAINTENANCE	394,183.23	150,000.00	50,770.95	23,755.76	(7,744.49)	126,244.24	15.84
582-544.000-930.546	REPAIRS & MAINT. - SUBSTATION	25,789.15	97,500.00	11,999.00	27,155.36	3,795.00	70,344.64	27.85
582-544.000-956.000	TRAINING & SEMINARS	26,614.75	23,000.00	5,526.32	7,517.99	0.00	15,482.01	32.69
582-544.000-968.000	DEPRECIATION	567,075.36	0.00	281,720.17	297,952.48	49,578.95	(297,952.48)	100.00
582-544.000-969.000	INTERDEPARTMENTAL EXPENSE	9,717.00	9,500.00	4,248.00	4,235.00	1,020.00	5,265.00	44.58
582-544.000-970.000	CAPITAL OUTLAY	0.00	2,542,208.00	0.00	0.00	0.00	2,542,208.00	0.00
TOTAL EXPENDITURES		2,124,718.21	3,863,721.00	820,929.70	879,404.16	127,446.45	2,984,316.84	22.76
Net - Dept 544.000 - DISTRIBUTION		(2,124,718.21)	(3,863,721.00)	(820,929.70)	(879,404.16)	(127,446.45)	(2,984,316.84)	
TOTAL REVENUES		14,204,925.97	14,709,727.00	6,921,988.27	7,390,967.35	1,192,615.49	7,318,759.65	50.25
TOTAL EXPENDITURES		13,975,123.23	17,025,642.00	7,178,139.86	5,902,898.07	300,180.83	11,122,743.93	34.67
NET OF REVENUES & EXPENDITURES		229,802.74	(2,315,915.00)	(256,151.59)	1,488,069.28	892,434.66	(3,803,984.28)	64.25

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 588 - DIAL A RIDE								
Dept 000.000								
Revenues								
588-000.000-529.000	FEDERAL GRANT	127,507.88	74,267.00	306.00	32,015.00	9,251.00	42,252.00	43.11
588-000.000-569.000	STATE GRANT	120,578.90	142,696.00	65,222.00	74,349.00	13,856.00	68,347.00	52.10
588-000.000-569.019	STATE GRANT - 2019 SETTLEMENT	9,021.00	0.00	0.00	0.00	0.00	0.00	0.00
588-000.000-569.022	STATE OPERATING REVENUE-21-22	10,872.00	0.00	0.00	0.00	0.00	0.00	0.00
588-000.000-569.030	STATE GRANT - PRIOR YEAR ACTIV	251.25	0.00	0.00	0.00	0.00	0.00	0.00
588-000.000-651.000	USE & ADMISSION FEES	42,236.25	45,000.00	20,206.75	23,567.75	3,265.25	21,432.25	52.37
588-000.000-665.000	INTEREST	3,277.24	0.00	998.81	1,160.29	42.71	(1,160.29)	100.00
588-000.000-687.300	OTHER REFUNDS	0.00	0.00	0.00	1,319.29	0.00	(1,319.29)	100.00
588-000.000-692.000	OTHER REVENUE	9,902.03	0.00	0.00	0.00	0.00	0.00	0.00
588-000.000-699.101	TRANSFER IN - GENERAL FUND	0.00	150,632.00	0.00	0.00	0.00	150,632.00	0.00
TOTAL REVENUES		323,646.55	412,595.00	86,733.56	132,411.33	26,414.96	280,183.67	32.09
Net - Dept 000.000		323,646.55	412,595.00	86,733.56	132,411.33	26,414.96	280,183.67	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
588-175.000-995.101	TRANSFER OUT - GENERAL FUND	39,582.04	65,000.00	0.00	0.00	0.00	65,000.00	0.00
TOTAL EXPENDITURES		39,582.04	65,000.00	0.00	0.00	0.00	65,000.00	0.00
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(39,582.04)	(65,000.00)	0.00	0.00	0.00	(65,000.00)	
Dept 596.000 - DIAL-A-RIDE								
Expenditures								
588-596.000-702.000	WAGES	167,477.63	173,567.00	81,772.43	75,826.19	12,520.81	97,740.81	43.69
588-596.000-703.000	OVERTIME PAY	2,532.94	1,000.00	115.92	105.00	0.00	895.00	10.50
588-596.000-705.000	VACATION TIME PAY	1,610.90	0.00	17.80	1,649.70	293.28	(1,649.70)	100.00
588-596.000-706.000	PERSONAL TIME PAY	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
588-596.000-707.000	LONGEVITY PAY	2,200.00	2,200.00	2,200.00	1,100.00	0.00	1,100.00	50.00
588-596.000-710.000	HOLIDAY & OTHER PAY	1,471.35	0.00	657.28	647.05	121.73	(647.05)	100.00
588-596.000-714.000	COMPENSATED ABSENCES	(243.89)	0.00	0.00	0.00	0.00	0.00	0.00
588-596.000-715.000	HEALTH & LIFE INSURANCE	36,470.76	37,856.00	17,711.16	17,202.93	2,846.95	20,653.07	45.44
588-596.000-716.000	RETIREMENT	5,944.12	24,510.00	2,591.74	4,044.03	662.41	20,465.97	16.50
588-596.000-717.000	WORKERS' COMPENSATION	1,456.88	2,400.00	1,456.88	2,101.98	0.00	298.02	87.58
588-596.000-720.000	EMPLOYER'S FICA	12,417.93	13,637.00	5,868.80	5,553.50	899.12	8,083.50	40.72
588-596.000-721.000	DISABILITY INSURANCE	757.62	835.00	387.36	424.62	70.77	410.38	50.85
588-596.000-725.000	FRINGE BENEFITS - ALLOCATED	1,477.53	2,790.00	1,214.12	352.35	2.97	2,437.65	12.63
588-596.000-726.000	SUPPLIES	1,207.15	1,500.00	628.46	127.71	0.00	1,372.29	8.51
588-596.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	3,176.10	20,000.00	2,504.66	582.25	68.60	19,417.75	2.91
588-596.000-740.000	FUEL & LUBRICANTS	30,122.65	30,000.00	13,766.32	15,385.26	(900.11)	14,614.74	51.28
588-596.000-801.000	CONTRACTUAL SERVICES	19,385.57	12,500.00	12,722.63	12,799.19	780.98	(299.19)	102.39
588-596.000-818.000	INSURANCE	10,851.00	10,000.00	4,187.00	6,094.00	0.00	3,906.00	60.94
588-596.000-850.000	TELEPHONE	166.30	300.00	0.00	0.00	0.00	300.00	0.00
588-596.000-905.000	PUBLISHING / NOTICES	283.98	0.00	0.00	0.00	0.00	0.00	0.00
588-596.000-920.000	UTILITIES	5,907.62	6,000.00	2,475.46	2,512.12	560.18	3,487.88	41.87
588-596.000-930.000	REPAIRS & MAINTENANCE	2,303.47	1,000.00	118.14	0.00	0.00	1,000.00	0.00
588-596.000-940.000	EQUIPMENT RENTAL	524.52	1,000.00	311.16	211.20	15.71	788.80	21.12

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDGT
		06/30/2023	2023-24	12/31/2022	12/31/2023			MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)		
Fund 588 - DIAL A RIDE										
Expenditures										
588-596.000-955.588	MISC. - CDL LICENSING/TESTING	748.00	5,000.00	82.00	146.67	0.00	0.00	4,853.33	2.93	
588-596.000-968.000	DEPRECIATION	41,295.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
588-596.000-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	173,524.00	0.00	0.00	(173,524.00)	100.00	
TOTAL EXPENDITURES		349,545.81	347,595.00	150,789.32	320,389.75	17,943.40	17,943.40	27,205.25	92.17	
Net - Dept 596.000 - DIAL-A-RIDE		(349,545.81)	(347,595.00)	(150,789.32)	(320,389.75)	(17,943.40)	(17,943.40)	(27,205.25)		
TOTAL REVENUES		323,646.55	412,595.00	86,733.56	132,411.33	26,414.96	26,414.96	280,183.67	32.09	
TOTAL EXPENDITURES		389,127.85	412,595.00	150,789.32	320,389.75	17,943.40	17,943.40	92,205.25	77.65	
NET OF REVENUES & EXPENDITURES		(65,481.30)	0.00	(64,055.76)	(187,978.42)	8,471.56	8,471.56	187,978.42	100.00	

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE BALANCE		% BDGT USED	
		06/30/2023	2023-24	12/31/2022	12/31/2023		NORM (ABNORM)	NORM (ABNORM)		
Fund 590 - SEWER FUND										
Dept 000.000										
Revenues										
590-000.000-529.000	FEDERAL GRANT	0.00	1,260,000.00	0.00	15,712.34	380.00	1,244,287.66	1.25		
590-000.000-593.000	INTERDEPARTMENTAL REVENUE	7,022.37	8,400.00	3,103.91	3,341.08	549.99	5,058.92	39.77		
590-000.000-613.000	RESIDENTIAL SALES	1,078,372.29	1,173,037.00	528,918.43	566,556.70	92,586.99	606,480.30	48.30		
590-000.000-614.000	BUSINESS SALES	224,251.92	205,871.00	112,561.25	120,024.79	19,021.31	85,846.21	58.30		
590-000.000-615.000	COMMERCIAL SALES	562,563.67	480,746.00	280,025.52	313,049.94	48,454.97	167,696.06	65.12		
590-000.000-616.000	INDUSTRY SALES	457,465.58	474,220.00	248,845.84	179,421.97	26,689.07	294,798.03	37.84		
590-000.000-619.000	APARTMENT SALES	413,591.40	435,789.00	206,309.52	222,113.93	36,646.60	213,675.07	50.97		
590-000.000-665.000	INTEREST	101,768.23	50,000.00	19,453.76	107,764.65	19,853.69	(57,764.65)	215.53		
590-000.000-669.000	CHANGE IN INVESTMENTS	11,129.68	0.00	(708.59)	15,082.82	3,013.26	(15,082.82)	100.00		
590-000.000-673.001	GAIN ON SALE OF PROPERTY	300.00	0.00	300.00	4,313.00	0.00	(4,313.00)	100.00		
590-000.000-679.000	LATE CHARGES	6,695.94	7,000.00	3,516.29	6,328.32	1,138.06	671.68	90.40		
590-000.000-680.000	INVENTORY ADJUSTMENT	(3,492.67)	0.00	0.00	0.00	0.00	0.00	0.00		
590-000.000-687.300	OTHER REFUNDS	0.00	0.00	0.00	4,898.72	0.00	(4,898.72)	100.00		
590-000.000-692.001	OTHER REVENUE - MISC OPERATING	49,101.22	16,000.00	36,154.40	7,553.75	1,161.25	8,446.25	47.21		
590-000.000-692.200	OTHER REVENUE - MISC NON-OPERA	90,322.23	40,000.00	34,025.52	66,326.43	11,519.47	(26,326.43)	165.82		
TOTAL REVENUES		2,999,091.86	4,151,063.00	1,472,505.85	1,632,488.44	261,014.66	2,518,574.56	39.33		
Net - Dept 000.000		2,999,091.86	4,151,063.00	1,472,505.85	1,632,488.44	261,014.66	2,518,574.56			
Dept 175.000 - ADMINISTRATIVE SERVICES										
Expenditures										
590-175.000-702.000	WAGES	223,574.15	238,727.00	100,419.56	93,213.62	17,335.20	145,513.38	39.05		
590-175.000-702.100	WAGES - PART TIME	0.00	5,426.00	0.00	0.00	0.00	5,426.00	0.00		
590-175.000-703.000	OVERTIME PAY	30.84	0.00	30.84	68.01	0.00	(68.01)	100.00		
590-175.000-704.000	SICK TIME PAY	2,962.58	0.00	1,091.39	732.90	23.14	(732.90)	100.00		
590-175.000-705.000	VACATION TIME PAY	9,188.29	0.00	4,945.87	6,843.53	330.36	(6,843.53)	100.00		
590-175.000-706.000	PERSONAL TIME PAY	1,074.51	0.00	202.24	139.20	20.56	(139.20)	100.00		
590-175.000-707.000	LONGEVITY PAY	360.00	0.00	360.00	840.00	0.00	(840.00)	100.00		
590-175.000-710.000	HOLIDAY & OTHER PAY	8,960.37	450.00	5,216.10	3,033.84	982.33	(2,583.84)	674.19		
590-175.000-714.000	COMPENSATED ABSENCES	(5,900.72)	0.00	0.00	0.00	0.00	0.00	0.00		
590-175.000-715.000	HEALTH & LIFE INSURANCE	92,110.29	100,527.00	44,343.27	48,521.85	7,667.66	52,005.15	48.27		
590-175.000-716.000	RETIREMENT	88,852.88	47,212.00	31,136.07	29,372.44	5,131.72	17,839.56	62.21		
590-175.000-717.000	WORKERS' COMPENSATION	2,161.65	2,300.00	2,161.65	2,055.81	0.00	244.19	89.38		
590-175.000-720.000	EMPLOYER'S FICA	17,111.27	17,994.00	7,751.33	7,112.56	1,174.44	10,881.44	39.53		
590-175.000-721.000	DISABILITY INSURANCE	1,713.59	1,600.00	890.30	850.19	125.86	749.81	53.14		
590-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(70,117.66)	0.00	(39,941.36)	(40,073.23)	(5,297.90)	40,073.23	100.00		
590-175.000-726.000	SUPPLIES	7,521.85	12,000.00	3,508.17	3,345.78	247.81	8,654.22	27.88		
590-175.000-726.200	SUPPLIES - OFFICE	0.00	0.00	0.00	21.30	0.00	(21.30)	100.00		
590-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	535.17	3,500.00	0.00	0.00	0.00	3,500.00	0.00		
590-175.000-742.000	CLOTHING / UNIFORMS	0.00	0.00	0.00	11.27	0.00	(11.27)	100.00		
590-175.000-801.000	CONTRACTUAL SERVICES	42,187.55	40,000.00	19,579.03	24,137.88	998.46	15,862.12	60.34		
590-175.000-801.070	CONTRACTUAL SERVICES - BOND CC	19,155.95	0.00	19,155.95	1,200.00	0.00	(1,200.00)	100.00		
590-175.000-801.200	CONTRACTUAL SERVICES - COMPUTE	3,335.78	7,025.00	3,335.78	0.00	0.00	7,025.00	0.00		
590-175.000-802.000	TECHNICAL SERVICES	24,994.06	38,047.00	16,012.41	26,193.39	8,081.51	11,853.61	68.84		
590-175.000-806.000	LEGAL SERVICES	518.00	2,000.00	518.00	0.00	0.00	2,000.00	0.00		
590-175.000-810.000	DUES & SUBSCRIPTIONS	7,044.05	10,000.00	5,562.38	563.86	0.00	9,436.14	5.64		
590-175.000-818.000	INSURANCE	35,108.30	35,500.00	16,453.13	18,672.12	0.00	16,827.88	52.60		
590-175.000-820.000	PILOT	162,954.71	152,949.00	82,599.63	84,070.05	13,403.94	68,878.95	54.97		
590-175.000-850.000	TELEPHONE	3,470.44	4,219.00	1,490.14	1,798.50	382.55	2,420.50	42.63		
590-175.000-880.000	COMMUNITY PROMOTION	1,881.05	2,500.00	841.25	795.45	76.25	1,704.55	31.82		

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE BALANCE		% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023		NORM (ABNORM)	NORM (ABNORM)	
Fund 590 - SEWER FUND									
Expenditures									
590-175.000-905.000	PUBLISHING / NOTICES	49.00	0.00	49.00	0.00	0.00	0.00	0.00	0.00
590-175.000-906.000	SPONSORSHIPS	3,750.00	3,750.00	3,750.00	3,750.00	0.00	0.00	100.00	100.00
590-175.000-920.400	UTILITIES - GAS	1,523.33	1,100.00	369.19	258.54	0.00	841.46	23.50	23.50
590-175.000-930.000	REPAIRS & MAINTENANCE	1,650.42	5,000.00	552.74	292.58	0.00	4,707.42	5.85	5.85
590-175.000-955.000	MISCELLANEOUS/CONTINGENCY	31.25	0.00	0.00	25.00	0.00	(25.00)	100.00	100.00
590-175.000-955.588	MISC. - CDL LICENSING/TESTING	53.50	0.00	0.00	110.17	0.00	(110.17)	100.00	100.00
590-175.000-956.000	TRAINING & SEMINARS	1,130.37	4,500.00	599.37	2,051.34	760.17	2,448.66	45.59	45.59
590-175.000-956.100	TRAINING & SEMINARS - EXTERNAL	11.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-175.000-956.200	LODGING & MEALS	921.65	200.00	39.99	556.99	0.00	(356.99)	278.50	278.50
590-175.000-960.000	BANK FEES	2,076.89	2,000.00	1,019.46	774.91	122.24	1,225.09	38.75	38.75
590-175.000-963.000	WRITE OFF BAD DEBT(S)	494.36	0.00	211.39	148.39	46.29	(148.39)	100.00	100.00
590-175.000-968.000	DEPRECIATION	12,016.16	0.00	5,813.84	6,202.35	1,033.73	(6,202.35)	100.00	100.00
590-175.000-968.100	AMORTIZATION OF LEASED ASSETS	984.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-175.000-969.000	INTERDEPARTMENTAL EXPENSE	3,823.50	3,500.00	1,674.50	1,764.25	282.50	1,735.75	50.41	50.41
590-175.000-970.000	CAPITAL OUTLAY	0.00	16,500.00	0.00	0.00	0.00	16,500.00	0.00	0.00
590-175.000-993.000	INTEREST EXPENSE	228,435.50	259,927.00	82,750.00	127,375.00	0.00	132,552.00	49.00	49.00
590-175.000-993.100	LEASE INTEREST PAID	151.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		937,892.13	1,018,453.00	424,492.61	456,829.84	52,928.82	561,623.16	44.86	44.86
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(937,892.13)	(1,018,453.00)	(424,492.61)	(456,829.84)	(52,928.82)	(561,623.16)		
Dept 546.000 - OPERATIONS									
Expenditures									
590-546.000-702.000	WAGES	73,251.13	74,347.00	40,359.54	32,791.76	6,025.34	41,555.24	44.11	44.11
590-546.000-703.000	OVERTIME PAY	2,950.68	0.00	1,241.01	1,109.92	246.21	(1,109.92)	100.00	100.00
590-546.000-710.000	HOLIDAY & OTHER PAY	0.20	0.00	0.00	0.96	0.00	(0.96)	100.00	100.00
590-546.000-716.000	RETIREMENT	3,419.49	13,087.00	1,883.73	1,286.65	303.61	11,800.35	9.83	9.83
590-546.000-720.000	EMPLOYER'S FICA	5,505.49	5,678.00	3,022.30	2,427.90	453.24	3,250.10	42.76	42.76
590-546.000-725.100	MISCELLANEOUS FRINGE EXPENSE	31,754.83	16,962.00	18,972.15	15,137.00	2,592.12	1,825.00	89.24	89.24
590-546.000-726.800	SUPPLIES - OPERATIONS	644.66	2,500.00	36.00	215.68	56.22	2,284.32	8.63	8.63
590-546.000-730.039	BPU VEHICLE MAINT/SUPPLIES	8,166.97	5,750.00	2,332.61	1,915.12	280.29	3,834.88	33.31	33.31
590-546.000-742.000	CLOTHING / UNIFORMS	3,235.01	4,250.00	1,015.63	1,154.17	0.00	3,095.83	27.16	27.16
590-546.000-801.000	CONTRACTUAL SERVICES	300.00	5,000.00	300.00	0.00	0.00	5,000.00	0.00	0.00
590-546.000-920.400	UTILITIES - GAS	20.46	0.00	0.00	200.10	0.00	(200.10)	100.00	100.00
590-546.000-920.500	UTILITIES - REFUSE	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
590-546.000-930.000	REPAIRS & MAINTENANCE	6,627.64	16,000.00	3,579.01	0.00	0.00	16,000.00	0.00	0.00
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIC	7,029.73	8,500.00	189.85	1,226.36	0.00	7,273.64	14.43	14.43
590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS	8,313.68	250,000.00	4,399.91	4,111.29	0.00	245,888.71	1.64	1.64
590-546.000-930.970	REPAIRS & MAINT. - MANHOLES	1,249.99	5,000.00	479.99	2,913.28	1,560.00	2,086.72	58.27	58.27
590-546.000-930.980	REPIARS & MAINT. - SERVICE LIN	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00	0.00
590-546.000-956.000	TRAINING & SEMINARS	1,562.50	3,000.00	1,152.50	1,272.50	660.00	1,727.50	42.42	42.42
590-546.000-968.000	DEPRECIATION	79,048.60	0.00	39,227.57	40,101.81	6,683.62	(40,101.81)	100.00	100.00
590-546.000-969.000	INTERDEPARTMENTAL EXPENSE	7,663.00	6,500.00	3,234.00	2,859.00	556.00	3,641.00	43.98	43.98
590-546.000-970.000	CAPITAL OUTLAY	0.00	3,621,311.00	0.00	0.00	0.00	3,621,311.00	0.00	0.00
TOTAL EXPENDITURES		240,844.06	4,038,885.00	121,425.80	108,723.50	19,416.65	3,930,161.50	2.69	2.69
Net - Dept 546.000 - OPERATIONS		(240,844.06)	(4,038,885.00)	(121,425.80)	(108,723.50)	(19,416.65)	(3,930,161.50)		

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE		% BGD USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 590 - SEWER FUND									
Dept 547.000 - TREATMENT									
Expenditures									
590-547.000-702.000	WAGES	99,827.96	128,478.00	38,191.96	54,992.47	7,473.69	73,485.53	42.80	
590-547.000-703.000	OVERTIME PAY	17,596.11	0.00	6,912.78	5,302.83	1,113.99	(5,302.83)	100.00	
590-547.000-710.000	HOLIDAY & OTHER PAY	364.16	1,050.00	16.43	385.65	47.55	664.35	36.73	
590-547.000-716.000	RETIREMENT	5,706.04	18,258.00	2,023.12	3,250.16	361.60	15,007.84	17.80	
590-547.000-720.000	EMPLOYER'S FICA	8,171.91	9,829.00	3,138.27	4,103.91	569.57	5,725.09	41.75	
590-547.000-725.100	MISCELLANEOUS FRINGE EXPENSE	46,977.48	37,948.00	20,969.21	26,414.94	3,607.05	11,533.06	69.61	
590-547.000-726.900	SUPPLIES - LABORATORY	31,663.19	34,000.00	28,910.39	25,814.49	(324.59)	8,185.51	75.92	
590-547.000-727.500	SUPPLIES - CHLORINE	10,681.96	11,400.00	4,071.82	6,483.96	0.00	4,916.04	56.88	
590-547.000-727.600	SUPPLIES - FERROUS CHLORIDE	9,693.38	21,000.00	11,016.08	19,522.21	0.00	1,477.79	92.96	
590-547.000-727.700	SUPPLIES - DIOXIDE	3,812.50	4,000.00	1,225.00	2,777.50	0.00	1,222.50	69.44	
590-547.000-727.800	SUPPLIES - MISC. CHEMICALS	50.96	1,000.00	5.98	62.48	0.00	937.52	6.25	
590-547.000-730.039	BPU VEHICLE MAINT/SUPPLIES	173.69	3,500.00	0.00	117.11	0.00	3,382.89	3.35	
590-547.000-740.000	FUEL & LUBRICANTS	11,001.18	7,500.00	5,041.20	5,375.05	576.15	2,124.95	71.67	
590-547.000-742.000	CLOTHING / UNIFORMS	1,619.19	2,250.00	194.09	0.00	0.00	2,250.00	0.00	
590-547.000-801.000	CONTRACTUAL SERVICES	144,200.42	135,000.00	98,268.58	85,149.16	10,000.69	49,850.84	63.07	
590-547.000-920.400	UTILITIES - GAS	40,491.75	35,000.00	10,892.39	6,185.44	0.00	28,814.56	17.67	
590-547.000-930.000	REPAIRS & MAINTENANCE	39,439.33	47,500.00	18,058.47	36,053.18	8,812.67	11,446.82	75.90	
590-547.000-930.900	REPAIRS & MAINT. - LABORATORY	5,991.02	25,000.00	5,991.02	4,983.76	100.00	20,016.24	19.94	
590-547.000-956.000	TRAINING & SEMINARS	2,128.90	2,500.00	2,128.90	1,105.00	0.00	1,395.00	44.20	
590-547.000-968.000	DEPRECIATION	315,967.78	0.00	154,608.01	161,775.31	27,027.10	(161,775.31)	100.00	
590-547.000-969.000	INTERDEPARTMENTAL EXPENSE	86,690.00	90,000.00	41,886.00	41,510.00	6,802.00	48,490.00	46.12	
590-547.000-970.000	CAPITAL OUTLAY	0.00	268,000.00	0.00	0.00	0.00	268,000.00	0.00	
TOTAL EXPENDITURES		882,248.91	883,213.00	453,549.70	491,364.61	66,167.47	391,848.39	55.63	
Net - Dept 547.000 - TREATMENT		(882,248.91)	(883,213.00)	(453,549.70)	(491,364.61)	(66,167.47)	(391,848.39)		
TOTAL REVENUES		2,999,091.86	4,151,063.00	1,472,505.85	1,632,488.44	261,014.66	2,518,574.56	39.33	
TOTAL EXPENDITURES		2,060,985.10	5,940,551.00	999,468.11	1,056,917.95	138,512.94	4,883,633.05	17.79	
NET OF REVENUES & EXPENDITURES		938,106.76	(1,789,488.00)	473,037.74	575,570.49	122,501.72	(2,365,058.49)	32.16	

