



CITY OF NILES

July 20, 2022

Honorable Nick Shelton, Mayor
Members of the City Council
Citizens of the City of Niles
333 N. 2nd Street
Niles, Michigan 49120

Honorable Mayor Shelton and Members of the City Council:

In accordance with the requirements of the Michigan Uniform Budget Act and the City of Niles' Charter, I submit to you the City's proposed budget for fiscal year 2023.

The past two years of the COVID-19 pandemic have brought about unique challenges to the community, the state, and the nation. The start of the pandemic brought us stay-at-home and remote learning, possibly forever altering what most of us viewed as typical work and education environments. Working parents were abruptly faced with how to care for their children, educate their young people, and work from home all at the same time. This was especially difficult for municipal workers who are responsible for delivering essential services whether there is a worldwide health crisis or not. Two years later, we are still trying to navigate some of these challenges as COVID outbreaks continue to occur in the workplace and employees with health conditions are still working remotely. The community as a whole is also still in recovery from the initial impact of COVID. There are customers and employees who are reluctant to be exposed to gatherings of people, therefore avoiding local shopping or employment. Consumers quickly adapted to online shopping changing the course for many small businesses. Some businesses are unable to fully open to the public or have reduced operation hours due to staff challenges and many manufacturers are unable to reach full production due to staffing shortages. Municipalities are losing key employees to the private sector who is desperate for these same skilled individuals and has the flexibility to offer competitive wages and bonuses.

The pandemic also presented opportunities for the community to work toward moving past COVID. The City of Niles, Michigan Economic Development Corporation, and the Greater Niles Chamber of Commerce provided education and financial relief to many struggling local businesses in the form of training, grants and loans to help meet payroll needs and utility payments. The goal was to keep as many people working as possible and help local businesses survive the immediate effect of the pandemic. City government had to reimagine workplace conditions and how to serve customers by creating more space around employee work areas, flexible work hours, limited work

from home opportunities and remote access to City customer services. Early in the pandemic, consumer spending significantly slowed. Reduced spending has an effect on local government's ability to provide services. Sales tax is collected by the state and a portion is later distributed to local municipalities through revenue sharing to help pay for local services. The State of Michigan realized the impact the reduced sales tax collection would mean to the municipalities and supplemented the losses with federal CARES Act Grant Funds, thus making municipalities whole for the lost sales tax revenue. This action allowed the City to complete FY 2022 with a balanced budget.

FY 2022 brought with it \$7,031,749 in American Rescue Plan Act Funds to further offset the financial impact of COVID and stimulate the economy. These funds came at a very opportune time for the City of Niles. The City spent the last 12 years recovering from the Great Recession. It has taken these years to gain back lost property value and build back the rainy-day fund cash reserves used to weather the recession. During this period, virtually all capital purchases were eliminated and capital infrastructure improvements postponed. The ARPA funds have positioned the City to catch up on postponed capital projects. For FY 2022, approximately \$2,695,340 has been allocated for the purchase of capital equipment for use by Public Works and the Fire Department and approximately \$574,347 allocated for capital improvements to City Parks and History Center. There is an additional \$3.8 million to be allocated in FY 2023 and FY 2024. The City has applied for additional grant funding such as the Revitalization and Placemaking Program Funds through the Michigan Economic Development Corporation, which can be used in conjunction with ARPA funds to further extend the scope and value of capital projects and the Infrastructure Investment and Jobs Act to make improvements to the City's water and wastewater systems.

In the FY 2022 budget transmittal letter, I made the following statement: "An unprecedented amount of federal dollars has been flowing into the State of Michigan and, now, into local communities to spur recovery from the pandemic. This investment into the State and the City of Niles is welcome, but it creates economic uncertainty with how the economy will react to this flood of cash. Will it significantly shorten the economic recovery period, will it drive up inflation, or will there be some other consequence?" We are starting to realize the answer to this question. While the state of the national and local economies is not entirely related to these massive cash infusions, I have to believe it is a major factor on a national level and in Michigan. Michigan is still in post pandemic economic recovery mode. The state's population has declined 0.3% and there are 140,000 fewer jobs in the state post pandemic. There are indications employers are pulling back on new hires while they evaluate a future. The current annual inflation rate is 8.6%, the highest since 1981. Inflation changes consumer spending priorities that will affect municipal revenue sharing. Then, there is still the question about another recession. The accepted definition of a recession hasn't been realized, two consecutive quarters of a shrinking economy. The GDP is on track to contract for two consecutive quarters, inventory is building with manufacturers and retailers, but nationally, the job market is holding steady which is contrary to a recession and puzzling to many economists.

What does this all mean for the City of Niles? First off, a lot of future financial uncertainty. A contracting economy reduces revenue sharing, decreases home sales, lowers property values, and the list goes on. The reassuring news is that the City Council has taken a very conservative financial approach and, through difficult decisions, has positioned the City to navigate the next recession if that is what the future holds. The City had a General Fund balance of approximately \$2 million at the time of the Great Recession and now has a General Fund balance of approximately \$5.4 million. The City's General Fund cash balance at the time of the Great Recession was approximately \$3.9 million and today it is approximately \$6.9 million.

Revenues

For the past four years, the City of Niles has experienced growth and investment. General Fund revenues are projected to increase \$575,210 over FY 2022. General Fund revenue comes from a variety of sources. The major sources are taxes (real property, personal property, PILOT, and IFT) \$3,313,450, Shared Revenue (grants, PPT reimbursement, sales & use, METRO Act) \$1,725,700, Charges for Services (use fees, service fees, reimbursement for services rendered) \$2,390,400, and Interfund Transfers (equipment rental, services for the state, tax revolving fund) \$1,137,460. Enterprise Fund revenues are projected to increase \$4,136,890 over FY 2022. Enterprise Fund revenues come from the sale of commodities and services. The major sources are Electric Division \$16,544,535, Wastewater Division \$3,852,139, Water Division \$2,851,155, Cemetery \$234,300, Airport \$504,000, and Golf Course \$178,100.

The City's real and personal property taxable value increased \$18,304,471 over the last year to \$240,830,527. This is the fourth year in a row of increasing taxable value following 10 years of decreasing taxable value. This increase in taxable value still lags behind the true cash value. The combination of the Headlee Amendment to the Michigan Constitution (1978) and Proposal A (1994) makes it virtually impossible for the community to fully benefit from this increased value. Headlee caps property tax increases to the rate of inflation plus new construction and created a process for millage rates to move with the economy. Proposal A caps the increase in taxable value to the rate of inflation or 5% whichever is less. This changes Headlee and results in millages that are rolled back as property values increase but not up following the economy. The result of these combined laws is less tax revenue received than the rate of inflation. The maximum tax rate for the City is 15 mils. This rate has been rolled back several times over the years, and this year it was rolled back once again and is now set at 13.7809 mils for FY 2023. A ballot proposal, referred to as a Headlee override, is required to bring the millage rate back to the maximum 15 mils. If this were to successfully occur the interaction of Headlee and Proposal A would restart the process of rollbacks from 15 mils.

The State of Michigan Sales and Use Tax Revenue Sharing is another financial challenge for the City. There are two types of state revenue sharing. Constitutional Revenue Sharing which requires that 15% of the first 4% of all imposed sales taxes are to be used to assist local municipalities and City, Village, and Township Revenue Sharing. The second version is commonly referred to as Statutory Revenue Sharing and it is at the discretion of the legislature with a long history of broken funding promises to local governments. From 2003 through 2017, \$8.6 billion was diverted from local municipalities to shore up state spending. The City's share of lost revenue

during this period is \$8,505,284. The current Michigan legislature is starting to recognize this disinvestment in local municipalities. There is an anticipated 5% increase in statutory revenue sharing in fiscal year 2023. While this increase is welcomed, it falls short of the 8+% rate of inflation further exasperating the challenges of municipal service delivery.

The City's historical conservative financial approach has positioned the City to overcome many unforeseen financial challenges. Revenues have increased, but so have operational expenses and capital obligations. I encourage the Council to continue with a conservative budget and continue building the fund balance in preparation for the next financial crisis.

Expenses

The City of Niles Budget consists of three main categories. They are the General Fund, the additional 19 Operating Funds, and the Enterprise Funds. The budget document contains a detailed description of expenses. The following provides a general overview of each fund and its individual components.

Combined proposed Operating Fund expenditures are \$26,523,395, an increase of \$788,327 over FY 2022, with a projected combined ending operating fund balance of \$48,661,703, a decrease of \$143,973 from FY 2022. Combined proposed Enterprise Fund expenditures of \$21,865,937, an increase of \$2,811,669 over FY 2022 with projected combined Enterprise Fund retained earnings of \$31,574,421, an increase of \$2,298,293 over FY 2022. The City's total FY 2023 proposed expenditures are estimated to be \$48,389,331 an increase of \$3,599,995 over FY 2022. Capital ARPA expenditures are not included in these totals

GENERAL FUND EXPENSES

Administrative Services: (Includes expense budgets for the City Council, Administration, Assessor, Legal, Clerk, Treasurer and Management Services.)

Overall, this category of the General Fund increased 4.9%. Payroll cost is estimated to increase 2+%. Other employment costs such as health care and pension have increased. This includes an increase in community promotions and clerk's office for the November primary elections. There are many reductions within this category to help control costs.

Public Works: (Includes expense budgets for Buildings, Streets/Engineering, Sanitation, Parks & Recreation, Tree Trimming and Tree Removal.)

Overall, this category of the General Fund increased 10.2%. Payroll cost is estimated to increase 2+%. Other employment costs such as health care and pension have increased. City-wide tree trimming, park maintenance, and roadway maintenance have been increased.

Public Safety: (Includes expense budgets for Police, Fire and Emergency Operations)

Overall, this category of the General Fund increased 4.4%. Payroll cost is estimated to increase 2+%. Other employment costs such as health care and pension have increased. Employee costs are a substantial portion of the Public Safety funds (80+%). Public Safety accounts for 55% of the General Fund expenses. This remains consistent with the previous fiscal years.

Community Development: (Includes expense budgets for Museum and Community Development.)

Overall, this category of the General Fund decreased 4.0%. Payroll cost is estimated to increase 2+%. Other employment costs such as health care and pension have increased however it is anticipated a staff position will be open for a period of FY 2023 reducing overall costs. Operational and maintenance costs associated with the History Center have increased.

Miscellaneous: (Includes expense budgets for Property and Liability Insurance and Miscellaneous Expenses.)

Overall this category of the General Fund increased 8.8%. This increase is due to anticipated future insurance costs and miscellaneous expenses.

ADDITIONAL OPERATING FUND EXPENSES

Includes funds for Major Highway, Local Highway, TIFA, Building Department, Community Development Grant Loans, Community Development Non-Grant Loans, Community Housing Improvement, HUD Entitlement Program, Economic Development Grants and Loans, Capital Improvement, Equipment Replacement, Industrial Park, Sewer Maintenance, Dial-A-Ride, Delinquent Tax Revolving, Local Improvement Revolving, Riverfront Amphitheater, Insurance, Cemetery Perpetual Care, Brownfield Redevelopment, and Pension.

Combined, the expenses in these funds increased 1.7%. This increase is most directly related to increased roadway spending due to increased state funding for roadway maintenance and employment costs associated with payroll, health care, and pension.

GENERAL FUND SUMMARY

When you consider the General Fund in addition to all of the Operating Funds' 19 divisions and departments, the total General Fund/Operating Fund expenses increased 2.97%. You should use some caution when considering all Operating Funds together. The Pension Fund represents 73% of the total combined Fund Balance. This fund alone easily can skew the overall fund balance at any given moment in time depending on the market at that moment in time.

It is anticipated that the General Fund will return \$250,675 in revenue to the General Fund reserves at the conclusion of FY 2023, which would result in a General Fund reserve balance increase to \$5,298,082.

ENTERPRISE FUND EXPENSES**Cemetery**

Operational expenses in the cemetery have been reduced over recent years. This year, the budget increased 14.5%. There is a transfer from the General Fund to the Cemetery fund of \$30,000 to meet the expense needs for this fiscal year. The increase is related to employee costs and capital investment .

Airport

Operational expenses at the Airport increased 2.8%. This increase is due to capital projects planned for the airport.

Golf

Operational expenses at the Golf Course increased 7.0%. This increase is the result of increasing staff costs and operation costs.

Electric Utility

Operational expenses are expected to increase 12.9%. This increase is attributed to increased power purchase costs and increased energy consumption.

Wastewater Utility

Operational expenses are expected to increase 6.9%. This is due to employee costs and capital replacement projects.

Water Utility

Operational expenses are expected to increase 12.9%. This is due to capital project, new procedures related to lead and copper rules, and employee costs.

ENTERPRISE FUND SUMMARY

Combined Enterprise Fund expenses increased 12.9%. This increase is mostly related to expanded energy sales and purchase power costs.

BUDGET SUMMARY

Please keep in mind that the budget is our operating plan for the fiscal year. Your staff is committed to working diligently toward following the plan but, occasionally, it will require amendments as we encounter unforeseen obstacles in carrying out the plan. Your staff's goal is to operate in a fiscally conservative manner, while providing timely and quality services to the citizens of Niles.

The City of Niles is facing many challenges, but this really isn't anything new. This City has faced many challenges in the past and will in the future. No matter how big or small the challenge, the one thing to remember is that the City's mission of meeting the community's needs does not change. Niles City's Staff is committed to reducing costs while minimizing the impact on services. Your City staff works hard to keep the best interests of the City of Niles at the forefront of every decision they make. The City remains in a stable and sound financial condition due to the City Council's leadership and the dedication and the hard work of all of your employees.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Richard A. Huff". The signature is written in a cursive style with a large initial "R".

Richard A. Huff, City Administrator

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City Administrator's Budget Message

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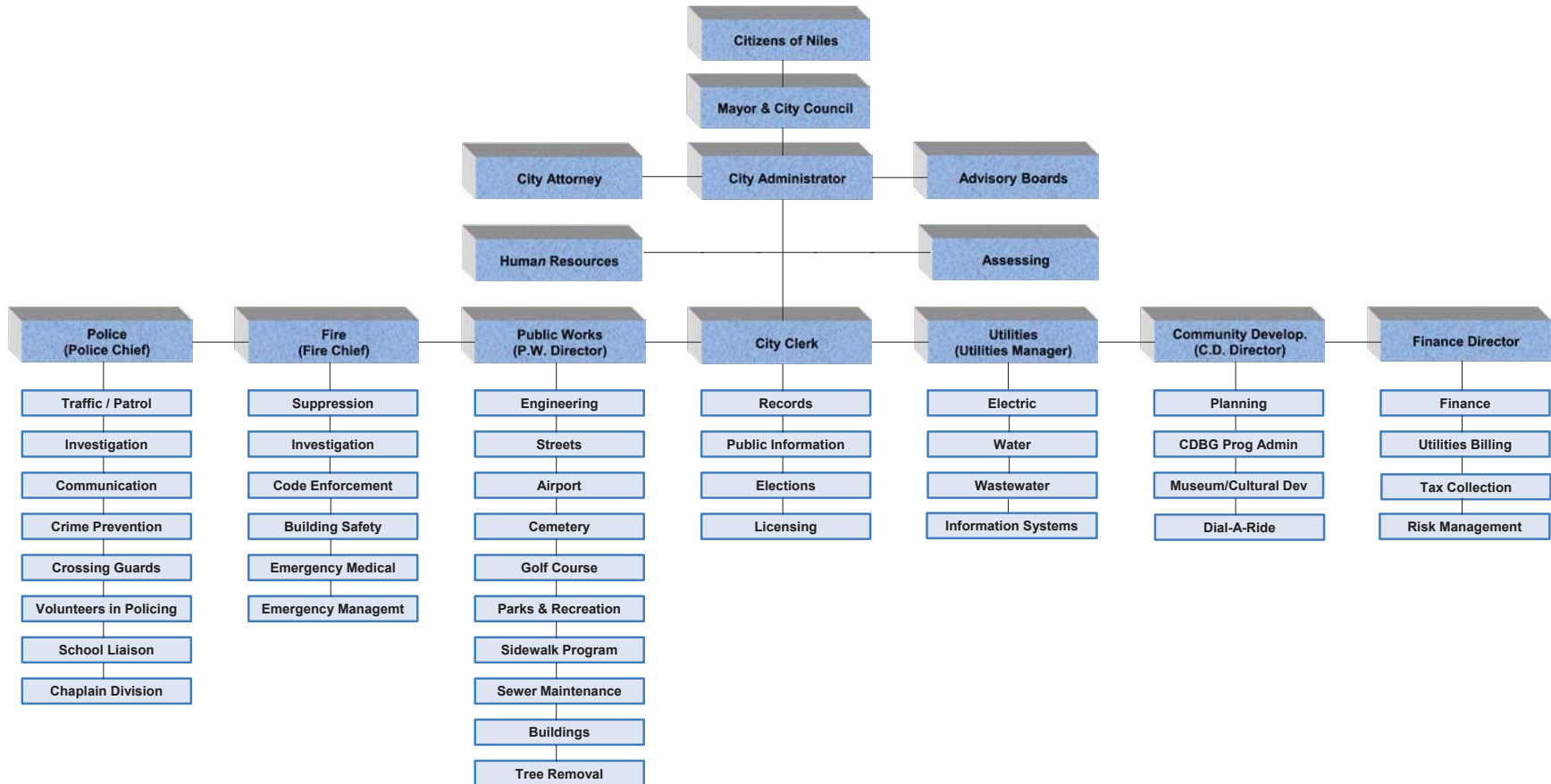
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City of Niles Organizational Chart



**CITY OF NILES
FISCAL YEAR 2022-2023
ANNUAL BUDGET**

Fund #	Fund Name	Actual	Actual	Actual	Actual	Budgeted	Budgeted	Projected	Proposed	Proposed	Proposed	Projected
		2019/2020	2020/2021	2020/2021	2020/2021	2021/2022	2021/2022	2021/2022	2022/2023	2022/2023	2022/2023	2022/2023
		Ending	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending	Revenue	Expenditures	Net Rev (Exp)	Ending
		Balance			Balance			Balance				Balance
	OPERATING FUNDS	Fund Balance			Fund Balance			Fund Balance				Fund Balance
101	General	4,559,207	8,296,389	7,958,955	4,896,642	8,272,800	8,122,035	5,047,406	8,848,010	8,597,335	250,675	5,298,082
202	Major Highway	1,347,442	1,134,906	906,436	1,575,913	1,202,399	1,549,802	1,228,510	1,224,088	1,274,937	(50,849)	1,177,661
203	Local Highway	545,702	546,375	606,001	486,076	563,908	675,372	374,612	577,908	725,177	(147,269)	227,343
211	Tax Incremental Finance Authority (TIFA)	78,278	225,992	161,576	142,694	209,404	193,479	158,619	200,350	200,615	(265)	158,354
243	Indeck Brownfield	77,707	74,877	0	152,584	295,600	242,000	206,184	231,700	231,700	0	206,184
245	Drive and Shine Fund	0	0	0	0	0	0	0	45,500	45,500	0	0
249	Building Department	444,430	135,943	153,710	426,663	116,800	166,360	377,103	128,400	235,520	(107,120)	269,983
283	HUD Entitlement Program Fund	49,601	441,112	465,516	25,197	291,742	291,742	25,197	276,959	276,959	0	25,197
297	Economic Development Grants & Loans	480,287	2,805	2,178	480,914	7,650	0	488,564	5,900	0	5,900	494,464
401	Capital Improvement	36,868	7,908	12,823	31,953	300	0	32,253	100	0	100	32,353
402	Equipment Replacement	291,823	115,995	0	407,818	21,000	0	428,818	20,700	0	20,700	449,518
412	Industrial Park	58,082	106	92	58,096	700	0	58,796	100	0	100	58,896
491	Sewer Maintenance	50,556	326,851	331,807	45,600	334,929	333,429	47,100	429,665	428,665	1,000	48,100
588	Dial-A-Ride	935,307	866,089	671,282	1,130,114	744,783	810,013	1,064,884	910,706	909,495	1,211	1,066,095
616	Delinquent Tax Revolving	569,338	179,789	206,552	542,576	200,700	212,500	530,776	170,700	205,500	(34,800)	495,976
679	Local Improvement Revolving	63,835	116	0	63,951	700	0	64,651	100	0	100	64,751
706	Insurance	855,891	2,263,968	1,425,202	1,694,657	2,114,500	1,949,000	1,860,157	2,203,501	1,902,000	301,501	2,161,658
711	Cemetery Perpetual Care	693,851	(4,930)	0	688,921	10,050	0	698,971	10,000	0	10,000	708,971
731	Pension	30,603,807	7,624,214	3,046,446	35,181,574	4,000,000	3,068,500	36,113,074	2,700,000	3,168,500	(468,500)	35,644,574
	Total Operating Funds	39,591,264	22,238,506	15,948,575	48,031,943	18,387,965	17,614,233	48,805,676	17,984,387	18,201,903	(217,516)	48,588,160
		Retained			Retained			Retained				Retained
	ENTERPRISE FUNDS	Earnings			Earnings			Earnings				Earnings
209	Cemetery	70,369	271,793	160,893	181,269	204,300	193,822	191,747	234,300	226,710	7,590	199,337
581	Airport	1,253,397	270,650	232,826	1,291,221	474,000	623,211	1,142,010	504,000	641,037	(137,037)	1,004,973
584	Golf	149,078	192,954	172,006	170,026	157,800	183,308	144,518	178,100	197,235	(19,135)	125,383
582	Electric Utility	10,139,411	14,669,921	16,212,960	8,596,372	13,554,623	12,842,558	9,308,437	16,544,535	16,528,272	16,263 *	9,324,700
590	WasteWater Utility	10,865,576	3,575,517	3,385,245	11,055,848	3,180,270	3,114,699	11,121,419	3,852,139	3,416,666	435,473 *	11,556,892
591	Water Utility	6,437,075	2,612,586	2,041,339	7,008,322	2,456,346	2,096,270	7,368,398	2,851,155	2,641,131	210,025 *	7,578,423
	Total Enterprise Funds	28,261,264	21,593,421	22,205,269	28,303,057	20,027,339	19,053,868	29,276,528	24,164,229	23,651,050	513,179	29,789,708
	GRAND TOTAL		43,831,927	38,153,844		38,415,304	36,668,100		42,148,616	41,852,953	295,663	

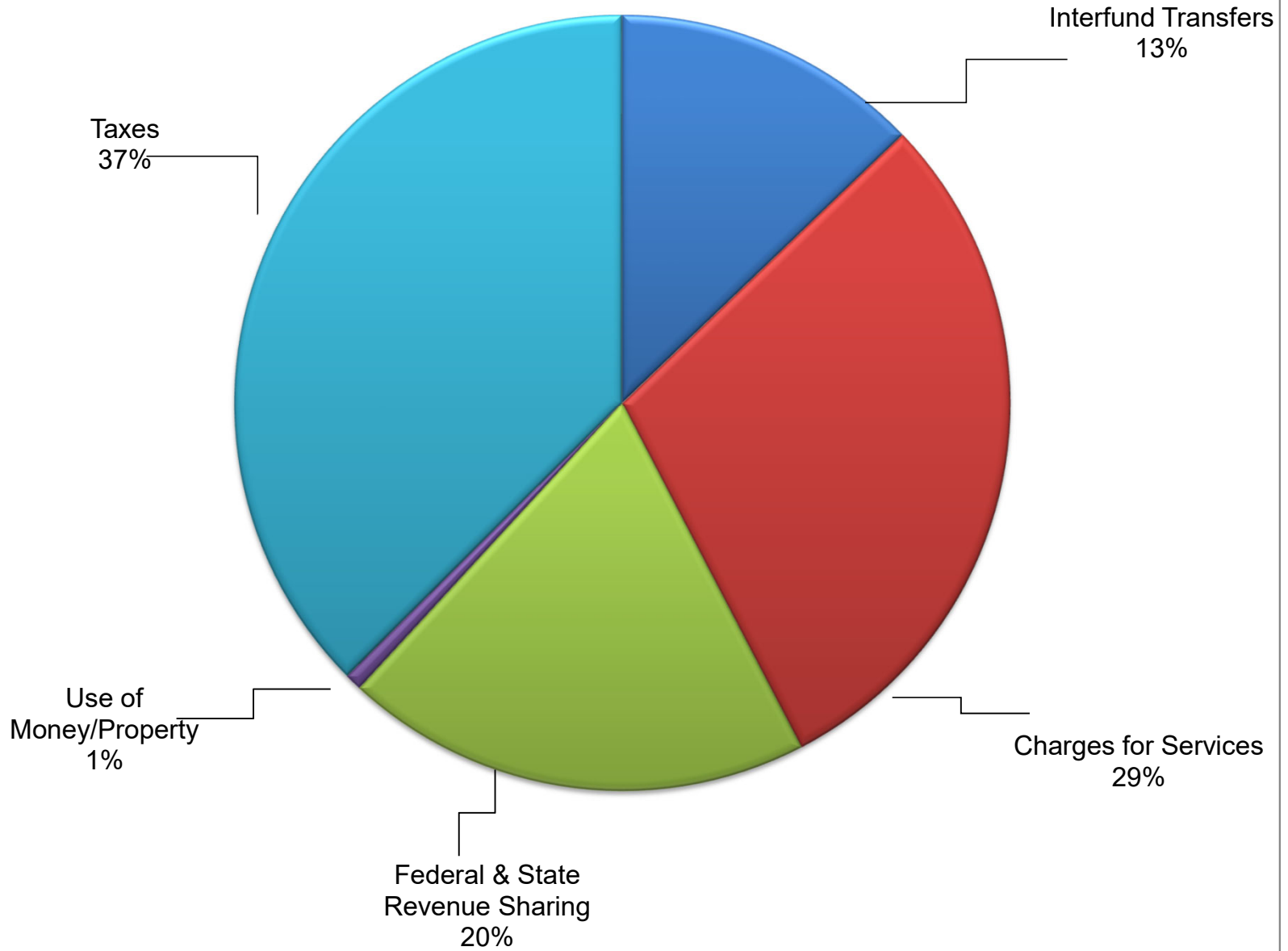
CITY OF NILES
FISCAL YEAR 2022 - 2023
OPERATING FUNDS BALANCE SUMMARY

Fund #	Fund Name	Actual 2019/2020 Ending Balance	Actual 2020/2021 Ending Balance	Projected 2021/2022 Ending Balance	Proposed Budget 2022/2023 Revenue	Proposed Budget 2022/2023 Expenditures	Projected 2022/2023 Ending Balance	Fund Balance As % of Operating Revenues
101	General	4,559,216	4,896,642	5,047,407	8,848,010	8,597,335	5,298,082	60%
202	Major Highway	1,347,442	1,575,913	1,228,510	1,224,088	1,274,937	1,177,661	96%
203	Local Highway	545,702	486,076	374,612	577,908	725,177	227,343	39%
491	Sewer Maintenance	50,556	45,600	47,100	429,665	428,665	48,100	11%
588	Dial-A-Ride	935,307	1,130,114	1,064,884	910,706	909,495	1,066,095	117%
	TOTAL	7,438,223	8,134,345	7,762,512	11,990,377	11,935,609	7,817,281	65%