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 591 - WATER FUND								
Dept 000.000								
Revenues								
591-000.000-529.000	FEDERAL GRANT	0.00	740,000.00	0.00	69,644.22	380.00	670,355.78	9.41
591-000.000-569.000	STATE GRANT	140,070.56	0.00	98,979.98	0.00	0.00	0.00	0.00
591-000.000-593.000	INTERDEPARTMENTAL REVENUE	11,909.99	14,000.00	5,611.85	6,140.92	1,007.13	7,859.08	43.86
591-000.000-613.000	RESIDENTIAL SALES	825,467.96	908,863.00	403,422.20	450,982.53	72,407.25	457,880.47	49.62
591-000.000-614.000	BUSINESS SALES	210,022.78	203,365.00	110,037.74	130,501.83	16,764.16	72,863.17	64.17
591-000.000-615.000	COMMERCIAL SALES	449,065.21	425,268.00	232,990.02	273,616.60	36,049.32	151,651.40	64.34
591-000.000-616.000	INDUSTRY SALES	282,421.58	294,492.00	153,451.28	116,650.23	17,368.67	177,841.77	39.61
591-000.000-619.000	APARTMENT SALES	302,811.96	343,896.00	150,691.41	168,687.26	28,027.13	175,208.74	49.05
591-000.000-665.000	INTEREST	80,999.04	40,000.00	14,013.07	77,028.02	13,098.35	(37,028.02)	192.57
591-000.000-669.000	CHANGE IN INVESTMENTS	(4,243.11)	0.00	(5,830.88)	10,941.83	5,832.94	(10,941.83)	100.00
591-000.000-673.001	GAIN ON SALE OF PROPERTY	300.00	0.00	300.00	4,313.00	0.00	(4,313.00)	100.00
591-000.000-679.000	LATE CHARGES	4,817.97	6,800.00	2,554.49	4,772.69	849.78	2,027.31	70.19
591-000.000-680.000	INVENTORY ADJUSTMENT	(7,376.80)	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-687.300	OTHER REFUNDS	0.00	0.00	0.00	4,679.48	0.00	(4,679.48)	100.00
591-000.000-692.001	OTHER REVENUE - MISC OPERATING	16,309.30	15,000.00	8,924.10	7,553.75	1,161.25	7,446.25	50.36
591-000.000-692.200	OTHER REVENUE - MISC NON-OPERA	31,915.93	22,000.00	11,062.98	26,639.82	3,317.50	(4,639.82)	121.09
TOTAL REVENUES		2,344,492.37	3,013,684.00	1,186,208.24	1,352,152.18	196,263.48	1,661,531.82	44.87
Net - Dept 000.000		2,344,492.37	3,013,684.00	1,186,208.24	1,352,152.18	196,263.48	1,661,531.82	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
591-175.000-702.000	WAGES	194,490.42	262,585.00	92,612.66	90,815.75	14,955.91	171,769.25	34.59
591-175.000-702.100	WAGES - PART TIME	0.00	5,426.00	0.00	0.00	0.00	5,426.00	0.00
591-175.000-703.000	OVERTIME PAY	242.95	0.00	242.95	67.97	0.00	(67.97)	100.00
591-175.000-704.000	SICK TIME PAY	2,962.00	0.00	1,091.06	732.71	23.10	(732.71)	100.00
591-175.000-705.000	VACATION TIME PAY	8,580.80	0.00	4,945.28	6,408.06	280.14	(6,408.06)	100.00
591-175.000-706.000	PERSONAL TIME PAY	1,074.32	0.00	202.17	139.17	20.54	(139.17)	100.00
591-175.000-710.000	HOLIDAY & OTHER PAY	8,018.57	450.00	4,987.29	2,573.58	966.89	(2,123.58)	571.91
591-175.000-714.000	COMPENSATED ABSENCES	10,730.94	0.00	0.00	0.00	0.00	0.00	0.00
591-175.000-715.000	HEALTH & LIFE INSURANCE	87,356.51	121,447.00	40,886.47	45,652.81	6,680.61	75,794.19	37.59
591-175.000-716.000	RETIREMENT	85,803.76	48,856.00	30,045.99	30,002.74	5,062.78	18,853.26	61.41
591-175.000-717.000	WORKERS' COMPENSATION	1,822.65	1,950.00	1,822.65	2,810.47	0.00	(860.47)	144.13
591-175.000-720.000	EMPLOYER'S FICA	15,020.28	19,790.00	7,197.28	6,953.04	1,018.53	12,836.96	35.13
591-175.000-721.000	DISABILITY INSURANCE	1,911.24	1,600.00	996.68	910.23	135.55	689.77	56.89
591-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(70,175.99)	0.00	(38,478.64)	(35,079.32)	(4,258.63)	35,079.32	100.00
591-175.000-726.000	SUPPLIES	7,729.50	12,000.00	3,557.28	3,969.61	968.15	8,030.39	33.08
591-175.000-726.200	SUPPLIES - OFFICE	0.00	0.00	0.00	21.29	0.00	(21.29)	100.00
591-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	1,052.39	3,000.00	0.00	0.00	0.00	3,000.00	0.00
591-175.000-742.000	CLOTHING / UNIFORMS	0.00	0.00	0.00	11.27	0.00	(11.27)	100.00
591-175.000-801.000	CONTRACTUAL SERVICES	42,496.50	46,000.00	19,576.00	24,262.40	998.47	21,737.60	52.74
591-175.000-801.070	CONTRACTUAL SERVICES - BOND CC	22,103.02	0.00	22,103.02	0.00	0.00	0.00	0.00
591-175.000-801.200	CONTRACTUAL SERVICES - COMPUTE	3,335.39	7,025.00	3,335.39	0.00	0.00	7,025.00	0.00
591-175.000-802.000	TECHNICAL SERVICES	25,364.97	38,047.00	16,036.05	26,175.40	8,081.51	11,871.60	68.80
591-175.000-810.000	DUES & SUBSCRIPTIONS	10,014.72	6,500.00	5,752.57	4,311.74	0.00	2,188.26	66.33
591-175.000-818.000	INSURANCE	35,130.30	35,500.00	16,435.13	18,712.12	0.00	16,787.88	52.71
591-175.000-820.000	PILOT	122,802.52	123,681.00	63,035.56	68,426.31	10,236.99	55,254.69	55.32
591-175.000-850.000	TELEPHONE	3,470.41	4,219.00	1,490.10	1,798.49	382.55	2,420.51	42.63
591-175.000-880.000	COMMUNITY PROMOTION	1,881.05	2,500.00	841.25	795.44	76.25	1,704.56	31.82
591-175.000-905.000	PUBLISHING / NOTICES	0.00	750.00	0.00	0.00	0.00	750.00	0.00

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 591 - WATER FUND								
Expenditures								
591-175.000-906.000	SPONSORSHIPS	3,750.00	3,750.00	3,750.00	3,750.00	0.00	0.00	100.00
591-175.000-920.400	UTILITIES - GAS	1,523.33	1,200.00	369.19	258.54	0.00	941.46	21.55
591-175.000-930.000	REPAIRS & MAINTENANCE	1,965.69	5,000.00	1,106.02	250.21	0.00	4,749.79	5.00
591-175.000-955.000	MISCELLANEOUS/CONTINGENCY	31.25	0.00	0.00	25.00	0.00	(25.00)	100.00
591-175.000-955.588	MISC. - CDL LICENSING/TESTING	53.50	0.00	0.00	110.17	0.00	(110.17)	100.00
591-175.000-956.000	TRAINING & SEMINARS	2,388.37	4,000.00	1,239.37	949.94	173.75	3,050.06	23.75
591-175.000-956.100	TRAINING & SEMINARS - EXTERNAL	11.25	0.00	0.00	0.00	0.00	0.00	0.00
591-175.000-956.200	LODGING & MEALS	54.22	0.00	39.98	556.98	0.00	(556.98)	100.00
591-175.000-960.000	BANK FEES	1,338.61	1,200.00	629.01	685.82	108.67	514.18	57.15
591-175.000-963.000	WRITE OFF BAD DEBT(S)	494.35	0.00	211.39	148.39	46.29	(148.39)	100.00
591-175.000-968.000	DEPRECIATION	12,385.70	0.00	6,099.64	6,245.67	1,040.95	(6,245.67)	100.00
591-175.000-968.100	AMORTIZATION OF LEASED ASSETS	984.50	0.00	0.00	0.00	0.00	0.00	0.00
591-175.000-969.000	INTERDEPARTMENTAL EXPENSE	3,823.50	3,500.00	1,674.50	1,764.25	282.50	1,735.75	50.41
591-175.000-970.000	CAPITAL OUTLAY	0.00	16,500.00	0.00	0.00	0.00	16,500.00	0.00
591-175.000-993.000	INTEREST EXPENSE	68,437.50	112,500.00	0.00	56,250.00	0.00	56,250.00	50.00
591-175.000-993.100	LEASE INTEREST PAID	151.50	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		720,612.49	888,976.00	313,833.29	371,466.25	47,281.50	517,509.75	41.79
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(720,612.49)	(888,976.00)	(313,833.29)	(371,466.25)	(47,281.50)	(517,509.75)	
Dept 543.000 - PRODUCTION								
Expenditures								
591-543.000-702.000	WAGES	8,583.65	0.00	2,973.15	1,315.13	211.98	(1,315.13)	100.00
591-543.000-703.000	OVERTIME PAY	2,374.45	0.00	768.71	1,398.82	194.87	(1,398.82)	100.00
591-543.000-710.000	HOLIDAY & OTHER PAY	15.21	0.00	0.31	17.49	2.16	(17.49)	100.00
591-543.000-716.000	RETIREMENT	596.25	0.00	224.82	150.87	17.47	(150.87)	100.00
591-543.000-720.000	EMPLOYER'S FICA	775.05	0.00	267.74	188.35	27.10	(188.35)	100.00
591-543.000-725.100	MISCELLANEOUS FRINGE EXPENSE	4,650.60	0.00	1,681.53	1,140.91	175.96	(1,140.91)	100.00
591-543.000-726.000	SUPPLIES	44.77	0.00	0.00	0.00	0.00	0.00	0.00
591-543.000-801.000	CONTRACTUAL SERVICES	3,436.00	4,800.00	3,436.00	0.00	0.00	4,800.00	0.00
591-543.000-930.000	REPAIRS & MAINTENANCE	5,039.49	5,600.00	4,867.99	20.16	0.00	5,579.84	0.36
591-543.000-956.000	TRAINING & SEMINARS	2,407.50	2,500.00	2,407.50	2,585.30	225.00	(85.30)	103.41
591-543.000-968.000	DEPRECIATION	28,897.55	0.00	14,058.78	15,467.55	2,577.94	(15,467.55)	100.00
591-543.000-969.000	INTERDEPARTMENTAL EXPENSE	27,201.00	30,000.00	12,761.00	13,113.00	2,472.00	16,887.00	43.71
591-543.000-970.000	CAPITAL OUTLAY	0.00	97,500.00	0.00	0.00	0.00	97,500.00	0.00
TOTAL EXPENDITURES		84,021.52	140,400.00	43,447.53	35,397.58	5,904.48	105,002.42	25.21
Net - Dept 543.000 - PRODUCTION		(84,021.52)	(140,400.00)	(43,447.53)	(35,397.58)	(5,904.48)	(105,002.42)	
Dept 544.000 - DISTRIBUTION								
Expenditures								
591-544.000-702.000	WAGES	126,005.17	226,849.00	56,969.43	62,252.77	9,900.05	164,596.23	27.44
591-544.000-703.000	OVERTIME PAY	8,332.99	0.00	2,545.64	2,012.29	1,010.65	(2,012.29)	100.00
591-544.000-710.000	HOLIDAY & OTHER PAY	46.59	0.00	0.00	4.12	0.00	(4.12)	100.00
591-544.000-716.000	RETIREMENT	6,134.88	48,708.00	2,756.95	2,959.66	506.30	45,748.34	6.08
591-544.000-720.000	EMPLOYER'S FICA	9,726.32	17,345.00	4,323.65	4,630.08	788.63	12,714.92	26.69

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE BALANCE		% BGDY USED
		06/30/2023	2023-24	12/31/2022	12/31/2023		NORM (ABNORM)	NORM (ABNORM)	
Fund 591 - WATER FUND									
Expenditures									
591-544.000-725.100	MISCELLANEOUS FRINGE EXPENSE	56,349.37	53,472.00	26,345.75	29,092.68	4,676.94	24,379.32	54.41	
591-544.000-726.800	SUPPLIES - OPERATIONS	2,188.13	8,500.00	245.45	918.12	517.75	7,581.88	10.80	
591-544.000-730.039	BPU VEHICLE MAINT/SUPPLIES	7,156.66	2,800.00	523.90	1,197.25	183.72	1,602.75	42.76	
591-544.000-740.000	FUEL & LUBRICANTS	9,842.22	5,750.00	4,527.69	4,896.26	576.15	853.74	85.15	
591-544.000-742.000	CLOTHING / UNIFORMS	4,227.15	3,500.00	954.90	1,152.44	0.00	2,347.56	32.93	
591-544.000-801.000	CONTRACTUAL SERVICES	214,661.89	37,500.00	66,494.19	9,058.00	1,564.50	28,442.00	24.15	
591-544.000-930.000	REPAIRS & MAINTENANCE	92,632.72	75,600.00	46,167.85	4,012.63	741.63	71,587.37	5.31	
591-544.000-930.990	REPAIRS & MAINT. - LEAD SERVIC	181,913.81	320,000.00	51,227.76	164,058.41	951.05	155,941.59	51.27	
591-544.000-956.000	TRAINING & SEMINARS	1,212.50	2,000.00	1,212.50	1,945.00	0.00	55.00	97.25	
591-544.000-968.000	DEPRECIATION	170,694.06	0.00	85,535.04	85,142.70	14,093.37	(85,142.70)	100.00	
591-544.000-969.000	INTERDEPARTMENTAL EXPENSE	4,259.00	3,000.00	2,030.00	2,146.00	383.00	854.00	71.53	
591-544.000-970.000	CAPITAL OUTLAY	0.00	3,123,915.00	(10,500.92)	0.00	0.00	3,123,915.00	0.00	
TOTAL EXPENDITURES		895,383.46	3,928,939.00	341,359.78	375,478.41	35,893.74	3,553,460.59	9.56	
Net - Dept 544.000 - DISTRIBUTION		(895,383.46)	(3,928,939.00)	(341,359.78)	(375,478.41)	(35,893.74)	(3,553,460.59)		
Dept 545.000 - PURIFICATION									
Expenditures									
591-545.000-702.000	WAGES	39,624.74	55,062.00	18,285.80	16,231.07	2,437.81	38,830.93	29.48	
591-545.000-702.019	WAGES - COVID 19	632.00	0.00	0.00	0.00	0.00	0.00	0.00	
591-545.000-703.000	OVERTIME PAY	8,271.90	0.00	4,500.95	2,153.97	277.79	(2,153.97)	100.00	
591-545.000-710.000	HOLIDAY & OTHER PAY	95.26	450.00	0.63	127.95	15.61	322.05	28.43	
591-545.000-716.000	RETIREMENT	2,711.02	7,825.00	1,039.83	989.20	147.15	6,835.80	12.64	
591-545.000-720.000	EMPLOYER'S FICA	3,318.39	4,212.00	1,554.09	1,184.01	174.34	3,027.99	28.11	
591-545.000-725.100	MISCELLANEOUS FRINGE EXPENSE	20,232.85	16,263.00	10,451.36	8,108.46	1,149.26	8,154.54	49.86	
591-545.000-727.100	SUPPLIES - POTASSIUM PERMAGANA	12,404.00	20,000.00	5,442.00	0.00	0.00	20,000.00	0.00	
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	51,137.93	38,000.00	24,558.25	36,024.06	4,934.23	1,975.94	94.80	
591-545.000-727.300	SUPPLIES - FLOURIDE	1,298.00	4,500.00	0.00	2,110.80	0.00	2,389.20	46.91	
591-545.000-727.400	SUPPLIES - PHOSPHATE	12,254.40	18,000.00	5,859.80	6,499.70	0.00	11,500.30	36.11	
591-545.000-801.000	CONTRACTUAL SERVICES	2,020.12	2,500.00	688.12	0.00	0.00	2,500.00	0.00	
591-545.000-920.400	UTILITIES - GAS	4,156.08	3,000.00	1,091.27	681.76	0.00	2,318.24	22.73	
591-545.000-930.000	REPAIRS & MAINTENANCE	10,484.40	16,200.00	7,136.06	1,746.76	1,044.08	14,453.24	10.78	
591-545.000-968.000	DEPRECIATION	109,747.44	0.00	54,873.72	54,873.73	9,145.62	(54,873.73)	100.00	
591-545.000-969.000	INTERDEPARTMENTAL EXPENSE	69,071.00	80,000.00	33,006.00	31,884.00	4,861.00	48,116.00	39.86	
591-545.000-970.000	CAPITAL OUTLAY	0.00	42,000.00	0.00	0.00	0.00	42,000.00	0.00	
TOTAL EXPENDITURES		347,459.53	308,012.00	168,487.88	162,615.47	24,186.89	145,396.53	52.80	
Net - Dept 545.000 - PURIFICATION		(347,459.53)	(308,012.00)	(168,487.88)	(162,615.47)	(24,186.89)	(145,396.53)		
TOTAL REVENUES		2,344,492.37	3,013,684.00	1,186,208.24	1,352,152.18	196,263.48	1,661,531.82	44.87	
TOTAL EXPENDITURES		2,047,477.00	5,266,327.00	867,128.48	944,957.71	113,266.61	4,321,369.29	17.94	
NET OF REVENUES & EXPENDITURES		297,015.37	(2,252,643.00)	319,079.76	407,194.47	82,996.87	(2,659,837.47)	18.08	

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDGT
		06/30/2023	2023-24	12/31/2022	12/31/2023			MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)		INCR (DECR)	NORM (ABNORM)		
Fund 633 - PUBLIC SERVICES INV. FUND										
Dept 000.000										
Revenues										
633-000.000-643.000	SALE OF MATERIALS	22,265.33	9,000.00	7,015.01	4,860.10		0.00	4,139.90		54.00
633-000.000-665.000	INTEREST	48.98	0.00	0.00	295.98		61.71	(295.98)		100.00
633-000.000-680.000	INVENTORY ADJUSTMENT	13,779.38	0.00	0.00	0.00		0.00	0.00		0.00
633-000.000-687.999	OTHER REFUNDS	0.09	0.00	0.01	0.00		0.00	0.00		0.00
TOTAL REVENUES		36,093.78	9,000.00	7,015.02	5,156.08		61.71	3,843.92		57.29
Net - Dept 000.000		36,093.78	9,000.00	7,015.02	5,156.08		61.71	3,843.92		
Dept 236.000 - PUBLIC SERVICES INVENTORY										
Expenditures										
633-236.000-726.000	SUPPLIES	4,592.69	6,500.00	2,817.25	0.00		0.00	6,500.00		0.00
633-236.000-801.000	CONTRACTUAL SERVICES	0.00	2,500.00	0.00	0.00		0.00	2,500.00		0.00
TOTAL EXPENDITURES		4,592.69	9,000.00	2,817.25	0.00		0.00	9,000.00		0.00
Net - Dept 236.000 - PUBLIC SERVICES INVENTORY		(4,592.69)	(9,000.00)	(2,817.25)	0.00		0.00	(9,000.00)		
TOTAL REVENUES		36,093.78	9,000.00	7,015.02	5,156.08		61.71	3,843.92		57.29
TOTAL EXPENDITURES		4,592.69	9,000.00	2,817.25	0.00		0.00	9,000.00		0.00
NET OF REVENUES & EXPENDITURES		31,501.09	0.00	4,197.77	5,156.08		61.71	(5,156.08)		100.00

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 640 - REVOLVING MOBILE EQUIP. FUND								
Dept 000.000								
Revenues								
640-000.000-665.000	INTEREST	2,915.42	0.00	832.24	2,712.64	462.13	(2,712.64)	100.00
640-000.000-667.000	RENTS	217,260.17	400,000.00	112,960.53	100,946.05	26,806.35	299,053.95	25.24
640-000.000-667.001	RENTS - REPLACEMENT	65,533.00	232,592.00	32,767.00	41,382.98	6,897.17	191,209.02	17.79
640-000.000-673.000	SALE OF CITY PROPERTY	15,585.00	0.00	3,585.00	0.00	0.00	0.00	0.00
640-000.000-673.001	GAIN ON SALE OF PROPERTY	0.00	0.00	0.00	9,100.00	9,100.00	(9,100.00)	100.00
640-000.000-692.000	OTHER REVENUE	9,871.95	0.00	782.68	11,249.19	9,386.00	(11,249.19)	100.00
640-000.000-692.039	OTHER REVENUE - BPU	2,273.82	0.00	2,273.82	0.00	0.00	0.00	0.00
TOTAL REVENUES		313,439.36	632,592.00	153,201.27	165,390.86	52,651.65	467,201.14	26.14
Net - Dept 000.000		313,439.36	632,592.00	153,201.27	165,390.86	52,651.65	467,201.14	
Dept 443.000 - MOBILE EQUIPMENT MAINTENANCE								
Expenditures								
640-443.000-702.000	WAGES	42,229.91	57,845.00	21,451.34	11,042.87	1,266.17	46,802.13	19.09
640-443.000-703.000	OVERTIME PAY	0.00	500.00	0.00	0.00	0.00	500.00	0.00
640-443.000-707.000	LONGEVITY PAY	1,200.00	0.00	1,200.00	0.00	0.00	0.00	0.00
640-443.000-710.000	HOLIDAY & OTHER PAY	0.00	0.00	0.00	0.92	0.00	(0.92)	100.00
640-443.000-714.000	COMPENSATED ABSENCES	(7,875.87)	0.00	0.00	0.00	0.00	0.00	0.00
640-443.000-715.000	HEALTH & LIFE INSURANCE	6,483.18	19,075.00	3,533.20	0.00	0.00	19,075.00	0.00
640-443.000-716.000	RETIREMENT	8,662.77	4,049.00	5,036.77	766.30	88.64	3,282.70	18.93
640-443.000-717.000	WORKERS' COMPENSATION	325.84	350.00	325.84	0.00	0.00	350.00	0.00
640-443.000-720.000	EMPLOYER'S FICA	2,889.07	4,425.00	1,619.59	843.07	96.74	3,581.93	19.05
640-443.000-721.000	DISABILITY INSURANCE	157.60	250.00	118.20	0.00	0.00	250.00	0.00
640-443.000-726.000	SUPPLIES	3,165.18	4,500.00	2,247.48	2,018.49	149.54	2,481.51	44.86
640-443.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	28,441.51	40,000.00	14,964.48	6,518.18	465.64	33,481.82	16.30
640-443.000-730.039	BPU VEHICLE MAINT/SUPPLIES	361.20	0.00	361.20	0.00	0.00	0.00	0.00
640-443.000-740.000	FUEL & LUBRICANTS	40,504.00	32,000.00	20,733.72	16,342.38	(6,975.63)	15,657.62	51.07
640-443.000-742.000	CLOTHING / UNIFORMS	270.95	750.00	182.09	0.00	0.00	750.00	0.00
640-443.000-801.000	CONTRACTUAL SERVICES	30,943.63	29,652.00	6,431.96	16,931.22	5,227.23	12,720.78	57.10
640-443.000-818.000	INSURANCE	15,105.00	15,300.00	7,245.50	7,859.50	0.00	7,440.50	51.37
640-443.000-850.000	TELEPHONE	83.40	0.00	0.00	0.00	0.00	0.00	0.00
640-443.000-920.000	UTILITIES	9,867.50	6,300.00	3,262.89	2,485.29	785.89	3,814.71	39.45
640-443.000-940.000	EQUIPMENT RENTAL	195.18	250.00	153.54	431.15	49.19	(181.15)	172.46
640-443.000-955.441	MISC. - SHOE ALLOWANCE	0.00	250.00	0.00	0.00	0.00	250.00	0.00
640-443.000-955.588	MISC. - CDL LICENSING/TESTING	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
640-443.000-956.000	TRAINING & SEMINARS	0.00	750.00	0.00	0.00	0.00	750.00	0.00
640-443.000-968.000	DEPRECIATION	95,510.29	87,000.00	0.00	0.00	0.00	87,000.00	0.00
640-443.000-981.000	CAPITAL OUTLAY - VEHICLES	0.00	273,846.00	23,222.30	159,049.00	53,690.00	114,797.00	58.08
TOTAL EXPENDITURES		278,520.34	582,092.00	112,090.10	224,288.37	54,843.41	357,803.63	38.53
Net - Dept 443.000 - MOBILE EQUIPMENT MAINTENANCE		(278,520.34)	(582,092.00)	(112,090.10)	(224,288.37)	(54,843.41)	(357,803.63)	
TOTAL REVENUES		313,439.36	632,592.00	153,201.27	165,390.86	52,651.65	467,201.14	26.14
TOTAL EXPENDITURES		278,520.34	582,092.00	112,090.10	224,288.37	54,843.41	357,803.63	38.53
NET OF REVENUES & EXPENDITURES		34,919.02	50,500.00	41,111.17	(58,897.51)	(2,191.76)	109,397.51	116.63

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE		% BGD USED
		06/30/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2023 NORM (ABNORM)		BALANCE NORM (ABNORM)		
Fund 663 - FIRE VEHICLE & EQUIPMENT FUND									
Dept 000.000									
Revenues									
663-000.000-402.150	CURRENT TAXES - FIRE CAPITAL	137,657.58	147,000.00	131,777.87	141,540.76	574.53	5,459.24	96.29	
663-000.000-404.000	SPECIAL ACTS	1,949.93	2,822.00	0.00	0.00	0.00	2,822.00	0.00	
663-000.000-411.000	DELINQUENT TAXES	255.99	0.00	0.00	0.00	0.00	0.00	0.00	
663-000.000-573.000	LOCAL COMMUNITY STABILIZATION	0.00	6,500.00	6,772.42	0.00	0.00	6,500.00	0.00	
663-000.000-665.000	INTEREST	5,507.34	4,000.00	2,327.09	2,335.25	428.90	1,664.75	58.38	
663-000.000-669.000	CHANGE IN INVESTMENTS	177.05	0.00	(1,101.44)	4.80	2.56	(4.80)	100.00	
663-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	2,160.64	0.00	0.00	0.00	0.00	0.00	0.00	
663-000.000-675.000	CONTRIBUTIONS & DONATIONS	400.00	0.00	0.00	0.00	0.00	0.00	0.00	
663-000.000-687.300	OTHER REFUNDS	2,868.71	0.00	500.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES		150,977.24	160,322.00	140,275.94	143,880.81	1,005.99	16,441.19	89.74	
Net - Dept 000.000		150,977.24	160,322.00	140,275.94	143,880.81	1,005.99	16,441.19		
Dept 336.000 - FIRE DEPARTMENT									
Expenditures									
663-336.000-960.000	BANK FEES	78.80	0.00	48.39	0.12	0.02	(0.12)	100.00	
663-336.000-964.000	REFUNDS & REBATES	0.00	0.00	0.00	36.84	36.84	(36.84)	100.00	
663-336.000-970.000	CAPITAL OUTLAY	363,245.74	120,500.00	41,350.17	57,190.47	16,859.30	63,309.53	47.46	
663-336.000-983.000	CAPITAL OUTLAY - SMALL EQUIP	23,895.92	0.00	0.00	1,416.09	0.00	(1,416.09)	100.00	
TOTAL EXPENDITURES		387,220.46	120,500.00	41,398.56	58,643.52	16,896.16	61,856.48	48.67	
Net - Dept 336.000 - FIRE DEPARTMENT		(387,220.46)	(120,500.00)	(41,398.56)	(58,643.52)	(16,896.16)	(61,856.48)		
TOTAL REVENUES		150,977.24	160,322.00	140,275.94	143,880.81	1,005.99	16,441.19	89.74	
TOTAL EXPENDITURES		387,220.46	120,500.00	41,398.56	58,643.52	16,896.16	61,856.48	48.67	
NET OF REVENUES & EXPENDITURES		(236,243.22)	39,822.00	98,877.38	85,237.29	(15,890.17)	(45,415.29)	214.05	