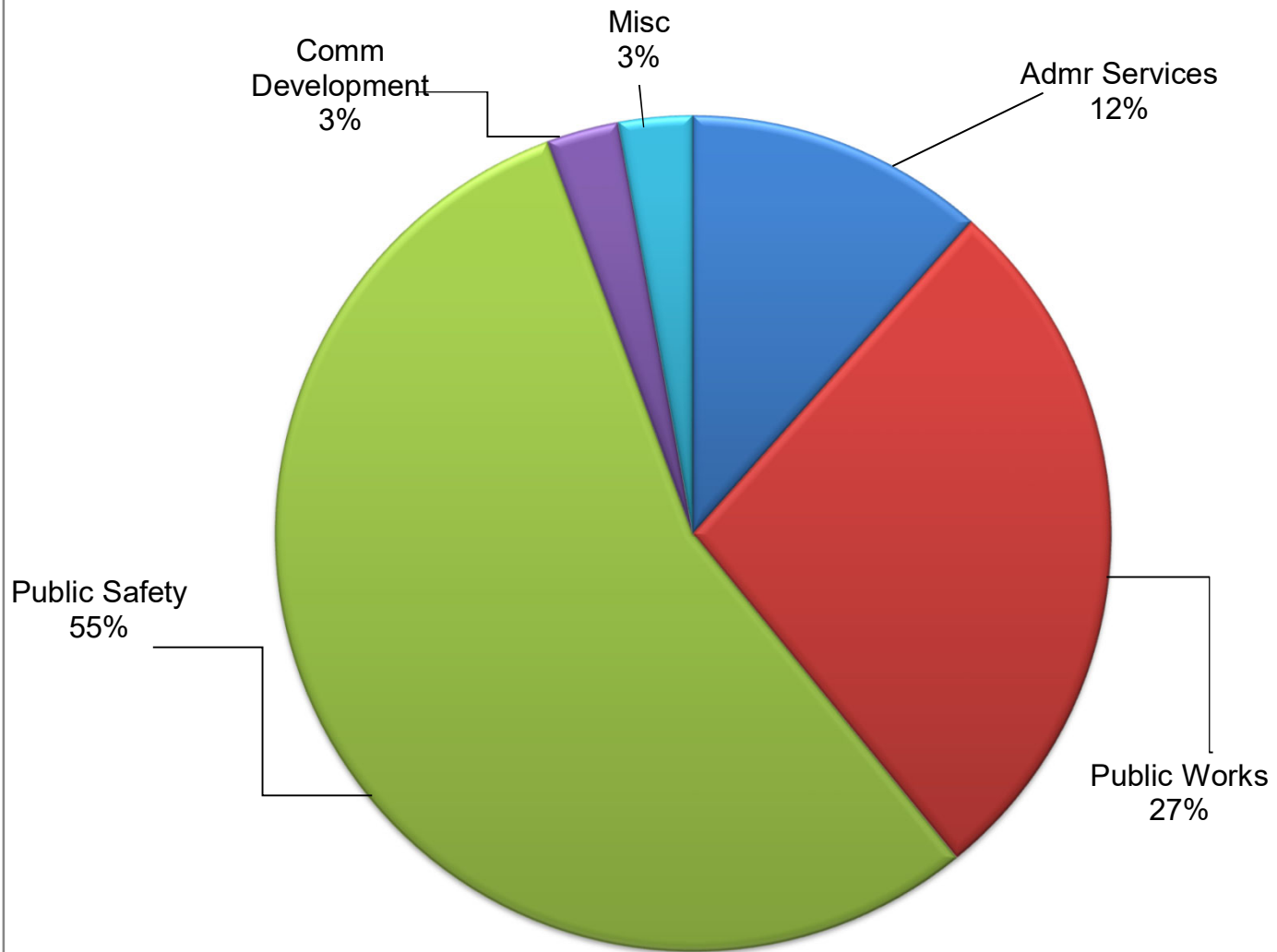
CITY OF NILES
FISCAL YEAR 2022 - 2023
ENTERPRISE FUNDS CASH AND INVESTMENT BALANCE SUMMARY

Fund #	Fund Name	Actual 2019/2020 Ending Balance	Actual 2020/2021 Ending Balance	Projected 2021/2022 Ending Balance	Projected 2022/2023 Receipts	Projected 2022/2023 Expenditures	Projected 2022/2023 Depreciation	Projected 2022/2023 Cash Flow	Projected 2022/2023 Ending Balance	Cash Balance as Percentage of Operating Receipts
209	Cemetery	114,999	184,263	196,241	234,300	226,710	4,000	11,590	207,831	89%
581	Airport	208,464	228,090	228,879	504,000	641,037	150,000	12,963	241,842	48%
584	Golf	93,734	126,301	105,793	178,100	197,235	5,000	(14,135)	91,658	51%
582	Electric Utility	7,565,231	5,473,663	6,777,628	16,544,535	16,528,272	593,000	609,263	7,386,892	45%
590	WasteWater Utility	5,635,181	6,036,577	6,883,148	3,852,139	3,416,666	785,500	1,220,973	8,104,121	210%
591	Water Utility	680,844	743,056	1,536,132	2,851,155	2,641,131	448,000	658,025	2,194,157	77%
	TOTAL	14,298,452	12,791,950	15,727,822	24,164,229	23,651,050	1,985,500	2,498,679	18,226,501	75%

FY 2023 GENERAL FUND REVENUES (PROPOSED)



FY 2023 GENERAL FUND EXPENDITURES (PROPOSED)



CITY OF NILES

FISCAL Year 2022- 2023

General Fund Expenditures Summary

Department/Program	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2023 Proposed	% of Change From FY 22
Administrative Services						
Council	169,796	178,831	178,831	150,274	155,745	4%
Administration	106,216	97,332	97,332	110,526	108,655	-2%
Assessor	63,822	87,601	87,601	79,407	79,780	0%
Legal	72,331	76,610	76,610	65,000	70,000	8%
Clerk	127,654	166,400	166,400	134,419	159,967	19%
Treasurer	95,122	90,842	90,842	101,208	106,442	5%
Management Services	315,247	278,705	278,705	309,018	315,760	2%
Subtotal	950,188	976,321	976,321	949,852	996,349	4.9%
Public Works						
Buildings	370,057	345,118	345,118	393,093	417,938	6%
Streets/Engineering	1,231,925	1,344,335	1,344,335	1,396,891	1,563,896	12%
Sanitation	47,643	45,970	45,970	52,000	53,025	2%
Parks & Recreation	116,850	233,921	233,921	195,852	212,911	9%
Tree Trimming	49,762	32,675	32,675	45,000	55,000	22%
Tree Removal	53,274	39,553	39,553	65,000	65,000	0%
Subtotal	1,869,511	2,041,572	2,041,572	2,147,836	2,367,770	10.2%
Public Safety						
Police	2,697,006	2,947,493	2,947,493	3,135,627	3,300,216	5%
Fire	1,179,774	1,250,790	1,250,790	1,412,072	1,446,246	2%
Emergency Operation Center	462	582	582	1,000	1,100	10%
Subtotal	3,877,242	4,198,865	4,198,865	4,548,699	4,747,562	4.4%
Community Development						
Niles History Center	271,207	243,039	243,039	167,183	170,708	2%
Community Development	526,663	83,621	83,621	82,465	68,946	-16%
Subtotal	797,870	326,660	326,660	249,648	239,654	-4.0%
Miscellaneous						
Prop/Liab Insurance	132,232	134,998	134,998	145,000	155,000	7%
Miscellaneous	96,853	93,351	93,351	81,000	91,000	12%
Subtotal	229,085	228,349	228,349	226,000	246,000	8.8%
TOTAL	7,723,896	7,771,767	7,771,767	8,122,035	8,597,335	5.85%

GENERAL FUND SUMMARY
(101)

The function of the General Fund is to record all revenues and expenditures of the City, which are not accounted for in other funds. The General Fund receives revenue from many sources, which are used to finance a wide range of city activities.

Property taxes generate about 39% of the total revenues recorded in the General Fund. The City currently assesses its maximum 15 mills as determined by the City Charter. However, over the years the mills assessed are rolled back due to the interaction of the Headlee Amendment and Proposal A. The millage rollback was stable for a number of years at 14.1334 mills. In FY 2020 the City of Niles started experiencing taxable value growth that increased the rollback to 13.8705 in FY 2021 and to 13.8196 in FY 2022. The continued growth has rolled the millage rate back to 13.7809 for FY 2023. Approximately 17% of the total General Fund revenues come from state shared revenues, which are determined by the State of Michigan. The remaining 44% of revenue comes from interest income, miscellaneous fines and fees and interfund transfers.

The major areas that are financed by the General Fund include the police and fire departments (approximately 55%), public works, streets and highways (approximately 26%) and the general city administration (including finance, clerk, assessor, planner, legal, parks and museum).

SIGNIFICANT CHANGES:

FY 2021

- The City is experiencing increased investment throughout the community but due to the Headlee Amendment very little of this growth results in increased tax revenue. Almost all employees are now voluntarily participating in the high deductible healthcare plan. This has reduced benefit costs but the savings have been largely negated by increasing healthcare costs. The Department of Treasury has advised municipalities to expect a 10% reduction in revenue due to COVID-19. This budget reduces expenses from the previous year by 4.2% and has a projected surplus of 4%.

FY 2022

- The rolled back millage rate for two years in a row confirms increased investment within the City of Niles. We are still seeing strong interest in additional investment opportunities. Overall revenues are expected to slightly increase over the previous year. The largest unknown is how the American Rescue Plan Act of 2021 will impact the community.

FY 2023

- The millage rate rolled back again this year indicating a continued investment in the City of Niles. The reduced millage rate lowers the amount of taxes collected on a parcel but due to the increased taxable value there is a slight increase in property tax revenue.

CITY OF NILES							
Budget Worksheet - GF Revenues							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
GENERAL FUND REVENUES							
TAXES							
101-100-402-001	REAL PROPERTY TAXES - CURRENT	2,442,078	2,530,478	2,586,286	2,685,594	2,892,200	2,833,060
101-100-402-006	REAL PROPERTY TAXES - CASS COU	3,143	25,649	35,209	150,278	120,000	228,430
101-100-402-008	SPECIAL TAXES - WEEDS, DEMO, E	5,535	7,958	10,315	15,105	6,500	10,000
101-100-411-001	DEL. REAL PROPERTY TAXES - CIT	865	727	971	90	500	500
101-100-411-010	DELINQUENT REAL TAXES - SEWER	0	0	0	0	0	0
101-100-420-001	DEL. PERSONAL TAXES - CITY	(653)	(918)	(568)	0	0	0
101-100-437-001	IFT/CFT'S	10,574	10,118	9,084	136	17,900	12,960
101-100-439-001	MARIJUANA FEES - STATE	0	0	0	169,360	0	170,000
101-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	47,074	50,585	54,219	0	50,000	50,000
101-100-445-001	INTEREST & PENALTY - REAL PROP	6,054	7,819	8,009	8,705	8,500	8,500
101-100-445-003	INTEREST & PENALTY - PERSONAL	0	59	0	0	0	0
TOTAL TAXES		2,514,670	2,632,475	2,703,525	3,029,268	3,095,600	3,313,450
LICENSES AND PERMITS							
101-100-451-001	MULTIPLE DWELLINGS	39,195	30,340	38,189	7,040	33,000	34,000
101-100-454-001	TAXI, BIKE & MISC LICENSES	3,309	2,064	2,560	1,808	3,000	3,000
101-100-462-001	SEWER PERMITS	0	0	0	0	0	0
TOTAL LICENSES AND PERMITS		42,504	32,404	40,749	8,848	36,000	37,000
SHARED REVENUE							
101-100-501-001	FEDERAL GRANTS	82,246	0	0	0	0	0
101-100-501-029	FEDERAL GRANT - POLICE	1,963	9,820	2,028	0	2,600	2,700
101-100-528-001	OTHER FEDERAL GRANTS	0	437,372	95,934	0	0	0
101-100-539-001	STATE GRANTS	190,862	59,790	63,265	4,353	0	0
101-100-539-002	STATE GRANT - LOANS	0	0	0	0	0	0
101-100-539-003	STATE GRANTS - MI HUMANITIES	0	0	0	0	0	0
101-100-539-006	STATE GRANT - PA 302 - JUSTICE	2,753	2,652	1,896	1,180	1,900	1,900
101-100-539-029	STATE GRANTS - POLICE	0	0	0	0	8,500	8,500
101-100-553-001	LIQUOR LICENSES	17,845	8,990	6,322	3,599	0	6,000
101-100-573-001	LCSA - PP TAX REIMB	170,147	78,425	69,297	0	70,000	70,000
101-100-574-004	SALES & USE	1,394,928	1,355,074	1,541,765	546,958	1,446,800	1,595,600
101-100-574-007	TELECOMMUNICATIONS RIGHTS-OF-W	41,376	45,719	47,568	0	41,000	41,000
101-100-574-008	TCPS REVENUE SHARING (POLICE)	0	0	0	0	0	0
101-100-576-001	IFT'S/CFT'S	0	0	0	0	0	0
TOTAL SHARED REVENUE		1,902,120	1,997,842	1,828,075	556,090	1,570,800	1,725,700
CHARGES FOR SERVICE							
101-100-607-001	FEES	224,733	174,440	251,407	58,397	130,000	130,000
101-100-607-006	TAX COLLECTION FEES	85,852	98,031	97,762	37,603	80,000	80,000
101-100-607-007	FEES - POLICE DEPARTMENT	700	100	160	40	0	0
101-100-607-009	FEES - STREETS & HIGHWAYS	0	0	0	0	0	0
101-100-607-010	BAIL BOND PROCESSING FEES	6,565	6,490	6,480	4,070	1,000	4,000
101-100-607-035	FIRE DEPT CPR TECH FEES	505	145	190	0	200	200
101-100-607-050	PARK APPLICATION FEES	6,815	335	2,300	3,643	600	1,000
101-100-607-055	TYLER FIELD FEES	8,805	8,585	11,750	0	5,000	5,000
101-100-607-065	HISTORY CENTER MEMBERSHIPS	0	0	0	0	0	0
101-100-607-070	GATE ENTRY FEES	3,254	0	0	0	0	0
101-100-626-001	SERVICES RENDERED	31,923	43,661	54,789	32,937	10,000	30,000

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>
101-100-626-002	SERVICES RENDERED-UTILITY	35,190	35,859	28,090	3,108	25,000	25,000
101-100-626-003	SERVICES RENDERED - POLICE DEP	240,428	267,291	246,274	146,594	328,500	356,900
101-100-626-004	SERV RENDERED-SALVAGE VEH INSP	1,100	0	0	0	0	0
101-100-626-010	SERV RENDERED-CENTRAL MAINT	26,750	38,611	70,403	33,295	30,000	30,000
101-100-626-040	SERVICES RENDERED - MUSEUM	469	445	262	100	500	300
101-100-630-001	SERVICES RENDERED - UTIL PILOT	1,587,256	1,699,254	1,853,822	839,894	1,756,900	1,858,000
TOTAL CHARGES FOR SERVICE		2,260,345	2,373,247	2,623,689	1,159,681	2,367,700	2,520,400
FINES AND PENALTIES							
101-100-650-004	SALE OF MISCELLANEOUS ITEMS	(4)	831	212	(5)	500	300
101-100-650-040	MUSEUM GIFT SHOP SALES	598	249	150	215	500	200
101-100-655-001	ORDINANCE FINES & PENALTIES	51,329	49,335	44,270	10,904	50,000	50,000
101-100-655-002	PARKING FINES & PENALTIES	0	0	0	0	0	0
101-100-655-003	FORFEITED PROPERTY	367	7,599	7,682	0	2,000	2,000
101-100-655-004	FEDERAL FORFEITED PROPERTY	0	0	0	0	0	0
TOTAL FINES AND PENALTIES		52,290	58,014	52,314	11,114	53,000	52,500
INTEREST							
101-100-664-001	INTEREST	141,309	128,267	19,054	(52,275)	20,000	20,000
101-100-664-002	INTEREST-SALE OF PROPERTY	0	0	0	0	0	0
TOTAL INTEREST		141,309	128,267	19,054	(52,275)	20,000	20,000
OTHER							
101-100-667-001	RENTAL OF PROPERTY	1,250	1,250	1,250	2,250	1,300	1,300
101-100-671-001	MISCELLANEOUS	26,392	18,174	5,410	10,390	20,000	20,000
101-100-671-002	CHAPIN MANSION FUNDRAISING	0	0	0	0	0	0
101-100-673-001	SALE OF PROPERTY	468,408	33,161	2,991	2,999	1,000	1,000
101-100-673-002	STREET DEPARTMENT SALES	2,265	49	3,015	1,008	500	500
101-100-673-003	SALE OF EASEMENTS	0	0	0	300	0	0
101-100-673-004	SALE OF BRICKS - VET MEMORIAL	725	200	650	150	200	200
101-100-687-001	REFUNDS & REBATES	66,863	88,773	2,961	1,420	15,000	3,000
101-100-695-016	LOAN PROCEEDS	0	0	0	0	0	0
101-100-706-001	GAIN OR LOSS ON INVESTMENT	559	1,962	(48,180)	0	0	0
TOTAL OTHER		566,462	143,569	(31,903)	18,517	38,000	26,000
CONTRIBUTIONS							
101-100-674-001	CONTRIB FROM PRIVATE SOURCES	2,200	2,225	22,161	2,500	2,000	2,000
101-100-674-002	CONTRIB PRIVATE SOURCE-POLICE	825	62,670	84,069	300	3,500	3,500
101-100-674-003	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
101-100-674-004	CONTRIBUTIONS - DARE	0	0	0	0	0	0
101-100-674-005	SPECIAL RESPONSE TEAM CONTRIBU	0	0	0	0	0	0
101-100-674-027	CONTRIBUTIONS - CRO	0	0	0	0	0	0
101-100-674-040	CONTRIB FROM PRIVATE-MUSEUM	67,469	32,907	110,875	28,306	3,000	10,000
101-100-674-041	CONTRIBUTIONS-ARCHEOLOGY CAMP	0	0	0	0	0	0
101-100-674-050	CONTRIB PRIVATE SOURCE-PUB WKS	40,325	45,050	992	1,030	0	0
101-100-674-060	CONTRIB PRIVATE SOURCE-PAC	0	0	10	0	0	0
101-100-674-061	CONT PRIVATE-PAC GENERATIONS	0	0	0	0	0	0
TOTAL CONTRIBUTIONS		110,819	142,852	218,107	32,136	8,500	15,500
INTERFUND TRANSFERS							
101-100-699-001	INTERFUND TRANSFER	66,846	20,886	0	0	0	0
101-100-699-002	INTERFUND TRANSFER - UTILITY	146,545	0	0	0	0	0
101-100-699-003	INTERFUND TRANSFER - SEWER MAI	0	0	0	0	0	0
101-100-699-004	INTERFUND TRANSFER - TAX REVOL	200,000	200,000	200,000	0	200,000	200,000
101-100-699-020	INTERFUND TRANSFER - INDUSTRIA	0	0	0	0	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
101-100-667-202	EQUIPMENT RENTAL - MAJOR	210,116	238,384	202,222	83,412	423,200	394,330
101-100-667-203	EQUIPMENT RENTAL - LOCAL	265,734	324,006	340,534	116,503	361,000	418,580
101-100-667-491	EQUIPMENT RENTAL - SEWER	48,187	50,180	57,055	13,842	54,000	79,550
101-100-668-202	WINTER MAINTENANCE - MAJOR	39,468	43,175	42,972	0	45,000	45,000
101-100-668-203	WINTER MAINTENANCE - LOCAL	435	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		977,331	876,631	842,783	213,757	1,083,200	1,137,460
Total GENERAL FUND REVENUES:		8,567,850	8,385,301	8,296,393	4,977,136	8,272,800	8,848,010

COUNCIL
(101-101)

The Council consists of eight (8) elected council members and an elected mayor. The Council budget includes expenditures for council members to attend Michigan Municipal League conferences and seminars and receive pertinent subscriptions. The budget also includes membership dues paid to various organizations such as: The Michigan Municipal League, the Chamber of Commerce and the Niles Area Transportation Study to name a few.

Community promotions include such expenses as advertisement needs and support of community wide activities that contribute to the overall quality of life for our residents.

This department also has traditionally budgeted a contingency amount. History has shown that there are always one or two major projects, which require funding but were not known at budget time. Such projects have included special studies, storm sewer breakages, underground storage tank removals, special assessments and cable television analysis in the past. While the actual cost may get charged to the applicable department, an “allowance” for such emergencies is included here.

SIGNIFICANT CHANGES:

FY 2021

- Communications was increased to reflect actual historical expenses, Community Promotions was decreased \$10,000 to near the historical expenses of around \$12,000, Contingency was decreased \$5,000 to closer reflect actual contingency expenses, DDA transfer was decreased \$3,000 due to reduced expenses.

FY 2022

- Community Promotions was increased \$10,000 and Contingency was increased \$5,000 in anticipation of additional City involvement in COVID recovery activities. Chamber of Commerce/SMEGA contribution was decreased \$9,100 by cost sharing with the Niles Utilities for promoting economic development and customer base.

FY 2023

- Community Promotions was increased \$5,000.

CITY OF NILES							
Budget Worksheet - GF (101) Council							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
COUNCIL							
101-101-702-001	SALARIES & WAGES - FULL TIME	50	0	0	0	0	0
101-101-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-101-703-001	SALARIES & WAGES - PART TIME	50,400	50,400	50,400	25,200	50,400	50,400
101-101-714-001	FRINGES-FICA	4,184	4,211	4,232	2,131	3,900	3,900
101-101-714-012	FRINGES-W/C INS PREMIUMS	66	65	93	37	74	45
101-101-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-101-727-001	OFFICE SUPPLIES	190	139	308	0	400	400
101-101-733-001	COMPUTER EQUIPMENT & SUPPLIES	386	1,361	0	0	0	0
101-101-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-101-756-005	CAR ALLOWANCE/MILEAGE	390	20	0	0	200	200
101-101-801-001	PROFESSIONAL SERVICES	295	0	0	0	500	500
101-101-820-001	TRAVEL, TRAINING & CONFERENCE	980	55	711	397	500	500
101-101-830-001	DUES & SUBSCRIPTIONS	6,479	6,525	4,034	250	7,000	7,500
101-101-830-002	NATS DUES	2,361	2,361	2,442	0	2,700	2,700
101-101-850-001	COMMUNICATIONS	7,149	10,673	6,171	2,686	8,500	8,500
101-101-880-001	COMMUNITY PROMOTIONS	11,401	1,371	29,296	6,272	20,000	25,000
101-101-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-101-932-018	DISASTER REC - PR & COSTS	0	11,785	3,325	2	0	0
101-101-956-008	MISCELLANEOUS	1,172	684	22	24	1,000	1,000
101-101-956-017	DISASTER PREPAREDNESS	0	0	0	0	0	0
101-101-956-018	CONTINGENCY	5,374	13,424	25,174	455	15,000	15,000
101-101-956-020	PURCHASE OF PROPERTY	2,680	148	11,457	295	0	0
101-101-956-023	DDA CONTRIBUTION	0	0	0	0	0	0
101-101-956-024	SMEGA CONTRIBUTION	18,229	18,229	0	0	9,100	9,100
101-101-974-006	LAND PURCHASE	9,718	22,505	15,291	238	0	0
101-101-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-101-999-001	TRANSFERS OUT	48,292	34,875	18,000	15,000	31,000	31,000
TOTAL EXPENDITURES		169,796	178,831	170,956	52,987	150,274	155,745

ADMINISTRATION
(101-172)

One full-time Executive Assistant supports the City Administrator. Both of these employees' wages and related benefits are included in this department's budget. A portion of the City Administrator's salary is paid by the Utilities Department as provided for in service agreements and because supervision of the Utilities Department is the responsibility of the Administrator's office.