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDGT
		06/30/2023	2023-24	12/31/2022	12/31/2023			MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)		
Fund 677 - UNEMPLOYMENT INSURANCE FUND										
Dept 000.000										
Revenues										
677-000.000-665.000	INTEREST	910.79	0.00	325.98	517.10	52.49		(517.10)	100.00	
677-000.000-669.000	CHANGE IN INVESTMENTS	(497.62)	0.00	(805.94)	1,028.81	438.94		(1,028.81)	100.00	
TOTAL REVENUES		413.17	0.00	(479.96)	1,545.91	491.43		(1,545.91)	100.00	
Net - Dept 000.000		413.17	0.00	(479.96)	1,545.91	491.43		(1,545.91)		
Dept 175.000 - ADMINISTRATIVE SERVICES										
Expenditures										
677-175.000-960.000	BANK FEES	70.04	0.00	35.42	28.69	3.01		(28.69)	100.00	
677-175.000-964.000	REFUNDS & REBATES	6,100.08	0.00	6,097.96	23,530.00	0.00		(23,530.00)	100.00	
TOTAL EXPENDITURES		6,170.12	0.00	6,133.38	23,558.69	3.01		(23,558.69)	100.00	
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(6,170.12)	0.00	(6,133.38)	(23,558.69)	(3.01)		23,558.69		
TOTAL REVENUES		413.17	0.00	(479.96)	1,545.91	491.43		(1,545.91)	100.00	
TOTAL EXPENDITURES		6,170.12	0.00	6,133.38	23,558.69	3.01		(23,558.69)	100.00	
NET OF REVENUES & EXPENDITURES		(5,756.95)	0.00	(6,613.34)	(22,012.78)	488.42		22,012.78	100.00	

PERIOD ENDING 12/31/2023

% Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE		ACTIVITY FOR MONTH 12/31/23	AVAILABLE BALANCE		% BGDGT USED	
		06/30/2023	2023-24	12/31/2022	12/31/2023		NORM (ABNORM)	NORM (ABNORM)		
Fund 699 - DPS LEAVE AND BENEFITS FUND										
Dept 000.000										
Revenues										
699-000.000-665.000	INTEREST	1,020.97	0.00	321.24	781.74	140.25	(781.74)	100.00		
699-000.000-687.300	OTHER REFUNDS	81,065.59	167,381.00	47,131.65	38,674.65	4,302.32	128,706.35	23.11		
TOTAL REVENUES		82,086.56	167,381.00	47,452.89	39,456.39	4,442.57	127,924.61	23.57		
Net - Dept 000.000		82,086.56	167,381.00	47,452.89	39,456.39	4,442.57	127,924.61			
Dept 441.000 - PUBLIC SERVICES DEPARTMENT										
Expenditures										
699-441.000-704.000	SICK TIME PAY	0.00	11,263.00	0.00	0.00	0.00	11,263.00	0.00		
699-441.000-705.000	VACATION TIME PAY	0.00	16,090.00	0.00	0.00	0.00	16,090.00	0.00		
699-441.000-707.000	LONGEVITY PAY	1,700.00	0.00	1,700.00	0.00	0.00	0.00	0.00		
699-441.000-710.000	HOLIDAY & OTHER PAY	0.00	16,895.00	0.00	0.00	0.00	16,895.00	0.00		
699-441.000-714.000	COMPENSATED ABSENCES	(32,249.32)	0.00	0.00	0.00	0.00	0.00	0.00		
699-441.000-715.000	HEALTH & LIFE INSURANCE	68,589.75	71,505.00	33,002.12	26,684.91	4,179.51	44,820.09	37.32		
699-441.000-716.000	RETIREMENT	6,146.17	48,968.00	5,010.76	0.00	0.00	48,968.00	0.00		
699-441.000-717.000	WORKERS' COMPENSATION	3,169.12	2,100.00	3,169.12	10,058.10	0.00	(7,958.10)	478.96		
699-441.000-720.000	EMPLOYER'S FICA	130.05	0.00	130.05	0.00	0.00	0.00	0.00		
699-441.000-721.000	DISABILITY INSURANCE	1,330.47	560.00	724.80	612.35	122.80	(52.35)	109.35		
TOTAL EXPENDITURES		48,816.24	167,381.00	43,736.85	37,355.36	4,302.31	130,025.64	22.32		
Net - Dept 441.000 - PUBLIC SERVICES DEPARTMENT		(48,816.24)	(167,381.00)	(43,736.85)	(37,355.36)	(4,302.31)	(130,025.64)			
TOTAL REVENUES		82,086.56	167,381.00	47,452.89	39,456.39	4,442.57	127,924.61	23.57		
TOTAL EXPENDITURES		48,816.24	167,381.00	43,736.85	37,355.36	4,302.31	130,025.64	22.32		
NET OF REVENUES & EXPENDITURES		33,270.32	0.00	3,716.04	2,101.03	140.26	(2,101.03)	100.00		

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
 PERIOD ENDING 12/31/2023
 % Fiscal Year Completed: 50.27

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

GL NUMBER	DESCRIPTION	END BALANCE		YTD BALANCE	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		06/30/2023	2023-24	12/31/2022	12/31/2023	MONTH 12/31/23	BALANCE	
		NORM (ABNORM)	AMENDED BUDGET	NORM (ABNORM)	NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)	
Fund 703 - TREASURER'S TAX COLLECTION FD.								
Dept 000.000								
Revenues								
703-000.000-683.000	PROPERTY TAX COLLECTED FOR OTH	4,320,800.60	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		<u>4,320,800.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures								
703-000.000-959.000	TAXES DISBURSED TO OTHER GOV'T	4,320,800.60	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		<u>4,320,800.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net - Dept 000.000		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		4,320,800.60	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		<u>4,320,800.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES - ALL FUNDS		38,834,036.42	37,819,370.00	18,961,855.34	16,916,098.49	2,334,944.83	20,903,271.51	44.73
TOTAL EXPENDITURES - ALL FUNDS		<u>33,276,418.79</u>	<u>46,261,845.00</u>	<u>13,874,486.52</u>	<u>12,089,372.57</u>	<u>1,235,829.26</u>	<u>34,172,472.43</u>	<u>26.13</u>
NET OF REVENUES & EXPENDITURES		5,557,617.63	(8,442,475.00)	5,087,368.82	4,826,725.92	1,099,115.57	(13,269,200.92)	57.17

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
101-000.000-001.000	CHECKING ACCOUNT - COMMON	1,143,261.64
101-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	7,481.89
101-000.000-017.110	INVESTMENTS - HUNTINGTON	1,372,887.29
101-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	3,185,255.44
Cash		<u>5,708,886.26</u>
Accounts Receivable		
101-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	22,284.67
Accounts Receivable		<u>22,284.67</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	12,962.43
Other Assets		<u>13,541.43</u>
Due From Other Funds		
101-000.000-084.703	DUE FROM CURRENT TAX ACCOUNT	5,690.43
Due From Other Funds		<u>5,690.43</u>
Total Assets		<u>6,026,487.79</u>
*** Liabilities ***		
Accounts Payable		
101-000.000-202.000	ACCOUNTS PAYABLE	62,827.51
101-000.000-202.050	ACCOUNTS PAYABLE - ACCRUED	(1,009.15)
Accounts Payable		<u>61,818.36</u>
Liabilities-ST		
101-000.000-222.000	DUE TO COUNTY	890.00
101-000.000-222.100	DUE TO COUNTY - TRAILER FEES	133.50
101-000.000-231.108	DUE TO ALLERUS - DC CONTRIBUTIONS	3,589.79
101-000.000-231.109	DUE TO ALLERUS - DC CONTRIBUTIONS	2,991.01
Liabilities-ST		<u>7,604.30</u>
Liabilities-LT (under 1 year)		
101-000.000-231.105	DUE TO MMERS-RETIREMENT CONT.	98.00
101-000.000-231.106	DUE TO MMERS-HCSA	(20.00)
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>28,906.59</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	170,782.08
Due To Other Funds		<u>170,782.08</u>

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Liabilities ***		
	Total Liabilities	<u>545,196.33</u>
*** Fund Balance ***		
Unassigned		
101-000.000-390.000	FUND BALANCE	4,626,826.40
	Unassigned	<u>4,626,826.40</u>
	Total Fund Balance	<u>4,626,826.40</u>
	Beginning Fund Balance	4,626,826.40
	Net of Revenues VS Expenditures	854,465.06
	Ending Fund Balance	5,481,291.46
	Total Liabilities And Fund Balance	6,026,487.79

Fund 151 CEMETERY TRUST FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
151-000.000-001.000	CHECKING ACCOUNT - COMMON	16,405.42
151-000.000-001.100	LAKEVIEW - TO BE INVESTED	10,813.54
151-000.000-001.200	OAKGROVE - TO BE INVESTED	12,905.16
151-000.000-017.110	INVESTMENTS - HUNTINGTON	337,695.80
151-000.000-017.704	INVESTMENTS - MICHIGAN CLASS - LAKEVIEW	98,080.87
151-000.000-017.705	INVESTMENTS - MICHIGAN CLASS - OAKGROVE	125,653.41
Cash		<u>601,554.20</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	170,782.08
Due From Other Funds		<u>170,782.08</u>
Total Assets		<u>772,336.28</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	742,756.30
Unassigned		<u>742,756.30</u>
Total Fund Balance		<u>742,756.30</u>
Beginning Fund Balance		742,756.30
Net of Revenues VS Expenditures		29,579.98
Ending Fund Balance		772,336.28
Total Liabilities And Fund Balance		772,336.28

Fund 152 STOCK'S PARK PERPETUAL MAINT.

GL Number	Description	Balance
*** Assets ***		
Cash		
152-000.000-001.000	CHECKING ACCOUNT - COMMON	7,842.53
152-000.000-017.110	INVESTMENTS - HUNTINGTON	61,508.56
152-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	22,504.50
	Cash	<u>91,855.59</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
	Other Assets	<u>0.00</u>
	Total Assets	<u>91,855.59</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	82,825.10
	Unassigned	<u>82,825.10</u>
Nonspendable		
152-000.000-373.000	RESERVED FOR ENDOWMENT CORPUS	5,000.00
	Nonspendable	<u>5,000.00</u>
	Total Fund Balance	<u>87,825.10</u>
	Beginning Fund Balance	87,825.10
	Net of Revenues VS Expenditures	4,030.49
	Ending Fund Balance	91,855.59
	Total Liabilities And Fund Balance	91,855.59

Fund 153 R. L. OWEN MEMORIAL FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
153-000.000-001.000	CHECKING ACCOUNT - COMMON	533.85
153-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	1.85
153-000.000-017.110	INVESTMENTS - HUNTINGTON	37,334.82
	Cash	<u>37,870.52</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
	Other Assets	<u>0.00</u>
	Total Assets	<u>37,870.52</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	36,719.10
	Unassigned	<u>36,719.10</u>
	Total Fund Balance	<u>36,719.10</u>
	Beginning Fund Balance	36,719.10
	Net of Revenues VS Expenditures	1,151.42
	Ending Fund Balance	37,870.52
	Total Liabilities And Fund Balance	37,870.52

Fund 202 MAJOR ST./TRUNKLINE FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
202-000.000-001.000	CHECKING ACCOUNT - COMMON	675,628.42
202-000.000-017.110	INVESTMENTS - HUNTINGTON	153,767.94
202-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	340,291.53
Cash		<u>1,169,687.89</u>
Accounts Receivable		
202-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	23,434.65
Accounts Receivable		<u>23,434.65</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>1,194,131.67</u>
*** Liabilities ***		
Accounts Payable		
202-000.000-202.000	ACCOUNTS PAYABLE	109.94
Accounts Payable		<u>109.94</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	189.29
Due To Other Funds		<u>189.29</u>
Total Liabilities		<u>299.23</u>
*** Fund Balance ***		
Unassigned		
202-000.000-381.203	RESERVED FUND BALANCE/STREETS	67,411.00
202-000.000-390.000	FUND BALANCE	987,282.08
Unassigned		<u>1,054,693.08</u>
Total Fund Balance		<u>1,054,693.08</u>
Beginning Fund Balance		1,054,693.08
Net of Revenues VS Expenditures		139,139.36
Ending Fund Balance		1,193,832.44
Total Liabilities And Fund Balance		1,194,131.67

Fund 203 LOCAL STREET FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
203-000.000-001.000	CHECKING ACCOUNT - COMMON	146,464.27
203-000.000-017.110	INVESTMENTS - HUNTINGTON	51,256.28
203-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	39,835.19
	Cash	<u>237,555.74</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>239,533.18</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		
203-000.000-214.000	DUE TO OTHER FUNDS	620.11
	Due To Other Funds	<u>620.11</u>
	Total Liabilities	<u>620.11</u>
*** Fund Balance ***		
Unassigned		
203-000.000-381.203	RESERVED FUND BALANCE/STREETS	38,102.00
203-000.000-390.000	FUND BALANCE	344,243.97
	Unassigned	<u>382,345.97</u>
	Total Fund Balance	<u>382,345.97</u>
	Beginning Fund Balance	382,345.97
	Net of Revenues VS Expenditures	(143,432.90)
	Ending Fund Balance	238,913.07
	Total Liabilities And Fund Balance	239,533.18

Fund 204 MUNICIPAL STREET FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
204-000.000-001.000	CHECKING ACCOUNT - COMMON	664,011.93
204-000.000-017.700	INVESTMENTS - MICHIGAN CLASS - BON	2,566,554.14
204-000.000-017.703	INVESTMENTS - MICHIGAN CLASS - MUN	1,010,251.67
	Cash	<u>4,240,817.74</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>4,535,012.38</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	3,239,858.68
	Unassigned	<u>3,239,858.68</u>
	Total Fund Balance	<u>3,239,858.68</u>
	Beginning Fund Balance	3,239,858.68
	Net of Revenues VS Expenditures	1,000,959.06
	Ending Fund Balance	4,240,817.74
	Total Liabilities And Fund Balance	4,535,012.38

Fund 208 RECREATION FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
208-000.000-001.000	CHECKING ACCOUNT - COMMON	(48,251.85)
208-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	0.61
	Cash	(48,251.24)
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	(47,251.24)
*** Liabilities ***		
Accounts Payable		
208-000.000-202.000	ACCOUNTS PAYABLE	1,501.77
	Accounts Payable	1,501.77
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	1,501.77
*** Fund Balance ***		
Unassigned		
208-000.000-390.000	FUND BALANCE	2,452.62
	Unassigned	2,452.62
	Total Fund Balance	2,452.62
	Beginning Fund Balance	2,452.62
	Net of Revenues VS Expenditures	(51,205.63)
	Ending Fund Balance	(48,753.01)
	Total Liabilities And Fund Balance	(47,251.24)

Fund 211 TREE RESTITUTION FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
211-000.000-001.000	CHECKING ACCOUNT - COMMON	2,370.70
Cash		<u>2,370.70</u>
Accounts Receivable		
Accounts Receivable		<u>0.00</u>
Other Assets		
Other Assets		<u>0.00</u>
Total Assets		<u>2,370.70</u>
*** Liabilities ***		
Accounts Payable		
Accounts Payable		<u>0.00</u>
Total Liabilities		<u>0.00</u>
Beginning Fund Balance		0.00
Net of Revenues VS Expenditures		2,370.70
Ending Fund Balance		0.00
Total Liabilities And Fund Balance		2,370.70

Fund 244 ECONOMIC DEVELOPMENT CORP FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
244-000.000-001.000	CHECKING ACCOUNT - COMMON	133,839.94
244-000.000-017.110	INVESTMENTS - HUNTINGTON	56,367.83
244-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	49,263.20
	Cash	<u>239,470.97</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>333,197.73</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	329,579.52
	Unassigned	<u>329,579.52</u>
	Total Fund Balance	<u>329,579.52</u>
	Beginning Fund Balance	329,579.52
	Net of Revenues VS Expenditures	3,618.21
	Ending Fund Balance	333,197.73
	Total Liabilities And Fund Balance	333,197.73

Fund 247 TAX INCREMENT FINANCE ATH.

GL Number	Description	Balance
*** Assets ***		
Cash		
247-000.000-001.000	CHECKING ACCOUNT - COMMON	51,436.49
247-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	0.01
247-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	63,989.45
Cash		<u>115,425.95</u>
Accounts Receivable		
247-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	1,875.00
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>1,875.00</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>2,680,435.31</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	240,000.00
Liabilities-LT (under 1 year)		<u>280,000.00</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	80,000.00
Due To Other Funds		<u>80,000.00</u>
Total Liabilities		<u>452,267.33</u>

*** Fund Balance ***

Fund 247 TAX INCREMENT FINANCE ATH.

GL Number	Description	Balance
*** Fund Balance ***		
Unassigned		
247-000.000-381.247	RESTRICTED FUND BALANCE-TIFA	1,494,058.00
247-000.000-390.000	FUND BALANCE	618,597.79
Unassigned		<u>2,112,655.79</u>
Total Fund Balance		<u>2,112,655.79</u>
Beginning Fund Balance		2,112,655.79
Net of Revenues VS Expenditures		115,512.19
Ending Fund Balance		2,228,167.98
Total Liabilities And Fund Balance		2,680,435.31

Fund 252 CONTRIBUTIONS & DONATIONS

GL Number	Description	Balance
*** Assets ***		
Cash		
252-000.000-001.000	CHECKING ACCOUNT - COMMON	2,558.20
Cash		<u>2,558.20</u>
Total Assets		<u>2,558.20</u>
*** Liabilities ***		
Accounts Payable		
Accounts Payable		<u>0.00</u>
Total Liabilities		<u>0.00</u>
*** Fund Balance ***		
Unassigned		
252-000.000-390.000	FUND BALANCE	0.16
Unassigned		<u>0.16</u>
Total Fund Balance		<u>0.16</u>
Beginning Fund Balance		0.16
Net of Revenues VS Expenditures		2,558.04
Ending Fund Balance		2,558.20
Total Liabilities And Fund Balance		2,558.20

Fund 265 DRUG FORFEITURE/GRANT FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
265-000.000-001.000	CHECKING ACCOUNT - COMMON	5,117.04
Cash		<u>5,117.04</u>
Accounts Receivable		
Accounts Receivable		<u>0.00</u>
Other Assets		
Other Assets		<u>0.00</u>
Total Assets		<u>5,117.04</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	5,047.77
Unassigned		<u>5,047.77</u>
Total Fund Balance		<u>5,047.77</u>
Beginning Fund Balance		5,047.77
Net of Revenues VS Expenditures		69.27
Ending Fund Balance		5,117.04
Total Liabilities And Fund Balance		5,117.04

Fund 271 LIBRARY FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
271-000.000-001.000	CHECKING ACCOUNT - COMMON	97,914.77
271-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	0.50
271-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	742,703.85
	Cash	<u>840,619.12</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>840,669.12</u>
*** Liabilities ***		
Accounts Payable		
271-000.000-202.000	ACCOUNTS PAYABLE	3,757.08
	Accounts Payable	<u>3,757.08</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>3,757.08</u>
*** Fund Balance ***		
Unassigned		
271-000.000-390.000	FUND BALANCE	341,735.77
	Unassigned	<u>341,735.77</u>
	Total Fund Balance	<u>341,735.77</u>
	Beginning Fund Balance	341,735.77
	Net of Revenues VS Expenditures	495,176.27
	Ending Fund Balance	836,912.04
	Total Liabilities And Fund Balance	840,669.12

Fund 274 POLICE - OWI ENFORCEMENT

GL Number	Description	Balance
*** Assets ***		
Cash		
274-000.000-001.000	CHECKING ACCOUNT - COMMON	1,683.87
Cash		<u>1,683.87</u>
Accounts Receivable		
Accounts Receivable		<u>0.00</u>
Other Assets		
Other Assets		<u>0.00</u>
Total Assets		<u>1,683.87</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	1,661.18
Unassigned		<u>1,661.18</u>
Total Fund Balance		<u>1,661.18</u>
Beginning Fund Balance		1,661.18
Net of Revenues VS Expenditures		22.69
Ending Fund Balance		1,683.87
Total Liabilities And Fund Balance		1,683.87

Fund 287 ARPA GRANT FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
Cash		<u>0.00</u>
Accounts Receivable		
Accounts Receivable		<u>0.00</u>
Total Assets		<u>0.00</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		
287-000.000-390.000	FUND BALANCE	<u>4,319.88</u>
Unassigned		<u>4,319.88</u>
Total Fund Balance		<u>4,319.88</u>
Beginning Fund Balance		4,319.88
Net of Revenues VS Expenditures		(4,319.88)
Ending Fund Balance		0.00
Total Liabilities And Fund Balance		0.00

Fund 401 CAPITAL IMPROVEMENT FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
401-000.000-001.000	CHECKING ACCOUNT - COMMON	44,955.71
401-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	0.04
401-000.000-017.110	INVESTMENTS - HUNTINGTON	518,540.36
401-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	138,310.76
	Cash	<u>701,806.87</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>701,806.87</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	718,978.39
	Unassigned	<u>718,978.39</u>
	Total Fund Balance	<u>718,978.39</u>
	Beginning Fund Balance	718,978.39
	Net of Revenues VS Expenditures	(17,171.52)
	Ending Fund Balance	701,806.87
	Total Liabilities And Fund Balance	701,806.87

Fund 408 FIELDS OF DREAMS

GL Number	Description	Balance
*** Assets ***		
Cash		
408-000.000-001.000	CHECKING ACCOUNT - COMMON	7,409.44
Cash		<u>7,409.44</u>
Accounts Receivable		
Accounts Receivable		<u>0.00</u>
Other Assets		
Other Assets		<u>0.00</u>
Total Assets		<u>7,409.44</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	5,603.86
Unassigned		<u>5,603.86</u>
Total Fund Balance		<u>5,603.86</u>
Beginning Fund Balance		5,603.86
Net of Revenues VS Expenditures		1,805.58
Ending Fund Balance		7,409.44
Total Liabilities And Fund Balance		7,409.44

Fund 409 STOCK'S PARK

GL Number	Description	Balance
*** Assets ***		
Cash		
409-000.000-001.000	CHECKING ACCOUNT - COMMON	15,716.53
409-000.000-017.110	INVESTMENTS - HUNTINGTON	35,876.74
409-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	14,515.29
	Cash	<u>66,108.56</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>66,108.56</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	64,263.26
	Unassigned	<u>64,263.26</u>
	Total Fund Balance	<u>64,263.26</u>
	Beginning Fund Balance	64,263.26
	Net of Revenues VS Expenditures	1,845.30
	Ending Fund Balance	66,108.56
	Total Liabilities And Fund Balance	66,108.56

Fund 481 AIRPORT IMPROVEMENT FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
481-000.000-001.000	CHECKING ACCOUNT - COMMON	126,964.21
481-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	362.77
481-000.000-017.110	INVESTMENTS - HUNTINGTON	176,407.99
481-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	403,296.92
Cash		<u>707,031.89</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>738,457.57</u>
*** Liabilities ***		
Accounts Payable		
481-000.000-202.000	ACCOUNTS PAYABLE	38.72
Accounts Payable		<u>38.72</u>
Liabilities-ST		
481-000.000-263.000	ACCRUED SALES TAX	0.31
Liabilities-ST		<u>0.31</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>31,479.03</u>
*** Fund Balance ***		
Unassigned		
481-000.000-390.000	FUND BALANCE	610,866.24
Unassigned		<u>610,866.24</u>
Total Fund Balance		<u>610,866.24</u>
Beginning Fund Balance		610,866.24
Net of Revenues VS Expenditures		96,112.30
Ending Fund Balance		706,978.54
Total Liabilities And Fund Balance		738,457.57

Fund 582 ELECTRIC FUND

GL Number	Description	Balance
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*** Assets ***

Cash

582-000.000-001.000	CHECKING ACCOUNT - COMMON	932,467.60
582-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	288,070.22
582-000.000-004.001	CASH DRAWER & PETTY CASH	600.00
582-000.000-017.110	INVESTMENTS - HUNTINGTON	7,310,563.10
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	512,318.70

Cash		<u>13,391,863.51</u>
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Accounts Receivable

582-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	13,198.96
582-000.000-040.003	ACCOUNTS RECEIVABLE - ACCRUED	547,459.52
582-000.000-040.004	ACCOUNTS REVEIVABLE - BPU LIENS	3,161.26
582-000.000-041.000	PROVISION FOR BAD DEBTS	(10,235.43)

Accounts Receivable		<u>553,584.31</u>
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Fixed Assets

582-000.000-147.000	ACCUMULATED DEPRECIATON	(27,782,492.61)
582-000.000-161.000	PLANT, SYSTEMS & EQUIPMENT	41,507,691.87
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>14,803,563.76</u>
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Other Assets

582-000.000-040.000	ACCOUNTS RECEIVABLE	1,015,571.41
582-000.000-056.000	ACCRUED INTEREST RECEIVABLE	2,865.00
582-000.000-110.000	INVENTORY	383,942.60
582-000.000-110.001	POWER PLANT INVENTORY - POWER PLAN	70,483.28
582-000.000-123.000	PREPAID EXPENSES	474,650.45
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	531,786.37