SIGNIFICANT CHANGES:

FY 2021

- No significant changes.

FY 2022

- No significant changes.

FY 2023

- No significant changes.

CITY OF NILES							
Budget Worksheet - GF (172) Administration							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
ADMINISTRATION							
101-172-702-001	SALARIES & WAGES - FULL TIME	57,769	46,050	62,406	29,521	70,400	67,500
101-172-702-002	OVERTIME WAGES	0	0	0	130	0	0
101-172-714-001	FRINGES-FICA	6,428	3,996	6,179	2,699	5,400	5,200
101-172-714-004	FRINGES-GROUP MEDICAL INS	16,615	21,667	15,000	2,000	20,000	19,400
101-172-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-172-714-012	FRINGES-W/C INS PREMIUMS	178	148	226	93	186	114
101-172-714-017	FRINGES-PENSION CONTRI EXPENSE	5,862	7,558	8,901	2,493	5,567	7,041
101-172-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-172-717-008	PAYROLL - VACATION ALLOCATION	5,286	3,937	10,560	2,250	0	0
101-172-717-009	PAYROLL - HOLIDAY ALLOCATION	2,242	1,867	2,055	995	0	0
101-172-717-010	PAYROLL - PERSONAL HOL ALLOC	1,055	506	614	20	0	0
101-172-717-011	PAYROLL - SICK ALLOCATION	1,003	1,638	13,037	2,710	0	0
101-172-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-172-717-013	PAYROLL - FUNERAL ALLOCATION	254	1,076	0	0	0	0
101-172-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-172-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-172-720-001	NON-WORK PAID	0	0	0	0	0	0
101-172-727-001	OFFICE SUPPLIES	233	450	949	81	600	600
101-172-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,498	1,095	2,600	1,114	500	1,000
101-172-736-001	POSTAGE EXPENSE	0	0	0	30	0	0
101-172-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-172-756-005	CAR ALLOWANCE/MILEAGE	1,227	1,244	1,216	600	1,200	1,200
101-172-801-001	PROFESSIONAL SERVICES	65	0	68	17	0	0
101-172-820-001	TRAVEL, TRAINING & CONFERENCE	1,343	1,272	137	0	1,500	1,500
101-172-830-001	DUES & SUBSCRIPTIONS	443	91	919	145	600	600
101-172-850-001	COMMUNICATIONS	4,098	4,259	6,737	2,067	4,500	4,500
101-172-880-001	COMMUNITY PROMOTIONS	50	0	0	0	0	0
101-172-930-001	MTNCE - OFFICE EQUIPMENT	291	291	0	0	73	0
101-172-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
101-172-956-008	MISCELLANEOUS	276	187	20	0	0	0
TOTAL EXPENDITURES		106,216	97,332	131,624	46,965	110,526	108,655

ASSESSOR
(101-209)

The Assessor is responsible for preparing and maintaining the assessment roll, property classifications, property descriptions, exemption status, transfer of ownership, and other assessment records. The State Tax Commission requires the Assessing Office to develop, maintain, and update land value and neighbor economic condition factor studies and maps on an annual basis. Property split and combinations are processed by the Assessor's office. The March, July and December Board of Reviews are put together and monitored by the Assessor. Tax Tribunal hearings require additional preparation and time dedication by the Assessor when a taxpayer does not feel the local Board of Review has given them enough relief.

SIGNIFICANT CHANGES:

FY 2021

- Professional Services has been increased \$15,000 for assessing of the Indeck project. This increased expense is paid for by the project.

FY 2022

- No significant changes.

FY 2023

- \$500 increase in office supply expenses.

CITY OF NILES							
Budget Worksheet - GF (209) Assessor							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>10/21-03/22</u> <u>Actual</u>	<u>2021-22</u> <u>Budget</u>	<u>PROJECTED</u> <u>Budget</u>
ASSESSOR							
101-209-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-209-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-209-703-001	SALARIES & WAGES - PART TIME	36,279	40,878	32,852	16,224	32,500	32,500
101-209-714-001	FRINGES-FICA	2,731	3,121	2,507	1,241	2,500	2,500
101-209-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	0	0
101-209-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-209-714-012	FRINGES-W/C INS PREMIUMS	111	115	169	67	134	80
101-209-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	0	0	0	0
101-209-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-209-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
101-209-717-009	PAYROLL - HOLIDAY ALLOCATION	0	0	0	0	0	0
101-209-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	0	0	0
101-209-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
101-209-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-209-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-209-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-209-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-209-720-001	NON-WORK PAID	0	0	0	0	0	0
101-209-727-001	OFFICE SUPPLIES	243	2,559	11	1,208	500	1,000
101-209-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,875	2,362	2,349	3,393	500	500
101-209-736-001	POSTAGE EXPENSE	1,954	1,903	1,891	2,098	2,000	2,000
101-209-756-004	GASOLINE & OIL	0	0	0	0	0	0
101-209-801-001	PROFESSIONAL SERVICES	18,727	35,491	31,916	8,906	40,000	40,000
101-209-820-001	TRAVEL, TRAINING & CONFERENCE	379	250	160	50	0	0
101-209-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-209-850-001	COMMUNICATIONS	663	631	282	100	600	600
101-209-900-001	PRINTING & PUBLISHING	569	0	562	125	600	600
101-209-930-001	MTNCE - OFFICE EQUIPMENT	291	291	0	0	73	0
101-209-956-008	MISCELLANEOUS	0	0	73	0	0	0
101-209-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		63,822	87,601	72,772	33,412	79,407	79,780

LEGAL
(101-211)

The City Attorney is appointed by the City Council. The City Attorney is not an employee of the City but rather is hired on a fee basis. The legal budget includes fees and related expenses of the City Attorney and the Deputy City Attorney. Their work includes general legal support for the City and the City Council as well as ordinance reviews, police and code enforcement issues and attendance at meetings.

Fees for attorneys hired for other and/or more specific issues are also included for General Fund departments.

SIGNIFICANT CHANGES:

FY 2021

- None

FY 2022

- Increased \$5,000 to account for increased legal fees related to marijuana operations and employment matters.

FY 2023

- Increased \$5,000 to account for increased legal expenses related to union labor agreements.

CITY OF NILES							
Budget Worksheet - GF (211) Legal							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
LEGAL							
101-211-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-211-801-001	PROFESSIONAL SERVICES	72,331	76,610	84,254	31,047	65,000	70,000
101-211-801-002	PRO SERV - CODIFICATION & ORDI	0	0	0	0	0	0
101-211-801-003	PROFESSIONAL SERVICES-POLICE	0	0	0	0	0	0
101-211-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
101-211-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-211-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
TOTAL EXPENDITURES		72,331	76,610	84,254	31,047	65,000	70,000

CITY CLERK
(101-215)

The office of the City Clerk serves as the general recorder and custodian of various official city records. This includes minutes of the council, boards and commissions, ordinances, resolutions, city-owned property deeds, contracts, and cemetery records. In addition, this office answers a variety of questions, and provides general information to the public.

The City Clerk administers all oaths of offices required by law or by the ordinances of the City and is the custodian of the City seal, which is affixed to all required documents.

This office is responsible for all elections, maintenance of related records, and the 9,900+ voter registration roll. Currently there are about 45 election workers paid as part-time employees for each election. There is an Election Security Grant available to Municipalities eligible for reimbursement of purchases up to \$1,500 per 2022 precinct. With this we are looking into new laptops to replace the refurbished laptops, that were previously used by other departments along with other related equipment.

Other duties include the receipt and verification of election petitions, conducting all bid openings for the City, issuing licenses or permits as required by City ordinances, and publishing required notices and ordinances. Codification for various newly enacted ordinances get submitted to Michigan Municipal Code.

The City Clerk also acts as a clearinghouse, routing event requests to the various departments for their input prior to placing the item on the City Council Agenda. There continues to be an increase of event and park applications as COVID restrictions have lifted. This has brought the number of Mobile Food Vendors to increase as well, currently having eight.

SIGNIFICANT CHANGES:

FY2023

- Code of Ordinances are codified under my department. Municipal Code continues to charge \$19/page to codify the ordinances and will begin to charge a \$250 annual fee in place of the \$35/ordinance previously charged to place the ordinance within the website. *101-215-801-001 Professional Services.*
- The State continues to place high demands on local clerks to implement Proposal 18-3. Some of the highlights include:
 - Registration in-person at local clerk's office can be made on Election Day. *Requires someone to be in the Clerk's office from 7am-8pm on Election Day. 101-215-703-001 Salaries & Wages.*
 - Extended hours for registration and absentee voter the weekend before the election. *Requires to be open Saturday or Sunday and/or both. 101-215-703-001 Salaries & Wages.*

- No reason Absent Voter Ballot. *Places a high volume on postage costs. 101-215-726-001 Postage*
- A new part-time Deputy Clerk started in June of 2022. An increase in wage was necessary to stay competitive in this field. The hours continue to average 20-25 per week. A General Clerk position was added for an average of 15 hours per week for primarily scanning and indexing of documents. If work by the General Clerk is performed for another department, the wage will be recouped by that department. *101-215-703-001 Salaries & Wages – Part time.*
- With the 2022 Election Security Grant, we are able to be reimbursed up to \$6,000 in election security related purchases. Eight laptops will be purchased prior to the August election in the amount of \$3,808.48 with the balance of the grant spent prior to the November election either with additional laptops or related election equipment/supplies that are found to be in need. *Approximately \$2,200 101-215-727-003 Election Supplies.*

CITY OF NILES							
Budget Worksheet - GF (215) Clerk							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
CLERK							
101-215-702-001	SALARIES & WAGES - FULL TIME	53,997	73,131	64,118	28,813	49,000	55,077
101-215-702-002	OVERTIME WAGES	991	506	410	0	500	500
101-215-702-012	STREET DEPARTMENT LABOR ONLY	273	371	484	0	500	500
101-215-703-001	SALARIES & WAGES - PART TIME	23,967	22,063	10,934	7,515	20,000	38,800
101-215-714-001	FRINGES-FICA	5,959	6,513	5,060	2,942	4,000	4,213
101-215-714-003	FRINGES - MESC	144	0	0	0	0	0
101-215-714-004	FRINGES-GROUP MEDICAL INS	14,500	29,333	27,000	12,000	16,000	15,500
101-215-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-215-714-012	FRINGES-W/C INS PREMIUMS	169	196	283	121	242	143
101-215-714-017	FRINGES-PENSION CONTRI EXPENSE	5,338	8,832	10,009	7,473	11,657	15,425
101-215-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-215-717-008	PAYROLL - VACATION ALLOCATION	4,521	3,143	2,422	10,931	2,000	4,766
101-215-717-009	PAYROLL - HOLIDAY ALLOCATION	2,045	2,081	2,446	917	1,400	1,907
101-215-717-010	PAYROLL - PERSONAL HOL ALLOC	0	1,351	390	336	120	636
101-215-717-011	PAYROLL - SICK ALLOCATION	1,411	0	0	17,725	0	0
101-215-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-215-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	825	0	0
101-215-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-215-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-215-720-001	NON-WORK PAID	0	0	0	0	0	0
101-215-727-001	OFFICE SUPPLIES	785	449	264	184	1,000	1,000
101-215-727-003	ELECTION SUPPLIES	7,419	6,633	10,245	0	7,000	6,500
101-215-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	1,622	397	1,142	1,000	1,500
101-215-736-001	POSTAGE EXPENSE	5	248	479	0	1,000	500
101-215-756-005	CAR ALLOWANCE/MILEAGE	0	69	0	240	500	500
101-215-801-001	PROFESSIONAL SERVICES	3,225	1,508	14,936	0	10,000	5,000
101-215-814-001	HIRED SERVICES	0	0	0	0	0	0
101-215-820-001	TRAVEL, TRAINING & CONFERENCE	143	53	228	650	1,000	2,000
101-215-830-001	DUES & SUBSCRIPTIONS	507	662	268	381	500	500
101-215-850-001	COMMUNICATIONS	1,294	1,851	1,504	585	1,000	1,000
101-215-880-001	COMMUNITY PROMOTIONS	128	75	66	0	1,000	500
101-215-900-001	PRINTING & PUBLISHING	768	584	405	697	1,000	1,000
101-215-930-001	MTNCE - OFFICE EQUIPMENT	0	235	0	0	3,500	2,000
101-215-932-018	DISASTER REC - PR & COSTS	0	380	223	0	0	0
101-215-932-020	DISASTER REC - NON-WORK PD	0	4,224	0	0	0	0
101-215-956-008	MISCELLANEOUS	65	287	39	155	500	500
101-215-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
101-215-999-001	TRANSFERS OUT	0	0	0	0	0	0
TOTAL EXPENDITURES		127,654	166,400	152,610	93,632	134,419	159,967

TREASURER/DIRECTOR OF FINANCE
(101-253)

The primary responsibility of the City Treasurer/Director of Finance is the receipt of all general City revenues, most importantly the billing and collection of property taxes. The office is responsible for the City's investments, as well as overseeing the Management Services functions. This office is also responsible for accounts payable processing, general ledger maintenance and other bookkeeping functions. This department specifically accounts for all expenses relating to the collection of personal and property taxes.

SIGNIFICANT CHANGES:

FY 2021

- This budget includes a 2% wage increase.

FY 2022

- This budget includes a 2% wage increase.

FY 2023

- This budget includes a 2% wage increase.

CITY OF NILES							
Budget Worksheet - GF (253) Treasurer							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
TREASURER							
101-253-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-253-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-253-703-001	SALARIES & WAGES - PART TIME	0	0	0	0	0	0
101-253-709-001	SALARIES & WAGES - CLERICAL	8,736	8,140	8,524	6,213	10,300	11,600
101-253-710-001	SALARIES & WAGES - ADMIN	37,575	38,342	36,051	20,668	47,300	48,300
101-253-714-001	FRINGES-FICA	3,991	3,956	3,899	2,241	4,500	4,600
101-253-714-003	FRINGES - MESC	0	0	0	0	0	0
101-253-714-004	FRINGES-GROUP MEDICAL INS	7,250	8,667	9,000	4,000	13,280	12,865
101-253-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-253-714-012	FRINGES-W/C INS PREMIUMS	87	59	64	36	83	46
101-253-714-017	FRINGES-PENSION CONTRI EXPENSE	4,860	7,336	8,398	4,497	9,645	12,931
101-253-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-253-717-008	PAYROLL - VACATION ALLOCATION	5,152	4,831	5,416	1,260	0	0
101-253-717-009	PAYROLL - HOLIDAY ALLOCATION	1,847	1,757	1,667	883	0	0
101-253-717-010	PAYROLL - PERSONAL HOL ALLOC	771	742	1,079	504	0	0
101-253-717-011	PAYROLL - SICK ALLOCATION	782	735	918	939	0	0
101-253-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-253-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	128	0	0	0
101-253-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-253-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-253-720-001	NON-WORK PAID	0	0	0	0	0	0
101-253-727-001	OFFICE SUPPLIES	1,183	1,373	1,270	0	1,000	1,000
101-253-733-001	COMPUTER EQUIPMENT & SUPPLIES	983	0	116	158	500	500
101-253-736-001	POSTAGE EXPENSE	3,503	3,456	3,321	1,600	3,500	3,500
101-253-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-253-756-005	CAR ALLOWANCE/MILEAGE	293	170	161	91	100	100
101-253-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-253-813-001	CONTRACTUAL SERVICES	8,189	9,849	9,122	0	9,000	9,000
101-253-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	100	100
101-253-830-001	DUES & SUBSCRIPTIONS	200	235	370	275	300	300
101-253-850-001	COMMUNICATIONS	1,088	944	667	205	1,000	1,000
101-253-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-253-930-001	MTNCE - OFFICE EQUIPMENT	242	242	0	0	500	500
101-253-956-008	MISCELLANEOUS	8,338	0	0	0	100	100
101-253-956-015	BANK SERVICE FEES	30	0	0	0	0	0
101-253-965-004	CASH OVER/SHORT	22	8	41	-10	0	0
101-253-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		95,122	90,842	90,212	43,560	101,208	106,442

MANAGEMENT SERVICES
(101-254)

Management Services serves all departments within the City. This office's primary responsibilities are personnel services, which includes the City's group health insurance plan, Information Technology, and accounting.

Supplies and services that benefit all City departments are included in this department's budget, including such items as copier supplies and maintenance, computer network maintenance and annual audit fees.

The human resources manager handles personnel services under the direction of the City Administrator. Fifty percent (50%) of the salary for the human resources specialist is paid by the Utilities Department due to the fact that 50% of the employees that the human resources specialist serves work for that department.

In addition, the Information Services position is partially budgeted in this department. The payroll cost for this department is split 60% (Utility Department) and 40% (City). This person is responsible for all computer functions of the City.

The accounting staff is also partially budgeted in this department, primarily on a 60%/40% basis, Utilities Department and City.

SIGNIFICANT CHANGES:

FY 2021

- There is a 2% wage increase included in this budget.
- Budget last year was understated by approximately \$30,000 due to the exclusion of IT wages charged to City services.
- A \$16,000 increase is being budgeted for computer expenses (contracts for software licenses) and office equipment maintenance (contracts for copiers, postage and folding machines, and service support for billing and accounting software).

FY 2022

- There is a 2% wage increase included in this budget.

FY 2023

- There is a 2% wage increase included in this budget.

CITY OF NILES							
Budget Worksheet - GF (254) Management Services							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	10/21-03/22 <u>Actual</u>	2021-22 <u>Budget</u>	PROJECTED <u>Budget</u>
MANAGEMENT SERVICES							
101-254-702-001	SALARIES & WAGES - FULL TIME	52,049	67,137	42,139	30,867	46,000	48,900
101-254-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-254-709-001	SALARIES & WAGES - CLERICAL	27,169	26,933	27,692	11,747	33,200	42,500
101-254-710-001	SALARIES & WAGES - ADMIN	41,468	29,789	26,635	14,006	58,500	54,400
101-254-714-001	FRINGES-FICA	9,639	9,788	7,986	5,548	10,600	11,200
101-254-714-003	FRINGES - MESC	0	0	0	0	0	0
101-254-714-004	FRINGES-GROUP MEDICAL INS	15,467	15,600	16,200	7,200	32,960	33,015
101-254-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-254-714-012	FRINGES-W/C INS PREMIUMS	198	211	214	77	184	101
101-254-714-017	FRINGES-PENSION CONTRI EXPENSE	8,237	7,533	8,427	4,462	10,174	10,344
101-254-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-254-717-008	PAYROLL - VACATION ALLOCATION	13,609	4,084	6,471	4,842	0	0
101-254-717-009	PAYROLL - HOLIDAY ALLOCATION	3,467	4,055	3,057	1,922	0	0
101-254-717-010	PAYROLL - PERSONAL HOL ALLOC	1,356	1,394	1,432	119	0	0
101-254-717-011	PAYROLL - SICK ALLOCATION	16,061	2,138	2,287	11,789	0	0
101-254-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-254-717-013	PAYROLL - FUNERAL ALLOCATION	390	386	415	0	0	0
101-254-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-254-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-254-720-001	NON-WORK PAID	0	0	0	0	0	0
101-254-727-001	OFFICE SUPPLIES	3,541	4,033	2,912	2,952	3,500	5,000
101-254-733-001	COMPUTER EQUIPMENT & SUPPLIES	64,246	40,264	119,375	15,881	60,000	60,000
101-254-736-001	POSTAGE EXPENSE	9,594	9,677	7,390	2,343	10,000	7,500
101-254-740-001	OPERATING SUPPLIES	0	0	239	0	0	0
101-254-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	0	0
101-254-801-001	PROFESSIONAL SERVICES	259	249	969	81	200	200
101-254-801-005	AUDIT FEES	10,000	10,613	11,500	11,500	11,500	12,500
101-254-801-007	ARMORED CAR SERVICES	0	0	0	0	0	0
101-254-803-001	CITY ADMINISTRATIVE EXPENSE	0	0	0	64	0	0
101-254-820-001	TRAVEL, TRAINING & CONFERENCE	2,782	6,355	787	721	3,000	3,000
101-254-830-001	DUES & SUBSCRIPTIONS	3,404	4,393	4,324	2,061	4,000	4,000
101-254-850-001	COMMUNICATIONS	4,155	3,631	5,421	2,455	2,500	5,000
101-254-851-001	TELEPHONE EXPENSE	926	451	1,344	181	2,000	2,000
101-254-880-001	COMMUNITY PROMOTIONS	0	0	0	0	0	0
101-254-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-254-930-001	MTNCE - OFFICE EQUIPMENT	18,621	19,731	16,076	7,841	20,000	15,000
101-254-930-002	MTNCE - COMPUTER EQUIPMENT	4,704	486	238	108	500	500
101-254-932-018	DISASTER REC - PR & COSTS	0	1,796	2,621	0	0	0
101-254-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
101-254-956-008	MISCELLANEOUS	905	99	245	258	100	500
101-254-956-015	BANK SERVICE FEES	0	45	30	0	100	100
101-254-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	3,000	7,834	0	0	0	0
TOTAL EXPENDITURES		315,247	278,705	316,426	139,025	309,018	315,760

BUILDINGS AND GROUNDS
(101-265)

Street Division personnel as well as private contractors perform routine maintenance and repair of buildings and grounds at City Hall and the Street Division garage. Natural gas bills, electric bills, sewer bills, trash collection and landfill fees, janitorial work, display flags, grounds maintenance and all other miscellaneous building maintenance and repair projects are paid for through this department.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2021

- Reduction of +/- \$40,000 for Building Maintenance.

FY 2022

- None

FY 2023

- 2% increase in electricity
- Necessary driveway repairs at Street Division

CITY OF NILES							
Budget Worksheet - GF (265) Buildings							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
BUILDINGS							
101-265-702-001	SALARIES & WAGES - FULL TIME	3,681	2,224	0	0	4,000	4,000
101-265-702-002	OVERTIME WAGES	126	115	0	0	200	0
101-265-702-008	CITY HALL & GROUNDS	22,875	7,078	7,674	3,006	20,000	15,000
101-265-714-001	FRINGES-FICA	914	454	194	154	2,764	1,148
101-265-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	0	0
101-265-714-012	FRINGES-W/C INS PREMIUMS	54	79	133	48	95	68
101-265-714-017	FRINGES-PENSION CONTRI EXPENSE	327	486	545	274	634	822
101-265-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-265-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
101-265-717-009	PAYROLL - HOLIDAY ALLOCATION	0	0	0	0	0	0
101-265-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	0	0	0
101-265-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
101-265-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-265-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-265-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-265-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
101-265-740-002	OPERATING SUPPLIES - ALL BUILD	99	0	60	0	200	200
101-265-740-008	OPERATING SUPPLIES - CITY HALL	2,389	934	1,138	920	3,000	3,000
101-265-740-009	OPERATING SUPPLIES - STREETS	1,248	1,046	1,238	376	2,000	3,000
101-265-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-265-801-001	PROFESSIONAL SERVICES	0	0	119	0	0	0
101-265-813-001	CONTRACTUAL SERVICES	12,034	12,144	13,017	6,123	14,000	14,000
101-265-815-002	TRASH DISPOSAL - FIRE & POLICE	804	804	737	402	100	1,000
101-265-815-003	TRASH DISPOSAL - ALL OTHER BUI	1,641	1,579	1,812	790	2,000	2,000
101-265-890-001	STREET FLAGS, POLES, & MISC	629	0	3,630	0	2,000	4,000
101-265-920-001	UTILITIES	0	0	430	216	100	1,000
101-265-920-002	UTILITIES - CITY HALL & MUSEUM	2,218	1,599	1,870	1,635	2,500	3,200
101-265-920-003	UTILITIES - CARNEGIE	497	945	4,117	2,423	1,000	5,000
101-265-920-004	UTILITIES - STREET DEPT BARN	2,931	2,503	2,511	1,063	3,000	3,000
101-265-920-005	ELECTRIC FOR CITY FACILITIES	304,420	296,201	300,858	156,907	325,000	331,500
101-265-930-004	MTNCE - OTHER EQUIPMENT	0	0	0	0	0	0
101-265-931-004	BUILDING REPAIRS - MUSEUM	0	0	0	0	0	0
101-265-931-005	BLDG REPAIRS - ST DEPT BARN	8,911	13,128	17,329	27,233	5,000	20,000
101-265-931-006	BUILDING REPAIRS - ALL BUILDIN	326	381	554	0	500	1,000
101-265-931-007	BUILDING REPAIRS - CITY HALL	3,731	3,297	1,628	1,486	5,000	5,000
101-265-931-050	BLDG REPAIRS - C. HALL (ARRA)	0	0	0	0	0	0
101-265-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
101-265-956-008	MISCELLANEOUS	202	121	0	0	0	0
101-265-965-001	BLDG DEMO-OLD PUB SAFETY BLDG.	0	0	0	0	0	0
101-265-975-001	BUILDING IMPROV - CAP OUTLAY	0	0	0	0	0	0
101-265-975-002	BUILDING - CITY ADMINISTRATION	0	0	0	0	0	0
TOTAL EXPENDITURES		370,057	345,118	359,594	203,056	393,093	417,938

POLICE DEPARTMENT
(101-300)

The Niles City Police Department is responsible for the protection of life and property and the safeguarding of civil order within the corporate city limits.

The department's organizational structure consists of three (3) major divisions (functions) and personnel are assigned to one of the three divisions according to tasks or functions performed. The Administrative Division currently consists of the Public Safety Director, Operations Captain, and Administrative Secretary, and is responsible for forecasting future direction, coordinating operational functions, personnel management, policy formulation, and budget preparation. The Administrative Division is also responsible for the maintenance and repair of all department equipment, fleet management and the police facilities.

The Operation Division consists of uniform patrol, investigations, and Community Policing. The thirteen (13) officers in uniform patrol are divided into two (2) twelve-hour shifts responding to calls for service, traffic enforcement and providing preventive patrol. Uniform patrol also conducts criminal and accident investigations, quell disturbances, provide traffic control and enforcement, recover stolen or lost property, identify and apprehend criminals, perform K-9 searches and respond to all requests for emergency services. One of these 13 positions is grant funded through the Dept. of Justice's COPS grant with funding to expire in June 2023. The two (2) investigative positions perform follow-up investigations, narcotics investigations, witness and suspect interviews, collect and secure evidence, coordinate major case investigations, conduct background investigations, serve subpoenas and criminal warrants, assist with arson and bomb investigations, and process prisoners and criminal cases with the court. There is one (1) officer assigned as the School Resource Officer working 70% of their time for the schools, and the other 30% for the police dept., with the schools and City paying the positions wages respectively.

The Support Services Division performs all other functions of the department, which assist the other two (2) divisions in meeting their responsibilities. The Records Bureau consists of one (1) full time, one (1) part time and one (1) seasonal clerk responsible for the safekeeping of all police department records and providing a readily available retrievable system of these records for citizens or other police personnel. The Communications Bureau has seven (7) dispatchers assigned to three (3) shifts who are responsible for acting as receptionist at the front counter, receiving all 911 emergency calls, other non-emergency requests for service, dispatching police and fire units, monitoring the jail facility, and coordinating all emergency operations of police, fire, and medical services with other City departments and allied agencies.

SIGNIFICANT CHANGES:

FY 2021

Increases

- Salaries & Wages Full Time – Increased \$8,997. This increase allows for potential wage increase for all full time employees.
- Fringes – Group Medical Insurance – Increased \$62,000.
- Fringes – Pension Contribution – Increased \$8,456.

Decreases

- Overtime Wages – Decreased \$5,847 - In line with 3 years avg. use
- Salaries & Wages Part Time – Decreased \$11,257. Decrease is due to reimbursement from Michigan State Police for janitorial/grounds keeper, and reimbursement from Utilities for City Hall Security.
- Operating Supplies – Decreased \$15,000. Fewer purchases to be made this FY
- Uniforms – Decreased \$5,000. Uniform replacement will be limited to absolute need of replacement.
- Gas & Oil – Decreased \$9,000. Based on estimate of fuel costs, monitoring mileage, changing practices to reduce mileage if necessary.
- Vehicle Maintenance – Decreased \$7,000. Due to newer fleet, only that maintenance which is required.
- Rentals – Decreased \$35,000. This is the payment to the State of Michigan for Niles PD's lease of it's portion of the LEC. State has not required payment the last 3 years.
- Vehicle Capital – Decreased \$40,000. There is no purchase of a police vehicle planned for in this FY.
- Transfer Out – Decreased \$15,000. There is no planned transfer out of funds for future capital purchases this FY.

FY 2022

Increases

- Salaries & Wages Full Time – Increased \$67,218. This increase allows for a 2% wage increase to all full time employees as well as an anticipated retirement payout for one employee.
- Salaries & Wages Part Time - Increased \$1,888. – This increase allows for a 2% wage increase for all part time employees.
- Fringes – Pension Contribution – Increased \$59,501
- Rentals – Increased \$20,000 – This is the amount we pay to the State of Michigan for renting space at the Law Enforcement Complex There was a zero payment last year.
- Vehicle Capital – Increased \$45,000 – This increase is due to the need to purchase a vehicle in the next FY. No vehicle was budgeted for in the FY2021 budget.

Decreases

- Overtime Wages – Decreased \$9,458. In line with 3 years avg. use.
- Fringes – Group Medical Insurance – Decreased \$38,000
- Office Supplies – Decreased \$4,000. Fewer supplies to be purchased this FY
- Computer Equipment – Decreased \$5,000. With recent upgrades, fewer purchases are expected this FY
- Debt Services / Principal – Decreased \$5,078. With the recent pay off of a loan for audio/video recording equipment there is no longer a financial obligation here.

FY 2023

Increases

- Salaries & Wages Full Time – Increased \$114,821. This increase allows for a 2% wage increase to all full time employees as well as payout for 3 employees anticipated to retire.
- Salaries & Wages Part Time – Increased \$2,554. This increase is due to a 2% wage increase for all part time employees.

- Fringes FICA – Increased \$2,669. We have no control over this figure
- Fringes Pension Contribution – Increased \$41,789. We have no control over this figure.
- Gasoline & Oil – Increased \$18,627. This increase is based on average usage and projected cost of fuel at the pump for 2023.
- Communications – Increased \$1,600. Due to increase in maintenance fees from vendors.
- Maintenance Office Equipment – Increased \$1,949. Due to increase in maintenance fees from vendors.

Decreases

- Fringes Group Medical Insurance – Decreased \$14,000. We don't have a lot of control over this other than being better users of medical practices.
- Fringes Work Comp Ins. – Decreased \$7,927. Not much control over, other than trying to be more careful during out duties.

Overall Increase to Budget based on anticipated costs and revenue = \$109,738

CITY OF NILES							
Budget Worksheet - GF (300) Police							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
POLICE							
101-300-702-001	SALARIES & WAGES - FULL TIME	1,267,724	1,303,081	1,355,365	828,516	1,638,052	1,752,873
101-300-702-002	OVERTIME WAGES	64,570	31,405	37,640	30,456	58,000	59,265
101-300-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
101-300-703-001	SALARIES & WAGES - PART TIME	80,799	75,425	52,064	31,820	119,679	122,233
101-300-704-001	SALARIES-COURT & WITNESS FEES	2,390	3,208	2,210	685	5,000	5,000
101-300-705-001	SALARIES & WAGES - SCHOOL GUAR	0	0	0	0	0	0
101-300-714-001	FRINGES-FICA	51,466	54,572	52,589	33,651	59,746	62,415
101-300-714-003	FRINGES - MESC	0	1,264	0	0	0	0
101-300-714-004	FRINGES-GROUP MEDICAL INS	370,957	450,666	490,500	205,333	448,000	434,000
101-300-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-300-714-012	FRINGES-W/C INS PREMIUMS	17,909	18,507	27,215	11,253	22,507	14,580
101-300-714-017	FRINGES-PENSION CONTRI EXPENSE	205,087	299,196	340,224	192,739	369,164	410,953
101-300-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-300-717-008	PAYROLL - VACATION ALLOCATION	98,799	91,498	110,464	73,222	0	0
101-300-717-009	PAYROLL - HOLIDAY ALLOCATION	51,297	54,858	69,588	47,454	60,000	60,000
101-300-717-010	PAYROLL - PERSONAL HOL ALLOC	12,135	8,311	11,785	4,571	0	0
101-300-717-011	PAYROLL - SICK ALLOCATION	52,987	94,476	98,401	50,749	0	0
101-300-717-012	PAYROLL - WORK INJURY PAY	0	3,254	0	0	0	0
101-300-717-013	PAYROLL - FUNERAL ALLOCATION	4,894	726	3,282	1,804	0	0
101-300-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-300-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-300-720-001	DISASTER HAZARD PAY	0	36,000	59	0	0	0
101-300-727-001	OFFICE SUPPLIES	4,686	3,913	2,072	588	6,000	6,000
101-300-733-001	COMPUTER EQUIPMENT & SUPPLIES	9,249	13,928	6,404	10,818	10,000	10,000
101-300-736-001	POSTAGE EXPENSE	526	340	453	14	900	900
101-300-740-001	OPERATING SUPPLIES	64,034	40,801	28,162	6,018	41,100	41,100
101-300-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-300-740-021	OPERATING SUPPLIES - POLICE FO	6,155	12,064	9,191	3,142	15,000	15,000
101-300-740-025	OPERATING SUPPLIES - CRIME PRE	2,731	16	2,301	321	1,500	1,500
101-300-740-027	OPERATING SUPPLIES - CRO	0	0	0	0	0	0
101-300-740-032	OPERATING SUPPLIES - SPECIAL R	0	3,714	895	0	1,000	1,000
101-300-740-040	OPER SUPP-VEH INSP (POLICE)	0	0	0	0	0	0
101-300-741-001	PURCHASE OF FOOD	3,157	2,555	2,958	943	4,000	4,000
101-300-744-001	UNIFORMS	19,906	18,796	15,851	5,470	14,700	15,000
101-300-744-002	RESERVES UNIFORMS & EQUIPMENT	2,477	1,911	2,931	400	2,500	2,500
101-300-756-004	GASOLINE & OIL	33,243	25,277	31,113	14,985	36,792	55,419
101-300-784-004	VEHICLE MAINTENANCE	40,944	47,572	33,440	6,629	33,000	33,000
101-300-784-007	VEHICLE DAMAGE/ACCIDENTS	4,974	0	0	0	2,000	2,000
101-300-801-001	PROFESSIONAL SERVICES	8,365	7,295	4,053	1,045	6,000	6,000
101-300-813-001	CONTRACTUAL SERVICES	150	205	209	42	500	500
101-300-820-001	TRAVEL, TRAINING & CONFERENCE	40,351	23,605	25,036	2,927	33,000	33,000
101-300-820-003	STATE (302) TRAINING	1,464	1,501	3,363	413	1,888	1,950
101-300-830-001	DUES & SUBSCRIPTIONS	3,115	3,141	2,976	1,954	3,000	3,500
101-300-850-001	COMMUNICATIONS	21,739	22,221	26,845	9,368	26,200	27,800
101-300-877-001	SUPPLEMENTAL RETIREMENT - CITY	0	0	0	0	0	0
101-300-880-001	COMMUNITY PROMOTIONS	0	0	0	0	500	500

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
101-300-900-001	PRINTING & PUBLISHING	533	266	57	0	500	500
101-300-930-001	MTNCE - OFFICE EQUIPMENT	15,956	8,746	14,920	625	21,499	23,448
101-300-930-004	MTNCE - OTHER EQUIPMENT	12,047	14,685	14,500	11,489	24,900	25,280
101-300-932-001	REPAIRS & MAINTENANCE	0	0	0	0	500	500
101-300-932-018	DISASTER REC - PR & COSTS	0	4,033	1,363	0	0	0
101-300-932-020	DISASTER REC - NON-WORK PD	0	10,034	241	0	0	0
101-300-940-001	RENTALS	0	0	28,091	0	20,000	20,000
101-300-956-008	MISCELLANEOUS	236	65	46	171	1,500	1,500
101-300-956-012	ATM EXPENSE CHARGES	0	0	0	0	0	0
101-300-956-016	INFORMANT & BUY MONEY	500	0	0	0	2,000	2,000
101-300-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
101-300-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	14,570	13,197	23,973	1,380	0	0
101-300-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	79,716	31,312	42,672	4,231	0	0
101-300-979-001	VEHICLE CAPITAL OUTLAY	4,754	89,439	15,500	0	45,000	45,000
101-300-990-001	DEBT SERVICE - PRINCIPAL	4,467	4,762	5,078	0	0	0
101-300-990-002	DEBT SERVICE - INTEREST	947	652	336	0	0	0
101-300-999-001	TRANSFERS OUT	15,000	15,000	0	0	0	0
TOTAL EXPENDITURES		2,697,006	2,947,493	2,996,416	1,595,226	3,135,627	3,300,216

FIRE DEPARTMENT
(101-335)

Since the last recession, Department Staffing has been made up of 3 shifts of 3 full time firefighters, each who work 24-hour days or 54-hour work weeks. This has allowed us a minimum staffing level of 2 firefighters on duty. Prior to that we maintained 3 shifts of 4 firefighters each day. The proposed budget allows for 3 Shifts of 3 members. We hope that this configuration will allow us to continue to respond both engines to fire responses without excessive amounts of coverage overtime.

These full-time members will continue to perform Rental and Commercial Inspections, perform continuing training as well as maintenance of Fire Department building, grounds and equipment. Our full-time staff is supported by an average of 20 additional members who serve in either a Part-time, On-call, Volunteer or Cadet Capacity depending on their level of training. These members work a separate job but respond to incidents when activated by their pagers. Truly citizen heroes. We still use Part-time members from this group to work weekdays to provide additional response support while performing enforcement services in the community. This also allows this group to gain valuable experience they will need to fill vacancies in the full-time staff in the future.

We are currently listed as an ISO Class 3 Community because of our investments in Fire Suppression and Inspection, Utilities Water Delivery, and Dispatching. This grading impacts the rates that residents and businesses pay for their property insurance.

Fire Crews responded to a total of 930 in 2020 and 879 calls for service in 2021. Firefighters respond simultaneously with SMCAS to an average of 800 calls for service annually. CDBG funding continues to be a very important funding stream supporting our activities with department personnel costs while doing inspections and detector installations in the target area. Without it staffing would be more challenged than it already is. While COVID was prevalent we curtailed inspections and installations but now that it has considerably subsided, our goal is to return to pre-Covid inspection and installation numbers.

The fire department utilizes three main apparatus to fight fires and respond to emergency calls for service, two engines and a ladder truck. All of these vehicles are nearing or are over 20 years old, which is the life expectancy for this type of equipment. The use of ARPA funding is allowing the fire dept. to quote one new engine this year, with an anticipated arrival date in 2023. Plans will need to be made for the replacement of the other two vehicles soon.

SIGNIFICANT CHANGES:

FY 2021

- We were unable to allocate any funds to the Equipment Replacement Fund.
- Chief Lamb is planning to retire at the end of FY19-20.
- Drop in staffing levels by 1 firefighter.

FY 2022

Increases

- Salaries & Wages – Full Time - Increased \$50,605. This increase is due to a 2% wage increase for all full time employees, as well as half the cost of the Public Safety Director, and includes funding for a new Full Time Code Enforcement Officer position to be completely reimbursed by CDBG
- Salaries & Wages – Part Time - Increased \$4,250. In line with 3 year avg.
- Fringes – Group Medical Ins. – Increased \$30,000
- Fringes – Pension – Increased \$50,605
- Decreases
- Retirement Payout – Decreased \$45,000. No anticipated retirements during this FY

FY2023

Increases

- Fringes – Pension Contribution – Increased \$14,296
- Payroll – Vacation Allocation – Increased \$8,925 due to anticipated retirement of one employee
- Payroll – Holiday Allocation – Increased \$28,665. Not an actual increase, Holiday is just being reported differently than last year.
- Payroll – Sick Allocation – Increased \$19,412 due to anticipated retirement of one employee
- Gas & Oil – Increased \$4,000 due to increase in pump price.
- Vehicle Maintenance – Increased \$3,000 due to increase in repairs of aging fleet.
- Travel, Training & Conferences – Increased \$1,000 due to increase in required classes/training firefighters need to attend annually.
- Dues & Subscriptions – Increased \$1,250 due to increase in membership and certification dues.
- Utilities – Increased \$1,000 due to increased utility costs.

Decreases

- Salaries & Wages – Full Time – Decreased \$37,306 due to how Holiday is reported and one retirement payout anticipated for this year.
- Fringes – Group Medical Ins. – Decreased \$6,000.
- Fringes – W/C Ins. Premiums – Decreased \$5,443.
- Maintenance – Other Equipment – Decreased \$1,000 in line with avg. cost over couple years.

Overall Increase to Budget = \$34,174

CITY OF NILES							
Budget Worksheet - GF (335) Fire							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FIRE							
101-335-702-001	SALARIES & WAGES - FULL TIME	464,655	496,431	506,751	258,297	742,904	705,598
101-335-702-002	OVERTIME WAGES	37,605	63,630	38,152	24,507	51,490	51,490
101-335-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-335-703-001	SALARIES & WAGES - PART TIME	32,737	24,160	21,896	16,440	38,250	39,025
101-335-703-002	SALARIES & WAGES - BLDG INSPEC	0	0	4,805	0	0	0
101-335-714-001	FRINGES-FICA	11,214	12,948	12,033	6,229	14,445	14,795
101-335-714-003	FRINGES - MESC	0	0	0	0	0	0
101-335-714-004	FRINGES-GROUP MEDICAL INS	145,000	172,000	183,000	86,666	192,000	186,000
101-335-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-335-714-012	FRINGES-W/C INS PREMIUMS	15,938	15,710	24,227	10,441	20,882	15,439
101-335-714-017	FRINGES-PENSION CONTRI EXPENSE	126,860	182,134	169,880	74,887	234,451	248,747
101-335-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-335-717-008	PAYROLL - VACATION ALLOCATION	61,764	74,718	93,784	25,030	0	8,925
101-335-717-009	PAYROLL - HOLIDAY ALLOCATION	27,089	26,026	24,915	15,616	0	28,665
101-335-717-010	PAYROLL - PERSONAL HOL ALLOC	3,099	3,599	5,831	3,244	0	0
101-335-717-011	PAYROLL - SICK ALLOCATION	52,102	23,554	74,662	17,366	0	19,412
101-335-717-012	PAYROLL - WORK INJURY PAY	78	862	999	0	0	0
101-335-717-013	PAYROLL - FUNERAL ALLOCATION	437	1,113	0	955	0	0
101-335-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	44	0	0
101-335-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-335-720-001	DISASTER HAZARD PAY	0	24,000	0	0	0	0
101-335-727-001	OFFICE SUPPLIES	817	300	504	252	1,500	1,000
101-335-733-001	COMPUTER EQUIPMENT & SUPPLIES	837	1,813	1,522	494	2,000	2,000
101-335-736-001	POSTAGE EXPENSE	0	0	0	53	200	200
101-335-740-001	OPERATING SUPPLIES	6,320	6,757	10,099	2,864	7,000	7,000
101-335-740-004	OPERATING SUPPLIES - CUSTODIAN	1,897	2,550	1,121	1,126	1,500	2,000
101-335-741-001	PURCHASE OF FOOD	4,746	4,489	5,402	4,921	5,000	5,000
101-335-744-001	UNIFORMS	4,655	2,416	4,850	901	3,000	3,000
101-335-744-003	SAFETY EQUIPMENT	56,353	34,765	17,081	4,194	20,000	20,000
101-335-744-050	SAFETY EQUIPMENT - DHS	0	0	0	0	0	0
101-335-756-004	GASOLINE & OIL	9,712	6,406	8,361	4,860	10,000	14,000
101-335-784-004	VEHICLE MAINTENANCE	13,565	24,666	58,321	23,485	20,000	23,000
101-335-801-001	PROFESSIONAL SERVICES	947	553	6,947	300	1,500	1,500
101-335-802-001	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-335-820-001	TRAVEL, TRAINING & CONFERENCE	2,369	4,840	2,908	1,430	3,000	5,500
101-335-820-002	TVL, TRAIN & CONF-INSPECTORS	2,465	1,098	2,125	2,500	2,500	2,500
101-335-820-015	TRAINING - EMT CLASSES	11,057	3,995	6,232	10,837	7,000	7,000
101-335-830-001	DUES & SUBSCRIPTIONS	50	0	731	806	0	1,250
101-335-850-001	COMMUNICATIONS	9,720	10,756	16,427	3,915	10,000	10,000
101-335-877-001	SUPPLEMENTAL RETIREMENT - CITY	0	0	0	0	0	0
101-335-880-001	COMMUNITY PROMOTIONS	555	-196	1,068	0	1,000	1,000
101-335-900-001	PRINTING & PUBLISHING	0	0	64	0	200	200
101-335-920-001	UTILITIES	8,726	7,938	8,373	6,291	9,000	10,000
101-335-930-001	MTNCE - OFFICE EQUIPMENT	445	445	583	27	1,250	1,000
101-335-930-004	MTNCE - OTHER EQUIPMENT	5,711	5,353	645	0	5,000	4,000
101-335-931-003	BUILDING REPAIRS - FIRE STATIO	5,445	6,115	6,538	2,401	5,000	5,000

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
101-335-932-001	REPAIRS & MAINTENANCE	2,512	399	3,481	477	2,000	2,000
101-335-932-018	DISASTER REC - PR & COSTS	0	695	0	0	0	0
101-335-932-020	DISASTER REC - NON-WORK PD	0	1,311	0	0	0	0
101-335-956-008	MISCELLANEOUS	45	0	0	0	0	0
101-335-958-001	GRANT EXP-FIREFIGHTERS (FED)	0	0	0	0	0	0
101-335-958-002	GRANT EXP-SAFER GRANT	27,247	2,441	0	0	0	0
101-335-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-335-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
101-335-990-001	DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0
101-335-990-002	DEBT SERVICE - INTEREST	0	0	0	0	0	0
101-335-999-001	TRANSFERS OUT	25,000	0	0	0	0	0
TOTAL EXPENDITURES		1,179,774	1,250,790	1,324,318	611,856	1,412,072	1,446,246

EMERGENCY OPERATIONS CENTER (EOC)
(101-426)

Over time this budget has been curtailed to only cover costs related to our early warning equipment. With our Weather Warning Siren System now updated we haven't had to do too much to do other than wax the horn annually to help get life out of the paint and fiberglass. This budget continues to reflect that. With that said our repair service with this updated system is no longer HiTech SMR of Niles. It is now serviced by WestShore Inc. of Allendale. When we do need service the service call cost will be substantially more. I have \$500 in there. There is a chance that costs could be much higher. If we were to lose a piece of equipment to a lightning strike or some other issue there isn't funding in place to cover it.

To assure that we are ready to respond effectively to a variety of incidents and/or disasters the City has signed on to the Berrien County Emergency Plan. The Public Safety Director (Representing both the Fire Dept. and Police Dept.) actively participates through both the Berrien County 911 Committee and The Berrien County Local Emergency Planning Team to assure we are coordinated with the County Emergency Operation Center and other community resources.

SIGNIFICANT CHANGES:

FY 2021

- No Significant Changes.

FY 2022

- No Significant Changes

FY 2023

- No Significant Changes

CITY OF NILES							
Budget Worksheet - GF (426) Emergency Ops Center							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
EMERGENCY OPS CENTER							
101-426-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-426-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-426-850-001	COMMUNICATIONS	462	582	349	349	500	600
101-426-930-004	MTNCE - OTHER EQUIPMENT	0	0	0	0	0	0
101-426-930-007	MTNCE - OTHER EQUIPMENT	0	0	0	0	500	500
101-426-978-001	EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-426-999-001	TRANSFERS OUT	0	0	0	0	0	0
TOTAL EXPENDITURES		462	582	349	349	1,000	1,100

DEPARTMENT OF PUBLIC WORKS
(101-440)

This department is responsible for the design, construction and maintenance of all streets, sanitary and storm sewers, sidewalks, parking lots, parks, fleet maintenance, and a number of buildings. In addition the department is responsible for overseeing the maintenance of approximately 70 miles of streets, 61 miles of sanitary sewers, 35 miles of storm sewers, along with managing the city's NPDES storm water requirements, overseeing sidewalk improvement projects, etc. The department is also responsible for the inspection and licensing of all refuse collection vehicles doing business in the City of Niles, the issuance of permits for sidewalk construction or repair work, driveway approach work, private sanitary and storm sewer connections to the city sewer system, tree planting and removal, etc. The Public Works Director serves as the MDOT Maintenance Superintendent for all work performed under a trunkline maintenance contract with MDOT, the Act 51 Street Administrator, and state licensed Michigan Airport Manager for Jerry Tyler Memorial Airport.

Engineering, Streets Division, Fleet Maintenance, Sewer Maintenance, Jerry Tyler Memorial Airport, Silverbrook Cemetery, Plym Park Golf Course, Parks and Recreation, Tree Trimming and Removal, and Sanitation are all operations overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2021

- Reduction of +/- \$95,000 in various line items. Eliminated \$60,000 for Transfer Out Capital Purchase. Reduction of \$25,000 in projected reduced fuel costs.

FY 2022

- None

FY 2023

- Increase of Fleet Maintenance expenses and fuel costs.