Other Assets		<u>2,692,646.38</u>
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Due From Other Funds

582-000.000-084.247	DUE FROM TIFA FUND	80,000.00
582-000.000-084.590	DUE FROM SEWER	175,000.00

Due From Other Funds		<u>255,000.00</u>
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Total Assets		<u>31,696,657.96</u>
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*** Liabilities ***

Accounts Payable

582-000.000-202.000	ACCOUNTS PAYABLE	100,990.87
582-000.000-202.100	ACCOUNTS PAYABLE-UB REFUNDS	(581.92)

Accounts Payable		<u>100,408.95</u>
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Liabilities-ST

582-000.000-248.000	ENERGY OPTIMIZE	(1.86)
582-000.000-255.000	CUSTOMER DEPOSITS	93,976.00
582-000.000-263.000	ACCRUED SALES TAX	0.01
582-000.000-360.000	DEFERRED INFLOW - PENSION	8,238.00

Liabilities-ST		<u>102,212.15</u>
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Liabilities-LT (under 1 year)

582-000.000-343.000	ACCRUED VAC/SICK	185,855.21
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Fund 582 ELECTRIC FUND

GL Number	Description	Balance
*** Liabilities ***		
	Liabilities-LT (under 1 year)	185,855.21
	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)	3,138,718.50
	Due To Other Funds	
	Due To Other Funds	0.00
	Total Liabilities	3,527,194.81
*** Fund Balance ***		
	Unassigned	
582-000.000-399.000	NET POSITION - UNRESTRICTED	26,681,393.87
	Unassigned	26,681,393.87
	Total Fund Balance	26,681,393.87
	Beginning Fund Balance	26,681,393.87
	Net of Revenues VS Expenditures	1,488,069.28
	Ending Fund Balance	28,169,463.15
	Total Liabilities And Fund Balance	31,696,657.96

Fund 588 DIAL A RIDE

GL Number	Description	Balance
*** Assets ***		
Cash		
588-000.000-001.000	CHECKING ACCOUNT - COMMON	(60,716.01)
588-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	3,201.92
	Cash	<u>(57,514.09)</u>
Accounts Receivable		
588-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	2,036.25
588-000.000-040.003	ACCOUNTS RECEIVABLE - ACCRUED	3,237.00
	Accounts Receivable	<u>5,273.25</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>563,995.48</u>
*** Liabilities ***		
Accounts Payable		
588-000.000-202.000	ACCOUNTS PAYABLE	2,914.92
	Accounts Payable	<u>2,914.92</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 GOVT.	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>46,654.20</u>
*** Fund Balance ***		
Unassigned		
588-000.000-390.000	FUND BALANCE	705,319.70
	Unassigned	<u>705,319.70</u>

Fund 588 DIAL A RIDE

GL Number	Description	Balance
*** Fund Balance ***		
	Total Fund Balance	<u>705,319.70</u>
	Beginning Fund Balance	705,319.70
	Net of Revenues VS Expenditures	(187,978.42)
	Ending Fund Balance	517,341.28
	Total Liabilities And Fund Balance	563,995.48

Fund 590 SEWER FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
590-000.000-001.000	CHECKING ACCOUNT - COMMON	454,787.96
590-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	643.89
590-000.000-017.101	INVESTMENTS - RESTRICTED - DEBT SE	26,401.25
590-000.000-017.102	INVESTMENTS - RESTRICTED - BOND RE	618,833.66
590-000.000-017.700	INVESTMENTS - MICHIGAN CLASS-BOND	2,170,782.00
590-000.000-017.701	INVESTMENTS - MICHIGAN CLASS - SEW	1,121,772.79
590-000.000-017.702	INVESTMENTS - MICHIGAN CLASS- DEBT	590,354.36
Cash		<u>4,983,575.91</u>
Accounts Receivable		
590-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	20,753.77
590-000.000-040.003	ACCOUNTS RECEIVABLE - ACCRUED	141,112.18
590-000.000-041.000	PROVISION FOR BAD DEBTS	(1,594.55)
Accounts Receivable		<u>160,271.40</u>
Fixed Assets		
590-000.000-147.000	ACCUMULATED DEPRECIATON	(11,644,456.91)
590-000.000-161.000	PLANT, SYSTEMS & EQUIPMENT	24,913,361.02
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>13,410,804.36</u>
Other Assets		
590-000.000-040.000	ACCOUNTS RECEIVABLE	187,984.71
590-000.000-110.000	INVENTORY	3,436.02
590-000.000-123.000	PREPAID EXPENSES	872.47
590-000.000-130.000	LAND	122,902.00
590-000.000-158.000	CONSTRUCTION WORK IN PROGRESS	467,138.68
Other Assets		<u>782,333.88</u>
Due From Other Funds		
Due From Other Funds		<u>0.00</u>
Total Assets		<u>19,336,985.55</u>
*** Liabilities ***		
Accounts Payable		
590-000.000-202.000	ACCOUNTS PAYABLE	44,665.99
590-000.000-202.100	ACCOUNTS PAYABLE-UB REFUNDS	48.70
Accounts Payable		<u>44,714.69</u>
Liabilities-ST		
590-000.000-251.000	ACCRUED INTEREST	62,458.92
590-000.000-255.000	CUSTOMER DEPOSITS	6,695.00
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>191,071.03</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>9,057,099.33</u>
*** Fund Balance ***		
Unassigned		
590-000.000-399.000	NET POSITION - UNRESTRICTED	9,704,315.73
	Unassigned	<u>9,704,315.73</u>
	Total Fund Balance	<u>9,704,315.73</u>
	Beginning Fund Balance	9,704,315.73
	Net of Revenues VS Expenditures	575,570.49
	Ending Fund Balance	10,279,886.22
	Total Liabilities And Fund Balance	19,336,985.55

Fund 591 WATER FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
591-000.000-001.000	CHECKING ACCOUNT - COMMON	350,989.63
591-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	732.19
591-000.000-017.110	INVESTMENTS - HUNTINGTON	484,673.74
591-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	2,504,751.09
Cash		<u>3,341,146.65</u>
Accounts Receivable		
591-000.000-040.001	ACCOUNTS RECEIVABLE - M/R	1,500.00
591-000.000-040.003	ACCOUNTS RECEIVABLE - ACCRUED	121,017.56
591-000.000-041.000	PROVISION FOR BAD DEBTS	(1,135.36)
Accounts Receivable		<u>121,382.20</u>
Fixed Assets		
591-000.000-147.000	ACCUMULATED DEPRECIATION	(7,767,489.02)
591-000.000-161.000	PLANT, SYSTEMS & EQUIPMENT	13,766,895.80
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>6,141,307.03</u>
Other Assets		
591-000.000-040.000	ACCOUNTS RECEIVABLE	139,387.90
591-000.000-110.000	INVENTORY	121,800.75
591-000.000-123.000	PREPAID EXPENSES	872.47
591-000.000-130.000	LAND	49,613.00
591-000.000-158.000	CONSTRUCTION WORK IN PROGRESS	477,025.38
Other Assets		<u>788,699.50</u>
Due From Other Funds		
Due From Other Funds		<u>0.00</u>
Total Assets		<u>10,392,535.38</u>
*** Liabilities ***		
Accounts Payable		
591-000.000-202.000	ACCOUNTS PAYABLE	15,819.93
591-000.000-202.100	ACCOUNTS PAYABLE - UB REFUNDS	49.82
Accounts Payable		<u>15,869.75</u>
Liabilities-ST		
591-000.000-251.000	ACCRUED INTEREST	28,125.00
591-000.000-255.000	CUSTOMER DEPOSITS	7,108.00
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>175,730.59</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		2,893,794.44
*** Fund Balance ***		
Unassigned		
591-000.000-399.000	NET POSITION - UNRESTRICTED	7,091,546.47
Unassigned		7,091,546.47
Total Fund Balance		7,091,546.47
Beginning Fund Balance		7,091,546.47
Net of Revenues VS Expenditures		407,194.47
Ending Fund Balance		7,498,740.94
Total Liabilities And Fund Balance		10,392,535.38

Fund 633 PUBLIC SERVICES INV. FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
633-000.000-001.000	CHECKING ACCOUNT - COMMON	27,787.08
633-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	10.47
	Cash	<u>27,797.55</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	143,455.08
	Other Assets	<u>143,612.74</u>
Due From Other Funds		
633-000.000-084.000	DUE FROM OTHER FUNDS	2,223.19
	Due From Other Funds	<u>2,223.19</u>
	Total Assets	<u>173,633.48</u>
*** Liabilities ***		
Accounts Payable		
633-000.000-202.000	ACCOUNTS PAYABLE	6,613.67
	Accounts Payable	<u>6,613.67</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>7,055.34</u>
*** Fund Balance ***		
Unassigned		
633-000.000-390.000	FUND BALANCE	161,422.06
	Unassigned	<u>161,422.06</u>
	Total Fund Balance	<u>161,422.06</u>
	Beginning Fund Balance	161,422.06
	Net of Revenues VS Expenditures	5,156.08
	Ending Fund Balance	166,578.14
	Total Liabilities And Fund Balance	173,633.48

Fund 640 REVOLVING MOBILE EQUIP. FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
640-000.000-001.000	CHECKING ACCOUNT - COMMON	175,940.29
640-000.000-001.002	CHECKING ACCOUNT - ACCTS PAYABLE	2,900.54
	Cash	<u>178,840.83</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
640-000.000-136.000	PLANT AND EQUIPMENT	2,166,308.38
640-000.000-137.000	ACCUMULATED DEPRECIATION - EQUIP	(1,671,546.96)
	Other Assets	<u>494,761.42</u>
Due From Other Funds		
	Due From Other Funds	<u>0.00</u>
	Total Assets	<u>673,602.25</u>
*** Liabilities ***		
Accounts Payable		
640-000.000-202.000	ACCOUNTS PAYABLE	60,542.88
	Accounts Payable	<u>60,542.88</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>60,542.88</u>
*** Fund Balance ***		
Unassigned		
640-000.000-390.000	FUND BALANCE	671,956.88
	Unassigned	<u>671,956.88</u>
	Total Fund Balance	<u>671,956.88</u>
	Beginning Fund Balance	671,956.88
	Net of Revenues VS Expenditures	(58,897.51)
	Ending Fund Balance	613,059.37
	Total Liabilities And Fund Balance	673,602.25

Fund 663 FIRE VEHICLE & EQUIPMENT FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
663-000.000-001.000	CHECKING ACCOUNT - COMMON	177,614.71
663-000.000-017.110	INVESTMENTS - HUNTINGTON	189.21
	Cash	<u>177,803.92</u>
Accounts Receivable		
	Accounts Receivable	<u>0.00</u>
Other Assets		
	Other Assets	<u>0.00</u>
	Total Assets	<u>177,803.92</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	92,566.63
	Unassigned	<u>92,566.63</u>
	Total Fund Balance	<u>92,566.63</u>
	Beginning Fund Balance	92,566.63
	Net of Revenues VS Expenditures	85,237.29
	Ending Fund Balance	177,803.92
	Total Liabilities And Fund Balance	177,803.92

Fund 677 UNEMPLOYMENT INSURANCE FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
677-000.000-001.000	CHECKING ACCOUNT - COMMON	472.49
677-000.000-017.110	INVESTMENTS - HUNTINGTON	36,438.42
677-000.000-017.700	INVESTMENTS - MICHIGAN CLASS	2,933.91
Cash		<u>39,844.82</u>
Accounts Receivable		
Accounts Receivable		<u>0.00</u>
Total Assets		<u>39,844.82</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	61,857.60
Unassigned		<u>61,857.60</u>
Total Fund Balance		<u>61,857.60</u>
Beginning Fund Balance		61,857.60
Net of Revenues VS Expenditures		(22,012.78)
Ending Fund Balance		39,844.82
Total Liabilities And Fund Balance		39,844.82

Fund 699 DPS LEAVE AND BENEFITS FUND

GL Number	Description	Balance
*** Assets ***		
Cash		
699-000.000-001.000	CHECKING ACCOUNT - COMMON	64,264.00
Cash		<u>64,264.00</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>64,264.00</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	33,445.03
Unassigned		<u>33,445.03</u>
Total Fund Balance		<u>33,445.03</u>
Beginning Fund Balance		33,445.03
Net of Revenues VS Expenditures		2,101.03
Ending Fund Balance		35,546.06
Total Liabilities And Fund Balance		64,264.00

Fund 703 TREASURER'S TAX COLLECTION FD.

GL Number	Description	Balance
*** Assets ***		
Cash		
703-000.000-001.001	CHECKING ACCOUNT - SEPARATE	576,751.50
	Cash	<u>576,751.50</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>577,151.50</u>
*** Liabilities ***		
Accounts Payable		
	Accounts Payable	<u>0.00</u>
Liabilities-ST		
703-000.000-273.000	DELINQUENT PERSONAL PROPERTY TAXES	3,500.00
703-000.000-274.100	CURRENT YEAR PROPERTY TAXES	567,961.07
	Liabilities-ST	<u>571,461.07</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	5,690.43
	Due To Other Funds	<u>5,690.43</u>
	Total Liabilities	<u>577,151.50</u>
*** Fund Balance ***		
Unassigned		
	Unassigned	<u>0.00</u>
	Total Fund Balance	<u>0.00</u>
	Beginning Fund Balance	0.00
	Net of Revenues VS Expenditures	0.00
	Ending Fund Balance	0.00
	Total Liabilities And Fund Balance	577,151.50

2024 City of Hillsdale Board of Review Schedule

Location: 2nd Floor Conference Room, City Hall, 97 N Broad St, Hillsdale MI 49242

- Tuesday, March 5, 2023 – 9:00 a.m. (Organizational Meeting)
 - Hillsdale City Charter Sec 9.7: *The Board of Review shall convene in its first session on the Tuesday next following the first Monday in March of each year at such time of day and place as shall be designated by the Council. It shall remain in session during that day and the day following, if necessary...*
 - MCL 211.29
 - (1) *On the Tuesday immediately following the first Monday in March, the board of review of each township shall meet at the office of the supervisor...*
 - (2) *During that day, and the day following, if necessary...*
- Monday, March 11, 2023 – 9:00 a.m.-3:00 p.m. & Tuesday, March 12, 2023 – 3:00 p.m.-9:00 p.m. (Taxpayer appeals)
 - Hillsdale City Charter Sec 9.7: *The second session of the Board shall convene on the second Monday of March at 9:00 a.m., and shall continue in session during the day and the day following for not less than six (6) hours on each said day...*
 - MCL 211.30
 - (1) *Except as otherwise provided in subsection (2), the board of review shall meet on the second Monday in March.*
 - (2) *The governing body of the city or township may authorize, by adoption of an ordinance or resolution, alternative starting dates in March when the board of review shall initially meet, which alternative starting dates shall be the Tuesday or Wednesday following the second Monday of March.*
 - (3) *The first meeting of the board of review shall start not earlier than 9 a.m. and not later than 3 p.m. and last for not less than 6 hours. The board of review shall also meet for not less than 6 hours during the remainder of that week... The board of review shall hold at least 3 hours of its required sessions for review of assessment rolls during the week of the second Monday in March after 6 p.m.*
 - (4) *A board of review shall meet a total of at least 12 hours during the week beginning the second Monday in March to hear protests.*
 - Form L-4035 must be completed by each property owner or their representative making an appearance to protest to the March Board of Review.
 - The March Board of Review will remain in session until all appeals have been decided and all business has been completed, no later than the first Monday in April. **Additional dates and times may be scheduled as needed.**
- Tuesday, July 16, 2023 – 9:00 a.m. &/or Tuesday, December 10, 2023 – 9:00 a.m. (Clerical errors & exemptions)
 - MCL 211.53b
 - (1) *...the board of review shall meet for the purposes of this section on Tuesday following the second Monday in December and on Tuesday following the third Monday in July.*
 - (9) *The governing body of the city or township may authorize, by adoption of an ordinance or resolution, 1 or more of the following alternative meeting dates for the purposes of this section:*
 - (a) *An alternative meeting date during the week of the second Monday in December.*
 - (b) *An alternative meeting date during the week of the third Monday in July.*

All meetings of the Board of Review are subject to the posting and public access requirements of the Open Meetings Act. All dates, times and locations are subject to change and/or cancellation.

2024 HILLSDALE COUNTY TENTATIVE RECOMMENDED RATIOS AND ESTIMATED MULTIPLIERS

In compliance with Section 211.34a of the Michigan General Property Tax Act, following are the Tentative Recommended Equalization Ratios and Estimated Multipliers necessary to compute individual State Equalized Valuation of real property and of personal property for each Township and City in Hillsdale County. The Tentative Recommended Equalization Ratios and Multiplying figures shall not prejudice the Equalization procedures of the County Board of Commissioners or the State Tax Commission.

Township or City	Agricultural		Commercial		Industrial		Residential		Timber-Cutover		Developmental		Personal	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
Adams Township	45.61	1.09625	45.10	1.10865	48.82	1.02417	46.88	1.06655	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Allen Township	38.23	1.30787	46.83	1.06769	46.12	1.08413	42.39	1.17952	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Amboy Township	45.79	1.09194	48.75	1.02564	N.C.	N.C.	42.15	1.18624	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Cambria Township	45.67	1.09481	41.08	1.21714	N.C.	N.C.	44.59	1.12133	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Camden Township	39.98	1.25063	51.18	0.97694	44.05	1.13507	42.39	1.17952	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Fayette Township	41.66	1.20019	41.77	1.19703	43.70	1.14416	42.35	1.18064	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Hillsdale Township	47.01	1.06360	48.69	1.02690	49.30	1.01420	44.45	1.12486	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Jefferson Township	42.48	1.17702	43.14	1.15902	34.34	1.45603	49.41	1.01194	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Litchfield Township	46.45	1.07643	47.48	1.05307	58.57	0.85368	41.50	1.20482	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Moscow Township	41.13	1.21566	44.07	1.13456	43.46	1.15048	44.89	1.11383	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Pittsford Township	45.08	1.10914	44.25	1.12994	42.62	1.17316	46.27	1.08061	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Ransom Township	49.57	1.00867	38.66	1.29333	46.21	1.08202	48.23	1.03670	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Reading Township	47.62	1.04998	40.35	1.23916	44.80	1.11607	47.71	1.04800	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Scipio Township	48.20	1.03734	45.06	1.10963	50.36	0.99285	43.33	1.15393	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Somerset Township	47.63	1.04976	48.52	1.03050	44.20	1.13122	42.98	1.16333	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Wheatland Township	44.38	1.12663	48.63	1.02817	N.C.	N.C.	47.34	1.05619	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Woodbridge Township	42.50	1.17647	47.80	1.04603	47.92	1.04341	40.50	1.23457	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
Wright Township	47.17	1.06000	45.19	1.10644	46.76	1.06929	41.08	1.21714	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
City of Hillsdale	N.C.	N.C.	40.61	1.23122	47.30	1.05708	42.18	1.18540	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
City of Jonesville	43.08	1.16063	48.50	1.03093	47.32	1.05664	44.14	1.13276	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
City of Litchfield	N.C.	N.C.	46.56	1.07388	48.44	1.03220	44.69	1.11882	N.C.	N.C.	N.C.	N.C.	50.00	1.00000
City of Reading	47.00	1.06383	47.77	1.04668	43.82	1.14103	37.65	1.32802	N.C.	N.C.	N.C.	N.C.	50.00	1.00000

Hillsdale BPU Board Agenda Item Summary

Meeting Date: February 5, 2024

Agenda Item: Consent

SUBJECT: Small Bucket/Service Truck

BACKGROUND PROVIDED BY: Electric Superintendent Hammel

The HBPU electric department budgeted \$275,000.00 for replacement of this truck based on estimates from the supplier of our last two bucket trucks. Our current truck chassis is a 2011 Dodge 5500, and the 40' Terex boom/bucket portion was transferred from a previous chassis. It was manufactured in 2003. Due to the boom/bucket's age, passing dielectric certification and finding parts for repairs has become very difficult. This is the smallest bucket truck in our fleet and has proved invaluable for getting between houses and tight spaces to allow for quicker and safer power restoration and maintenance.

We have found a standard replacement through Custom Truck One Source. The truck is built on a Dodge 5500 Chassis with a 40' Versalift boom/bucket. This truck is a direct replacement for our existing truck and is available to ship now. We are unable to find firm pricing from other manufacturers due to 3 year lead times.

RECOMMENDATION:

Staff recommends purchase of new 2023 Dodge 5500 with 40' Versalift Boom/ Bucket in the amount of \$180,014.00, plus estimated \$4250.00 delivery from Alvarado Texas.



**CUSTOM
TRUCK
ONE SOURCE™**

Remit To: 7701 Independence Ave.
Kansas City, MO 64125
Custom Truck &
Equipment, LLC
7701 Independence Ave.
Kansas City, MO 64125

SALES INVOICE

ORDER NUMBER: 1000193686
Invoice Date: 10/24/23

Total Due \$180,014.00

Due Date 01/15/24
Branch Jackson Office
Delivery Method FTL
Delivery Terms EXW

Bill To:
CITY OF HILLSDALE BOARD OF PUBLIC UT
45 MONROE STREET
HILLSDALE, MI - 49242

Ship To:
CITY OF HILLSDALE BOARD OF PUBLIC UT
45 MONROE STREET
HILLSDALE, MI - 49242

For questions regarding your invoice - contact (816) 241-4888

Customer #	Customer Purchase Order	Doc Date	Sales Representative	Division	Store
2068683	SEE SIGNED RBO	01/15/24	CZAHM	USA	JAC

Qty	Item	Description	Unit Price / Rate	Ext. Price
1	100_02131	RAM 5500/VST-40-MHI	\$180,014.00	\$180,014.00
	Ex Works: ALVARADO TX			
	WHOLE GOOD VIN: 3C7WRNBL6PG580836			
	Unit Attributes:			
	CHASSIS MODEL:5500	CHASSIS MAKE:RAM		
	CHASSIS YEAR:2024	CHARACTERISTIC TYPE:40' BUCKET TRK		
	NEW/USED:NEW	ENGINE MAKE:CUMMINS		
	CHASSIS CLASS:CLASS 5 CHASSIS	ENGINE MODEL:6.7L D		
	TRANSMISSION MODEL:6 SPEED AUTOMATIC	AXLE CONFIGURATION:4X4		
	BRAKES:HYDRAULIC	ATTACHMENT MODEL:VST-40-MHI		
	ATTACHMENT MAKE:VERSALIFT	ATTACHMENT YEAR:2023		
	BED/BODY MAKE:DAKOTA BODIES	BED/BODY MODEL:DBIVST40LU084UL		
	PTO OPTIONS:YES	E-PTO:NO		
	CA OR CT:84	WHEELBASE:169		
	FRONT AXLE CAPACITY:7250	REAR AXLE CAPACITY:13500		
	FRAME:SINGLE	CAB TYPE:REGULAR CAB		
	REAR SUSPENSION:SPRING	TAG AXLE:NONE		
	PUSHER AXLE(S):NONE	G.V.W.R.:19500		
	ON-HWY/OFF-ROAD:ON-HIGHWAY			

Sale \$180,014.00
Misc. \$0.00
Tax \$0.00
Prepayments \$0.00

TOTAL \$180,014.00

Sam Fry

From: Drew Homovec <drew.homovec@gmail.com>
Sent: Monday, January 15, 2024 5:57 PM
To: Sam Fry
Subject: Re: Update on Corecoyle Composites, LLC

Dear Sam,
Happy New Year!
Hope you enjoyed the holidays.

In response to your 1/9/2024 email:

Yes, you are correct, I attended the October 16, 2023 City Council Meeting and presented Corecoyle Composite's readiness to proceed with manufacturing, construction litigation issues and verified that the delay has been beyond my control. The meeting minutes fail to reflect the scope and detail of the dialog exchange and collective understanding, including that of city attorney Tom Thomson, the challenges preventing manufacturing and employment are and remain beyond our control. Regretfully the litigation has yet to be completed and this remains the cause of the delay to move forward with manufacturing.

On December 7, 2023 a certificate of service was delivered to the Hillsdale Circuit Court requesting a hearing with the Honorable Sara Lisznyai. This is the formal motion to Confirm Arbitration Awards and Entry if Judgment Under MCR 3.602. A necessary final event to close the case.

This hearing is scheduled for January 29 ,2024. You are welcome to verify this information.

Too many times I have anticipated closure of this litigation and initiated efforts to proceed with manufacturing only to be dealt further delays. There has been no continued activity to prepare for manufacturing until this case is closed. If any circumstances that impose delay and prevent the scheduled hearing January 29th and case closure I will let you know. Once the Hillsdale Court has made it official, including the entry of judgment and the awards are confirmed, documented, and are received by my company, our efforts to proceed with manufacturing will commence and fulfillment of the IFE agreement completed.

Please update the city council members during the next meeting.

Thank you,
DREW HOMOVEC
Managing Member

Corecoyle Composites LLC



drew.homovec@gmail.com

Mobile phone 248 464 4456

Office, Factory & Warehouse

221 Industrial Drive Hillsdale, MI 49242

NOTICE TO RECIPIENT: THIS ELECTRONIC MAIL MESSAGE IS MEANT FOR ONLY THE INTENDED RECIPIENT OF THE TRANSMISSION, AND IT MAY BE A

On Tue, Jan 9, 2024 at 9:57 AM Sam Fry <sfry@cityofhillsdale.org> wrote:

Good morning Drew,

As you know from having been present at the Oct. 16, 2023, Hillsdale City Council meeting, our City Council asked that we periodically check in with you to see what progress has been made at 221 Industrial Drive to fulfil the obligations of Corecoyle Composites, LLC, under the Industrial Facilities Exemption Certificate and signed IFE Agreement.

Now that we are several months removed from that meeting, what update(s) or information can you provide for me to share with our City Council? I'd like to provide them with an update at the upcoming Jan. 16, 2024, City Council meeting.

Thank you,

Sam Fry

Marketing & Development Coordinator

97 N. Broad St.

Hillsdale, MI 49242

Phone: (517) 437-6426

sfry@cityofhillsdale.org



CONFIDENTIALITY NOTICE: This communication and any attachments may contain confidential and privileged information for the use of the designated recipient named above. If you are not the designated

YOU'RE INVITED!