CITY OF NILES							
Budget Worksheet - GF (440) Streets and Highways							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
STREETS & HIGHWAYS							
101-440-702-001	SALARIES & WAGES - FULL TIME	159,129	152,739	152,198	97,124	177,207	215,782
101-440-702-002	OVERTIME WAGES	0	21	1,474	481	0	0
101-440-702-004	SALARIES/WAGES SEWER REPAIR	2,267	4,384	1,829	0	34,587	52,108
101-440-702-005	SALARIES/WAGES SEWER CLEANING	639	0	75	0	1,500	100
101-440-702-006	STREET DEPT. - NOT ACT 51	3,010	3,906	869	1,320	4,200	4,000
101-440-702-007	MOTOR POOL	94,075	100,731	97,112	55,424	112,200	112,200
101-440-702-010	SALARIES & WAGES - SIDEWALKS	3,765	13,880	18,393	3,755	10,000	10,000
101-440-702-011	SALARIES & WAGES - PARKING LOT	4,244	1,062	3,190	4,646	2,000	6,000
101-440-702-016	SALARIES & WAGES - SAFETY MTGS	1,487	1,198	519	162	1,500	1,500
101-440-702-017	SALARIES & WAGES - CHIPPING	0	0	0	0	0	0
101-440-702-018	SALARIES - STORM/FLOOD CLEANUP	11,897	0	0	0	0	0
101-440-702-249	SALARIES/WAGES - VEH MAINT BLD	0	0	0	0	0	0
101-440-702-300	SALARIES/WAGES - VEH MAINT PD	8,169	10,054	4,818	1,283	0	0
101-440-702-335	SALARIES/WAGES - VEH MAINT FD	1,495	1,587	4,780	3,560	0	0
101-440-702-500	SALARIES/WAGES-VEH MAINT UTIL	682	1,346	1,564	727	0	0
101-440-702-584	SALARIES/WAGES-VEH MAINT GOLF	0	0	0	0	0	0
101-440-703-001	SALARIES & WAGES - PART-TIME	0	0	0	0	0	0
101-440-704-001	SALARIES & WAGES - BONUS	0	0	0	0	0	0
101-440-714-001	FRINGES-FICA	17,384	16,116	14,860	8,334	27,255	20,494
101-440-714-003	FRINGES - MESC	0	0	0	0	0	0
101-440-714-004	FRINGES-GROUP MED INS (STREET)	43,500	52,000	54,000	26,667	48,000	54,250
101-440-714-006	FRINGES- FICA STREETS	35,532	40,850	41,778	25,902	51,713	54,898
101-440-714-007	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-440-714-012	FRINGES-W/C INS PREMIUMS	712	690	998	397	794	477
101-440-714-017	FRINGES-PENSION CONTRI EXPENSE	12,302	18,574	21,186	12,034	23,900	43,436
101-440-715-004	FRINGES-GROUP MED INS STREET	159,500	201,333	216,000	93,333	192,000	186,000
101-440-715-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-440-715-012	FRINGES- W/C INS PREMIUMS	17,690	18,528	28,801	12,534	25,069	14,717
101-440-715-017	FRINGES-PENSION (STREET)	45,545	67,579	73,974	43,671	83,368	92,344
101-440-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-440-717-008	PAYROLL - VACATION ALLOCATION	52,753	53,977	61,454	29,625	0	0
101-440-717-009	PAYROLL - HOLIDAY ALLOCATION	31,244	32,045	32,155	18,127	0	0
101-440-717-010	PAYROLL - PERSONAL HOL ALLOC	7,324	1,733	2,000	598	0	0
101-440-717-011	PAYROLL - SICK ALLOCATION	25,468	55,253	34,577	18,409	0	0
101-440-717-012	PAYROLL - WORK INJURY PAY	767	975	774	732	0	0
101-440-717-013	PAYROLL - FUNERAL ALLOCATION	1,611	1,226	757	1,221	0	0
101-440-717-014	PAYROLL - JURY DUTY ALLOCATION	97	446	0	0	0	0
101-440-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-440-717-033	FRINGE - STREETS NOT ACT 51	0	0	0	0	0	0
101-440-720-001	NON-WORK PAID	0	0	0	0	0	0
101-440-720-002	NON-WORK PAID - STREET	0	0	0	0	86,835	94,690
101-440-727-001	OFFICE SUPPLIES	76	129	50	44	200	200
101-440-727-002	OFFICE SUPPLIES - MOTOR POOL	35	5	75	73	200	200
101-440-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,943	2,276	659	1,812	2,500	2,000
101-440-740-001	OPERATING SUPPLIES	20,488	16,129	25,139	19,899	22,000	30,000
101-440-740-003	OPERATING SUPPLIES - STORM SEW	0	0	0	0	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
101-440-740-005	OPERATING SUPPLIES - SAFETY EQ	5,326	9,491	10,820	4,988	12,000	12,000
101-440-740-006	OPERATING SUPPLIES - STREETS N	117,730	116,498	109,592	29,306	120,000	130,000
101-440-740-007	OPERATING SUPPLIES - MOTOR POO	5,076	8,019	8,759	2,478	6,000	8,000
101-440-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-440-756-004	GASOLINE & OIL	48,800	33,943	37,255	30,468	60,000	75,000
101-440-756-005	CAR ALLOWANCE/MILEAGE	3,647	3,600	3,600	1,807	4,000	4,500
101-440-784-004	VEHICLE MAINTENANCE	84,505	64,307	82,888	67,470	80,000	90,000
101-440-784-249	VEHICLE MAINTENANCE - BLDG.	0	0	0	0	500	500
101-440-784-300	VEHICLE MAINTENANCE - POLICE	19,460	25,303	20,910	6,242	30,000	33,000
101-440-784-335	VEHICLE MAINTENANCE - FIRE	1,890	3,358	34,728	10,015	15,000	20,000
101-440-784-500	VEHICLE MAINTENANCE - UTILITY	686	2,166	1,902	3,249	2,000	8,000
101-440-801-001	PROFESSIONAL SERVICES	1,067	3,188	1,531	333	3,000	3,000
101-440-813-001	CONTRACTUAL SERVICES	0	0	200	0	0	0
101-440-813-018	CONTR SERV-STORM/FLOOD CLEANUP	37,847	0	0	0	0	0
101-440-815-001	TRASH DISPOSAL	0	0	0	111	0	0
101-440-820-001	TRAVEL, TRAINING & CONFERENCE	369	536	1,654	0	2,000	2,000
101-440-830-001	DUES & SUBSCRIPTIONS	2,561	3,634	3,129	237	3,000	4,000
101-440-850-001	COMMUNICATIONS	2,820	3,383	6,142	1,534	4,000	5,000
101-440-850-002	COMMUNICATIONS - MOTOR POOL	7,101	7,247	6,331	3,795	7,500	7,500
101-440-850-003	COMMUNICATIONS - STORM SEWERS	321	443	470	499	500	500
101-440-900-001	PRINTING & PUBLISHING	317	0	146	782	0	0
101-440-930-001	MTNCE - OFFICE EQUIPMENT	1,159	1,159	0	27	363	500
101-440-932-001	REPAIRS & MAINTENANCE	0	0	0	3,462	0	0
101-440-932-003	REPAIRS & MTNCE - STORM SEWERS	0	0	0	0	0	0
101-440-932-008	REPAIRS & MTNCE - BRIDGES	0	0	0	0	0	0
101-440-932-009	REPAIRS & MTNCE - STREET	0	0	0	0	0	0
101-440-932-010	REPAIRS & MTNCE - SIDEWALKS	723	0	5,858	0	0	0
101-440-932-011	REPAIRS & MTNCE - PARKING LOTS	136	775	14,351	394	0	20,000
101-440-932-013	REPAIRS & MTNCE - ENGINEERING	0	0	0	0	0	0
101-440-932-014	REPAIRS & MTNCE - ALLEYS	0	93	0	0	0	0
101-440-932-018	DISASTER REC - PR & COSTS	9,376	8,620	1,073	415	0	0
101-440-932-020	DISASTER REC - NON-WORK PD	0	14,365	0	0	0	0
101-440-940-001	RENTALS	0	0	0	0	0	0
101-440-956-008	MISCELLANEOUS	18,956	15,277	8,802	9,647	20,000	25,000
101-440-956-019	MISC. SELF BALANCING EXPENSES	11,403	10,883	13,223	276	0	0
101-440-956-022	SELF BALANCING LABOR	21,417	32,680	27,201	3,995	0	0
101-440-958-020	GRANT EXPENDITURES-TMDL (FED)	0	0	0	0	0	0
101-440-958-030	GRANT EXPENDITURES-ARPA (FED)	0	0	0	0	0	0
101-440-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
101-440-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	11,608	8,876	88,100	11,069	0	0
101-440-979-001	VEHICLE CAPITAL OUTLAY	11,418	0	0	0	100,000	100,000
101-440-990-001	DEBT SERVICE	0	0	0	0	0	0
101-440-999-001	TRANSFERS OUT	41,376	95,719	67,568	0	20,000	20,000
TOTAL EXPENDITURES		1,231,925	1,344,335	1,452,291	674,493	1,396,891	1,563,896

SANITATION
(101-520)

Streets Division costs for the annual fall leaf pickup program in the city are partially paid for from this fund. Approximately 70 miles of streets are covered during this operation and all Street Division personnel are involved in this operation along with assistance from cemetery employees, when available. Other work includes the brush and limb chipping program which runs from late March to early October. A Christmas tree collection/recycling program is offered annually in early January.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2021

- None

FY 2022

- Slight increase for leaf collection

FY 2023

- None

CITY OF NILES							
Budget Worksheet - GF (520) Sanitation							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>10/21-03/22</u> <u>Actual</u>	<u>2021-22</u> <u>Budget</u>	<u>PROJECTED</u> <u>Budget</u>
SANITATION							
101-520-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-520-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-520-702-003	SALARIES & WAGES - LEAF PICK-U	33,514	38,421	35,087	40,219	40,000	41,025
101-520-702-017	SALARIES & WAGES - CHIPPING	12,865	6,314	6,418	3,631	12,000	12,000
101-520-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-520-714-001	FRINGES	1,264	1,235	586	713	0	0
101-520-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-520-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-520-813-001	CONTRACTURAL SERVICES	0	0	0	0	0	0
101-520-813-018	CONTRACTURAL SER-STORM CLEANUP	0	0	0	0	0	0
101-520-815-001	TRASH DISPOSAL	0	0	0	0	0	0
101-520-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-520-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
TOTAL EXPENDITURES		47,643	45,970	42,091	44,563	52,000	53,025

PARKS
(101-690)

The Parks and Recreation Board is made up of nine (9) volunteer members and a liaison City Council member. The major responsibility of this Board is the planning and development of park improvements and future park development. The board sets policy for park rules and regulations and develops the Parks and Recreation Community Master Plan every five years.

Parks maintenance, including mowing, trimming, leave removal, turf treatment and irrigation, play equipment installation and repairs, basketball and tennis court maintenance, softball and baseball field maintenance, boat launch maintenance and repairs, tree trimming, etc. are paid from this fund.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2021

- None

FY 2022

- None

FY 2023

- Increase of \$20,000 for anticipate Grounds Maintenance Contract increases

CITY OF NILES							
Budget Worksheet - GF (690) Parks and Recreation							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
PARKS & RECREATION							
101-690-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-690-702-012	STREET DEPARTMENT LABOR ONLY	3,990	4,363	5,721	80	5,000	6,000
101-690-702-013	STREET DEPT LABOR - TYLER	0	0	0	0	1,000	1,000
101-690-703-001	SALARIES & WAGES - PART TIME	0	1	5,427	3,474	9,792	9,792
101-690-703-050	SALARIES & WAGES - PT TYLER	3,241	(954)	0	0	10,000	10,000
101-690-714-001	FRINGES-FICA	232	141	440	266	749	749
101-690-714-003	FRINGES - MESC	0	0	0	0	0	0
101-690-714-012	FRINGES-W/C INS PREMIUMS	245	170	125	5	11	20
101-690-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-690-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
101-690-740-001	OPERATING SUPPLIES	10,214	9,730	22,849	3,840	13,000	15,000
101-690-740-010	OPERATING SUPPLIES - OTHER	0	0	0	0	0	0
101-690-740-050	OPERATING SUPPLIES - TYLER	4,890	6,119	6,896	802	10,000	10,000
101-690-756-004	GASOLINE & OIL	68	0	0	157	400	500
101-690-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-690-801-001	PROFESSIONAL SERVICES	7,193	128,639	9,311	0	0	0
101-690-813-001	CONTRACTUAL SERVICES	74,864	70,440	91,015	19,379	82,000	95,000
101-690-813-002	PROPERTY MAINTENANCE - WORK AS	0	0	0	0	0	0
101-690-813-050	CONTRACTUAL SERVICES - TYLER	0	0	0	0	800	1,000
101-690-814-002	BASEBALL UMPIRES	0	0	0	0	0	0
101-690-815-001	TRASH DISPOSAL	6,652	6,755	6,956	2,009	7,000	7,500
101-690-815-050	TRASH DISPOSAL - TYLER	174	130	390	98	500	750
101-690-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
101-690-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-690-850-001	COMMUNICATIONS	1,014	858	858	468	1,100	1,100
101-690-880-001	COMMUNITY PROMOTIONS	1,073	5	1,099	390	1,500	1,500
101-690-880-002	COMMUNITY PROMOTIONS - GRANTS	0	0	0	0	0	0
101-690-880-003	PARK PROGRAMS	0	0	0	0	0	0
101-690-900-001	PRINTING & PUBLISHING	0	104	91	0	0	0
101-690-920-001	UTILITIES	0	0	0	0	0	0
101-690-931-001	BUILDING REPAIRS	0	0	0	0	0	0
101-690-932-001	REPAIRS & MAINTENANCE	0	4,180	4,489	0	50,000	50,000
101-690-932-019	REPAIRS & MTNCE - VETERANS MEM	0	240	0	0	0	0
101-690-932-050	REPAIRS & MAINTENANCE - TYLER	0	0	0	0	0	0
101-690-956-008	MISCELLANEOUS	0	0	0	0	0	0
101-690-956-019	MISC. SELF BALANCING EXPENSES	0	0	0	0	0	0
101-690-974-001	LAND IMPROVEMENTS	0	0	2,855	0	0	0
101-690-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-690-999-001	TRANSFERS OUT	3,000	3,000	3,000	0	3,000	3,000
TOTAL EXPENDITURES		116,850	233,921	161,522	30,968	195,852	212,911

NILES HISTORY CENTER
(101-746)

The Niles History Center (NHC) manages exhibits, collections and programs at the Fort St. Joseph Museum and the Chapin Historic Mansion. In addition the NHC is a stakeholder in various historical properties within the City of Niles. The NHC, along with Western Michigan University and several other partners, is an active partner in the Fort St. Joseph Archaeological Project and assists with the planning, research and interpretation of the site. The NHC collects and cares for artifacts related to the City of Niles, offers educational programs and tours and holds events for the public.

Staff beginning FY 2017 will include a full-time director, a part-time assistant director and a part-time facilities coordinator. The NHC also relies on volunteers to assist staff with collections, programs, etc.

SIGNIFICANT CHANGES:

FY2021

- Changes include an 11% overall cut. Categories which received 15% or more are travel, training and conference, operating supplies and repairs and maintenance.

FY2022

- Major changes include \$6,500 for Fairs and Festivals-\$6000 for Renaissance Faire and \$500 for FSJ Open House. \$0 was budgeted for 2021.
- \$1,000 for travel and training, up from \$100.
- \$5,000 for Repairs and Maintenance, up from \$2,000.
- \$500 increase for the Fort St. Joseph Archaeology Professional Services, funded by a private donor.

FY 2023

- Major changes include decrease in fairs and festivals expenses from \$6500 to \$2,000.
- \$2,000 increase for the Fort St. Joseph Archaeology Professional Services, funded by a private donor.
- 25% increase for Utilities based on rising costs

CITY OF NILES							
Budget Worksheet - GF (746) Niles History Center							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	10/21-03/22 <u>Actual</u>	2021-22 <u>Budget</u>	PROJECTED <u>Budget</u>
MUSEUM							
101-746-702-001	SALARIES & WAGES - FULL TIME	42,319	40,316	37,033	21,250	45,030	45,930
101-746-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-746-703-001	SALARIES & WAGES - PART TIME	37,180	31,092	33,600	13,885	41,096	41,920
101-746-714-001	FRINGES-FICA	6,095	5,497	5,611	2,744	6,590	6,725
101-746-714-004	FRINGES-GROUP MEDICAL INS	14,500	17,333	18,000	8,000	16,000	15,500
101-746-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-746-714-012	FRINGES-W/C INS PREMIUMS	208	267	395	135	270	194
101-746-714-017	FRINGES-PENSION CONTRI EXPENSE	3,799	5,724	6,556	3,394	7,529	9,939
101-746-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-746-717-008	PAYROLL - VACATION ALLOCATION	245	609	3,057	476	0	0
101-746-717-009	PAYROLL - HOLIDAY ALLOCATION	327	1,416	1,274	866	0	0
101-746-717-010	PAYROLL - PERSONAL HOL ALLOC	0	916	595	347	0	0
101-746-717-011	PAYROLL - SICK ALLOCATION	0	0	308	0	0	0
101-746-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-746-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-746-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-746-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-746-720-001	NON-WORK PAID	302	-302	0	0	0	0
101-746-727-001	OFFICE SUPPLIES	209	163	0	387	300	500
101-746-733-001	COMPUTER EQUIPMENT & SUPPLIES	873	1,024	322	552	500	1,500
101-746-740-001	OPERATING SUPPLIES	1,783	1,627	1,119	1,295	1,100	1,200
101-746-740-011	OPERATING SUPPLIES - EXHIBITS	0	30	453	368	250	300
101-746-740-012	OPERATING SUPPLIES - MUSEUM GI	234	519	0	59	100	100
101-746-740-013	OPERATING SUPPLIES - EDUCATION	87	55	0	0	200	200
101-746-801-001	PROFESSIONAL SERVICES	416	105	1,000	0	100	500
101-746-801-010	PROF SERVICES - ARCHEOLOGY	9,400	12,109	10,850	4,914	13,000	15,000
101-746-813-001	CONTRACTUAL SERVICES	12,110	12,873	15,977	4,897	11,000	11,000
101-746-814-001	FAIRS AND FESTIVAL EXPENSES	4,864	75	7,680	0	6,500	1,400
101-746-820-001	TRAVEL, TRAINING & CONFERENCE	1,546	1,043	418	0	1,000	1,700
101-746-830-001	DUES & SUBSCRIPTIONS	461	423	255	100	600	600
101-746-850-001	COMMUNICATIONS	1,730	1,866	1,854	613	500	250
101-746-880-001	COMMUNITY PROMOTIONS	1,521	1,913	1,083	2,318	1,000	750
101-746-900-001	PRINTING & PUBLISHING	70	228	0	0	300	500
101-746-920-002	UTILITIES - CITY HALL & MUSEUM	11,472	11,308	10,439	7,471	9,000	11,500
101-746-930-001	MTNCE - OFFICE EQUIPMENT	870	870	0	0	218	1,000
101-746-932-001	REPAIRS & MAINTENANCE	9,818	90,701	6,040	1,983	5,000	2,500
101-746-932-018	DISASTER REC - PR & COSTS	0	225	30	0	0	0
101-746-932-020	DISASTER REC - NON-WORK PD	0	1,664	0	0	0	0
101-746-956-008	MISCELLANEOUS	55	8	2	9	0	0
101-746-958-001	GRANT EXP - MCACA HIST CTR	0	0	0	0	0	0
101-746-960-001	STATE GRANT EXP-MI HUMANITIES	0	0	0	0	0	0
101-746-960-005	STATE GRANT EXP-BERRIEN COUNTY	4,809	1,342	1,193	77	0	0
101-746-975-001	BUILDING IMPROV - CAP OUTLAY	103,904	0	0	0	0	0
101-746-978-001	OTHER EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
101-746-999-001	TRANSFERS OUT	0	0	500	0	0	0
TOTAL EXPENDITURES		271,207	243,039	165,644	76,140	167,183	170,708

TREE PLANTING/TRIMMING/REMOVAL
(101-780, 781, 782)

These three funds are charged for the expenses incurred with general tree maintenance throughout the city. The Department of Public Works oversees this fund and handles contracted tree trimming and removal on city property (street rights-of-way, parks, parking lots, and other city-owned property), mostly utilizing the services of contractors and Street Division personnel. An annual tree removal program consists of identifying and removal of dead, dying and dangerous trees with between 60 and 90 trees and stumps removed annually. Following the competitive bid process a contract is awarded annually to a private tree contractor. Tree trimming for clearances over public sidewalks and streets is also budgeted and performed under contract by a tree trimming contractor.

The City ended an annual tree planting program several years ago due to budgetary considerations but the DPW will still issue permits for private property owners to plant trees on City property provided they are an approved species and planted in approved locations.

SIGNIFICANT CHANGES:

FY 2021

- Reduction of \$8,100 for Tree Trimming. Will need to get this program back soon.

FY 2022

- Increase in tree removals and tree trimming. Tree removal cost have increased significantly and our tree canopy is becoming very overgrown.

FY 2023

- Increase in tree removals and tree trimming. Tree removal cost have increased significantly and our tree canopy is becoming very overgrown.

CITY OF NILES							
Budget Worksheet - GF (781,782) Tree Trimming and Removal							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
TREE TRIMMING							
101-781-813-001	CONTRACTUAL SERVICES	49,762	32,675	54,870	3,200	45,000	55,000
Total TREE TRIMMING:		49,762	32,675	54,870	3,200	45,000	55,000
TREE REMOVAL							
101-782-813-001	CONTRACTUAL SERVICES	53,274	39,553	59,414	45,308	65,000	65,000
101-782-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
Total TREE REMOVAL:		53,274	39,553	59,414	45,308	65,000	65,000
TOTAL EXPENDITURES		103,036	72,228	114,284	48,508	110,000	120,000

COMMUNITY DEVELOPMENT DEPARTMENT
(101-800)

The Community Development Department consists of a full time Community Development Director and Zoning Administrator and a part time CDBG Coordinator.

The Community Development Department is responsible for the development of the City's Master Plan, which includes land use and zoning demographics and housing, transportation, recreation, downtown and general economic and community development. This department is also responsible for drafting and amending ordinances related to land use and community development such as the Zoning Ordinance, Downtown Development Ordinance, Historic District Ordinance, Sign Ordinance, etc. The Community Development Director works with the Planning Commission on matters related to implementing or amending the Zoning Ordinance and Master Plan Development. This person also works with the Zoning Board of Appeals on variance requests and with the Park Board relative to recreation planning and development of recreation grants, summer concert series, and development of rental policies for park facilities.

In addition, the Community Development Director works with the Downtown Development Authority on matters pertaining to the downtown and riverfront development within the DDA district. The director also works with the Historic District Commission to insure the exterior renovations in the district are in accordance with the Historic District Guidelines.

The Community Development Director supervises staff that sits on the Niles Area Transportation Study who participate in developing transportation plans for the Niles area as well as working with the Community Development Corporation as they develop their strategies and business plans to coordinate their efforts with existing City programs and staff.

This department administers the City's Zoning Ordinance, administers all grants that are funded to and prepared by the Community Development Department. Such grants include economic development grants, recreation grants, arts grants, police grants, etc.

SIGNIFICANT CHANGES:

FY 2021

- Increases in pension contribution expenses and group medical insurance

FY 2022

- Overall 10% cut to Department as required
- Increase in insurance due to citywide increase.
- Staff costs to shifted to CDBG due to expanded programs requiring additional administrative & staff support
- Decreased staff training due to covid concerns- maintaining a level appropriate for professional development for staff and boards.
- Increased printing and publishing costs due to zoning and marijuana requirements

FY 2023

- Slight decrease in employee healthcare expenses. Pension expenses decreased \$9,252 due to the pension plan a new hire will be participating in.

CITY OF NILES							
Budget Worksheet - GF (800) COMMUNITY DEVELOPMENT							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
COMMUNITY DEVELOPMENT							
101-800-702-001	SALARIES & WAGES - FULL TIME	41,131	33,402	27,009	17,327	35,000	35,000
101-800-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-800-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-800-703-001	SALARIES & WAGES - PART TIME	8,659	1,623	905	0	3,200	0
101-800-714-001	FRINGES-FICA	4,099	3,396	3,035	1,874	3,056	2,700
101-800-714-004	FRINGES-GROUP MEDICAL INS	14,500	17,333	18,000	4,000	16,000	15,500
101-800-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-800-714-012	FRINGES-W/C INS PREMIUMS	193	199	300	130	259	148
101-800-714-017	FRINGES-PENSION CONTRI EXPENSE	5,670	8,297	9,820	442	11,100	1,848
101-800-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-800-717-008	PAYROLL - VACATION ALLOCATION	1,343	6,257	2,441	5,230	0	0
101-800-717-009	PAYROLL - HOLIDAY ALLOCATION	1,231	2,072	1,953	0	0	0
101-800-717-010	PAYROLL - PERSONAL HOL ALLOC	167	1,438	1,793	768	0	0
101-800-717-011	PAYROLL - SICK ALLOCATION	3,436	1,045	6,794	953	0	0
101-800-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-800-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	288	0	0	0
101-800-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-800-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-800-720-001	NON-WORK PAID	0	0	0	0	0	0
101-800-727-001	OFFICE SUPPLIES	395	447	210	17	250	250
101-800-733-001	COMPUTER EQUIPMENT & SUPPLIES	172	285	957	277	1,500	1,500
101-800-736-001	POSTAGE EXPENSE	25	0	0	0	0	0
101-800-740-001	OPERATING SUPPLIES	447	67	0	0	0	0
101-800-801-001	PROFESSIONAL SERVICES	10,629	2,771	5,000	0	2,500	2,500
101-800-820-001	TRAVEL, TRAINING & CONFERENCE	4,264	333	864	0	2,000	2,000
101-800-830-001	DUES & SUBSCRIPTIONS	518	1,129	140	0	500	500
101-800-850-001	COMMUNICATIONS	1,464	1,811	2,312	674	2,500	2,500
101-800-880-001	COMMUNITY PROMOTIONS	388	586	557	0	2,000	2,000
101-800-880-100	COMMUNITY PROMOTIONS-NPAC	0	0	16	0	0	0
101-800-880-110	COMMITY PROMOS-NPAC GENERATION	0	0	0	0	0	0
101-800-900-001	PRINTING & PUBLISHING	1,388	1,026	2,886	323	2,500	2,500
101-800-920-002	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-800-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0
101-800-932-018	DISASTER REC - PR & COSTS	0	0	0	0	0	0
101-800-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
101-800-956-008	MISCELLANEOUS	130	104	250	0	100	0
101-800-974-001	LAND IMPROVEMENTS	426,414	0	0	0	0	0
101-800-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		526,663	83,621	85,530	32,015	82,465	68,946

GENERAL INSURANCE
(101-953)

This fund includes the cost of general property and liability insurance for the City's buildings, machinery and equipment, vehicles and employees. We participate in the Michigan Municipal League's Property and Liability Pool for this coverage. Any deductibles that we are liable for during the year come out of this fund.

Note the cost for the employees' group health insurance is NOT included here. It is accounted for in a separate insurance fund (706).

SIGNIFICANT CHANGES:

FY 2021

- None

FY 2022

- None

FY 2023

- None

CITY OF NILES							
Budget Worksheet - GF (953) Insurance							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
GENERAL INSURANCE							
101-953-957-001	INSURANCE - GENERAL	132,232	134,998	143,798	152,644	145,000	155,000
101-953-957-002	GENERAL INSURANCE DEDUCTIBLES	0	0	0	0	0	0
TOTAL EXPENDITURES		132,232	134,998	143,798	152,644	145,000	155,000

MISCELLANEOUS
(101-999)

This department is used to account for expenditures that cannot be directly tied to another department. Normally, this fund has accounted for transfers to the Building Department required to balance their budget, and for insurance costs relating to retirees.

SIGNIFICANT CHANGES:

FY 2021

- Insurance premiums are expected to substantially increase this year, which directly affects the cost per participant in the plan. This affects retirees as well as employees.

FY 2022

- Insurance premiums decreased this year due to a surplus in the insurance fund from last year. Also, several retirees have reached age 65 and are not on the plan anymore.

FY 2023

- None

CITY OF NILES							
Budget Worksheet - GF (999) Miscellaneous							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
MISCELLANEOUS EXPENSE							
101-999-714-004	FRINGES-GROUP MED INS RETIREES	56,490	62,334	53,250	30,334	50,000	60,000
101-999-714-005	FRINGES-GROUP MED INS (DDA)	0	0	0	0	0	0
101-999-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-999-877-001	SUPPLEMENTAL RETIREMENT - CITY	9,372	0	0	0	0	0
101-999-877-002	SUPPLEMENTAL RETIREMENT-UTILIT	0	0	0	0	0	0
101-999-940-001	RENTALS	0	0	0	0	0	0
101-999-956-008	MISCELLANEOUS	0	0	0	0	0	0
101-999-999-001	TRANSFERS OUT	30,991	31,017	41,021	0	31,000	31,000
TOTAL EXPENDITURES		96,853	93,351	94,271	30,334	81,000	91,000

MAJOR STREET FUND
(202)

The Major Street Fund is used to help pay for construction, maintenance and other operations pertaining to street work. Work consists of resurfacing, chip sealing, spray patching, sign and pavement marking work, street sweeping, storm sewer cleaning and repairs, snow and ice control, etc. The Major Street Fund helps pay for all but a small share of the annual costs to maintain the 17.6 miles of major streets in the city and 5.8 miles of State Trunklines. The fund is established to receive all major street funds received from the State of Michigan from gas and weight tax receipts as well as certain costs pertaining to the Michigan Department of Transportation authorized state trunkline maintenance contract. State trunklines maintained through the city include M-60 Business Route, M-139, and M-51.

The City of Niles is required by law to establish a major street fund in compliance with ACT 51 of the Public Acts of 1951. The City's share of the gas and weight tax receipts is based on a formula of miles of major streets times a state factor and population of the city times a factor. The MDOT maintenance contract is negotiated on an annual basis.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2021

- Budgeted \$500,000 for Resurfacing Projects including ADA sidewalk ramps.

FY 2022

- Budgeted \$750,000 for Resurfacing Projects including ADA sidewalk ramps.

FY 2023

- Budgeted \$500,000 for Resurfacing Projects including ADA sidewalk ramps.

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
202-100-539-001	STATE GRANTS	0	233,600	0	0	0	0
202-100-569-001	STATE GRANTS - OTHER	0	0	0	0	0	0
202-100-574-002	GAS & WEIGHT	919,259	960,610	1,040,543	450,200	1,039,038	1,062,727
202-100-601-001	CHARGES FOR SERVICES - COSTS	101,035	132,885	91,450	4,362	147,361	147,361
202-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
202-100-664-001	INTEREST	17,600	15,693	2,913	986	16,000	14,000
202-100-671-001	MISCELLANEOUS	10,197	0	0	0	0	0
Total FUND REVENUES:		1,048,091	1,342,788	1,134,906	455,548	1,202,399	1,224,088
EXPENDITURES							
PREVENTION - ROADS & STREETS							
202-463-702-001	SALARIES & WAGES - FULL TIME	31,358	47,517	52,000	35,909	85,000	85,000
202-463-702-002	OVERTIME WAGES	4,683	7,333	7,282	7,376	8,000	8,000
202-463-714-001	FRINGES	19,359	32,509	40,970	30,847	64,272	62,722
202-463-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-463-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
202-463-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
202-463-784-004	VEHICLE MAINTENANCE	25,402	46,805	41,046	7,320	55,000	45,000
202-463-801-001	PROFESSIONAL SERVICES	21,996	4,298	22,775	0	65,000	20,000
202-463-814-001	HIRED SERVICES	499,236	311,466	264,620	49,163	750,000	500,000
202-463-815-001	TRASH DISPOSAL	2,706	3,529	2,436	931	4,200	40,000
202-463-850-001	COMMUNICATIONS	0	0	0	0	0	0
202-463-932-001	REPAIRS & MAINTENANCE	6,543	4,300	4,268	2,386	11,000	10,000
202-463-974-006	LAND PURCHASES	0	0	0	0	0	0
Total PREVENTION - ROADS & STR		611,283	457,757	435,397	133,932	1,042,472	770,722
PREVENTION - BRIDGES							
202-473-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	5,000	5,000
202-473-714-001	FRINGES	0	0	0	0	3,456	3,690
202-473-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-473-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
202-473-801-001	PROFESSIONAL SERVICES	3,059	40,492	127,701	6,020	2,500	5,000
202-473-814-001	HIRED SERVICES	0	52,405	0	0	0	0
202-473-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-473-932-001	REPAIRS & MAINTENANCE	452	48,170	56,968	18	1,500	1,500
Total PREVENTION - BRIDGES:		3,511	141,067	184,669	6,038	12,456	15,190
TRAFFIC SERVICES MAINT							
202-474-171-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
202-474-702-001	SALARIES & WAGES - FULL TIME	19,574	11,548	8,741	4,444	20,000	20,000
202-474-702-002	OVERTIME WAGES	106	306	280	102	500	500
202-474-714-001	FRINGES	10,422	6,845	6,041	1,559	14,168	14,758
202-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-474-740-001	OPERATING SUPPLIES	4,298	2,606	1,075	708	6,000	5,000
202-474-784-004	VEHICLE MAINTENANCE	10,641	8,121	3,191	1,012	8,000	8,000
202-474-932-001	REPAIRS & MAINTENANCE	6,290	8,104	8,859	1,996	8,000	7,000
Total TRAFFIC SERVICES MAINT:		51,331	37,530	28,187	9,821	56,668	55,258

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
WINTER MAINTENANCE							
202-478-702-001	SALARIES & WAGES - FULL TIME	16,517	8,736	11,385	12,910	30,000	35,000
202-478-702-002	OVERTIME WAGES	7,792	4,415	4,570	9,130	12,000	15,000
202-478-714-001	FRINGES	13,185	7,794	11,026	38	29,026	29,516
202-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-478-740-001	OPERATING SUPPLIES	26,739	27,974	28,238	0	35,000	37,000
202-478-784-004	VEHICLE MAINTENANCE	37,445	17,557	22,723	31,546	50,000	40,000
202-478-932-001	REPAIRS & MAINTENANCE	1,205	224	0	0	5,000	5,000
Total WINTER MAINTENANCE:		102,883	66,700	77,942	53,624	161,026	161,516
ENGINEERING							
202-483-801-001	PROFESSIONAL SERVICES	20,616	20,616	24,072	12,036	24,555	25,390
Total ENGINEERING:		20,616	20,616	24,072	12,036	24,555	25,390
TRAFFIC SIGNALS							
202-485-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	200	200
202-485-784-004	VEHICLE MAINTENANCE	0	0	0	0	100	0
202-485-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
202-485-920-001	UTILITIES	1,282	428	0	0	1,400	1,500
202-485-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total TRAFFIC SIGNALS:		1,282	428	0	0	1,700	1,700
STATE TRUNKLINES MAINT							
202-486-702-001	SALARIES & WAGES - FULL TIME	14,536	26,298	9,848	1,784	40,000	40,000
202-486-702-002	OVERTIME WAGES	70	0	54	0	300	0
202-486-784-004	VEHICLE MAINTENANCE	11,842	38,592	11,876	333	15,000	15,000
202-486-813-001	MDOT PAVEMENT MAINTENANCE	0	0	0	0	0	0
202-486-932-001	REPAIRS & MAINTENANCE	4,264	14,417	6,627	24	8,000	6,761
Total STATE TRUNKLINES MAINT:		30,712	79,307	28,405	2,141	63,300	61,761
STREET SWEEPING							
202-488-702-001	SALARIES & WAGES - FULL TIME	352	568	805	713	1,500	1,200
202-488-702-002	OVERTIME WAGES	634	946	672	289	1,000	800
202-488-784-004	VEHICLE MAINTENANCE	1,162	1,768	3,074	343	3,000	1,500
202-488-815-001	TRASH DISPOSAL	2,275	2,319	1,644	750	2,500	3,000
202-488-850-001	COMMUNICATIONS	0	0	0	0	0	0
Total STREET SWEEPING:		4,423	5,601	6,195	2,095	8,000	6,500
INTERFUND TRANSFERS							
202-489-999-001	TRANSFERS OUT	70,000	70,000	70,000	0	70,000	70,000
Total INTERFUND TRANSFERS:		70,000	70,000	70,000	0	70,000	70,000
TREES & SHRUBS							
202-490-702-001	SALARIES & WAGES - FULL TIME	0	1,355	0	1,071	4,000	4,000
202-490-702-002	OVERTIME WAGES	0	0	0	0	0	0
202-490-784-004	VEHICLE MAINTENANCE	0	179	0	0	200	0
202-490-813-001	CONTRACTUAL SERVICES	0	0	0	0	2,000	6,000
202-490-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-490-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total TREES & SHRUBS:		0	1,534	0	1,071	6,200	10,000
DRAINAGE & BACKSLOPES							
202-491-702-001	SALARIES & WAGES - FULL TIME	956	0	195	875	4,000	2,000
202-491-702-002	OVERTIME WAGES	33	0	0	0	500	500
202-491-784-004	VEHICLE MAINTENANCE	1,103	0	202	883	3,000	1,000
202-491-932-001	REPAIRS & MAINTENANCE	797	0	0	352	1,200	1,000
Total DRAINAGE & BACKSLOPES:		2,889	0	397	2,110	8,700	4,500

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
GRASS & WEED CONTROL							
202-493-702-001	SALARIES & WAGES - FULL TIME	278	453	400	0	1,000	1,000
202-493-784-004	VEHICLE MAINTENANCE	567	933	862	0	1,000	1,000
202-493-813-001	CONTRACTUAL SERVICES	116	87	87	0	225	0
202-493-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	500
Total GRASS & WEED CONTROL:		961	1,473	1,349	0	2,225	2,500
TRAFFIC SERVICES MAINT							
202-494-702-001	SALARIES & WAGES - FULL TIME	658	818	620	970	1,000	1,000
202-494-702-002	OVERTIME WAGES	51	36	19	102	0	100
202-494-784-004	VEHICLE MAINTENANCE	322	320	373	146	500	500
202-494-932-001	REPAIRS & MAINTENANCE	88	48	139	90	100	100
Total TRAFFIC SERVICES MAINT:		1,119	1,222	1,151	1,308	1,600	1,700
PAVEMENT MARKING							
202-495-702-001	SALARIES & WAGES - FULL TIME	0	379	25	102	300	300
202-495-702-002	OVERTIME WAGES	0	0	0	0	0	0
202-495-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
202-495-784-004	VEHICLE MAINTENANCE	0	313	0	0	300	300
202-495-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total PAVEMENT MARKING:		0	692	25	102	600	600
STATE TRUNKLINES WINTER MAINT							
202-497-702-001	SALARIES & WAGES - FULL TIME	5,152	1,741	2,254	2,877	10,000	11,000
202-497-702-002	OVERTIME WAGES	3,329	2,212	2,115	3,179	6,000	6,000
202-497-702-014	SALARIES & WAGES - SNOW HAULIN	786	565	369	526	1,200	1,000
202-497-740-001	OPERATING SUPPLIES	12,728	15,200	14,734	0	20,000	20,000
202-497-784-004	VEHICLE MAINTENANCE	17,929	8,800	8,373	10,695	22,000	20,000
202-497-932-001	REPAIRS & MAINTENANCE	723	0	0	0	2,500	1,000
Total STATE TRUNKLINES WINTER MAINT:		40,647	28,518	27,845	17,277	61,700	59,000
FRINGES							
202-502-714-001	FRINGES	18,698	19,914	13,170	2,507	17,500	17,500
202-502-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
Total FRINGES:		18,698	19,914	13,170	2,507	17,500	17,500
DISTRIBUTED EXPENSES							
202-503-750-001	OVERHEAD - STATE REIMBURSEMENT	0	0	0	0	0	0
202-503-956-007	OVERHEAD - STATE REIMBURSEMENT	8,829	10,248	7,629	444	11,100	11,100
Total DISTRIBUTED EXPENSES:		8,829	10,248	7,629	444	11,100	11,100
ADMINISTRATION							
202-504-956-015	BANK SERVICE FEES	0	25	0	0	0	0
Total ADMINISTRATION:		0	25	0	0	0	0
Total FUND EXPENDITURES:		969,184	942,632	906,433	244,506	1,549,802	1,274,937
NET REVENUES (EXPENDITURES):		78,907	400,156	228,473	211,042	(347,403)	(50,849)
BEGINNING FUND BALANCE:						1,575,913	1,228,510
PROJECTED ENDING FUND BALANCE:						1,228,510	1,177,661

LOCAL STREET FUND
(203)

The Local Street Fund is used to help pay for construction, maintenance and other operations pertaining to street work. Work consists of resurfacing, chip sealing, spray patching, sign and pavement marking work, street sweeping, storm sewer cleaning and repairs, snow and ice control, etc. Fuel and vehicle registration tax revenues from the State of Michigan help pay for approximately 2/3 of the annual costs to maintain the 46.55 miles of local streets in the City. The remainder of the funds comes from transfers from the Major Street Fund, the General Fund and METRO Act funds.

The City of Niles is required by law to establish a local street fund in compliance with ACT 51 of the Public Acts of 1951. The City's share of the gas and vehicle registration tax receipts is based on a formula for the miles of local streets and population of the City.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2021

- Budget includes \$125,000 of Street Resurfacing projects with ADA sidewalk ramps.

FY 2022

- Budget includes \$125,000 of Street Resurfacing projects with ADA sidewalk ramps.

FY 2023

- Budget includes \$100,000 of Street Resurfacing projects with ADA sidewalk ramps.

CITY OF NILES									
Budget Worksheet - Fund 203 (Local Highway)									
FY2023									
							2022-23		
<u>Account Number</u>		<u>Account Title</u>		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
				Actual	Actual	Actual	Actual	Budget	Budget
FUND REVENUES									
203-100-539-001	STATE GRANTS	0	0	0	0	0	0	0	0
203-100-569-001	STATE GRANTS - OTHER	145,369	0	0	0	0	0	0	0
203-100-574-002	GAS & WEIGHT	377,925	394,431	427,813	188,997	441,908	453,908		
203-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0	0	0
203-100-664-001	INTEREST	8,443	7,047	994	286	7,000	7,000		
203-100-671-001	MISCELLANEOUS	0	0	0	0	0	0	0	0
203-100-699-001	INTERFUND TRANSFER	111,376	115,719	117,568	0	115,000	117,000		
Total FUND REVENUES:		643,113	517,197	546,375	189,283	563,908	577,908		
EXPENDITURES									
PREVENTION - ROADS & STREETS									
203-463-702-001	SALARIES & WAGES - FULL TIME	92,293	119,594	113,550	65,481	125,000	130,000		
203-463-702-002	OVERTIME WAGES	12,409	19,696	17,621	19,373	15,000	20,000		
203-463-714-001	FRINGES	57,710	85,581	93,287	70,701	96,754	110,685		
203-463-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0	0	0
203-463-784-004	VEHICLE MAINTENANCE	122,810	157,270	140,991	28,342	150,000	150,000		
203-463-814-001	HIRED SERVICES	109,343	0	88,182	0	125,000	100,000		
203-463-815-001	TRASH DISPOSAL	3,109	4,802	3,147	476	5,000	5,100		
203-463-850-001	COMMUNICATIONS	0	0	0	0	0	0	0	0
203-463-932-001	REPAIRS & MAINTENANCE	15,721	27,158	22,543	18,970	24,000	30,000		
Total PREVENTION - ROADS & STREETS:		413,395	414,101	479,321	203,343	540,754	545,785		
TRAFFIC SERVICES MAINT									
203-474-702-001	SALARIES & WAGES - FULL TIME	15,758	17,892	22,973	11,556	18,000	23,000		
203-474-702-002	OVERTIME WAGES	149	401	0	77	500	500		
203-474-714-001	FRINGES	8,211	11,083	16,017	3,346	12,785	17,341		
203-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0	0	0
203-474-740-001	OPERATING SUPPLIES	0	0	0	0	0	0	0	0
203-474-784-004	VEHICLE MAINTENANCE	3,602	7,685	7,189	2,343	6,000	8,000		
203-474-932-001	REPAIRS & MAINTENANCE	2,121	15,206	4,280	24,200	4,500	16,000		
Total TRAFFIC SERVICES MAINT:		29,841	52,267	50,459	41,522	41,785	64,841		
WINTER MAINTENANCE									
203-478-702-001	SALARIES & WAGES - FULL TIME	13,170	9,655	11,652	10,972	18,000	18,000		
203-478-702-002	OVERTIME WAGES	3,531	1,464	5,112	6,031	7,000	10,000		
203-478-714-001	FRINGES	9,365	6,705	11,786	310	17,278	20,661		
203-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0	0	0
203-478-740-001	OPERATING SUPPLIES	435	0	0	0	0	0	0	0
203-478-784-004	VEHICLE MAINTENANCE	30,533	16,674	23,601	23,482	25,000	40,000		
203-478-932-001	REPAIRS & MAINTENANCE	47	1,130	0	0	1,000	500		
Total WINTER MAINTENANCE:		57,081	35,628	52,151	40,795	68,278	89,161		
ENGINEERING									
203-483-801-001	PROFESSIONAL SERVICES	20,616	20,616	24,072	12,036	24,555	25,390		
Total ENGINEERING:		20,616	20,616	24,072	12,036	24,555	25,390		
ADMINISTRATION									
203-504-956-015	BANK SERVICE FEES	0	0	0	0	0	0	0	0
Total ADMINISTRATION:		0	0	0	0	0	0	0	0
Total FUND EXPENDITURES:		520,933	522,612	606,003	297,696	675,372	725,177		
NET REVENUES (EXPENDITURES)		122,180	(5,415)	(59,628)	(108,413)	(111,464)	(147,269)		
BEGINNING FUND BALANCE						486,077	374,613		
PROJECTED ENDING FUND BALANCE						374,613	227,344		

SILVERBROOK CEMETERY
(209)

Silverbrook Cemetery is owned by the City of Niles, employing a Working Group Leader in charge of the everyday operations. The cemetery utilizes the services of numerous Community Service Workers, with no costs incurred by the cemetery. The cemetery is supported by fees collected from lot sales, burials, vault sales and miscellaneous other charges. An average of approximately 115 burials are conducted annually in the 46 acre cemetery.

Historically the cemetery activities have been self-supporting and the cemetery does not utilize local tax dollars for operations, this will be the third year of a transfer from the General Fund to maintain a minimal fund balance.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2021

- \$30,000 transfer from the General Fund and reduction of \$10,000 from the perpetual care trust.

FY 2022

- \$30,000 transfer from the General Fund. No transfer from the perpetual care trust.

FY 2023

- Increase of +/- \$30,000 for anticipated Ground Maintenance Contract paired with wages, pension, etc.

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
209-100-601-001	CHARGES FOR SERVICES - COSTS	5,513	8,201	12,406	5,550	8,000	13,000
209-100-607-001	FEES	48,599	63,504	74,075	41,680	62,000	80,000
209-100-650-001	SALE OF FOUNDATIONS	15,658	14,395	22,291	9,342	15,000	20,000
209-100-650-002	SALE OF CEMETERY LOTS	49,414	87,280	118,538	47,474	84,000	85,000
209-100-664-001	INTEREST	209	915	292	122	300	300
209-100-671-001	MISCELLANEOUS	8,232	5,956	4,191	3,259	5,000	6,000
209-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
209-100-699-001	INTERFUND TRANSFER	30,000	30,000	40,000	0	30,000	30,000
209-100-699-005	TRANSFER FROM TRUST	6,435	13,098	0	0	0	0
Total FUND REVENUES:		164,060	223,349	271,793	107,427	204,300	234,300
EXPENDITURES							
209-276-702-001	SALARIES & WAGES - FULL TIME	35,646	36,988	36,919	17,075	43,888	53,622
209-276-702-002	OVERTIME WAGES	746	1,198	764	869	2,500	1,353
209-276-702-012	STREET DEPARTMENT LABOR ONLY	1,722	0	0	0	2,200	2,000
209-276-702-016	SALARIES & WAGES - SAFETY MTGS	0	0	0	0	0	0
209-276-703-001	SALARIES & WAGES - PART TIME	0	0	0	0	0	0
209-276-714-001	FRINGES-FICA	1,276	13	0	0	4,122	4,206
209-276-714-003	FRINGES - MESC	0	0	0	0	0	0
209-276-714-004	FRINGES-GROUP MEDICAL INS	13,292	17,333	18,000	8,000	16,000	15,500
209-276-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	30	0
209-276-714-012	FRINGES-W/C INS PREMIUMS	1,206	1,098	1,418	556	1,111	714
209-276-714-017	FRINGES-PENSION CONTRI EXPENSE	16,182	14,333	13,843	5,113	9,965	12,662
209-276-717-002	RETIRES GROUP MED INSURANCE	945	636	884	0	0	0
209-276-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
209-276-717-008	PAYROLL - VACATION ALLOCATION	4,136	3,559	4,546	2,044	4,852	4,949
209-276-717-009	PAYROLL - HOLIDAY ALLOCATION	2,285	2,358	2,405	1,431	2,426	2,475
209-276-717-010	PAYROLL - PERSONAL HOL ALLOC	524	98	0	0	0	0
209-276-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
209-276-717-012	PAYROLL - WORK INJURY PAY	0	0	0	0	0	0
209-276-717-013	PAYROLL - FUNERAL ALLOCATION	571	982	0	0	0	0
209-276-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
209-276-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
209-276-720-001	NON-WORK PAID	0	0	0	0	0	0
209-276-720-002	NON-WORK PAID - STREET	0	0	0	0	0	0
209-276-727-001	OFFICE SUPPLIES	0	5	6	0	100	100
209-276-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	0	0
209-276-740-001	OPERATING SUPPLIES	4,906	5,039	3,404	4,695	6,000	10,000
209-276-756-004	GASOLINE & OIL	987	713	718	280	1,500	1,500
209-276-784-004	VEHICLE MAINTENANCE	108	825	636	15	2,000	2,000
209-276-801-001	PROFESSIONAL SERVICES	600	0	35	0	0	0
209-276-813-001	CONTRACTUAL SERVICES	66,204	66,129	65,926	31,968	66,528	69,528
209-276-815-001	TRASH DISPOSAL	1,026	1,026	941	513	1,200	1,200
209-276-820-001	TRAVEL, TRAINING & CONFERENCE	99	0	0	0	0	0
209-276-830-001	DUES & SUBSCRIPTIONS	35	0	0	40	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
209-276-850-001	COMMUNICATIONS	498	464	240	120	700	700
209-276-900-001	PRINTING & PUBLISHING	23	0	0	0	0	0
209-276-930-001	MTNCE - OFFICE EQUIPMENT	423	423	0	0	1,200	1,000
209-276-931-001	BUILDING REPAIRS	830	0	0	682	10,000	5,000
209-276-932-001	REPAIRS & MAINTENANCE	0	0	2,444	0	0	0
209-276-956-008	MISCELLANEOUS	0	0	0	0	0	0
209-276-956-015	BANK SERVICE FEES	0	0	0	0	0	0
209-276-957-001	INSURANCE - GENERAL	4,222	3,740	3,805	4,084	4,000	4,200
209-276-968-001	DEPRECIATION EXPENSE	1,005	1,384	3,959	1,979	1,500	4,000
209-276-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
209-276-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	12,000	30,000
209-276-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		159,497	158,344	160,893	79,464	193,822	226,710
NET REVENUES (EXPENDITURES)		4,563	65,005	110,900	27,963	10,478	7,590
BEGINNING FUND BALANCE						181,273	191,751
PROJECTED ENDING FUND BALANCE						191,751	199,341

TIFA FUND
(211)

Tax Increment Financing (TIF): This is a financing tool that is often referred to as tax capture. Tax increment financing is a way for governments (usually municipal authorities) to help finance new capital projects by taking advantage of expected property tax returns. A city, for example, may designate as a TIF district a plot of land that is planned to be redeveloped. Captured taxes include the taxes on the net increase in state equalized value (SEV) of properties since a base year.