JOIN US FOR A

**MEET & GREET
WITH OUR NEW
LIBRARY DIRECTOR!**

4 - 5PM

11 EAST BACON ST., HILLSDALE, MI 49242

THURSDAY FEBRUARY 8



**City of Hillsdale
Agenda Item Summary**

Meeting Date: February 5, 2024

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.

Attachment
2/5/2024
Fiscal Year 2023-2024 Proposed Budget Amendments

General Fund (Fund 101)

		<u>Current Budget</u>	<u>Proposed Budget Amendment</u>	<u>New Budget</u>
<u>Summary</u>				
Revenues		5,297,328	7,500	5,304,828
Expenditures:		5,268,443	8,400	5,276,843
Excess Revenues/(Expenditures)		28,885	(900)	27,985
Beginning Fund Balance 6/30/2023		4,626,826		4,626,826
Ending Fund Balance 6/30/2024 (budget)		4,655,711	(900)	4,654,811
<u>Detail</u>				
		Increase	Decrease	
	Increase General Fund Revenues for Holiday Lighting			
Revenue:				
101-000.000-692.000	Downtown Holiday Lighting	7,500		
	Increase Economic Development Department Expenditures for Holiday Lighting			
Expenditure:				
101-728.000-801.000	Downtown Holiday Lighting		8,400	

Contributions & Donations Fund (Fund 252)

		<u>Current Budget</u>	<u>Proposed Budget Amendment</u>	<u>New Budget</u>
<u>Summary</u>				
Revenues:		5,000	20,469	25,469
Expenditures:		5,000	20,000	25,000
Excess Revenues/(Expenditures)		-	469	469
Beginning Fund Balance 6/30/2023		0		0
Ending Fund Balance 6/30/2024 (budget)		0	469	469
<u>Detail</u>				
		Increase	Decrease	
	Increase Revenue Budget for Donations from the Exchange Club of Hillsdale			
Revenue:				
252-000.000-665.000	Interest	153		
252-000.000-675.000	Contributions & Donations	20,316		
	Increase Expenditure Budget for Assorted Park Improvements			
Expenditure:				
252-175.000-726.000	Supplies	20,000		

Airport (Fund 481)

		<u>Current Budget</u>	<u>Proposed Budget Amendment</u>	<u>New Budget</u>
<u>Summary</u>				
Revenues		2,899,200	-	2,899,200
Expenditures:		2,798,200	9,813	2,808,013
Excess Revenues/(Expenditures)		101,000	(9,813)	91,187
Beginning Fund Balance 6/30/2023		610,866		610,866
Ending Fund Balance 6/30/2024 (budget)		711,866	(9,813)	702,053
<u>Detail</u>				
	Increase Airport Fund Expenditures for Purchase of Plow Truck			
Expenditure:				
481-900.000-970.000	Capital Outlay		9,813	

Sewer Fund (Fund 590)

Attachment
2/5/2024
Fiscal Year 2023-2024 Proposed Budget Amendments

<u>Summary</u>		<u>Current Budget</u>	<u>Proposed Budget Amendment</u>	<u>New Budget</u>
Revenues:		4,151,063	38,500	4,189,563
Expenditures:		5,940,551	38,500	5,979,051
Excess Revenues/(Expenditures)		(1,789,488)	-	(1,789,488)
Beginning Unrestricted Current Net Assets Less Current Liabilities 6/30/2023		3,480,268		3,480,268
Ending Unrestricted Net Assets 6/30/2024 (budget)		1,690,780	-	1,690,780
<u>Detail</u>		<u>Increase</u>	<u>Decrease</u>	
	Increase Revenue for Hillsdale College			
	Reimbursement			
Revenue:	Miscellaneous Revenue	38,500		
590-000.000-692.200				
	Increase Expense Budget for Hillsdale College			
	Sanitary Sewer Plan Study			
Expenditure:	Contractual Services	38,500		
590-175.000-801.000				

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
General Fund (Fund 101)	\$7,500	\$8,400
Contributions & Donations Fund (Fund 252)	20,469	20,000
Airport Fund (Fund 481)	-	9,813
Sewer Fund (Fund 590)	38,500	38,500

PASSED IN OPEN COUNCIL MEETING THIS 5TH DAY OF FEBRUARY, 2024.

Adam L. Stockford, Mayor

Attest:

Katy Price, City Clerk

City of Hillsdale

Agenda Item Summary

Meeting Date: February 5, 2024

Agenda Item: Action Item

SUBJECT: Council Budget Work Sessions

BACKGROUND PROVIDED BY: David Mackie, City Manager

Attached is the 2024-25 Budgeting Schedule and the budget procedures outlined in the City Charter. City Council will receive the proposed budget at their April 1, 2024 meeting. During the month of April staff would like to schedule two workshops for the department heads to present their budgets directly to Council for questions. Previously the workshops were held on off council meeting weeks starting at 6:00 pm.

RECOMMENDATION:

City Council identify two dates to hold budget workshops.

**CITY OF HILLSDALE
2024 – 2025 BUDGETING SCHEDULE**

January 11	Budget Kickoff
February 8	All Department’s budget numbers entered into BS&A software; Capital projects, expense sheets and supporting documentation attached in BS&A.
February 22 – February 29	Department Heads meetings begin with City Manager and Finance Director after departmental budgets are ready for review. (See Sec. 8.2 Charter of the City of Hillsdale, MI)
March 1 - March 8	City Manager and Finance Department prepare Manager’s recommended budget. (See Sec. 8.2 Charter of the City of Hillsdale, MI)
March 9- March 21	Finance Department updates/edits final budget documents.
March 22 – March 25	Final budget prepared for distribution to Council.
April 1	Council receives the budget document and sets the public hearing for May 20 (See Sec. 8.3 Charter of the City of Hillsdale, MI)
April 1 – May 1	Set Council work sessions to review budgets with staff, if desired.
May 6	Notice of public hearing published in the newspaper and the Proposed Budget placed on file for public inspection. (See Section 8.3 Charter of the City of Hillsdale, MI)
May 20	Council holds Budget Hearing. (See Sec. 8.3 Charter of the City of Hillsdale, MI)
June 3	Council approves the budget, and millage rate authorizing the City Treasurer to levy the taxes. (See Sec. 8.4 Charter of the City of Hillsdale, MI)

Charter Budget Procedures can be found in Sections 8.2, 8.3 and 8.4.

Section 8.2 Each board, commission officer, and department head shall submit his recommended budget with supporting explanation for the next fiscal year to the City Manager on or before March 15 in each year.

The City Manager shall prepare and submit to the Council, on or before the first regular meeting in April of each year, a budget document covering the next fiscal year which shall present a complete financial plan for the ensuing fiscal year. It shall include at least the following information:

- (a.) Detailed estimates of all proposed expenditures for each department and office of the City, showing the expenditures for corresponding items for the last preceding and current fiscal years, with reasons for increases and decreases recommended, as compared with appropriations for the current year;
- (b.) Statements of the bonded or other indebtedness of the City, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking fund, if any;
- (c.) Detailed estimates of all anticipated income of the City from sources other than taxes and borrowing, with comparative statement of the amounts received by the City from each of the same or similar sources for the last preceding and current fiscal years;
- (d.) A statement of the estimated balance or deficit as the case maybe , for the end of the current fiscal year;
- (e.) An estimate of the amount of money to be raised from current and delinquent taxes and the amount to be raised from bond issues which, together with income from other sources, will be necessary to meet the proposed expenditures;
- (f.) Such other supporting schedules as the Council may deem necessary.

Budge Hearing:

Section 8.3 A public hearing on the budget shall be held before its final adoption, at such time and place as the council shall direct, and notice of such public hearing and of the fact that the proposed budget is on file in the office of the City clerk shall be published at least on week in advance by the Clerk. A summary of the proposed budget shall be published. A complete copy of the proposed budget shall also be on file and available to the public for inspection during offices hours at the office of the Clerk for a period of not less than on week prior to such public hearing.

Adoption of Budget – Tax Limit

Section 8.4 Not later than the first Monday in the month of June, the Council shall, by resolution, make an appropriation for the money needed for municipal purposes during the ensuing fiscal year, and provide for a levy of the amount necessary to be raised by taxes upon real and personal property for municipal purposes . . .

City of Hillsdale

Agenda Item Summary

Meeting Date: February 5, 2024

Agenda Item #: New Business

SUBJECT: Michigan Dept. of Transportation (MDOT) - Contract 23-5507
for Griswold/W. St Joe Streets

BACKGROUND PROVIDED BY STAFF: Jason Blake, Director of Public Services
Kristin Bauer, City Engineer

PROJECT BACKGROUND:

The Michigan Department of Transportation (MDOT) through the Small Urban Grant Program is providing Federal Surface Transportation Funds for the Griswold/W. St. Joe project.

This grant provides up to the lesser of 81.85% of the eligible project costs or \$385,000 for the “Part A” portion of the project, identified as W. St. Joe/Griswold from South St. to Waterworks Ave. The “Part B” portion of the work, identified as W. St. Joe St. from Bacon St. to South St., is not eligible for Federal participation and shall be paid 100% by the City.

Attached is the Contract between the City of Hillsdale and MDOT for this project. The estimated cost participation is below:

	<u>PART A</u>	<u>PART B</u>	<u>TOTAL</u>
GRAND TOTAL ESTIMATED COST	\$620,250	\$615,000	\$1,235,250
Less Federal Funds	\$385,000	\$ 0	\$ 385,000
BALANCE (City of Hillsdale’s Estimated Share)	\$235,250	\$615,000	\$ 850,250

RECOMMENDATION:

City Staff recommends that City Council adopt the attached resolution and authorize the City Manager to execute and sign said contract.

STP

DA

Control Section	STUL 30000
Job Number	215461CON
Project	24A0055
CFDA No.	20.205 (Highway Research Planning & Construction)
Contract No.	23-5507

PART I

THIS CONTRACT, consisting of PART I and PART II (Standard Agreement Provisions), is made by and between the MICHIGAN DEPARTMENT OF TRANSPORTATION, hereinafter referred to as the "DEPARTMENT"; and the CITY OF HILLSDALE, a Michigan municipal corporation, hereinafter referred to as the "REQUESTING PARTY"; for the purpose of fixing the rights and obligations of the parties in agreeing to the following improvements, in Hillsdale, Michigan, hereinafter referred to as the "PROJECT" and estimated in detail on EXHIBIT "I", dated December 4, 2023, attached hereto and made a part hereof:

PART A – FEDERAL PARTICIPATION

Hot mix asphalt base crushing, shaping and paving along Griswold Street from South Street to Waterworks Avenue, including earthwork, concrete curb and gutter, curb ramps and sidewalk, aggregate shoulder, storm sewer and permanent pavement markings; and all together with necessary related work.

PART B – NO FEDERAL PARTICIPATION

Hot mix asphalt reconstruction along West St. Joe Street from Bacon Street to South Street, including earthwork, subbase and aggregate base, storm sewer, concrete curb and gutter, curb ramps and sidewalk, permanent pavement markings, above ground video survey and above ground video survey along the limits as described in PART A; and all together with necessary related work.

WITNESSETH:

WHEREAS, pursuant to Federal law, monies have been provided for the performance of certain improvements on public roads; and

WHEREAS, the reference "FHWA" in PART I and PART II refers to the United States Department of Transportation, Federal Highway Administration; and

WHEREAS, the PROJECT, or portions of the PROJECT, at the request of the REQUESTING PARTY, are being programmed with the FHWA, for implementation with the use of Federal Funds under the following Federal program(s) or funding:

SURFACE TRANSPORTATION PROGRAM

WHEREAS, the parties hereto have reached an understanding with each other regarding the performance of the PROJECT work and desire to set forth this understanding in the form of a written contract.

NOW, THEREFORE, in consideration of the premises and of the mutual undertakings of the parties and in conformity with applicable law, it is agreed:

1. The parties hereto shall undertake and complete the PROJECT in accordance with the terms of this contract.

2. The term "PROJECT COST", as herein used, is hereby defined as the cost of the physical construction necessary for the completion of the PROJECT, including any other costs incurred by the DEPARTMENT as a result of this contract, except construction engineering and inspection.

No charges will be made by the DEPARTMENT to the PROJECT for any inspection work or construction engineering.

The costs incurred by the REQUESTING PARTY for preliminary engineering, construction engineering, construction materials testing, inspection, and right-of-way are excluded from the PROJECT COST as defined by this contract.

The Michigan Department of Environment, Great Lakes, and Energy has informed the DEPARTMENT that it adopted new administrative rules (R 325.10101, et. seq.) which prohibit any governmental agency from connecting and/or reconnecting lead and/or galvanized service lines to existing and/or new water main. Questions regarding these administrative rules should be directed to Michigan Department of Environment, Great Lakes, and Energy. The cost associated with replacement of any lead and/or galvanized service lines, including but not limited to contractor claims, will be the sole responsibility of the REQUESTING PARTY.

3. The DEPARTMENT is authorized by the REQUESTING PARTY to administer on behalf of the REQUESTING PARTY all phases of the PROJECT, including advertising and awarding the construction contract for the PROJECT or portions of the PROJECT. Such administration shall be in accordance with PART II, Section II of this contract.

Any items of the PROJECT COST incurred by the DEPARTMENT may be charged to the PROJECT.

4. The REQUESTING PARTY, at no cost to the PROJECT or to the DEPARTMENT, shall:

A. Design or cause to be designed the plans for the PROJECT.

- B. Appoint a project engineer who shall be in responsible charge of the PROJECT and ensure that the plans and specifications are followed.
- C. Perform or cause to be performed the construction engineering, construction materials testing, and inspection services necessary for the completion of the PROJECT.

The REQUESTING PARTY will furnish the DEPARTMENT proposed timing sequences for trunkline signals that, if any, are being made part of the improvement. No timing adjustments shall be made by the REQUESTING PARTY at any trunkline intersection, without prior issuances by the DEPARTMENT of Standard Traffic Signal Timing Permits.

- 5. The PROJECT COST shall be met in accordance with the following:

PART A

Federal Surface Transportation Funds shall be applied to the eligible items of the PART A portion of the PROJECT COST up to the lesser of: (1) \$385,000, or (2) an amount such that 81.85 percent, the normal Federal participation ratio for such funds, for the PART A portion of the PROJECT is not exceeded at the time of the award of the construction contract. The balance of the PART A portion of the PROJECT COST, after deduction of Federal Funds, shall be charged to and paid by the REQUESTING PARTY in the manner and at the times hereinafter set forth.

PART B

The PART B portion of the PROJECT COST is not eligible for Federal participation and shall be charged to and paid 100 percent by the REQUESTING PARTY in the manner and at the times hereinafter set forth.

Any items of PROJECT COST not reimbursed by Federal Funds will be the sole responsibility of the REQUESTING PARTY.

- 6. No working capital deposit will be required for this PROJECT.

In order to fulfill the obligations assumed by the REQUESTING PARTY under the provisions of this contract, the REQUESTING PARTY shall make prompt payments of its share of the PROJECT COST upon receipt of progress billings from the DEPARTMENT as herein provided. All payments will be made within 30 days of receipt of billings from the DEPARTMENT. Billings to the REQUESTING PARTY will be based upon the REQUESTING PARTY'S share of the actual costs incurred less Federal Funds earned as the PROJECT progresses.

- 7. At such time as traffic volumes and safety requirements warrant, the REQUESTING PARTY will cause to be enacted and enforced such ordinances as may be necessary to prohibit parking in the traveled roadway throughout the limits of the PROJECT.

8. The performance of the entire PROJECT under this contract, whether Federally funded or not, will be subject to the provisions and requirements of PART II that are applicable to a Federally funded project.

In the event of any discrepancies between PART I and PART II of this contract, the provisions of PART I shall prevail.

Buy America Requirements (23 CFR 635.410) shall apply to the PROJECT and will be adhered to, as applicable, by the parties hereto.

9. The REQUESTING PARTY certifies that it is not aware if and has no reason to believe that the property on which the work is to be performed under this agreement is a facility, as defined by the Michigan Natural Resources and Environmental Protection Act [(NREPA), PA 451, 1994, as amended 2012]; MCL 324.20101(1)(s). The REQUESTING PARTY also certifies that it is not a liable party pursuant to either Part 201 or Part 213 of NREPA, MCL 324.20126 et seq. and MCL 324.21323a et seq. The REQUESTING PARTY is a local unit of government that has acquired or will acquire property for the use of either a transportation corridor or public right-of-way and was not responsible for any activities causing a release or threat of release of any hazardous materials at or on the property. The REQUESTING PARTY is not a person who is liable for response activity costs, pursuant to MCL 324.20101 (vv) and (ww).

10. If, subsequent to execution of this contract, previously unknown hazardous substances are discovered within the PROJECT limits, which require environmental remediation pursuant to either state or federal law, the REQUESTING PARTY, in addition to reporting that fact to the Michigan Department of Environment, Great Lakes, and Energy, shall immediately notify the DEPARTMENT, both orally and in writing of such discovery. The DEPARTMENT shall consult with the REQUESTING PARTY to determine if it is willing to pay for the cost of remediation and, with the FHWA, to determine the eligibility, for reimbursement, of the remediation costs. The REQUESTING PARTY shall be charged for and shall pay all costs associated with such remediation, including all delay costs of the contractor for the PROJECT, in the event that remediation and delay costs are not deemed eligible by the FHWA. If the REQUESTING PARTY refuses to participate in the cost of remediation, the DEPARTMENT shall terminate the PROJECT. The parties agree that any costs or damages that the DEPARTMENT incurs as a result of such termination shall be considered a PROJECT COST.

11. If federal and/or state funds administered by the DEPARTMENT are used to pay the cost of remediating any hazardous substances discovered after the execution of this contract and if there is a reasonable likelihood of recovery, the REQUESTING PARTY, in cooperation with the Michigan Department of Environment, Great Lakes, and Energy and the DEPARTMENT, shall make a diligent effort to recover such costs from all other possible entities. If recovery is made, the DEPARTMENT shall be reimbursed from such recovery for the proportionate share of the amount paid by the FHWA and/or the DEPARTMENT and the DEPARTMENT shall credit such sums to the appropriate funding source.

12. The DEPARTMENT'S sole reason for entering into this contract is to enable the REQUESTING PARTY to obtain and use funds provided by the Federal Highway Administration pursuant to Title 23 of the United States Code.

Any and all approvals of, reviews of, and recommendations regarding contracts, agreements, permits, plans, specifications, or documents, of any nature, or any inspections of work by the DEPARTMENT or its agents pursuant to the terms of this contract are done to assist the REQUESTING PARTY in meeting program guidelines in order to qualify for available funds. Such approvals, reviews, inspections and recommendations by the DEPARTMENT or its agents shall not relieve the REQUESTING PARTY and the local agencies, as applicable, of their ultimate control and shall not be construed as a warranty of their propriety or that the DEPARTMENT or its agents is assuming any liability, control or jurisdiction.

The providing of recommendations or advice by the DEPARTMENT or its agents does not relieve the REQUESTING PARTY and the local agencies, as applicable of their exclusive jurisdiction of the highway and responsibility under MCL 691.1402 et seq., as amended.

When providing approvals, reviews and recommendations under this contract, the DEPARTMENT or its agents is performing a governmental function, as that term is defined in MCL 691.1401 et seq., as amended, which is incidental to the completion of the PROJECT.

Upon completion of the PROJECT, the REQUESTING PARTY shall accept the facilities constructed as built to specifications within the contract documents. It is understood that the REQUESTING PARTY shall own the facilities and shall operate and maintain the facilities in accordance with all applicable Federal and State laws and regulations, including, but not limited to, Title II of the Americans with Disabilities Act (ADA), 42 USC 12131 et seq., and its associated regulations and standards, and DEPARTMENT Road and Bridge Standard Plans and the Standard Specifications for Construction.

13. The DEPARTMENT, by executing this contract, and rendering services pursuant to this contract, has not and does not assume jurisdiction of the highway, described as the PROJECT for purposes of MCL 691.1402 et seq., as amended. Exclusive jurisdiction of such highway for the purposes of MCL 691.1402 et seq., as amended, rests with the REQUESTING PARTY and other local agencies having respective jurisdiction.

14. The REQUESTING PARTY shall approve all of the plans and specifications to be used on the PROJECT and shall be deemed to have approved all changes to the plans and specifications when put into effect. It is agreed that ultimate responsibility and control over the PROJECT rests with the REQUESTING PARTY and local agencies, as applicable.

15. The REQUESTING PARTY agrees that the costs reported to the DEPARTMENT for this contract will represent only those items that are properly chargeable in accordance with this contract. The REQUESTING PARTY also certifies that it has read the contract terms and has made itself aware of the applicable laws, regulations, and terms of this contract that apply to the reporting of costs incurred under the terms of this contract.

16. Each party to this contract will remain responsible for any and all claims arising out of its own acts and/or omissions during the performance of the contract, as provided by this contract or by law. In addition, this is not intended to increase or decrease either party's liability for or immunity from tort claims. This contract is also not intended to nor will it be interpreted as giving either party a right of indemnification, either by contract or by law, for claims arising out of the performance of this contract.

17. The parties shall promptly provide comprehensive assistance and cooperation in defending and resolving any claims brought against the DEPARTMENT by the contractor, vendors or suppliers as a result of the DEPARTMENT'S award of the construction contract for the PROJECT. Costs incurred by the DEPARTMENT in defending or resolving such claims shall be considered PROJECT COSTS.

18. The DEPARTMENT shall require the contractor who is awarded the contract for the construction of the PROJECT to provide insurance in the amounts specified and in accordance with the DEPARTMENT'S current Standard Specifications for Construction and to:

- A. Maintain bodily injury and property damage insurance for the duration of the PROJECT.
- B. Provide owner's protective liability insurance naming as insureds the State of Michigan, the Michigan State Transportation Commission, the DEPARTMENT and its officials, agents and employees, the REQUESTING PARTY and any other county, county road commission, or municipality in whose jurisdiction the PROJECT is located, and their employees, for the duration of the PROJECT and to provide, upon request, copies of certificates of insurance to the insureds. It is understood that the DEPARTMENT does not assume jurisdiction of the highway described as the PROJECT as a result of being named as an insured on the owner's protective liability insurance policy.
- C. Comply with the requirements of notice of cancellation and reduction of insurance set forth in the current standard specifications for construction and to provide, upon request, copies of notices and reports prepared to those insured.

19. This contract shall become binding on the parties hereto and of full force and effect upon the signing thereof by the duly authorized officials for the parties hereto and upon the adoption of the necessary resolutions approving said contract and authorizing the signatures thereto of the respective officials of the REQUESTING PARTY, a certified copy of which resolution shall be attached to this contract.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be executed as written below.

CITY OF HILLSDALE

MICHIGAN DEPARTMENT
OF TRANSPORTATION

By _____
Title:

By _____
for Department Director MDOT

By _____
Title:



December 4, 2023

EXHIBIT I

CONTROL SECTION STUL 30000
JOB NUMBER 215461CON
PROJECT 24A0055

ESTIMATED COST

CONTRACTED WORK

	<u>PART A</u>	<u>PART B</u>	<u>TOTAL</u>
Estimated Cost	\$620,250	\$615,000	\$1,235,250

COST PARTICIPATION

GRAND TOTAL ESTIMATED COST	\$620,250	\$615,000	\$1,235,250
Less Federal Funds*	<u>\$385,000</u>	<u>\$ 0</u>	<u>\$ 385,000</u>
BALANCE (REQUESTING PARTY'S SHARE)	\$235,250	\$615,000	\$ 850,250

*Federal Funds for the PROJECT are limited to an amount as described in Section 5.

NO DEPOSIT

DOT

TYPE B
BUREAU OF HIGHWAYS
03-15-93

PART II

STANDARD AGREEMENT PROVISIONS

SECTION I COMPLIANCE WITH REGULATIONS AND DIRECTIVES

SECTION II PROJECT ADMINISTRATION AND SUPERVISION

SECTION III ACCOUNTING AND BILLING

SECTION IV MAINTENANCE AND OPERATION

SECTION V SPECIAL PROGRAM AND PROJECT CONDITIONS

SECTION I

COMPLIANCE WITH REGULATIONS AND DIRECTIVES

- A. To qualify for eligible cost, all work shall be documented in accordance with the requirements and procedures of the DEPARTMENT.
- B. All work on projects for which reimbursement with Federal funds is requested shall be performed in accordance with the requirements and guidelines set forth in the following Directives of the Federal-Aid Policy Guide (FAPG) of the FHWA, as applicable, and as referenced in pertinent sections of Title 23 and Title 49 of the Code of Federal Regulations (CFR), and all supplements and amendments thereto.
 - 1. Engineering
 - a. FAPG (6012.1): Preliminary Engineering
 - b. FAPG (23 CFR 172): Administration of Engineering and Design Related Service Contracts
 - c. FAPG (23 CFR 635A): Contract Procedures
 - d. FAPG (49 CFR 18.22): Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments—Allowable Costs
 - 2. Construction
 - a. FAPG (23 CFR 140E): Administrative Settlement Costs-Contract Claims
 - b. FAPG (23 CFR 140B): Construction Engineering Costs
 - c. FAPG (23 CFR 17): Recordkeeping and Retention Requirements for Federal-Aid Highway Records of State Highway Agencies
 - d. FAPG (23 CFR 635A): Contract Procedures
 - e. FAPG (23 CFR 635B): Force Account Construction
 - f. FAPG (23 CFR 645A): Utility Relocations, Adjustments and Reimbursement

- g. FAPG (23 CFR 645B): Accommodation of Utilities (PPM 30-4.1)
 - h. FAPG (23 CFR 655F): Traffic Control Devices on Federal-Aid and other Streets and Highways
 - i. FAPG (49 CFR 18.22): Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments--Allowable Costs
3. Modification Or Construction Of Railroad Facilities
- a. FAPG (23 CFR 140I): Reimbursement for Railroad Work
 - b. FAPG (23 CFR 646B): Railroad Highway Projects
- C. In conformance with FAPG (23 CFR 630C) Project Agreements, the political subdivisions party to this contract, on those Federally funded projects which exceed a total cost of \$100,000.00 stipulate the following with respect to their specific jurisdictions:
- 1. That any facility to be utilized in performance under or to benefit from this contract is not listed on the Environmental Protection Agency (EPA) List of Violating Facilities issued pursuant to the requirements of the Federal Clean Air Act, as amended, and the Federal Water Pollution Control Act, as amended.
 - 2. That they each agree to comply with all of the requirements of Section 114 of the Federal Clean Air Act and Section 308 of the Federal Water Pollution Control Act, and all regulations and guidelines issued thereunder.
 - 3. That as a condition of Federal aid pursuant to this contract they shall notify the DEPARTMENT of the receipt of any advice indicating that a facility to be utilized in performance under or to benefit from this contract is under consideration to be listed on the EPA List of Violating Facilities.
- D. Ensure that the PROJECT is constructed in accordance with and incorporates all committed environmental impact mitigation measures listed in approved environmental documents unless modified or deleted by approval of the FHWA.
- E. All the requirements, guidelines, conditions and restrictions noted in all other pertinent Directives and Instructional Memoranda of the FHWA will apply to this contract and will be adhered to, as applicable, by the parties hereto.