TIF District: The geographic area from which taxes are captured. This area is approved by City Council resolution.

Downtown Development Authority (DDA): A public corporate body authorized by Public Act 197 of 1975 with the power to capture taxes using tax increment financing. A DDA's primary purpose is to eliminate the causes of decline in downtown property values by using its tax capture to make property and infrastructure improvements.

The City of Niles Downtown Development Authority has used its tax capture to finance a variety of public improvements (such as flowers) in its TIF district. A majority of the DDA's budget is allocated for the part-time wages of the DDA director. The director is the DDA's lone staff person and is charged with the daily operation of the program.

In 2003, the Niles DDA was designated as a Michigan Main Street community by the Michigan Economic Development Corporation. This designation did not change the DDA's authoritative powers, but did result in structural changes to the organization. The DDA is now commonly referred to as **Niles Main Street**. Four committees operate under the Niles Main Street Board of Directors: (1) Organization Committee, (2) Design Committee, (3) Economic Restructuring Committee, and (4) Promotions Committee. These committees work together for the improvement of downtown Niles.

December 2018, the DDA TIF was renewed for 15 years, now sun setting December 2033.

SIGNIFICANT CHANGES:

FY 2021

- Did not request \$15,000 transfer from city due to the fact that the old post office is being redeveloped and will generate \$15,000 in PILOT. Added \$10,000 to Donations for Hunter Ice Festival based off of 2020 revenue.

FY 2022

- \$25,000 Match on Main Grant to Iron Shoe Distillery.

FY 2023

- No significant changes.

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2023							
							2022-23
							PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>10/21-03/22</u> <u>Actual</u>	<u>2021-22</u> <u>Budget</u>	<u>Budget</u>
FUND REVENUES							
TAXES							
211-100-402-001	REAL PROPERTY TAXES - CURRENT	52,665	54,813	68,046	67,597	68,046	68,500
211-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	9,039	11,805	13,292	0	11,008	13,000
Total TAXES:		61,704	66,618	81,338	67,597	79,054	81,500
GRANTS							
211-100-501-001	FEDERAL GRANTS	0	0	0	0	0	0
211-100-501-002	FED GRANTS - INCUBATOR KITCHEN	0	0	0	0	0	0
211-100-539-001	STATE GRANTS	55,000	25,000	0	0	0	0
211-100-580-001	GRANT REVENUE - CITY	0	0	0	0	0	0
Total GRANTS:		55,000	25,000	0	0	0	0
MEMBERSHIPS							
211-100-607-001	MEMBERSHIPS - INDIVIDUAL	0	0	0	0	0	0
211-100-607-002	MEMBERSHIPS - FAMILY	0	0	0	0	0	0
211-100-607-003	MEMBERSHIPS - SUSTAINER	10,000	10,000	10,000	10,000	10,000	10,000
211-100-607-004	MEMBERSHIP - BUSINESS	0	0	0	0	0	0
Total MEMBERSHIPS:		10,000	10,000	10,000	10,000	10,000	10,000
OTHER							
211-100-664-001	INTEREST	1,096	956	228	124	150	150
211-100-665-001	LOAN INT - M. REED	67	7	0	0	0	0
211-100-665-002	LOAN INT - J. MORRIS	64	29	7	1	0	0
211-100-665-003	LOAN INT - C.MITCHELL	0	0	0	31	0	0
211-100-671-001	MISCELLANEOUS	2,971	392	50	52	0	0
211-100-673-001	SALE OF PROPERTY	11,490	9,434	10,761	6,491	10,000	10,000
211-100-674-001	CONTRIB FROM PRIVATE SOURCES	30,000	15,000	75,000	0	0	0
211-100-699-001	INTERFUND TRANSFER	48,292	34,875	18,500	15,000	31,000	31,000
Total OTHER:		93,980	60,693	104,546	21,699	41,150	41,150
HUNTER ICE FESTIVAL							
211-106-642-001	HUNTER ICE FEST- MERCH SALES	0	0	0	0	0	0
211-106-643-001	HUNTER ICE FEST- ICE CREAM	2,126	2,268	0	0	2,500	2,500
211-106-643-002	HUNTER ICE FEST- CHILI CRAWL	2,000	1,733	0	0	0	0
211-106-643-003	HUNTER ICE FEST- WARM CTR	644	0	0	0	0	0
211-106-671-001	HUNTER ICE FEST - OTHER	0	0	0	0	5,000	5,000
211-106-674-001	HUNTER ICE FEST- DONATIONS	0	0	0	0	10,000	10,000
211-106-675-001	HUNTER ICE FEST - SPONSORS	11,250	37,528	19,713	19,125	25,000	30,000
Total HUNTER ICE FESTIVAL:		16,020	41,529	19,713	19,125	42,500	47,500
BRIDGE BASH							
211-107-643-001	BRIDGE BASH - ICE CREAM	287	0	0	0	0	0
211-107-648-001	BRIDGE BASH - GATE TKT SALES	2,034	81	0	0	1,500	0
Total BRIDGE BASH:		2,321	81	0	0	1,500	0
MOVIES IN THE PARK							
211-108-675-001	MOVIES IN THE PK - SPONSORS	1,683	0	3,320	480	0	0
Total MOVIES IN THE PARK:		1,683	0	3,320	480	0	0
CONCERTS IN THE PARK							
211-109-675-001	CONCERTS IN THE PK-SPONSORS	800	0	0	0	0	0
Total CONCERTS IN THE PARK:		800	0	0	0	0	0
SAFE TRICK OR TREAT							
211-110-675-001	SAFE TRICK OR TREAT-SPONSORS	0	0	0	0	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
		Actual	Actual	Actual	Actual	Budget	PROJECTED
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	Budget
Total SAFE TRICK OR TREAT:		0	0	0	0	0	0
VISIT WITH SANTA							
211-111-675-001	VISIT WITH SANTA - SPONSORS	0	0	0	0	0	0
Total VISIT WITH SANTA:		0	0	0	0	0	0
HOLIDAY HOMECOMING							
211-112-642-001	HOLIDAY HOMECOMING-MERCH SALES	0	0	0	132	0	0
211-112-671-001	HOLIDAY HOMECOMING-OTHER	0	0	0	999	0	0
211-112-674-001	HOLIDAY HOMECOMING-DONATIONS	2,500	0	0	0	0	0
211-112-675-001	HOLIDAY HOMECOMING-SPONSORS	0	275	2,897	0	2,000	2,000
Total HOLIDAY HOMECOMING:		2,500	275	2,897	1,131	2,000	2,000
FLOWERS							
211-130-674-001	FLOWERS - DONATIONS	0	0	0	0	0	0
211-130-675-001	FLOWERS - SPONSORS	603	0	0	0	0	0
Total FLOWERS:		603	0	0	0	0	0
FRENCH MARKET							
211-131-642-001	FRENCH MARKET- MERCH SALES	0	0	0	0	0	0
211-131-670-001	FRENCH MARKET - VENDOR RENT	0	0	2,579	2,416	0	1,400
211-131-671-001	FRENCH MARKET - OTHER	0	0	0	0	0	0
211-131-674-001	FRENCH MARKET - DONATIONS	0	0	0	0	0	0
211-131-675-001	FRENCH MARKET - SPONSORS	0	0	0	0	0	0
Total FRENCH MARKET:		0	0	2,579	2,416	0	1,400
GALLERY BUILDING							
211-132-501-001	GALLERY BUILDING - HUD	0	0	0	0	0	0
211-132-670-001	GALLERY BUILDING - VENDOR RENT	0	0	0	0	0	0
211-132-671-001	GALLERY BUILDING - OTHER	0	0	0	0	0	0
211-132-674-001	GALLERY BUILDING - DONATIONS	0	0	0	0	0	0
211-132-675-001	GALLERY BUILDING - SPONSORS	0	0	0	0	0	0
Total GALLERY BUILDING:		0	0	0	0	0	0
NECI							
211-133-501-001	NECI - HUD	0	0	0	0	0	0
211-133-670-001	NECI - ROOM RENT	0	0	0	0	0	0
211-133-670-002	NECI - OFFICE SPACE RENT	0	0	0	0	0	0
211-133-670-003	NECI - KITCHEN USE RENT	10,997	4,497	1,600	0	0	0
211-133-670-004	NECI - STORAGE RENT	0	0	0	0	3,600	1,200
211-133-671-001	NECI - OTHER	0	0	0	0	0	0
211-133-674-001	NECI - DONATIONS	0	50	0	0	0	0
211-133-675-001	NECI - SPONSORS	0	0	0	0	0	0
Total NECI:		10,997	4,547	1,600	0	3,600	1,200
NILES THEN & NOW BOOK							
211-134-642-001	NILES THEN & NOW BOOK	0	1,083	0	40	0	0
211-134-642-002	NILES THEN & NOW BK-AMAZON	0	0	0	0	0	0
211-134-642-003	NILES THEN & NOW BK-MERCH SALE	0	0	0	0	0	0
211-134-671-001	NILES THEN & NOW BK-SHIPPING	0	0	0	0	0	0
Total NILES THEN & NOW BOOK:		0	1,083	0	40	0	0
BRICKS							
211-135-642-001	BRICKS - BUY A BRICK	0	0	0	0	0	0
Total BRICKS:		0	0	0	0	0	0
2ND STREET DINING AREA							
211-136-642-001	2ND STREET DINING AREA	0	0	18,589	4,184	20,000	12,000
211-136-674-001	NODE RESTROOMS	0	0	400	0	0	0
211-136-675-001	SOCIAL DISTRICT	0	0	150	0	900	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
		Actual	Actual	Actual	Actual	Budget	PROJECTED Budget
Total 2ND STREET DINING AREA:		0	0	19,139	4,184	20,900	12,000
RESTAURANT WEEK							
211-137-642-001	RESTAURANT WEEK	0	0	5,750	500	7,500	5,000
Total RESTAURANT WEEK:		0	0	5,750	500	7,500	5,000
THIRD THURSDAY							
211-138-642-001	THIRD THURSDAY	0	0	905	0	1,200	0
Total THIRD THURSDAY:		0	0	905	0	1,200	0
MISCELLANEOUS PROJECTS							
211-149-626-001	RUDOLPH BREAKFAST	0	0	0	0	0	0
211-149-642-001	INDE REVOLUTION - SALES	0	0	0	0	0	0
211-149-670-001	INDE REVOLUTION - RENT	0	0	0	0	0	0
211-149-674-001	DT DOLLARS - CONTRIBUTIONS	0	60	0	0	0	0
211-149-675-001	ARTS IN MOTION - SPONSORS	0	0	0	0	0	0
Total MISCELLANEOUS PROJECTS:		0	60	0	0	0	0
Total FUND REVENUES:		255,608	209,886	249,208	124,756	209,404	200,350
EXPENDITURES							
HUNTER ICE FESTIVAL							
211-806-741-001	HUNTER ICE FEST - CHILI CRAWL	33	299	0	0	200	200
211-806-741-002	HUNTER ICE FEST - ICE	8,223	14,165	8,538	18,403	15,000	20,000
211-806-741-003	HUNTER ICE FEST - ICE CREAM	1,535	2,031	0	199	3,500	3,500
211-806-765-001	HUNTER ICE FEST - MERCHANDISE	0	67	0	0	1,000	1,000
211-806-814-001	HUNTER ICE FEST - CARVERS FEE	25,375	25,525	11,600	16,100	18,000	20,000
211-806-826-001	HUNTER ICE FEST - CARVER FOOD	2,289	2,120	76	0	500	500
211-806-826-002	HUNTER ICE FEST - CARVER HOTEL	1,802	1,815	0	2,827	1,200	1,200
211-806-826-003	HUNTER ICE FEST - CARVER TRAVL	747	219	0	0	0	0
211-806-880-001	HUNTER ICE FEST - SPONSORSHIP	110	1,208	321	275	2,000	1,000
211-806-881-001	HUNTER ICE FEST - ADVERTISING	0	0	0	0	0	0
211-806-883-001	HUNTER ICE FEST- WARMING CTR	1,067	459	0	0	0	0
Total HUNTER ICE FESTIVAL:		41,181	47,908	20,535	37,804	41,400	47,400
BRIDGE BASH							
211-807-740-001	BRIDGE BASH - SUPPLIES	2,087	17	0	0	500	500
211-807-741-001	BRIDGE BASH - FOOD	0	0	0	0	300	300
211-807-881-001	BRIDGE BASH - ADVERTISING	103	0	0	0	0	0
211-807-882-001	BRIDGE BASH - PARTNER %	0	0	0	0	500	500
211-807-920-001	BRIDGE BASH - UTILITIES	0	0	0	0	0	0
Total BRIDGE BASH:		2,190	17	0	0	1,300	1,300
MOVIES IN THE PARK							
211-808-743-001	MOVIES IN THE PK - PURCH DVD'S	61	0	0	0	0	0
211-808-969-001	MOVIES IN THE PK - LICENSING	2,300	3,383	300	735	0	0
Total MOVIES IN THE PARK:		2,361	3,383	300	735	0	0
CONCERTS IN THE PARK							
211-809-814-001	CONCERTS IN THE PK - BANDS	0	0	0	0	0	0
211-809-932-001	CONCERTS IN THE PK - EQUIP R&M	0	0	0	0	0	0
211-809-956-001	CONCERTS IN THE PK - MISC	750	0	0	0	0	0
211-809-978-001	CONCERTS IN THE PK - EQUIP	0	0	0	0	0	0
Total CONCERTS IN THE PARK:		750	0	0	0	0	0
SAFE TRICK OR TREAT							
211-810-880-001	SAFE TRICK OR TREAT	0	0	0	0	200	200
Total SAFE TRICK OR TREAT:		0	0	0	0	200	200

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
		Actual	Actual	Actual	Actual	Budget	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
VISIT WITH SANTA							
211-811-880-001	VISIT WITH SANTA	0	0	48	0	0	0
Total VISIT WITH SANTA:		0	0	48	0	0	0
HOLIDAY HOMECOMING							
211-812-880-001	HOLIDAY HOMECOMING	(6,504)	1,996	1,000	800	2,000	2,000
Total HOLIDAY HOMECOMING:		(6,504)	1,996	1,000	800	2,000	2,000
FLOWERS							
211-830-813-001	FLOWERS - CONTRACT	656	0	0	0	0	0
211-830-920-001	FLOWERS - IRRIGATION	489	985	177	85	1,500	1,500
211-830-932-001	FLOWERS - REPAIRS	303	243	0	0	0	0
Total FLOWERS:		1,448	1,228	177	85	1,500	1,500
FRENCH MARKET							
211-831-880-001	FRENCH MARKET - SET UP	0	0	0	467	0	500
211-831-881-001	FRENCH MARKET - ADVERTISING	0	0	1,246	28	0	0
211-831-920-001	FRENCH MARKET - UTILITIES	329	332	341	172	0	0
211-831-940-001	FRENCH MARKET - RENT	0	0	0	0	0	0
Total FRENCH MARKET:		329	332	1,587	667	0	500
GALLERY BUILDING							
211-832-880-001	GALLERY BUILDING - MAINTENANCE	0	0	0	0	0	0
211-832-890-001	GALLERY BLDG - ULTRACAMP GRANT	0	0	0	0	4,000	4,000
211-832-920-001	GALLERY BUILDING - UTILITIES	0	0	0	0	0	0
Total GALLERY BUILDING:		0	0	0	0	4,000	4,000
NECI							
211-833-743-001	NECI - SUPPLIES - GENERAL	0	0	0	0	0	0
211-833-743-002	NECI - SUPPLIES - KITCHEN	507	857	0	0	0	0
211-833-802-001	NECI - HUD	0	0	0	0	0	0
211-833-814-001	NECI - 1ST SOURCE LABOR	0	79	0	0	0	0
211-833-814-002	NECI - 1ST SOURCE MANAGEMENT	0	0	0	0	0	0
211-833-820-001	NECI - TRAINING - MERCHANT	518	473	250	307	5,100	0
211-833-820-002	NECI - TRAINING - NECI	0	609	0	0	0	0
211-833-920-001	NECI - UTILITIES	8,131	7,871	7,912	3,326	7,500	7,500
211-833-978-001	NECI - EQUIPMENT - 1ST SOURCE	1,015	0	0	0	0	0
211-833-978-002	NECI - EQUIPMENT - KITCHEN	0	0	0	0	0	0
211-833-978-003	NECI - EQUIPMENT - TRAINING RM	0	0	0	0	0	0
Total NECI:		10,171	9,889	8,162	3,633	12,600	7,500
NILES THEN & NOW BOOK							
211-834-900-001	NILES THEN & NOW BK-PRINTING	0	0	0	0	0	0
211-834-900-002	NILES THEN & NOW BK-RECEPTION	0	0	0	0	0	0
211-834-900-003	NILES THEN & NOW BK-SHIPPING	130	0	0	0	0	0
Total NILES THEN & NOW BOOK:		130	0	0	0	0	0
BRICKS							
211-835-814-001	BRICKS - ENGRAVING AND INSTALL	0	0	0	0	0	0
211-835-932-001	BRICKS - REPAIRS AND MAINT	0	0	0	0	0	0
211-835-956-001	BRICKS - MISCELLANEOUS	0	0	0	0	0	0
Total BRICKS:		0	0	0	0	0	0
2ND STREET DINING AREA							
211-836-814-001	2ND STREET DINING AREA	0	0	14,285	3,068	10,000	10,000
211-836-932-001	NODE - RESTROOMS	0	0	3,638	1,800	6,000	6,000
211-836-956-001	SOCIAL DISTRICT	0	0	3,259	367	2,500	500
Total 2ND STREET DINING AREA:		0	0	21,182	5,235	18,500	16,500
RESTAURANT WEEK							

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
		Actual	Actual	Actual	Actual	Budget	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
211-837-814-001	RESTAURANT WEEK EXPENSES	0	0	3,887	0	7,500	5,000
Total RESTAURANT WEEK:		0	0	3,887	0	7,500	5,000
THIRD THURSDAY							
211-838-814-001	THIRD THURSDAY EXPENSES	0	0	1,210	0	1,200	1,200
Total THIRD THURSDAY:		0	0	1,210	0	1,200	1,200
GENERAL AND ADMINISTRATIVE							
211-848-702-002	OVERTIME WAGES	0	0	0	0	0	0
211-848-702-012	STREET DEPARTMENT LABOR ONLY	0	0	6,032	0	0	0
211-848-703-001	SALARIES & WAGES - MANAGER	50,402	50,540	54,866	32,180	50,264	56,000
211-848-714-001	FRINGES - FICA	3,556	3,506	3,567	2,322	3,731	3,731
211-848-714-004	FRINGES-GROUP MED INS	14,500	17,333	18,000	8,000	16,000	16,000
211-848-714-012	FRINGES - W/C INS PREMIUMS	113	116	166	67	134	134
211-848-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
211-848-727-001	OFFICE SUPPLIES	268	663	149	236	300	500
211-848-733-001	COMPUTER EQUIPMENT & SUPPLIES	14	0	80	0	300	3,000
211-848-736-001	POSTAGE EXPENSE	250	275	0	174	1,000	1,000
211-848-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
211-848-801-001	PROFESSIONAL SERVICES	8,763	0	0	0	0	0
211-848-801-004	PROFESSIONAL SERVICES - CABLE	0	0	0	0	0	0
211-848-820-001	TRAVEL, TRAINING & CONFERENCE	2,016	727	920	62	10,000	10,000
211-848-830-001	DUES & SUBSCRIPTIONS	350	375	460	375	550	550
211-848-850-001	COMMUNICATIONS	1,760	1,885	2,483	373	1,500	2,500
211-848-880-002	DOWNTOWN LOAN PAYMENTS	8,000	4,000	4,000	0	0	0
211-848-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
211-848-920-001	UTILITIES	372	342	294	185	0	0
211-848-920-005	UTILITIES - CHARGING STATIONS	0	0	0	0	1,000	1,500
211-848-932-015	REPAIRS & MAINT - RIVERFRONT	359	380	0	0	0	0
211-848-932-016	REPAIRS & MAINT - DOWNTOWN	2,362	1,724	1,197	750	1,000	1,000
211-848-940-001	RENTALS	7,300	4,675	3,825	2,125	0	5,100
211-848-956-008	MISCELLANEOUS	150	573	530	0	11,000	6,000
211-848-956-015	BANK SERVICE FEES	0	0	0	0	0	0
211-848-956-020	PURCHASE OF PROPERTY	0	0	0	0	0	0
211-848-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
211-848-957-001	INSURANCE - GENERAL	524	734	781	807	0	0
211-848-977-001	OFFICE EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
211-848-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
211-848-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total GENERAL AND ADMINISTRATIVE		101,059	87,848	97,350	47,656	96,779	107,015
MISC PROJECTS							
211-849-880-001	COMMUNITY PROMOTIONS	1,354	1,166	5,493	1,206	5,000	5,000
211-849-880-002	PARK PROGRAMS	0	0	0	0	0	0
211-849-880-003	DECORATE DOWNTOWN	11,920	3,252	1,441	4,394	1,500	1,500
211-849-880-004	RUDOLPH BREAKFAST	0	0	0	0	0	0
211-849-880-005	WEDDING WALK	0	0	0	0	0	0
211-849-880-006	GARAGE SALE	0	0	0	0	0	0
211-849-880-007	MAIN STREET - MERCHANDISE	0	0	0	0	0	0
211-849-880-008	ARTS IN MOTION - PRIZES	0	0	0	0	0	0
211-849-880-009	ARTS IN MOTION - ENTERTAINMENT	0	0	0	0	0	0
211-849-880-010	ARTS IN MOTION - ADVERTISING	0	0	0	0	0	0
211-849-880-011	ARTS IN MOTION - TENT	0	0	0	0	0	0
211-849-880-012	DOWNTOWN DOLLARS PROGRAM	0	0	0	130	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
							PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
211-849-880-013	INDE REVOLUTION MARKETPLACE	0	0	0	0	0	0
211-849-880-015	GRILLS GRANT EXPENSES	0	0	0	0	0	0
211-849-880-050	DESIGN COMMITTEE	1,865	161	0	0	0	0
211-849-880-051	ECON RESTRUCTURING COMMITTEE	67,448	1,308	0	2,154	0	0
211-849-880-052	ORGANIZATION COMMITTEE	0	0	0	0	0	0
211-849-880-053	ECON DEVELOP - BUILDINGS	0	0	0	4,875	0	0
211-849-880-055	MEDC BRIDGE LOANS	55,001	25,000	25,000	21,000	0	0
Total MISC PROJECTS:		137,588	30,887	31,934	33,759	6,500	6,500
Total FUND EXPENDITURES:		290,703	183,488	187,372	130,374	193,479	200,615
NET REVENUES (EXPENDITURES)		(35,095)	26,398	61,836	(5,618)	15,925	(265)
BEGINNING FUND BALANCE						142,694	158,619
PROJECTED ENDING FUND BALANCE						158,619	158,354

INDECK BROWNFIELD REDEVELOPMENT AUTHORITY FUND
(243)

The Brownfield Redevelopment Authority Fund is used to receive revenues from brownfield projects, provide funds and/or loans for brownfield improvements, and reimburse the City of expenses related to the management of brownfield projects.

This authority was established to manage funds generated as part of the Indeck development agreement. Over a period of 27 years the Indeck project is projected to generate \$998,063 in brownfield reinvestment dollars and \$299,222 in brownfield administration expense reimbursement. This authority and this fund can be used to assist with the management and redevelopment of other brownfield projects.

SIGNIFICANT CHANGES:

FY 2021

- In addition to the Indeck project the Drive and Shine project has been added to the Brownfield Authority. The Drive and Shine project will also generate brownfield reinvestment dollars at the conclusion of the plan. This FY the fund will begin reimbursing the developer for qualifying expenses.

FY 2022

- This is the first year this fund will receive any substantial revenue. Revenue is anticipated to be approximately \$295,600 with \$70,000 returned to Niles Indeck for Brownfield expenses, \$55,600 to the Brownfield Revolving Loan Fund, \$8,300 to reimburse the City for administrative expenses, and \$161,000 in tax revenue to the City.

FY 2023

- Drive and Shine has been assigned to a new fund developed just for the Drive and Shine Brownfield (Fund 245). Indeck will remain with Fund 243. Subsequent Brownfields will be assigned individual fund accounts for tracking revenues and expenses.