SECTION II

PROJECT ADMINISTRATION AND SUPERVISION

- A. The DEPARTMENT shall provide such administrative guidance as it determines is required by the PROJECT in order to facilitate the obtaining of available federal and/or state funds.
- B. The DEPARTMENT will advertise and award all contracted portions of the PROJECT work. Prior to advertising of the PROJECT for receipt of bids, the REQUESTING PARTY may delete any portion or all of the PROJECT work. After receipt of bids for the PROJECT, the REQUESTING PARTY shall have the right to reject the amount bid for the PROJECT prior to the award of the contract for the PROJECT only if such amount exceeds by ten percent (10%) the final engineer's estimate therefor. If such rejection of the bids is not received in writing within two (2) weeks after letting, the DEPARTMENT will assume concurrence. The DEPARTMENT may, upon request, readvertise the PROJECT. Should the REQUESTING PARTY so request in writing within the aforesaid two (2) week period after letting, the PROJECT will be cancelled and the DEPARTMENT will refund the unused balance of the deposit less all costs incurred by the DEPARTMENT.
- C. The DEPARTMENT will perform such inspection services on PROJECT work performed by the REQUESTING PARTY with its own forces as is required to ensure compliance with the approved plans & specifications.
- D. On those projects funded with Federal monies, the DEPARTMENT shall as may be required secure from the FHWA approval of plans and specifications, and such cost estimates for FHWA participation in the PROJECT COST.
- E. All work in connection with the PROJECT shall be performed in conformance with the Michigan Department of Transportation Standard Specifications for Construction, and the supplemental specifications, Special Provisions and plans pertaining to the PROJECT and all materials furnished and used in the construction of the PROJECT shall conform to the aforesaid specifications. No extra work shall be performed nor changes in plans and specifications made until said work or changes are approved by the project engineer and authorized by the DEPARTMENT.

- F. Should it be necessary or desirable that portions of the work covered by this contract be accomplished by a consulting firm, a railway company, or governmental agency, firm, person, or corporation, under a subcontract with the REQUESTING PARTY at PROJECT expense, such subcontracted arrangements will be covered by formal written agreement between the REQUESTING PARTY and that party.

This formal written agreement shall: include a reference to the specific prime contract to which it pertains; include provisions which clearly set forth the maximum reimbursable and the basis of payment; provide for the maintenance of accounting records in accordance with generally accepted accounting principles, which clearly document the actual cost of the services provided; provide that costs eligible for reimbursement shall be in accordance with clearly defined cost criteria such as 49 CFR Part 18, 48 CFR Part 31, 23 CFR Part 140, OMB Circular A-87, etc. as applicable; provide for access to the department or its representatives to inspect and audit all data and records related to the agreement for a minimum of three years after the department's final payment to the local unit.

All such agreements will be submitted for approval by the DEPARTMENT and, if applicable, by the FHWA prior to execution thereof, except for agreements for amounts less than \$100,000 for preliminary engineering and testing services executed under and in accordance with the provisions of the "Small Purchase Procedures" FAPG (23 CFR 172), which do not require prior approval of the DEPARTMENT or the FHWA.

Any such approval by the DEPARTMENT shall in no way be construed as a warranty of the subcontractor's qualifications, financial integrity, or ability to perform the work being subcontracted.

- G. The REQUESTING PARTY, at no cost to the PROJECT or the DEPARTMENT, shall make such arrangements with railway companies, utilities, etc., as may be necessary for the performance of work required for the PROJECT but for which Federal or other reimbursement will not be requested.
- H. The REQUESTING PARTY, at no cost to the PROJECT, or the DEPARTMENT, shall secure, as necessary, all agreements and approvals of the PROJECT with railway companies, the Railroad Safety & Tariffs Division of the DEPARTMENT and other concerned governmental agencies other than the FHWA, and will forward same to the DEPARTMENT for such reviews and approvals as may be required.
- I. No PROJECT work for which reimbursement will be requested by the REQUESTING PARTY is to be subcontracted or performed until the DEPARTMENT gives written notification that such work may commence.

- J. The REQUESTING PARTY shall be responsible for the payment of all costs and expenses incurred in the performance of the work it agrees to undertake and perform.
- K. The REQUESTING PARTY shall pay directly to the party performing the work all billings for the services performed on the PROJECT which are authorized by or through the REQUESTING PARTY.
- L. The REQUESTING PARTY shall submit to the DEPARTMENT all paid billings for which reimbursement is desired in accordance with DEPARTMENT procedures.
- M. All work by a consulting firm will be performed in compliance with the applicable provisions of 1980 PA 299, Subsection 2001, MCL 339.2001; MSA 18.425(2001), as well as in accordance with the provisions of all previously cited Directives of the FHWA.
- N. The project engineer shall be subject to such administrative guidance as may be deemed necessary to ensure compliance with program requirement and, in those instances where a consultant firm is retained to provide engineering and inspection services, the personnel performing those services shall be subject to the same conditions.
- O. The DEPARTMENT, in administering the PROJECT in accordance with applicable Federal and State requirements and regulations, neither assumes nor becomes liable for any obligations undertaken or arising between the REQUESTING PARTY and any other party with respect to the PROJECT.
- P. In the event it is determined by the DEPARTMENT that there will be either insufficient Federal funds or insufficient time to properly administer such funds for the entire PROJECT or portions thereof, the DEPARTMENT, prior to advertising or issuing authorization for work performance, may cancel the PROJECT, or any portion thereof, and upon written notice to the parties this contract shall be void and of no effect with respect to that cancelled portion of the PROJECT. Any PROJECT deposits previously made by the parties on the cancelled portions of the PROJECT will be promptly refunded.
- Q. Those projects funded with Federal monies will be subject to inspection at all times by the DEPARTMENT and the FHWA.

SECTION III

ACCOUNTING AND BILLING

A. Procedures for billing for work undertaken by the REQUESTING PARTY:

1. The REQUESTING PARTY shall establish and maintain accurate records, in accordance with generally accepted accounting principles, of all expenses incurred for which payment is sought or made under this contract, said records to be hereinafter referred to as the "RECORDS". Separate accounts shall be established and maintained for all costs incurred under this contract.

The REQUESTING PARTY shall maintain the RECORDS for at least three (3) years from the date of final payment of Federal Aid made by the DEPARTMENT under this contract. In the event of a dispute with regard to the allowable expenses or any other issue under this contract, the REQUESTING PARTY shall thereafter continue to maintain the RECORDS at least until that dispute has been finally decided and the time for all available challenges or appeals of that decision has expired.

The DEPARTMENT, or its representative, may inspect, copy, or audit the RECORDS at any reasonable time after giving reasonable notice.

If any part of the work is subcontracted, the REQUESTING PARTY shall assure compliance with the above for all subcontracted work.

In the event that an audit performed by or on behalf of the DEPARTMENT indicates an adjustment to the costs reported under this contract, or questions the allowability of an item of expense, the DEPARTMENT shall promptly submit to the REQUESTING PARTY, a Notice of Audit Results and a copy of the audit report which may supplement or modify any tentative findings verbally communicated to the REQUESTING PARTY at the completion of an audit.

Within sixty (60) days after the date of the Notice of Audit Results, the REQUESTING PARTY shall: (a) respond in writing to the responsible Bureau or the DEPARTMENT indicating whether or not it concurs with the audit report, (b) clearly explain the nature and basis for any disagreement as to a disallowed item of expense and, (c) submit to the DEPARTMENT a written explanation as to any questioned or no opinion expressed item of expense, hereinafter referred to as the "RESPONSE". The RESPONSE shall be clearly stated and provide any supporting documentation necessary to resolve any disagreement or questioned or no opinion expressed item of expense. Where the documentation is voluminous, the REQUESTING PARTY may supply appropriate excerpts and make alternate

arrangements to conveniently and reasonably make that documentation available for review by the DEPARTMENT. The RESPONSE shall refer to and apply the language of the contract. The REQUESTING PARTY agrees that failure to submit a RESPONSE within the sixty (60) day period constitutes agreement with any disallowance of an item of expense and authorizes the DEPARTMENT to finally disallow any items of questioned or no opinion expressed cost.

The DEPARTMENT shall make its decision with regard to any Notice of Audit Results and RESPONSE within one hundred twenty (120) days after the date of the Notice of Audit Results. If the DEPARTMENT determines that an overpayment has been made to the REQUESTING PARTY, the REQUESTING PARTY shall repay that amount to the DEPARTMENT or reach agreement with the DEPARTMENT on a repayment schedule within thirty (30) days after the date of an invoice from the DEPARTMENT. If the REQUESTING PARTY fails to repay the overpayment or reach agreement with the DEPARTMENT on a repayment schedule within the thirty (30) day period, the REQUESTING PARTY agrees that the DEPARTMENT shall deduct all or a portion of the overpayment from any funds then or thereafter payable by the DEPARTMENT to the REQUESTING PARTY under this contract or any other agreement, or payable to the REQUESTING PARTY under the terms of 1951 PA 51, as applicable. Interest will be assessed on any partial payments or repayment schedules based on the unpaid balance at the end of each month until the balance is paid in full. The assessment of interest will begin thirty (30) days from the date of the invoice. The rate of interest will be based on the Michigan Department of Treasury common cash funds interest earnings. The rate of interest will be reviewed annually by the DEPARTMENT and adjusted as necessary based on the Michigan Department of Treasury common cash funds interest earnings. The REQUESTING PARTY expressly consents to this withholding or offsetting of funds under those circumstances, reserving the right to file a lawsuit in the Court of Claims to contest the DEPARTMENT'S decision only as to any item of expense the disallowance of which was disputed by the REQUESTING PARTY in a timely filed RESPONSE.

The REQUESTING PARTY shall comply with the Single Audit Act of 1984, as amended, including, but not limited to, the Single Audit Amendments of 1996 (31 USC 7501-7507).

The REQUESTING PARTY shall adhere to the following requirements associated with audits of accounts and records:

a. Agencies expending a total of \$500,000 or more in federal funds, from one or more funding sources in its fiscal year, shall comply with the requirements of the federal Office of Management and Budget (OMB) Circular A-133, as revised or amended.

The agency shall submit two copies of:

- The Reporting Package
- The Data Collection Form
- The management letter to the agency, if one issued by the audit firm

The OMB Circular A-133 audit must be submitted to the address below in accordance with the time frame established in the circular, as revised or amended.

b. Agencies expending less than \$500,000 in federal funds must submit a letter to the Department advising that a circular audit was not required. The letter shall indicate the applicable fiscal year, the amount of federal funds spent, the name(s) of the Department federal programs, and the CFDA grant number(s). This information must also be submitted to the address below.

c. Address: Michigan Department of Education
Accounting Service Center
Hannah Building
608 Allegan Street
Lansing, MI 48909

d. Agencies must also comply with applicable State laws and regulations relative to audit requirements.

e. Agencies shall not charge audit costs to Department's federal programs which are not in accordance with the OMB Circular A-133 requirements.

f. All agencies are subject to the federally required monitoring activities, which may include limited scope reviews and other on-site monitoring.

2. Agreed Unit Prices Work - All billings for work undertaken by the REQUESTING PARTY on an agreed unit price basis will be submitted in accordance with the Michigan Department of Transportation Standard Specifications for Construction and pertinent FAPG Directives and Guidelines of the FHWA.
3. Force Account Work and Subcontracted Work - All billings submitted to the DEPARTMENT for Federal reimbursement for items of work performed on a force account basis or by any subcontract with a consulting firm, railway company, governmental agency or other party, under the terms of this contract, shall be prepared in accordance with the provisions of the pertinent FHPM Directives and the procedures of the DEPARTMENT. Progress billings may be submitted monthly during the time work is being performed provided, however, that no bill of a lesser amount than \$1,000.00 shall be submitted unless it is a final

or end of fiscal year billing. All billings shall be labeled either "Progress Bill Number _____", or "Final Billing".

4. Final billing under this contract shall be submitted in a timely manner but not later than six months after completion of the work. Billings for work submitted later than six months after completion of the work will not be paid.
5. Upon receipt of billings for reimbursement for work undertaken by the REQUESTING PARTY on projects funded with Federal monies, the DEPARTMENT will act as billing agent for the REQUESTING PARTY, consolidating said billings with those for its own force account work and presenting these consolidated billings to the FHWA for payment. Upon receipt of reimbursement from the FHWA, the DEPARTMENT will promptly forward to the REQUESTING PARTY its share of said reimbursement.
6. Upon receipt of billings for reimbursement for work undertaken by the REQUESTING PARTY on projects funded with non-Federal monies, the DEPARTMENT will promptly forward to the REQUESTING PARTY reimbursement of eligible costs.

B. Payment of Contracted and DEPARTMENT Costs:

1. As work on the PROJECT commences, the initial payments for contracted work and/or costs incurred by the DEPARTMENT will be made from the working capital deposit. Receipt of progress payments of Federal funds, and where applicable, State Critical Bridge funds, will be used to replenish the working capital deposit. The REQUESTING PARTY shall make prompt payments of its share of the contracted and/or DEPARTMENT incurred portion of the PROJECT COST upon receipt of progress billings from the DEPARTMENT. Progress billings will be based upon the REQUESTING PARTY'S share of the actual costs incurred as work on the PROJECT progresses and will be submitted, as required, until it is determined by the DEPARTMENT that there is sufficient available working capital to meet the remaining anticipated PROJECT COSTS. All progress payments will be made within thirty (30) days of receipt of billings. No monthly billing of a lesser amount than \$1,000.00 will be made unless it is a final or end of fiscal year billing. Should the DEPARTMENT determine that the available working capital exceeds the remaining anticipated PROJECT COSTS, the DEPARTMENT may reimburse the REQUESTING PARTY such excess. Upon completion of the PROJECT, payment of all PROJECT COSTS, receipt of all applicable monies from the FHWA, and completion of necessary audits, the REQUESTING PARTY will be reimbursed the balance of its deposit.

2. In the event that the bid, plus contingencies, for the contracted, and/or the DEPARTMENT incurred portion of the PROJECT work exceeds the estimated cost therefor as established by this contract, the REQUESTING PARTY may be advised and billed for the additional amount of its share.

C. General Conditions:

1. The DEPARTMENT, in accordance with its procedures in existence and covering the time period involved, shall make payment for interest earned on the balance of working capital deposits for all projects on account with the DEPARTMENT. The REQUESTING PARTY in accordance with DEPARTMENT procedures in existence and covering the time period involved, shall make payment for interest owed on any deficit balance of working capital deposits for all projects on account with the DEPARTMENT. This payment or billing is processed on an annual basis corresponding to the State of Michigan fiscal year. Upon receipt of billing for interest incurred, the REQUESTING PARTY promises and shall promptly pay the DEPARTMENT said amount.
2. Pursuant to the authority granted by law, the REQUESTING PARTY hereby irrevocably pledges a sufficient amount of funds received by it from the Michigan Transportation Fund to meet its obligations as specified in PART I and PART II. If the REQUESTING PARTY shall fail to make any of its required payments when due, as specified herein, the DEPARTMENT shall immediately notify the REQUESTING PARTY and the State Treasurer of the State of Michigan or such other state officer or agency having charge and control over disbursement of the Michigan Transportation Fund, pursuant to law, of the fact of such default and the amount thereof, and, if such default is not cured by payment within ten (10) days, said State Treasurer or other state officer or agency is then authorized and directed to withhold from the first of such monies thereafter allocated by law to the REQUESTING PARTY from the Michigan Transportation Fund sufficient monies to remove the default, and to credit the REQUESTING PARTY with payment thereof, and to notify the REQUESTING PARTY in writing of such fact.
3. Upon completion of all work under this contract and final audit by the DEPARTMENT or the FHWA, the REQUESTING PARTY promises to promptly repay the DEPARTMENT for any disallowed items of costs previously disbursed by the DEPARTMENT. The REQUESTING PARTY pledges its future receipts from the Michigan Transportation Fund for repayment of all disallowed items and, upon failure to make repayment for any disallowed items within ninety (90) days of demand made by the DEPARTMENT, the DEPARTMENT is hereby authorized to withhold an equal amount from the REQUESTING PARTY'S share of any future distribution of Michigan Transportation Funds in settlement of said claim.

4. The DEPARTMENT shall maintain and keep accurate records and accounts relative to the cost of the PROJECT and upon completion of the PROJECT, payment of all items of PROJECT COST, receipt of all Federal Aid, if any, and completion of final audit by the DEPARTMENT and if applicable, by the FHWA, shall make final accounting to the REQUESTING PARTY. The final PROJECT accounting will not include interest earned or charged on working capital deposited for the PROJECT which will be accounted for separately at the close of the State of Michigan fiscal year and as set forth in Section C(1).
5. The costs of engineering and other services performed on those projects involving specific program funds and one hundred percent (100%) local funds will be apportioned to the respective portions of that project in the same ratio as the actual direct construction costs unless otherwise specified in PART I.

SECTION IV

MAINTENANCE AND OPERATION

A. Upon completion of construction of each part of the PROJECT, at no cost to the DEPARTMENT or the PROJECT, each of the parties hereto, within their respective jurisdictions, will make the following provisions for the maintenance and operation of the completed PROJECT:

1. All Projects:

Properly maintain and operate each part of the project, making ample provisions each year for the performance of such maintenance work as may be required, except as qualified in paragraph 2b of this section.

2. Projects Financed in Part with Federal Monies:

a. Sign and mark each part of the PROJECT, in accordance with the current Michigan Manual of Uniform Traffic control Devices, and will not install, or permit to be installed, any signs, signals or markings not in conformance with the standards approved by the FHWA, pursuant to 23 USC 109(d).

b. Remove, prior to completion of the PROJECT, all encroachments from the roadway right-of-way within the limits of each part of the PROJECT.

With respect to new or existing utility installations within the right-of-way of Federal Aid projects and pursuant to FAPG (23 CFR 645B): Occupancy of non-limited access right-of-way may be allowed based on consideration for traffic safety and necessary preservation of roadside space and aesthetic quality. Longitudinal occupancy of non-limited access right-of-way by private lines will require a finding of significant economic hardship, the unavailability of practicable alternatives or other extenuating circumstances.

c. Cause to be enacted, maintained and enforced, ordinances and regulations for proper traffic operations in accordance with the plans of the PROJECT.

d. Make no changes to ordinances or regulations enacted, or traffic controls installed in conjunction with the PROJECT work without prior review by the DEPARTMENT and approval of the FHWA, if required.

- B. On projects for the removal of roadside obstacles, the parties, upon completion of construction of each part of the PROJECT, at no cost to the PROJECT or the DEPARTMENT, will, within their respective jurisdictions, take such action as is necessary to assure that the roadway right-of-way, cleared as the PROJECT, will be maintained free of such obstacles.
- C. On projects for the construction of bikeways, the parties will enact no ordinances or regulations prohibiting the use of bicycles on the facility hereinbefore described as the PROJECT, and will amend any existing restrictive ordinances in this regard so as to allow use of this facility by bicycles. No motorized vehicles shall be permitted on such bikeways or walkways constructed as the PROJECT except those for maintenance purposes.
- D. Failure of the parties hereto to fulfill their respective responsibilities as outlined herein may disqualify that party from future Federal-aid participation in projects on roads or streets for which it has maintenance responsibility. Federal Aid may be withheld until such time as deficiencies in regulations have been corrected, and the improvements constructed as the PROJECT are brought to a satisfactory condition of maintenance.

SECTION V

SPECIAL PROGRAM AND PROJECT CONDITIONS

- A. Those projects for which the REQUESTING PARTY has been reimbursed with Federal monies for the acquisition of right-of-way must be under construction by the close of the twentieth (20th) fiscal year following the fiscal year in which the FHWA and the DEPARTMENT projects agreement covering that work is executed, or the REQUESTING PARTY may be required to repay to the DEPARTMENT, for forwarding to the FHWA, all monies distributed as the FHWA'S contribution to that right-of-way.
- B. Those projects for which the REQUESTING PARTY has been reimbursed with Federal monies for the performance of preliminary engineering must be under construction by the close of the tenth (10th) fiscal year following the fiscal year in which the FHWA and the DEPARTMENT projects agreement covering that work is executed, or the REQUESTING PARTY may be required to repay to the DEPARTMENT, for forwarding to the FHWA, all monies distributed as the FHWA'S contribution to that preliminary engineering.
- C. On those projects funded with Federal monies, the REQUESTING PARTY, at no cost to the PROJECT or the DEPARTMENT, will provide such accident information as is available and such other information as may be required under the program in order to make the proper assessment of the safety benefits derived from the work performed as the PROJECT. The REQUESTING PARTY will cooperate with the DEPARTMENT in the development of reports and such analysis as may be required and will, when requested by the DEPARTMENT, forward to the DEPARTMENT, in such form as is necessary, the required information.
- D. In connection with the performance of PROJECT work under this contract the parties hereto (hereinafter in Appendix "A" referred to as the "contractor") agree to comply with the State of Michigan provisions for "Prohibition of Discrimination in State Contracts", as set forth in Appendix A, attached hereto and made a part hereof. The parties further covenant that they will comply with the Civil Rights Acts of 1964, being P.L. 88-352, 78 Stat. 241, as amended, being Title 42 U.S.C. Sections 1971, 1975a-1975d, and 2000a-2000h-6 and the Regulations of the United States Department of Transportation (49 C.F.R. Part 21) issued pursuant to said Act, including Appendix "B", attached hereto and made a part hereof, and will require similar covenants on the part of any contractor or subcontractor employed in the performance of this contract.
- E. The parties will carry out the applicable requirements of the DEPARTMENT'S Disadvantaged Business Enterprise (DBE) program and 49 CFR, Part 26, including, but not limited to, those requirements set forth in Appendix C.

APPENDIX A
PROHIBITION OF DISCRIMINATION IN STATE CONTRACTS

In connection with the performance of work under this contract; the contractor agrees as follows:

1. In accordance with Public Act 453 of 1976 (Elliott-Larsen Civil Rights Act), the contractor shall not discriminate against an employee or applicant for employment with respect to hire, tenure, treatment, terms, conditions, or privileges of employment or a matter directly or indirectly related to employment because of race, color, religion, national origin, age, sex, height, weight, or marital status. A breach of this covenant will be regarded as a material breach of this contract. Further, in accordance with Public Act 220 of 1976 (Persons with Disabilities Civil Rights Act), as amended by Public Act 478 of 1980, the contractor shall not discriminate against any employee or applicant for employment with respect to hire, tenure, terms, conditions, or privileges of employment or a matter directly or indirectly related to employment because of a disability that is unrelated to the individual's ability to perform the duties of a particular job or position. A breach of the above covenants will be regarded as a material breach of this contract.
2. The contractor hereby agrees that any and all subcontracts to this contract, whereby a portion of the work set forth in this contract is to be performed, shall contain a covenant the same as hereinabove set forth in Section 1 of this Appendix.
3. The contractor will take affirmative action to ensure that applicants for employment and employees are treated without regard to their race, color, religion, national origin, age, sex, height, weight, marital status, or any disability that is unrelated to the individual's ability to perform the duties of a particular job or position. Such action shall include, but not be limited to, the following: employment; treatment; upgrading; demotion or transfer; recruitment; advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.
4. The contractor shall, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, national origin, age, sex, height, weight, marital status, or disability that is unrelated to the individual's ability to perform the duties of a particular job or position.
5. The contractor or its collective bargaining representative shall send to each labor union or representative of workers with which the contractor has a collective bargaining agreement or other contract or understanding a notice advising such labor union or workers' representative of the contractor's commitments under this Appendix.
6. The contractor shall comply with all relevant published rules, regulations, directives, and orders of the Michigan Civil Rights Commission that may be in effect prior to the taking of bids for any individual state project.

7. The contractor shall furnish and file compliance reports within such time and upon such forms as provided by the Michigan Civil Rights Commission; said forms may also elicit information as to the practices, policies, program, and employment statistics of each subcontractor, as well as the contractor itself, and said contractor shall permit access to the contractor's books, records, and accounts by the Michigan Civil Rights Commission and/or its agent for the purposes of investigation to ascertain compliance under this contract and relevant rules, regulations, and orders of the Michigan Civil Rights Commission.
8. In the event that the Michigan Civil Rights Commission finds, after a hearing held pursuant to its rules, that a contractor has not complied with the contractual obligations under this contract, the Michigan Civil Rights Commission may, as a part of its order based upon such findings, certify said findings to the State Administrative Board of the State of Michigan, which State Administrative Board may order the cancellation of the contract found to have been violated and/or declare the contractor ineligible for future contracts with the state and its political and civil subdivisions, departments, and officers, including the governing boards of institutions of higher education, until the contractor complies with said order of the Michigan Civil Rights Commission. Notice of said declaration of future ineligibility may be given to any or all of the persons with whom the contractor is declared ineligible to contract as a contracting party in future contracts. In any case before the Michigan Civil Rights Commission in which cancellation of an existing contract is a possibility, the contracting agency shall be notified of such possible remedy and shall be given the option by the Michigan Civil Rights Commission to participate in such proceedings.
9. The contractor shall include or incorporate by reference, the provisions of the foregoing paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Michigan Civil Rights Commission; all subcontracts and purchase orders will also state that said provisions will be binding upon each subcontractor or supplier.

Revised June 2011

APPENDIX B
TITLE VI ASSURANCE

During the performance of this contract, the contractor, for itself, its assignees, and its successors in interest (hereinafter referred to as the "contractor"), agrees as follows:

1. **Compliance with Regulations:** For all federally assisted programs, the contractor shall comply with the nondiscrimination regulations set forth in 49 CFR Part 21, as may be amended from time to time (hereinafter referred to as the Regulations). Such Regulations are incorporated herein by reference and made a part of this contract.
2. **Nondiscrimination:** The contractor, with regard to the work performed under the contract, shall not discriminate on the grounds of race, color, sex, or national origin in the selection, retention, and treatment of subcontractors, including procurements of materials and leases of equipment. The contractor shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices, when the contractor covers a program set forth in Appendix B of the Regulations.
3. **Solicitation for Subcontracts, Including Procurements of Materials and Equipment:** All solicitations made by the contractor, either by competitive bidding or by negotiation for subcontract work, including procurement of materials or leases of equipment, must include a notification to each potential subcontractor or supplier of the contractor's obligations under the contract and the Regulations relative to nondiscrimination on the grounds of race, color, or national origin.
4. **Information and Reports:** The contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto and shall permit access to its books, records, accounts, other sources of information, and facilities as may be determined to be pertinent by the Department or the United States Department of Transportation (USDOT) in order to ascertain compliance with such Regulations or directives. If required information concerning the contractor is in the exclusive possession of another who fails or refuses to furnish the required information, the contractor shall certify to the Department or the USDOT, as appropriate, and shall set forth the efforts that it made to obtain the information.
5. **Sanctions for Noncompliance:** In the event of the contractor's noncompliance with the nondiscrimination provisions of this contract, the Department shall impose such contract sanctions as it or the USDOT may determine to be appropriate, including, but not limited to, the following:
 - a. Withholding payments to the contractor until the contractor complies; and/or
 - b. Canceling, terminating, or suspending the contract, in whole or in part.

6. **Incorporation of Provisions:** The contractor shall include the provisions of Sections (1) through (6) in every subcontract, including procurement of material and leases of equipment, unless exempt by the Regulations or directives issued pursuant thereto. The contractor shall take such action with respect to any subcontract or procurement as the Department or the USDOT may direct as a means of enforcing such provisions, including sanctions for non-compliance, provided, however, that in the event a contractor becomes involved in or is threatened with litigation from a subcontractor or supplier as a result of such direction, the contractor may request the Department to enter into such litigation to protect the interests of the state. In addition, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

Revised June 2011

APPENDIX C

TO BE INCLUDED IN ALL FINANCIAL ASSISTANCE AGREEMENTS WITH LOCAL AGENCIES

Assurance that Recipients and Contractors Must Make (Excerpts from US DOT Regulation 49 CFR 26.13)

- A. Each financial assistance agreement signed with a DOT operating administration (or a primary recipient) must include the following assurance:

The recipient shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any US DOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR Part 26. The recipient shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of US DOT-assisted contracts. The recipient's DBE program, as required by 49 CFR Part 26 and as approved by US DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the recipient of its failure to carry out its approved program, the department may impose sanctions as provided for under Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.).

- B. Each contract MDOT signs with a contractor (and each subcontract the prime contractor signs with a subcontractor) must include the following assurance:

The contractor, sub recipient or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of US DOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate.

CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. _____

A RESOLUTION TO APPROVE CONTRACT 23-5507 WITH THE MICHIGAN DEPARTMENT OF TRASPORATION AND TO DESGINATE AN AGENT FOR SIGNING OF SAID CONTRACT.

WHEREAS, the City of Hillsdale has authority to contract with the Michigan Department of Transportation (MDOT) for State and/or Federal funds for certain improvements on public roads; and

WHEREAS, the City Manager of the City of Hillsdale is authorized to enter into and execute on behalf of the City of Hillsdale all such Project Authorizations with MDOT for performance of certain improvements on public roads for the contract period; and

WHEREAS, the City of Hillsdale does hereby approve execution of Contract Number 23-5507; and

WHEREAS, this resolution shall authorize the City Manager to execute any and all project contracts necessary under and associated with Contract Number 23-5507; and

NOW, THEREFORE, BE IT RESOLVED, that the City Manager is hereby authorized and directed to execute said Contract 23-5507 on behalf of the City of Hillsdale.

RESOLUTION DECLARED ADOPTED IN OPEN COUNCIL MEETING ON THIS 5TH DAY OF FEBRUARY, 2024.

Adam L. Stockford, Mayor

CERTIFICATION

The foregoing resolution was certified at a regular meeting of the City Council of the City of Hillsdale held on February 5, 2024.

Ms. Katy Price
City Clerk

DATE: _____

STP

DA

Control Section	STUL 30000
Job Number	215461CON
Project	24A0055
CFDA No.	20.205 (Highway Research Planning & Construction)
Contract No.	23-5507

PART I

THIS CONTRACT, consisting of PART I and PART II (Standard Agreement Provisions), is made by and between the MICHIGAN DEPARTMENT OF TRANSPORTATION, hereinafter referred to as the "DEPARTMENT"; and the CITY OF HILLSDALE, a Michigan municipal corporation, hereinafter referred to as the "REQUESTING PARTY"; for the purpose of fixing the rights and obligations of the parties in agreeing to the following improvements, in Hillsdale, Michigan, hereinafter referred to as the "PROJECT" and estimated in detail on EXHIBIT "I", dated December 4, 2023, attached hereto and made a part hereof:

PART A – FEDERAL PARTICIPATION

Hot mix asphalt base crushing, shaping and paving along Griswold Street from South Street to Waterworks Avenue, including earthwork, concrete curb and gutter, curb ramps and sidewalk, aggregate shoulder, storm sewer and permanent pavement markings; and all together with necessary related work.

PART B – NO FEDERAL PARTICIPATION

Hot mix asphalt reconstruction along West St. Joe Street from Bacon Street to South Street, including earthwork, subbase and aggregate base, storm sewer, concrete curb and gutter, curb ramps and sidewalk, permanent pavement markings, above ground video survey and above ground video survey along the limits as described in PART A; and all together with necessary related work.

WITNESSETH:

WHEREAS, pursuant to Federal law, monies have been provided for the performance of certain improvements on public roads; and

WHEREAS, the reference "FHWA" in PART I and PART II refers to the United States Department of Transportation, Federal Highway Administration; and

WHEREAS, the PROJECT, or portions of the PROJECT, at the request of the REQUESTING PARTY, are being programmed with the FHWA, for implementation with the use of Federal Funds under the following Federal program(s) or funding:

SURFACE TRANSPORTATION PROGRAM

WHEREAS, the parties hereto have reached an understanding with each other regarding the performance of the PROJECT work and desire to set forth this understanding in the form of a written contract.

NOW, THEREFORE, in consideration of the premises and of the mutual undertakings of the parties and in conformity with applicable law, it is agreed:

1. The parties hereto shall undertake and complete the PROJECT in accordance with the terms of this contract.

2. The term "PROJECT COST", as herein used, is hereby defined as the cost of the physical construction necessary for the completion of the PROJECT, including any other costs incurred by the DEPARTMENT as a result of this contract, except construction engineering and inspection.

No charges will be made by the DEPARTMENT to the PROJECT for any inspection work or construction engineering.

The costs incurred by the REQUESTING PARTY for preliminary engineering, construction engineering, construction materials testing, inspection, and right-of-way are excluded from the PROJECT COST as defined by this contract.

The Michigan Department of Environment, Great Lakes, and Energy has informed the DEPARTMENT that it adopted new administrative rules (R 325.10101, et. seq.) which prohibit any governmental agency from connecting and/or reconnecting lead and/or galvanized service lines to existing and/or new water main. Questions regarding these administrative rules should be directed to Michigan Department of Environment, Great Lakes, and Energy. The cost associated with replacement of any lead and/or galvanized service lines, including but not limited to contractor claims, will be the sole responsibility of the REQUESTING PARTY.

3. The DEPARTMENT is authorized by the REQUESTING PARTY to administer on behalf of the REQUESTING PARTY all phases of the PROJECT, including advertising and awarding the construction contract for the PROJECT or portions of the PROJECT. Such administration shall be in accordance with PART II, Section II of this contract.

Any items of the PROJECT COST incurred by the DEPARTMENT may be charged to the PROJECT.

4. The REQUESTING PARTY, at no cost to the PROJECT or to the DEPARTMENT, shall:

A. Design or cause to be designed the plans for the PROJECT.

- B. Appoint a project engineer who shall be in responsible charge of the PROJECT and ensure that the plans and specifications are followed.
- C. Perform or cause to be performed the construction engineering, construction materials testing, and inspection services necessary for the completion of the PROJECT.

The REQUESTING PARTY will furnish the DEPARTMENT proposed timing sequences for trunkline signals that, if any, are being made part of the improvement. No timing adjustments shall be made by the REQUESTING PARTY at any trunkline intersection, without prior issuances by the DEPARTMENT of Standard Traffic Signal Timing Permits.

- 5. The PROJECT COST shall be met in accordance with the following:

PART A

Federal Surface Transportation Funds shall be applied to the eligible items of the PART A portion of the PROJECT COST up to the lesser of: (1) \$385,000, or (2) an amount such that 81.85 percent, the normal Federal participation ratio for such funds, for the PART A portion of the PROJECT is not exceeded at the time of the award of the construction contract. The balance of the PART A portion of the PROJECT COST, after deduction of Federal Funds, shall be charged to and paid by the REQUESTING PARTY in the manner and at the times hereinafter set forth.

PART B

The PART B portion of the PROJECT COST is not eligible for Federal participation and shall be charged to and paid 100 percent by the REQUESTING PARTY in the manner and at the times hereinafter set forth.

Any items of PROJECT COST not reimbursed by Federal Funds will be the sole responsibility of the REQUESTING PARTY.

- 6. No working capital deposit will be required for this PROJECT.

In order to fulfill the obligations assumed by the REQUESTING PARTY under the provisions of this contract, the REQUESTING PARTY shall make prompt payments of its share of the PROJECT COST upon receipt of progress billings from the DEPARTMENT as herein provided. All payments will be made within 30 days of receipt of billings from the DEPARTMENT. Billings to the REQUESTING PARTY will be based upon the REQUESTING PARTY'S share of the actual costs incurred less Federal Funds earned as the PROJECT progresses.

- 7. At such time as traffic volumes and safety requirements warrant, the REQUESTING PARTY will cause to be enacted and enforced such ordinances as may be necessary to prohibit parking in the traveled roadway throughout the limits of the PROJECT.

8. The performance of the entire PROJECT under this contract, whether Federally funded or not, will be subject to the provisions and requirements of PART II that are applicable to a Federally funded project.

In the event of any discrepancies between PART I and PART II of this contract, the provisions of PART I shall prevail.

Buy America Requirements (23 CFR 635.410) shall apply to the PROJECT and will be adhered to, as applicable, by the parties hereto.

9. The REQUESTING PARTY certifies that it is not aware if and has no reason to believe that the property on which the work is to be performed under this agreement is a facility, as defined by the Michigan Natural Resources and Environmental Protection Act [(NREPA), PA 451, 1994, as amended 2012]; MCL 324.20101(1)(s). The REQUESTING PARTY also certifies that it is not a liable party pursuant to either Part 201 or Part 213 of NREPA, MCL 324.20126 et seq. and MCL 324.21323a et seq. The REQUESTING PARTY is a local unit of government that has acquired or will acquire property for the use of either a transportation corridor or public right-of-way and was not responsible for any activities causing a release or threat of release of any hazardous materials at or on the property. The REQUESTING PARTY is not a person who is liable for response activity costs, pursuant to MCL 324.20101 (vv) and (ww).

10. If, subsequent to execution of this contract, previously unknown hazardous substances are discovered within the PROJECT limits, which require environmental remediation pursuant to either state or federal law, the REQUESTING PARTY, in addition to reporting that fact to the Michigan Department of Environment, Great Lakes, and Energy, shall immediately notify the DEPARTMENT, both orally and in writing of such discovery. The DEPARTMENT shall consult with the REQUESTING PARTY to determine if it is willing to pay for the cost of remediation and, with the FHWA, to determine the eligibility, for reimbursement, of the remediation costs. The REQUESTING PARTY shall be charged for and shall pay all costs associated with such remediation, including all delay costs of the contractor for the PROJECT, in the event that remediation and delay costs are not deemed eligible by the FHWA. If the REQUESTING PARTY refuses to participate in the cost of remediation, the DEPARTMENT shall terminate the PROJECT. The parties agree that any costs or damages that the DEPARTMENT incurs as a result of such termination shall be considered a PROJECT COST.

11. If federal and/or state funds administered by the DEPARTMENT are used to pay the cost of remediating any hazardous substances discovered after the execution of this contract and if there is a reasonable likelihood of recovery, the REQUESTING PARTY, in cooperation with the Michigan Department of Environment, Great Lakes, and Energy and the DEPARTMENT, shall make a diligent effort to recover such costs from all other possible entities. If recovery is made, the DEPARTMENT shall be reimbursed from such recovery for the proportionate share of the amount paid by the FHWA and/or the DEPARTMENT and the DEPARTMENT shall credit such sums to the appropriate funding source.

12. The DEPARTMENT'S sole reason for entering into this contract is to enable the REQUESTING PARTY to obtain and use funds provided by the Federal Highway Administration pursuant to Title 23 of the United States Code.

Any and all approvals of, reviews of, and recommendations regarding contracts, agreements, permits, plans, specifications, or documents, of any nature, or any inspections of work by the DEPARTMENT or its agents pursuant to the terms of this contract are done to assist the REQUESTING PARTY in meeting program guidelines in order to qualify for available funds. Such approvals, reviews, inspections and recommendations by the DEPARTMENT or its agents shall not relieve the REQUESTING PARTY and the local agencies, as applicable, of their ultimate control and shall not be construed as a warranty of their propriety or that the DEPARTMENT or its agents is assuming any liability, control or jurisdiction.

The providing of recommendations or advice by the DEPARTMENT or its agents does not relieve the REQUESTING PARTY and the local agencies, as applicable of their exclusive jurisdiction of the highway and responsibility under MCL 691.1402 et seq., as amended.

When providing approvals, reviews and recommendations under this contract, the DEPARTMENT or its agents is performing a governmental function, as that term is defined in MCL 691.1401 et seq., as amended, which is incidental to the completion of the PROJECT.

Upon completion of the PROJECT, the REQUESTING PARTY shall accept the facilities constructed as built to specifications within the contract documents. It is understood that the REQUESTING PARTY shall own the facilities and shall operate and maintain the facilities in accordance with all applicable Federal and State laws and regulations, including, but not limited to, Title II of the Americans with Disabilities Act (ADA), 42 USC 12131 et seq., and its associated regulations and standards, and DEPARTMENT Road and Bridge Standard Plans and the Standard Specifications for Construction.

13. The DEPARTMENT, by executing this contract, and rendering services pursuant to this contract, has not and does not assume jurisdiction of the highway, described as the PROJECT for purposes of MCL 691.1402 et seq., as amended. Exclusive jurisdiction of such highway for the purposes of MCL 691.1402 et seq., as amended, rests with the REQUESTING PARTY and other local agencies having respective jurisdiction.

14. The REQUESTING PARTY shall approve all of the plans and specifications to be used on the PROJECT and shall be deemed to have approved all changes to the plans and specifications when put into effect. It is agreed that ultimate responsibility and control over the PROJECT rests with the REQUESTING PARTY and local agencies, as applicable.

15. The REQUESTING PARTY agrees that the costs reported to the DEPARTMENT for this contract will represent only those items that are properly chargeable in accordance with this contract. The REQUESTING PARTY also certifies that it has read the contract terms and has made itself aware of the applicable laws, regulations, and terms of this contract that apply to the reporting of costs incurred under the terms of this contract.

16. Each party to this contract will remain responsible for any and all claims arising out of its own acts and/or omissions during the performance of the contract, as provided by this contract or by law. In addition, this is not intended to increase or decrease either party's liability for or immunity from tort claims. This contract is also not intended to nor will it be interpreted as giving either party a right of indemnification, either by contract or by law, for claims arising out of the performance of this contract.

17. The parties shall promptly provide comprehensive assistance and cooperation in defending and resolving any claims brought against the DEPARTMENT by the contractor, vendors or suppliers as a result of the DEPARTMENT'S award of the construction contract for the PROJECT. Costs incurred by the DEPARTMENT in defending or resolving such claims shall be considered PROJECT COSTS.

18. The DEPARTMENT shall require the contractor who is awarded the contract for the construction of the PROJECT to provide insurance in the amounts specified and in accordance with the DEPARTMENT'S current Standard Specifications for Construction and to:

- A. Maintain bodily injury and property damage insurance for the duration of the PROJECT.
- B. Provide owner's protective liability insurance naming as insureds the State of Michigan, the Michigan State Transportation Commission, the DEPARTMENT and its officials, agents and employees, the REQUESTING PARTY and any other county, county road commission, or municipality in whose jurisdiction the PROJECT is located, and their employees, for the duration of the PROJECT and to provide, upon request, copies of certificates of insurance to the insureds. It is understood that the DEPARTMENT does not assume jurisdiction of the highway described as the PROJECT as a result of being named as an insured on the owner's protective liability insurance policy.
- C. Comply with the requirements of notice of cancellation and reduction of insurance set forth in the current standard specifications for construction and to provide, upon request, copies of notices and reports prepared to those insured.

19. This contract shall become binding on the parties hereto and of full force and effect upon the signing thereof by the duly authorized officials for the parties hereto and upon the adoption of the necessary resolutions approving said contract and authorizing the signatures thereto of the respective officials of the REQUESTING PARTY, a certified copy of which resolution shall be attached to this contract.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be executed as written below.

CITY OF HILLSDALE

MICHIGAN DEPARTMENT
OF TRANSPORTATION

By _____
Title:

By _____
for Department Director MDOT

By _____
Title:



December 4, 2023

EXHIBIT I

CONTROL SECTION STUL 30000
JOB NUMBER 215461CON
PROJECT 24A0055

ESTIMATED COST

CONTRACTED WORK

	<u>PART A</u>	<u>PART B</u>	<u>TOTAL</u>
Estimated Cost	\$620,250	\$615,000	\$1,235,250

COST PARTICIPATION

GRAND TOTAL ESTIMATED COST	\$620,250	\$615,000	\$1,235,250
Less Federal Funds*	<u>\$385,000</u>	<u>\$ 0</u>	<u>\$ 385,000</u>
BALANCE (REQUESTING PARTY'S SHARE)	\$235,250	\$615,000	\$ 850,250

*Federal Funds for the PROJECT are limited to an amount as described in Section 5.

NO DEPOSIT

DOT

TYPE B
BUREAU OF HIGHWAYS
03-15-93

PART II

STANDARD AGREEMENT PROVISIONS

SECTION I COMPLIANCE WITH REGULATIONS AND DIRECTIVES

SECTION II PROJECT ADMINISTRATION AND SUPERVISION

SECTION III ACCOUNTING AND BILLING

SECTION IV MAINTENANCE AND OPERATION

SECTION V SPECIAL PROGRAM AND PROJECT CONDITIONS

SECTION I

COMPLIANCE WITH REGULATIONS AND DIRECTIVES

- A. To qualify for eligible cost, all work shall be documented in accordance with the requirements and procedures of the DEPARTMENT.
- B. All work on projects for which reimbursement with Federal funds is requested shall be performed in accordance with the requirements and guidelines set forth in the following Directives of the Federal-Aid Policy Guide (FAPG) of the FHWA, as applicable, and as referenced in pertinent sections of Title 23 and Title 49 of the Code of Federal Regulations (CFR), and all supplements and amendments thereto.
 - 1. Engineering
 - a. FAPG (6012.1): Preliminary Engineering
 - b. FAPG (23 CFR 172): Administration of Engineering and Design Related Service Contracts
 - c. FAPG (23 CFR 635A): Contract Procedures
 - d. FAPG (49 CFR 18.22): Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments—Allowable Costs
 - 2. Construction
 - a. FAPG (23 CFR 140E): Administrative Settlement Costs-Contract Claims
 - b. FAPG (23 CFR 140B): Construction Engineering Costs
 - c. FAPG (23 CFR 17): Recordkeeping and Retention Requirements for Federal-Aid Highway Records of State Highway Agencies
 - d. FAPG (23 CFR 635A): Contract Procedures
 - e. FAPG (23 CFR 635B): Force Account Construction
 - f. FAPG (23 CFR 645A): Utility Relocations, Adjustments and Reimbursement

- g. FAPG (23 CFR 645B): Accommodation of Utilities (PPM 30-4.1)
 - h. FAPG (23 CFR 655F): Traffic Control Devices on Federal-Aid and other Streets and Highways
 - i. FAPG (49 CFR 18.22): Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments--Allowable Costs
3. Modification Or Construction Of Railroad Facilities
- a. FAPG (23 CFR 140I): Reimbursement for Railroad Work
 - b. FAPG (23 CFR 646B): Railroad Highway Projects
- C. In conformance with FAPG (23 CFR 630C) Project Agreements, the political subdivisions party to this contract, on those Federally funded projects which exceed a total cost of \$100,000.00 stipulate the following with respect to their specific jurisdictions:
- 1. That any facility to be utilized in performance under or to benefit from this contract is not listed on the Environmental Protection Agency (EPA) List of Violating Facilities issued pursuant to the requirements of the Federal Clean Air Act, as amended, and the Federal Water Pollution Control Act, as amended.
 - 2. That they each agree to comply with all of the requirements of Section 114 of the Federal Clean Air Act and Section 308 of the Federal Water Pollution Control Act, and all regulations and guidelines issued thereunder.
 - 3. That as a condition of Federal aid pursuant to this contract they shall notify the DEPARTMENT of the receipt of any advice indicating that a facility to be utilized in performance under or to benefit from this contract is under consideration to be listed on the EPA List of Violating Facilities.
- D. Ensure that the PROJECT is constructed in accordance with and incorporates all committed environmental impact mitigation measures listed in approved environmental documents unless modified or deleted by approval of the FHWA.
- E. All the requirements, guidelines, conditions and restrictions noted in all other pertinent Directives and Instructional Memoranda of the FHWA will apply to this contract and will be adhered to, as applicable, by the parties hereto.

SECTION II

PROJECT ADMINISTRATION AND SUPERVISION

- A. The DEPARTMENT shall provide such administrative guidance as it determines is required by the PROJECT in order to facilitate the obtaining of available federal and/or state funds.
- B. The DEPARTMENT will advertise and award all contracted portions of the PROJECT work. Prior to advertising of the PROJECT for receipt of bids, the REQUESTING PARTY may delete any portion or all of the PROJECT work. After receipt of bids for the PROJECT, the REQUESTING PARTY shall have the right to reject the amount bid for the PROJECT prior to the award of the contract for the PROJECT only if such amount exceeds by ten percent (10%) the final engineer's estimate therefor. If such rejection of the bids is not received in writing within two (2) weeks after letting, the DEPARTMENT will assume concurrence. The DEPARTMENT may, upon request, readvertise the PROJECT. Should the REQUESTING PARTY so request in writing within the aforesaid two (2) week period after letting, the PROJECT will be cancelled and the DEPARTMENT will refund the unused balance of the deposit less all costs incurred by the DEPARTMENT.
- C. The DEPARTMENT will perform such inspection services on PROJECT work performed by the REQUESTING PARTY with its own forces as is required to ensure compliance with the approved plans & specifications.
- D. On those projects funded with Federal monies, the DEPARTMENT shall as may be required secure from the FHWA approval of plans and specifications, and such cost estimates for FHWA participation in the PROJECT COST.
- E. All work in connection with the PROJECT shall be performed in conformance with the Michigan Department of Transportation Standard Specifications for Construction, and the supplemental specifications, Special Provisions and plans pertaining to the PROJECT and all materials furnished and used in the construction of the PROJECT shall conform to the aforesaid specifications. No extra work shall be performed nor changes in plans and specifications made until said work or changes are approved by the project engineer and authorized by the DEPARTMENT.

- F. Should it be necessary or desirable that portions of the work covered by this contract be accomplished by a consulting firm, a railway company, or governmental agency, firm, person, or corporation, under a subcontract with the REQUESTING PARTY at PROJECT expense, such subcontracted arrangements will be covered by formal written agreement between the REQUESTING PARTY and that party.

This formal written agreement shall: include a reference to the specific prime contract to which it pertains; include provisions which clearly set forth the maximum reimbursable and the basis of payment; provide for the maintenance of accounting records in accordance with generally accepted accounting principles, which clearly document the actual cost of the services provided; provide that costs eligible for reimbursement shall be in accordance with clearly defined cost criteria such as 49 CFR Part 18, 48 CFR Part 31, 23 CFR Part 140, OMB Circular A-87, etc. as applicable; provide for access to the department or its representatives to inspect and audit all data and records related to the agreement for a minimum of three years after the department's final payment to the local unit.

All such agreements will be submitted for approval by the DEPARTMENT and, if applicable, by the FHWA prior to execution thereof, except for agreements for amounts less than \$100,000 for preliminary engineering and testing services executed under and in accordance with the provisions of the "Small Purchase Procedures" FAPG (23 CFR 172), which do not require prior approval of the DEPARTMENT or the FHWA.

Any such approval by the DEPARTMENT shall in no way be construed as a warranty of the subcontractor's qualifications, financial integrity, or ability to perform the work being subcontracted.

- G. The REQUESTING PARTY, at no cost to the PROJECT or the DEPARTMENT, shall make such arrangements with railway companies, utilities, etc., as may be necessary for the performance of work required for the PROJECT but for which Federal or other reimbursement will not be requested.
- H. The REQUESTING PARTY, at no cost to the PROJECT, or the DEPARTMENT, shall secure, as necessary, all agreements and approvals of the PROJECT with railway companies, the Railroad Safety & Tariffs Division of the DEPARTMENT and other concerned governmental agencies other than the FHWA, and will forward same to the DEPARTMENT for such reviews and approvals as may be required.
- I. No PROJECT work for which reimbursement will be requested by the REQUESTING PARTY is to be subcontracted or performed until the DEPARTMENT gives written notification that such work may commence.

- J. The REQUESTING PARTY shall be responsible for the payment of all costs and expenses incurred in the performance of the work it agrees to undertake and perform.
- K. The REQUESTING PARTY shall pay directly to the party performing the work all billings for the services performed on the PROJECT which are authorized by or through the REQUESTING PARTY.
- L. The REQUESTING PARTY shall submit to the DEPARTMENT all paid billings for which reimbursement is desired in accordance with DEPARTMENT procedures.
- M. All work by a consulting firm will be performed in compliance with the applicable provisions of 1980 PA 299, Subsection 2001, MCL 339.2001; MSA 18.425(2001), as well as in accordance with the provisions of all previously cited Directives of the FHWA.
- N. The project engineer shall be subject to such administrative guidance as may be deemed necessary to ensure compliance with program requirement and, in those instances where a consultant firm is retained to provide engineering and inspection services, the personnel performing those services shall be subject to the same conditions.
- O. The DEPARTMENT, in administering the PROJECT in accordance with applicable Federal and State requirements and regulations, neither assumes nor becomes liable for any obligations undertaken or arising between the REQUESTING PARTY and any other party with respect to the PROJECT.
- P. In the event it is determined by the DEPARTMENT that there will be either insufficient Federal funds or insufficient time to properly administer such funds for the entire PROJECT or portions thereof, the DEPARTMENT, prior to advertising or issuing authorization for work performance, may cancel the PROJECT, or any portion thereof, and upon written notice to the parties this contract shall be void and of no effect with respect to that cancelled portion of the PROJECT. Any PROJECT deposits previously made by the parties on the cancelled portions of the PROJECT will be promptly refunded.
- Q. Those projects funded with Federal monies will be subject to inspection at all times by the DEPARTMENT and the FHWA.

SECTION III

ACCOUNTING AND BILLING

A. Procedures for billing for work undertaken by the REQUESTING PARTY:

1. The REQUESTING PARTY shall establish and maintain accurate records, in accordance with generally accepted accounting principles, of all expenses incurred for which payment is sought or made under this contract, said records to be hereinafter referred to as the "RECORDS". Separate accounts shall be established and maintained for all costs incurred under this contract.

The REQUESTING PARTY shall maintain the RECORDS for at least three (3) years from the date of final payment of Federal Aid made by the DEPARTMENT under this contract. In the event of a dispute with regard to the allowable expenses or any other issue under this contract, the REQUESTING PARTY shall thereafter continue to maintain the RECORDS at least until that dispute has been finally decided and the time for all available challenges or appeals of that decision has expired.

The DEPARTMENT, or its representative, may inspect, copy, or audit the RECORDS at any reasonable time after giving reasonable notice.

If any part of the work is subcontracted, the REQUESTING PARTY shall assure compliance with the above for all subcontracted work.

In the event that an audit performed by or on behalf of the DEPARTMENT indicates an adjustment to the costs reported under this contract, or questions the allowability of an item of expense, the DEPARTMENT shall promptly submit to the REQUESTING PARTY, a Notice of Audit Results and a copy of the audit report which may supplement or modify any tentative findings verbally communicated to the REQUESTING PARTY at the completion of an audit.

Within sixty (60) days after the date of the Notice of Audit Results, the REQUESTING PARTY shall: (a) respond in writing to the responsible Bureau or the DEPARTMENT indicating whether or not it concurs with the audit report, (b) clearly explain the nature and basis for any disagreement as to a disallowed item of expense and, (c) submit to the DEPARTMENT a written explanation as to any questioned or no opinion expressed item of expense, hereinafter referred to as the "RESPONSE". The RESPONSE shall be clearly stated and provide any supporting documentation necessary to resolve any disagreement or questioned or no opinion expressed item of expense. Where the documentation is voluminous, the REQUESTING PARTY may supply appropriate excerpts and make alternate

arrangements to conveniently and reasonably make that documentation available for review by the DEPARTMENT. The RESPONSE shall refer to and apply the language of the contract. The REQUESTING PARTY agrees that failure to submit a RESPONSE within the sixty (60) day period constitutes agreement with any disallowance of an item of expense and authorizes the DEPARTMENT to finally disallow any items of questioned or no opinion expressed cost.

The DEPARTMENT shall make its decision with regard to any Notice of Audit Results and RESPONSE within one hundred twenty (120) days after the date of the Notice of Audit Results. If the DEPARTMENT determines that an overpayment has been made to the REQUESTING PARTY, the REQUESTING PARTY shall repay that amount to the DEPARTMENT or reach agreement with the DEPARTMENT on a repayment schedule within thirty (30) days after the date of an invoice from the DEPARTMENT. If the REQUESTING PARTY fails to repay the overpayment or reach agreement with the DEPARTMENT on a repayment schedule within the thirty (30) day period, the REQUESTING PARTY agrees that the DEPARTMENT shall deduct all or a portion of the overpayment from any funds then or thereafter payable by the DEPARTMENT to the REQUESTING PARTY under this contract or any other agreement, or payable to the REQUESTING PARTY under the terms of 1951 PA 51, as applicable. Interest will be assessed on any partial payments or repayment schedules based on the unpaid balance at the end of each month until the balance is paid in full. The assessment of interest will begin thirty (30) days from the date of the invoice. The rate of interest will be based on the Michigan Department of Treasury common cash funds interest earnings. The rate of interest will be reviewed annually by the DEPARTMENT and adjusted as necessary based on the Michigan Department of Treasury common cash funds interest earnings. The REQUESTING PARTY expressly consents to this withholding or offsetting of funds under those circumstances, reserving the right to file a lawsuit in the Court of Claims to contest the DEPARTMENT'S decision only as to any item of expense the disallowance of which was disputed by the REQUESTING PARTY in a timely filed RESPONSE.

The REQUESTING PARTY shall comply with the Single Audit Act of 1984, as amended, including, but not limited to, the Single Audit Amendments of 1996 (31 USC 7501-7507).

The REQUESTING PARTY shall adhere to the following requirements associated with audits of accounts and records:

- a. Agencies expending a total of \$500,000 or more in federal funds, from one or more funding sources in its fiscal year, shall comply with the requirements of the federal Office of Management and Budget (OMB) Circular A-133, as revised or amended.

The agency shall submit two copies of:

- The Reporting Package
- The Data Collection Form
- The management letter to the agency, if one issued by the audit firm

The OMB Circular A-133 audit must be submitted to the address below in accordance with the time frame established in the circular, as revised or amended.

b. Agencies expending less than \$500,000 in federal funds must submit a letter to the Department advising that a circular audit was not required. The letter shall indicate the applicable fiscal year, the amount of federal funds spent, the name(s) of the Department federal programs, and the CFDA grant number(s). This information must also be submitted to the address below.

c. Address: Michigan Department of Education
Accounting Service Center
Hannah Building
608 Allegan Street
Lansing, MI 48909

d. Agencies must also comply with applicable State laws and regulations relative to audit requirements.

e. Agencies shall not charge audit costs to Department's federal programs which are not in accordance with the OMB Circular A-133 requirements.

f. All agencies are subject to the federally required monitoring activities, which may include limited scope reviews and other on-site monitoring.

2. Agreed Unit Prices Work - All billings for work undertaken by the REQUESTING PARTY on an agreed unit price basis will be submitted in accordance with the Michigan Department of Transportation Standard Specifications for Construction and pertinent FAPG Directives and Guidelines of the FHWA.
3. Force Account Work and Subcontracted Work - All billings submitted to the DEPARTMENT for Federal reimbursement for items of work performed on a force account basis or by any subcontract with a consulting firm, railway company, governmental agency or other party, under the terms of this contract, shall be prepared in accordance with the provisions of the pertinent FHPM Directives and the procedures of the DEPARTMENT. Progress billings may be submitted monthly during the time work is being performed provided, however, that no bill of a lesser amount than \$1,000.00 shall be submitted unless it is a final

or end of fiscal year billing. All billings shall be labeled either "Progress Bill Number _____", or "Final Billing".

4. Final billing under this contract shall be submitted in a timely manner but not later than six months after completion of the work. Billings for work submitted later than six months after completion of the work will not be paid.
5. Upon receipt of billings for reimbursement for work undertaken by the REQUESTING PARTY on projects funded with Federal monies, the DEPARTMENT will act as billing agent for the REQUESTING PARTY, consolidating said billings with those for its own force account work and presenting these consolidated billings to the FHWA for payment. Upon receipt of reimbursement from the FHWA, the DEPARTMENT will promptly forward to the REQUESTING PARTY its share of said reimbursement.
6. Upon receipt of billings for reimbursement for work undertaken by the REQUESTING PARTY on projects funded with non-Federal monies, the DEPARTMENT will promptly forward to the REQUESTING PARTY reimbursement of eligible costs.

B. Payment of Contracted and DEPARTMENT Costs:

1. As work on the PROJECT commences, the initial payments for contracted work and/or costs incurred by the DEPARTMENT will be made from the working capital deposit. Receipt of progress payments of Federal funds, and where applicable, State Critical Bridge funds, will be used to replenish the working capital deposit. The REQUESTING PARTY shall make prompt payments of its share of the contracted and/or DEPARTMENT incurred portion of the PROJECT COST upon receipt of progress billings from the DEPARTMENT. Progress billings will be based upon the REQUESTING PARTY'S share of the actual costs incurred as work on the PROJECT progresses and will be submitted, as required, until it is determined by the DEPARTMENT that there is sufficient available working capital to meet the remaining anticipated PROJECT COSTS. All progress payments will be made within thirty (30) days of receipt of billings. No monthly billing of a lesser amount than \$1,000.00 will be made unless it is a final or end of fiscal year billing. Should the DEPARTMENT determine that the available working capital exceeds the remaining anticipated PROJECT COSTS, the DEPARTMENT may reimburse the REQUESTING PARTY such excess. Upon completion of the PROJECT, payment of all PROJECT COSTS, receipt of all applicable monies from the FHWA, and completion of necessary audits, the REQUESTING PARTY will be reimbursed the balance of its deposit.

2. In the event that the bid, plus contingencies, for the contracted, and/or the DEPARTMENT incurred portion of the PROJECT work exceeds the estimated cost therefor as established by this contract, the REQUESTING PARTY may be advised and billed for the additional amount of its share.

C. General Conditions:

1. The DEPARTMENT, in accordance with its procedures in existence and covering the time period involved, shall make payment for interest earned on the balance of working capital deposits for all projects on account with the DEPARTMENT. The REQUESTING PARTY in accordance with DEPARTMENT procedures in existence and covering the time period involved, shall make payment for interest owed on any deficit balance of working capital deposits for all projects on account with the DEPARTMENT. This payment or billing is processed on an annual basis corresponding to the State of Michigan fiscal year. Upon receipt of billing for interest incurred, the REQUESTING PARTY promises and shall promptly pay the DEPARTMENT said amount.
2. Pursuant to the authority granted by law, the REQUESTING PARTY hereby irrevocably pledges a sufficient amount of funds received by it from the Michigan Transportation Fund to meet its obligations as specified in PART I and PART II. If the REQUESTING PARTY shall fail to make any of its required payments when due, as specified herein, the DEPARTMENT shall immediately notify the REQUESTING PARTY and the State Treasurer of the State of Michigan or such other state officer or agency having charge and control over disbursement of the Michigan Transportation Fund, pursuant to law, of the fact of such default and the amount thereof, and, if such default is not cured by payment within ten (10) days, said State Treasurer or other state officer or agency is then authorized and directed to withhold from the first of such monies thereafter allocated by law to the REQUESTING PARTY from the Michigan Transportation Fund sufficient monies to remove the default, and to credit the REQUESTING PARTY with payment thereof, and to notify the REQUESTING PARTY in writing of such fact.
3. Upon completion of all work under this contract and final audit by the DEPARTMENT or the FHWA, the REQUESTING PARTY promises to promptly repay the DEPARTMENT for any disallowed items of costs previously disbursed by the DEPARTMENT. The REQUESTING PARTY pledges its future receipts from the Michigan Transportation Fund for repayment of all disallowed items and, upon failure to make repayment for any disallowed items within ninety (90) days of demand made by the DEPARTMENT, the DEPARTMENT is hereby authorized to withhold an equal amount from the REQUESTING PARTY'S share of any future distribution of Michigan Transportation Funds in settlement of said claim.

4. The DEPARTMENT shall maintain and keep accurate records and accounts relative to the cost of the PROJECT and upon completion of the PROJECT, payment of all items of PROJECT COST, receipt of all Federal Aid, if any, and completion of final audit by the DEPARTMENT and if applicable, by the FHWA, shall make final accounting to the REQUESTING PARTY. The final PROJECT accounting will not include interest earned or charged on working capital deposited for the PROJECT which will be accounted for separately at the close of the State of Michigan fiscal year and as set forth in Section C(1).

5. The costs of engineering and other services performed on those projects involving specific program funds and one hundred percent (100%) local funds will be apportioned to the respective portions of that project in the same ratio as the actual direct construction costs unless otherwise specified in PART I.

SECTION IV

MAINTENANCE AND OPERATION

A. Upon completion of construction of each part of the PROJECT, at no cost to the DEPARTMENT or the PROJECT, each of the parties hereto, within their respective jurisdictions, will make the following provisions for the maintenance and operation of the completed PROJECT:

1. All Projects:

Properly maintain and operate each part of the project, making ample provisions each year for the performance of such maintenance work as may be required, except as qualified in paragraph 2b of this section.

2. Projects Financed in Part with Federal Monies:

a. Sign and mark each part of the PROJECT, in accordance with the current Michigan Manual of Uniform Traffic control Devices, and will not install, or permit to be installed, any signs, signals or markings not in conformance with the standards approved by the FHWA, pursuant to 23 USC 109(d).

b. Remove, prior to completion of the PROJECT, all encroachments from the roadway right-of-way within the limits of each part of the PROJECT.

With respect to new or existing utility installations within the right-of-way of Federal Aid projects and pursuant to FAPG (23 CFR 645B): Occupancy of non-limited access right-of-way may be allowed based on consideration for traffic safety and necessary preservation of roadside space and aesthetic quality. Longitudinal occupancy of non-limited access right-of-way by private lines will require a finding of significant economic hardship, the unavailability of practicable alternatives or other extenuating circumstances.

c. Cause to be enacted, maintained and enforced, ordinances and regulations for proper traffic operations in accordance with the plans of the PROJECT.

d. Make no changes to ordinances or regulations enacted, or traffic controls installed in conjunction with the PROJECT work without prior review by the DEPARTMENT and approval of the FHWA, if required.

- B. On projects for the removal of roadside obstacles, the parties, upon completion of construction of each part of the PROJECT, at no cost to the PROJECT or the DEPARTMENT, will, within their respective jurisdictions, take such action as is necessary to assure that the roadway right-of-way, cleared as the PROJECT, will be maintained free of such obstacles.
- C. On projects for the construction of bikeways, the parties will enact no ordinances or regulations prohibiting the use of bicycles on the facility hereinbefore described as the PROJECT, and will amend any existing restrictive ordinances in this regard so as to allow use of this facility by bicycles. No motorized vehicles shall be permitted on such bikeways or walkways constructed as the PROJECT except those for maintenance purposes.
- D. Failure of the parties hereto to fulfill their respective responsibilities as outlined herein may disqualify that party from future Federal-aid participation in projects on roads or streets for which it has maintenance responsibility. Federal Aid may be withheld until such time as deficiencies in regulations have been corrected, and the improvements constructed as the PROJECT are brought to a satisfactory condition of maintenance.

SECTION V

SPECIAL PROGRAM AND PROJECT CONDITIONS

- A. Those projects for which the REQUESTING PARTY has been reimbursed with Federal monies for the acquisition of right-of-way must be under construction by the close of the twentieth (20th) fiscal year following the fiscal year in which the FHWA and the DEPARTMENT projects agreement covering that work is executed, or the REQUESTING PARTY may be required to repay to the DEPARTMENT, for forwarding to the FHWA, all monies distributed as the FHWA'S contribution to that right-of-way.
- B. Those projects for which the REQUESTING PARTY has been reimbursed with Federal monies for the performance of preliminary engineering must be under construction by the close of the tenth (10th) fiscal year following the fiscal year in which the FHWA and the DEPARTMENT projects agreement covering that work is executed, or the REQUESTING PARTY may be required to repay to the DEPARTMENT, for forwarding to the FHWA, all monies distributed as the FHWA'S contribution to that preliminary engineering.
- C. On those projects funded with Federal monies, the REQUESTING PARTY, at no cost to the PROJECT or the DEPARTMENT, will provide such accident information as is available and such other information as may be required under the program in order to make the proper assessment of the safety benefits derived from the work performed as the PROJECT. The REQUESTING PARTY will cooperate with the DEPARTMENT in the development of reports and such analysis as may be required and will, when requested by the DEPARTMENT, forward to the DEPARTMENT, in such form as is necessary, the required information.
- D. In connection with the performance of PROJECT work under this contract the parties hereto (hereinafter in Appendix "A" referred to as the "contractor") agree to comply with the State of Michigan provisions for "Prohibition of Discrimination in State Contracts", as set forth in Appendix A, attached hereto and made a part hereof. The parties further covenant that they will comply with the Civil Rights Acts of 1964, being P.L. 88-352, 78 Stat. 241, as amended, being Title 42 U.S.C. Sections 1971, 1975a-1975d, and 2000a-2000h-6 and the Regulations of the United States Department of Transportation (49 C.F.R. Part 21) issued pursuant to said Act, including Appendix "B", attached hereto and made a part hereof, and will require similar covenants on the part of any contractor or subcontractor employed in the performance of this contract.
- E. The parties will carry out the applicable requirements of the DEPARTMENT'S Disadvantaged Business Enterprise (DBE) program and 49 CFR, Part 26, including, but not limited to, those requirements set forth in Appendix C.

APPENDIX A
PROHIBITION OF DISCRIMINATION IN STATE CONTRACTS

In connection with the performance of work under this contract; the contractor agrees as follows:

1. In accordance with Public Act 453 of 1976 (Elliott-Larsen Civil Rights Act), the contractor shall not discriminate against an employee or applicant for employment with respect to hire, tenure, treatment, terms, conditions, or privileges of employment or a matter directly or indirectly related to employment because of race, color, religion, national origin, age, sex, height, weight, or marital status. A breach of this covenant will be regarded as a material breach of this contract. Further, in accordance with Public Act 220 of 1976 (Persons with Disabilities Civil Rights Act), as amended by Public Act 478 of 1980, the contractor shall not discriminate against any employee or applicant for employment with respect to hire, tenure, terms, conditions, or privileges of employment or a matter directly or indirectly related to employment because of a disability that is unrelated to the individual's ability to perform the duties of a particular job or position. A breach of the above covenants will be regarded as a material breach of this contract.
2. The contractor hereby agrees that any and all subcontracts to this contract, whereby a portion of the work set forth in this contract is to be performed, shall contain a covenant the same as hereinabove set forth in Section 1 of this Appendix.
3. The contractor will take affirmative action to ensure that applicants for employment and employees are treated without regard to their race, color, religion, national origin, age, sex, height, weight, marital status, or any disability that is unrelated to the individual's ability to perform the duties of a particular job or position. Such action shall include, but not be limited to, the following: employment; treatment; upgrading; demotion or transfer; recruitment; advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship.
4. The contractor shall, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, national origin, age, sex, height, weight, marital status, or disability that is unrelated to the individual's ability to perform the duties of a particular job or position.
5. The contractor or its collective bargaining representative shall send to each labor union or representative of workers with which the contractor has a collective bargaining agreement or other contract or understanding a notice advising such labor union or workers' representative of the contractor's commitments under this Appendix.
6. The contractor shall comply with all relevant published rules, regulations, directives, and orders of the Michigan Civil Rights Commission that may be in effect prior to the taking of bids for any individual state project.

7. The contractor shall furnish and file compliance reports within such time and upon such forms as provided by the Michigan Civil Rights Commission; said forms may also elicit information as to the practices, policies, program, and employment statistics of each subcontractor, as well as the contractor itself, and said contractor shall permit access to the contractor's books, records, and accounts by the Michigan Civil Rights Commission and/or its agent for the purposes of investigation to ascertain compliance under this contract and relevant rules, regulations, and orders of the Michigan Civil Rights Commission.
8. In the event that the Michigan Civil Rights Commission finds, after a hearing held pursuant to its rules, that a contractor has not complied with the contractual obligations under this contract, the Michigan Civil Rights Commission may, as a part of its order based upon such findings, certify said findings to the State Administrative Board of the State of Michigan, which State Administrative Board may order the cancellation of the contract found to have been violated and/or declare the contractor ineligible for future contracts with the state and its political and civil subdivisions, departments, and officers, including the governing boards of institutions of higher education, until the contractor complies with said order of the Michigan Civil Rights Commission. Notice of said declaration of future ineligibility may be given to any or all of the persons with whom the contractor is declared ineligible to contract as a contracting party in future contracts. In any case before the Michigan Civil Rights Commission in which cancellation of an existing contract is a possibility, the contracting agency shall be notified of such possible remedy and shall be given the option by the Michigan Civil Rights Commission to participate in such proceedings.
9. The contractor shall include or incorporate by reference, the provisions of the foregoing paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Michigan Civil Rights Commission; all subcontracts and purchase orders will also state that said provisions will be binding upon each subcontractor or supplier.

Revised June 2011

APPENDIX B
TITLE VI ASSURANCE

During the performance of this contract, the contractor, for itself, its assignees, and its successors in interest (hereinafter referred to as the "contractor"), agrees as follows:

1. **Compliance with Regulations:** For all federally assisted programs, the contractor shall comply with the nondiscrimination regulations set forth in 49 CFR Part 21, as may be amended from time to time (hereinafter referred to as the Regulations). Such Regulations are incorporated herein by reference and made a part of this contract.
2. **Nondiscrimination:** The contractor, with regard to the work performed under the contract, shall not discriminate on the grounds of race, color, sex, or national origin in the selection, retention, and treatment of subcontractors, including procurements of materials and leases of equipment. The contractor shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices, when the contractor covers a program set forth in Appendix B of the Regulations.
3. **Solicitation for Subcontracts, Including Procurements of Materials and Equipment:** All solicitations made by the contractor, either by competitive bidding or by negotiation for subcontract work, including procurement of materials or leases of equipment, must include a notification to each potential subcontractor or supplier of the contractor's obligations under the contract and the Regulations relative to nondiscrimination on the grounds of race, color, or national origin.
4. **Information and Reports:** The contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto and shall permit access to its books, records, accounts, other sources of information, and facilities as may be determined to be pertinent by the Department or the United States Department of Transportation (USDOT) in order to ascertain compliance with such Regulations or directives. If required information concerning the contractor is in the exclusive possession of another who fails or refuses to furnish the required information, the contractor shall certify to the Department or the USDOT, as appropriate, and shall set forth the efforts that it made to obtain the information.
5. **Sanctions for Noncompliance:** In the event of the contractor's noncompliance with the nondiscrimination provisions of this contract, the Department shall impose such contract sanctions as it or the USDOT may determine to be appropriate, including, but not limited to, the following:
 - a. Withholding payments to the contractor until the contractor complies; and/or
 - b. Canceling, terminating, or suspending the contract, in whole or in part.

6. **Incorporation of Provisions:** The contractor shall include the provisions of Sections (1) through (6) in every subcontract, including procurement of material and leases of equipment, unless exempt by the Regulations or directives issued pursuant thereto. The contractor shall take such action with respect to any subcontract or procurement as the Department or the USDOT may direct as a means of enforcing such provisions, including sanctions for non-compliance, provided, however, that in the event a contractor becomes involved in or is threatened with litigation from a subcontractor or supplier as a result of such direction, the contractor may request the Department to enter into such litigation to protect the interests of the state. In addition, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

Revised June 2011

APPENDIX C

TO BE INCLUDED IN ALL FINANCIAL ASSISTANCE AGREEMENTS WITH LOCAL AGENCIES

Assurance that Recipients and Contractors Must Make (Excerpts from US DOT Regulation 49 CFR 26.13)

- A. Each financial assistance agreement signed with a DOT operating administration (or a primary recipient) must include the following assurance:

The recipient shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any US DOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR Part 26. The recipient shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of US DOT-assisted contracts. The recipient's DBE program, as required by 49 CFR Part 26 and as approved by US DOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the recipient of its failure to carry out its approved program, the department may impose sanctions as provided for under Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.).

- B. Each contract MDOT signs with a contractor (and each subcontract the prime contractor signs with a subcontractor) must include the following assurance:

The contractor, sub recipient or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of US DOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate.

Proclamation

Offered by the National Society Daughters of the American Revolution

To; The City of Hillsdale and the US 12 Heritage Trail Chapter NSDAR

WHEREAS; On July 4, 2026, our nation will commemorate the Semiquincentennial anniversary of the signing of the Declaration of Independence; and

WHEREAS; The journey toward this historic milestone is an opportunity to reflect on our nation's past, honor the contributions of all Americans, and look ahead to the future generations who will carry forward the ideals of democracy and individual liberty that make the United States a unique nation in the world community; and

WHEREAS; The great state of Michigan was founded by the Revolutionary War generation and their children pressing west into the territory organized by the Northwest Ordinance into the Northwest territory, which was land ceded by Britain to the United States by the Treaty of Paris of 1783; and Michigan.

WHEREAS; We recognize the service and sacrifice of the ten know Revolutionary Soldiers whose final resting place is Hillsdale County or are memorialized within.

WHEREAS; The National Society Daughters of the American Revolution (DAR) is a non-political women's service organization, established in 1890, whose members are lineally descended from Patriots of the American Revolution; and

WHEREAS; Through the President General's leadership, all Daughters are spending the next three years Celebrating Stars & Stripes Forever and Rejoicing in our DAR Ties of Service and Friendship by celebrating our nation's rich history and diversity, promoting belonging through membership and dedicated service to God, Home, and Country, and by completing projects in unique, local and impactful ways; and

WHEREAS; From the 250th anniversary of the Boston Tea Party in 2023 until the 250th anniversary of the signing of the Treaty of Paris in 2033, Daughters are celebrating our nation's rich history and diversity of experience by honoring all men and women who achieved American independence. These Patriots, believing in the noble cause of liberty fought valiantly to establish a new nation; and

RESOLVED THAT I, Adam Stockford, Mayor of the City of Hillsdale, Michigan, commend this commemoration and plaque dedication to all our Hillsdale County residents.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal the City of Hillsdale, Michigan to be affixed hereto this 22nd day of June 2024