CITY OF NILES							
Budget Worksheet - Fund 243 (Indeck Brownfield Revelopment Auth)							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
243-100-402-001	REAL ESTATE TAXES - CURRENT	0	77,849	74,837	81,353	295,600	231,700
243-100-664-001	INTEREST	0	9	40	63	0	0
243-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		0	77,858	74,877	81,416	295,600	231,700
EXPENDITURES							
243-740-801-001	PROFESSIONAL SERVICES	0	0	0	0	1,000	1,000
243-740-801-003	BOARD OF DIRECTORS FEES	0	0	0	0	1,000	1,000
243-740-801-010	CITY ADMINISTRATION	0	0	0	0	8,300	10,000
243-740-965-001	OTHER CHARGES-TRANSFERS OUT	0	0	0	2,249	0	0
243-820-956-008	MISCELLANEOUS	0	151	0	0	0	0
243-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
243-820-965-001	TRANSFER OUT	0	0	0	0	231,700	219,700
Total FUND EXPENDITURES:		0	151	0	2,249	242,000	231,700
NET REVENUES (EXPENDITURES)		0	77,707	74,877	79,167	53,600	0
BEGINNING FUND BALANCE						152,584	206,184
PROJECTED ENDING FUND BALANCE						206,184	206,184

DRIVE AND SHINE FUND
(245)

The Brownfield Redevelopment Authority Fund is used to receive revenues from brownfield projects, provide funds and/or loans for brownfield improvements, and reimburse the City of expenses related to the management of brownfield projects.

This fund was established to manage funds generated as part of the Drive and Shine agreement. The Drive and Shine Brownfield is approved for a period of 30 years. Over this period of time is anticipated to capture \$540,904.00

SIGNIFICANT CHANGES:

FY 2023

- FY 2023 capture is estimated to be \$26,134

CITY OF NILES							
Budget Worksheet - Fund 245 (Drive and Shine)							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
245-100-402-001	REAL ESTATE TAXES - CURRENT	0	0	0	45,440	0	45,500
245-100-664-001	INTEREST	0	0	0	6	0	0
245-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		0	0	0	45,446	0	45,500
EXPENDITURES							
245-740-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
245-740-801-003	BOARD OF DIRECTORS FEES	0	0	0	0	0	0
245-740-801-010	CITY ADMINISTRATION	0	0	0	0	0	0
245-740-965-001	OTHER CHARGES-TRANSFERS OUT	0	0	0	44,444	0	45,500
245-820-956-008	MISCELLANEOUS	0	0	0	0	0	0
245-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
245-820-965-001	TRANSFER OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	44,444	0	45,500
NET REVENUES (EXPENDITURES)		0	0	0	1,002	0	0
BEGINNING FUND BALANCE						0	0
PROJECTED ENDING FUND BALANCE						0	0

BUILDING SAFETY DIVISION
(249)

Building inspection services are consolidated under the Fire Department in the Building Safety Division. This Division's budget includes one certified full-time Building Official, Caleb O'Toole, and a full-time Executive Assistant, Diane Powers. The Building Safety Division also employs a part-time Clerk. This request does fund that position with the help of CDBG funding. The Division is approved by the State of Michigan to provide mechanical, electrical, and building permitting and inspection services. The mechanical and electrical inspections are provided by contracted State Certified Trades inspectors Ron Bellaire and John Dobberteen. Permit fees cover the cost of the contracted inspector with a small administration fee that helps to offset our administrative costs. The division manages Commercial Inspections, Rental Inspections, and Property Maintenance Inspections including Zoning, Junk and garbage, Lawns, etc. City wide.

By unifying all building services under one roof we have improved coordination of all inspection related services as well as improving the experience and convenience of our customers. Our Executive Assistant holds a wide array of responsibilities including answering phones, assisting walk in customers with everything from the issuance of permits, to permit processing and data entry, and archiving of all issued notices, inspection reports, and related documentation. This person essentially serves as our dispatcher, office manager, operator and receptionist. This person is also responsible for scheduling of inspections, the complete coordination of the rental inspection registration process, as well as cash drawer accounting. Hundreds of letters, orders and violation notices are typed and mailed, resulting in additional hours of tracking, filing, issuing repair permits and responding to requests for extensions. It is because of all of these responsibility and duties that we have the need for a part-time clerk to assist.

CDBG funding has also been helpful allowing target area tasks and staff time to be funded from that account. Thanks to several larger projects the customary interfund transfer will again not be necessary.

SIGNIFICANT CHANGES:

FY 2021

- No Significant Changes

FY 2022

- No Significant Changes

FY 2023

Increases

- Salaries & Wages – Full Time – Increased \$56,702 due to adding a full time building official
- Fringes – FICA – Increased \$1,499 due to adding a full time building official
- Fringes – Group Medical Insurance – Increased \$15,000 due to adding full time building official
- Fringes – Pension – Increased \$3,651 due to adding full time building official
- Payroll – Vacation Allocation – Increased \$2,283 due to adding full time building official
- Payroll – Sick Allocation – Increased \$4,421 due to adding full time building official

- Contractual Services – Increased \$3,000 due to additional services performed as a result of code violations.

Decreases

- Salaries & Wages – Part Time – Decreased \$19,765 due to eliminating part time building official position

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2023							
							2022-23
							PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>10/21-03/22</u> <u>Actual</u>	<u>2021-22</u> <u>Budget</u>	<u>Budget</u>
FUND REVENUES							
249-100-451-001	MULTIPLE DWELLINGS	0	0	0	0	33,000	0
249-100-452-001	ELECT & MECHANICAL PERMITS	40,320	69,559	44,506	33,353	0	40,000
249-100-452-002	ELECT & HEAT LICENSES/PERMITS-	0	0	0	0	0	0
249-100-454-001	TAXI, BIKE & MISC LICENSES	0	0	0	0	0	0
249-100-460-001	BUILDING PERMITS/PLAN REVIEWS	124,908	420,957	82,382	67,335	75,000	80,000
249-100-460-002	BUILDING PERMITS/PLAN REVIEWS-	0	0	0	0	0	0
249-100-461-001	DEMOLITION PERMITS	7,262	6,555	5,602	3,916	6,000	6,000
249-100-607-001	FEES	2,225	3,350	2,500	1,250	1,500	1,500
249-100-607-008	FEES - INSPECTION BUREAU	0	0	0	0	0	0
249-100-664-001	INTEREST	1,195	3,679	806	271	1,000	600
249-100-671-001	MISCELLANEOUS	346	303	147	153	300	300
249-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
249-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		176,256	504,403	135,943	106,278	116,800	128,400
EXPENDITURES							
249-370-702-001	SALARIES & WAGES - FULL TIME	17,425	20,051	19,691	11,238	23,728	80,430
249-370-702-002	OVERTIME WAGES	351	349	357	426	1,000	1,000
249-370-703-001	SALARIES & WAGES - PART TIME	27,540	29,147	24,892	20,522	35,664	15,899
249-370-714-001	FRINGES-FICA	3,963	4,190	4,105	2,827	5,470	6,969
249-370-714-003	FRINGES - MESC	0	0	0	0	0	0
249-370-714-004	FRINGES-GROUP MEDICAL INS	14,500	17,333	18,000	8,000	16,000	31,000
249-370-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	105	0
249-370-714-012	FRINGES-W/C INS PREMIUMS	272	257	382	154	309	253
249-370-714-017	FRINGES-PENSION CONTRI EXPENSE	3,635	5,471	6,221	3,436	7,193	10,844
249-370-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
249-370-717-008	PAYROLL - VACATION ALLOCATION	5,484	4,194	6,746	3,123	3,769	6,052
249-370-717-009	PAYROLL - HOLIDAY ALLOCATION	1,717	1,201	1,225	615	1,475	3,341
249-370-717-010	PAYROLL - PERSONAL HOL ALLOC	463	473	30	502	0	1,114
249-370-717-011	PAYROLL - SICK ALLOCATION	420	0	1,346	615	1,147	5,568
249-370-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
249-370-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
249-370-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
249-370-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
249-370-720-001	NON-WORK PAID	0	0	0	0	0	0
249-370-727-001	OFFICE SUPPLIES	864	471	278	331	750	750
249-370-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,352	2,238	3,234	2,254	4,000	4,000
249-370-736-001	POSTAGE EXPENSE	0	0	0	430	200	900
249-370-740-001	OPERATING SUPPLIES	407	22	317	113	800	600
249-370-756-004	GASOLINE & OIL	387	963	370	136	500	500
249-370-784-004	VEHICLE MAINTENANCE	674	737	18	0	1,000	1,000
249-370-801-001	PROFESSIONAL SERVICES	135	0	3,119	0	750	500
249-370-801-008	PROFESSIONAL SERVICES-MISC	0	0	0	0	0	0
249-370-813-001	CONTRACTUAL SERVICES	48,846	68,801	52,014	35,565	47,000	50,000
249-370-814-004	DEMOLITION	0	750	7,745	0	8,000	8,000
249-370-820-001	TRAVEL, TRAINING & CONFERENCE	1,196	686	467	0	1,500	1,500

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
							PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
249-370-830-001	DUES & SUBSCRIPTIONS	0	0	145	0	600	500
249-370-850-001	COMMUNICATIONS	3,278	1,512	716	898	2,000	1,500
249-370-900-001	PRINTING & PUBLISHING	541	0	0	0	400	300
249-370-930-001	MTNCE - OFFICE EQUIPMENT	579	579	0	0	500	500
249-370-932-018	DISASTER REC - PR & COSTS	0	0	0	0	0	0
249-370-932-020	DISASTER REC - NON-WORK PD	0	200	0	0	0	0
249-370-956-008	MISCELLANEOUS	0	0	0	0	0	0
249-370-956-015	BANK SERVICE FEES	30	0	0	0	0	0
249-370-957-001	INSURANCE - GENERAL	2,553	1,896	2,291	1,885	2,500	2,500
249-370-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
249-370-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		137,612	161,521	153,709	93,070	166,360	235,520
NET REVENUES (EXPENDITURES)		38,644	342,882	(17,766)	13,208	(49,560)	(107,120)
BEGINNING FUND BALANCE						426,663	377,103
PROJECTED ENDING FUND BALANCE						377,103	269,983

HUD CDBG ENTITLEMENT COMMUNITY PROGRAM
(283)

This fund is used to receive revenues from Housing and Urban Development (HUD) in support of Niles' designation as an Entitlement Community. Expenses are paid from this fund for various projects associated with the Entitlement Community Program. The amount of money received for this program each year varies based upon allocations from the Federal Government. These monies flow from the Federal Government to the State of Michigan and then to the City of Niles. The monies for this fund have been decreasing every year.

Each year a citizens' committee makes recommendations regarding funding of eligible projects based on input from city staff. These recommendations are then taken to the city council for approval.

SIGNIFICANT CHANGES:

FY 2021

- Projects cannot be finalized/awarded until after Annual Plan is complete and submitted to HUD in August.

FY 2022

- CARES Act funding received in late PY19 (FY20) will be used in PY20 (FY21) to support program admin and social programs including:
 - Utility Assistance
 - Rental/Mortgage Assistance
 - Food Assistance
- Staff will recommend additional funding for social programs, police support, code enforcement and project management, however, projects cannot be finalized/awarded until after Annual Plan is complete and submitted to HUD in August.

FY 2023

- The budgeted projects are not finalized until after the Annual Plan is approved by HUD in August. Projects are more focused on blight, crime prevention and school security this year.

CITY OF NILES							
Budget Worksheet - Fund 283 (HUD Entitlement Fund)							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	10/21-03/22 <u>Actual</u>	2021-22 <u>Budget</u>	PROJECTED <u>Budget</u>
FUND REVENUES							
283-100-501-009	FEDERAL GRANTS - ARRA	0	0	0	0	0	0
283-100-501-010	FEDERAL GRANTS - HUD	0	0	0	0	291,742	0
283-100-501-012	FERRY ST SCHOOL DEVELOPMENT	0	0	0	0	0	0
283-100-501-013	5TH ST NEIGHBORHOOD CTR PROGRA	0	0	0	0	0	0
283-100-501-014	HOUSING ASSISTANCE PROGRAM	0	0	22,167	0	0	15,000
283-100-501-015	DOWN PAYMENT ASSISTANCE	0	0	0	0	0	0
283-100-501-016	RENTAL REHABILITATION PROGRAM	0	0	4,328	509	0	0
283-100-501-017	COMMUNITY GARDEN INITIATIVE	0	0	0	0	0	0
283-100-501-018	D/T STREETScape IMPROVEMENTS	0	0	0	0	0	0
283-100-501-019	CAPITAL INFRASTRUCTURE PROJECTS	0	0	0	0	0	0
283-100-501-020	THOMAS STADIUM	0	0	0	0	0	0
283-100-501-021	NEIGHBORHOOD PARK IMPVTS	0	0	0	0	0	0
283-100-501-022	SLUM & BLIGHT ELIMINATION	81,814	37,997	72,750	300	0	32,668
283-100-501-023	CORE AREA ECONOMIC DEVELOPMENT	0	0	0	0	0	0
283-100-501-024	CODE ENFORCEMENT	69,284	70,168	51,722	32,842	0	95,000
283-100-501-025	HOMELESS INTERVENTION	7,216	39,130	59,405	5,793	0	0
283-100-501-030	JOB CREATION PROGRAM	0	0	0	0	0	0
283-100-501-031	TECHNICAL ASSISTANCE	0	0	0	0	0	0
283-100-501-035	MUSEUM RENOVATION	175,000	0	0	0	0	0
283-100-501-037	SCHOOL RESOURCE OFFICER	17,115	14,854	16,615	7,176	0	15,000
283-100-501-038	PUBLIC SERVICES	11,800	26,382	66,203	224	0	12,500
283-100-501-049	ECONOMIC DEVELOPMENT	0	0	48,900	0	0	0
283-100-501-066	PUBLIC FACILITY IMPROVEMENTS	22,655	0	0	0	0	50,000
283-100-501-068	TRANSPORTATION	300	800	4,030	0	0	1,400
283-100-501-090	CONTINGENCY PROJECTS	0	0	0	0	0	0
283-100-501-095	PROJECT ADMINISTRATION	54,991	48,063	72,640	14,401	0	55,391
283-100-572-003	PROGRAM INCOME-UTIL PYMT ASST	0	0	151	314	0	0
283-100-572-425	PROGRAM INCOME-HAP	10,981	19,999	0	0	0	0
283-100-664-001	INTEREST	155	249	24	1	0	0
283-100-665-001	LOAN INT - D. HANKINS	0	0	0	0	0	0
283-100-665-002	LOAN INT - JILL ROBERTS	0	0	0	0	0	0
283-100-671-001	MISCELLANEOUS	0	0	0	0	0	0
283-100-674-001	CONTRIB FROM PRIVATE SOURCES	14,000	0	20,000	10,000	0	0
283-100-674-002	CONTRIBUTIONS-COMMUNITY GARDEN	0	0	0	0	0	0
283-100-699-001	INTERFUND TRANSFER	0	0	2,178	0	0	0
Total FUND REVENUES:		465,311	257,642	441,113	71,560	291,742	276,959
EXPENDITURES							
283-820-714-001	FRINGES-FICA	0	0	0	0	0	0
283-820-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
283-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
283-820-958-010	GRANT EXPENDITURES - HUD	0	155	29,438	0	0	0
283-820-958-011	STREETScape IMPROVEMENTS	0	0	0	0	0	0
283-820-958-012	STREETScape IMPROVEMENTS-ADMR	0	0	0	0	0	0
283-820-958-013	FRONT STREET IMPROVEMENTS	0	0	0	0	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	PROJECTED Budget
283-820-958-014	FRONT STREET IMPROVEMENTS-ADMR	0	0	0	0	0	0
283-820-958-015	5TH ST NEIGHBORHOOD DEV/FERRY	0	0	0	0	0	0
283-820-958-016	5TH ST NBHOOD CTR DEV/FERRY-AD	0	0	0	0	0	0
283-820-958-020	5TH ST NBHOOD CTR PROGRAMMING	0	0	0	0	0	0
283-820-958-021	5TH ST NBHOOD CTR PROG-ADMR	0	0	0	0	0	0
283-820-958-022	HOUSING ASSISTANCE	7,216	10,180	12,193	5,793	12,720	15,000
283-820-958-023	HOMELESS INTERVENTION-ADMIN	0	0	0	0	0	0
283-820-958-024	OWNER-OCCUP HOUSING MI GATEWAY	4,231	9,769	15,507	-2,354	0	0
283-820-958-025	OWNER-OCCUPIED HOUSING ASSIST	0	0	4,328	509	94,728	0
283-820-958-026	OWNER-OCC HOUSING ASSIST-ADMR	0	0	0	0	0	0
283-820-958-027	DOWN PAYMENT ASSISTANCE	0	0	0	0	0	0
283-820-958-028	DOWN PAYMENT ASSISTANCE-ADMR	0	0	0	0	0	0
283-820-958-030	RENTAL PROPERTY IMPROVEMENTS	0	0	0	0	0	0
283-820-958-031	RENTAL PROP IMPVTS - ADMR	0	0	0	0	0	0
283-820-958-032	CODE ENFORCEMENT	69,284	69,988	61,901	39,720	95,000	95,000
283-820-958-035	CORE AREA ECON DEV & INFRASTR	0	0	0	0	0	0
283-820-958-036	CORE AREA ECON DEV & INF -ADMR	0	0	0	0	0	0
283-820-958-037	CRIME PREVENTION	17,115	14,854	16,615	7,911	15,000	15,000
283-820-958-038	PUBLIC SERVICES	11,800	20,000	10,612	0	15,000	12,500
283-820-958-039	UTILITIES ASSISTANCE	0	467	33,116	0	0	0
283-820-958-040	BROWNFIELD ECONOMIC DEVELOPMEN	0	0	0	0	0	0
283-820-958-041	BROWNFIELD ECON DEV - ADMR	0	0	0	0	0	0
283-820-958-045	NBHOOD PARK IMPROVEMENTS	0	0	0	0	0	0
283-820-958-046	NBHOOD PARK IMPVTS - ADMR	0	0	0	0	0	0
283-820-958-047	COMMUNITY GARDENS-HUD	0	0	0	0	0	0
283-820-958-048	COMMUNITY GARDENS-PRIVATE	0	0	0	0	0	0
283-820-958-049	ECONOMIC DEVELOPMENT	0	0	50,000	0	0	0
283-820-958-050	THOMAS STADIUM PARKING LOT	0	0	0	0	0	0
283-820-958-051	THOMAS STAD PARKING LOT- ADMR	0	0	0	0	0	0
283-820-958-055	SLUM & BLIGHT ELIMINATION	81,814	37,997	72,750	1,180	0	32,668
283-820-958-056	SLUM & BLIGHT ELIMINAT - ADMIN	0	0	0	0	0	0
283-820-958-060	JOB CREATION PROGRAM	0	0	0	0	0	0
283-820-958-061	TECHNICAL ASSISTANCE	0	0	0	0	0	0
283-820-958-065	MUSEUM RENOVATION	175,000	0	0	0	0	0
283-820-958-066	PUBLIC FACILITY IMPROVEMENTS	22,655	0	0	0	0	50,000
283-820-958-068	TRANSPORTATION	300	800	4,030	0	1,000	1,400
283-820-958-069	TRANSPORTATION - ADMIN	0	0	0	0	0	0
283-820-958-070	HOUSING ASSISTANCE CV	0	25,531	7,362	0	0	0
283-820-958-071	UTILITIES ASSITANCE CV	0	5,828	0	0	0	0
283-820-958-072	HOMELESS RESOURCE PROGRAM	0	554	22,102	224	0	0
283-820-958-073	FOOD ASSISTANCE	0	500	1,200	0	0	0
283-820-958-074	ADMINISTRATION CV	0	6,637	32,257	0	0	0
283-820-958-075	EVICITION DIVERSION - CV	0	2,685	25,452	0	0	0
283-820-958-080	RAPID RE-HOUSING	0	0	6,731	0	0	0
283-820-958-081	RAPID RE-HOUSING - CV	0	414	12,335	0	0	0
283-820-958-082	RENTAL ASSISTANCE (EDP)	0	0	7,204	0	0	0
283-820-958-095	TOTAL PROJECT ADMINISTRATION	54,991	41,426	40,384	16,756	58,294	55,391
283-820-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		444,406	247,785	465,517	69,739	291,742	276,959

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
NET REVENUES (EXPENDITURES)		20,905	9,857	(24,404)	1,821	0	0
BEGINNING FUND BALANCE						25,196	25,196
PROJECTED ENDING FUND BALANCE						25,196	25,196

ECONOMIC DEVELOPMENT FUND
(297)

The Economic Development Fund, from which the City makes loans to local manufacturers, originated in the 1980s when the City was successful in obtaining several Community Development Block Grant (CDBG) funds that were loaned to area manufacturers. Loans were made to HI's, Quality Metal Products, and Tem-Pace, Inc, as a result of successful grant applications. Repayment of the loaned grant funds was made directly to the City and resulted in the creation of our current Economic Development Fund. In accordance with State regulations, we use these funds to provide low interest loans to manufacturers as an incentive to increase productivity and employment in the area.

This fund can now also be used for commercial redevelopment in designated areas. The fund also offers more flexibility to offer different incentives to businesses throughout the city.

The Community Development Director monitors all loans.

SIGNIFICANT CHANGES:

FY 2021

- No projects planned for 2021.

FY 2022

- \$100,000 in funds are set aside for 18-month Utility Account Loans from the RLF fund as approved by Council.

FY 2023

- No preplanned project for 2023

CITY OF NILES							
Budget Worksheet - Fund 297 (Economic Development)							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
297-100-539-001	STATE GRANTS	0	0	0	0	0	0
297-100-664-001	INTEREST	4,761	3,117	389	151	2,000	500
297-100-665-009	LOAN INT- TEM PAC	0	0	0	0	0	0
297-100-665-020	LOAN INT - VISION MACHINE	0	0	0	0	0	0
297-100-665-021	LOAN INT - SPECIALTY PROD	0	0	0	0	0	0
297-100-665-023	LOAN INT - INFONIT LLC	0	0	0	0	0	0
297-100-665-027	LOAN INT - NILES ACADEMY	0	0	0	0	0	0
297-100-665-031	LOAN INT - MICHAEL CLANCY	0	0	0	0	0	0
297-100-665-032	LOAN INT - THOMAS KESTERKE	0	0	0	0	0	0
297-100-665-033	LOAN INT - ULTRACAMP	796	397	190	197	550	500
297-100-665-034	LOAN INT - BRYAN WILLIAMS	511	202	353	343	400	400
297-100-665-035	LOAN INT - CHAMBER	8	0	0	0	0	0
297-100-665-037	LOAN INT - SLR PILATES	1,421	773	610	764	1,500	1,500
297-100-665-038	LOAN INT - L&S HOLLISTER	114	481	226	202	700	500
297-100-665-039	LOAN INT - KELLER	0	0	0	0	0	0
297-100-665-040	LOAN INT - FOP	1,643	1,593	1,037	1,493	2,500	2,500
297-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
297-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		9,254	6,563	2,805	3,150	7,650	5,900
EXPENDITURES							
297-820-958-004	GRANT EXPENDITURES - MNRTF	0	0	0	0	0	0
297-858-801-001	PROFESSIONAL SERVICES	0	150	0	0	0	0
297-858-802-001	ADMINISTRATION FEES - FED	0	0	0	0	0	0
297-858-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
297-858-934-001	LAND REPAIR	0	0	0	0	0	0
297-858-956-015	BANK SERVICE FEES	0	0	0	0	0	0
297-858-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
297-858-999-001	TRANSFERS OUT	0	20,000	2,178	0	0	0
Total FUND EXPENDITURES:		0	20,150	2,178	0	0	0
NET REVENUES (EXPENDITURES)		9,254	(13,587)	627	3,150	7,650	5,900
BEGINNING FUND BALANCE						480,913	488,563
PROJECTED ENDING FUND BALANCE						488,563	494,463

CAPITAL IMPROVEMENT FUND
(401)

The Capital Improvement Fund is used to provide funds for small capital improvement projects. In the past, this fund has provided the City's match to federal highway projects, downtown parking lot repairs, and sidewalk repair expenses, and capital projects.

In the recent past, it has been funded through a transfer of annual interest earned in the Tax Revolving Fund.

SIGNIFICANT CHANGES:

FY 2021

- There are no projects planned for this fiscal year.

FY 2022

- There are no projects planned for this fiscal year.

FY 2023

- There are no projects planned for this fiscal year.`

CITY OF NILES							
Budget Worksheet - Fund 401 (Capital Grant)							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
401-100-626-001	SERVICES RENDERED	0	0	7,852	0	0	0
401-100-626-002	SERVICES RENDERED - SIDEWALK R	0	0	0	0	0	0
401-100-664-001	INTEREST	612	502	56	20	300	100
401-100-672-009	SPECIAL ASSESSMENT - SIDEWALK	0	0	0	0	0	0
401-100-687-001	REFUNDS & REBATES	0	0	0	0	0	0
401-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		612	502	7,908	20	300	100
EXPENDITURES							
401-902-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
401-902-932-010	REPAIRS & MTNCE - SIDEWALKS	0	0	12,823	0	0	0
401-902-956-015	BANK SERVICE FEES	0	0	0	0	0	0
401-902-957-001	INSURANCE - GENERAL	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	12,823	0	0	0
NET REVENUES (EXPENDITURES)		612	502	(4,915)	20	300	100
BEGINNING FUND BALANCE						31,954	32,254
PROJECTED ENDING FUND BALANCE						32,254	32,354

EQUIPMENT REPLACEMENT FUND
(402)

This fund was originally established primarily to begin “saving” for the down payment on a ladder fire engine. With the total cost of such a piece of equipment being so significant (\$650,000), it was impractical to try to budget for its replacement in any one year. Today with the smaller engines coming in at almost that amount and our fleet of two engines and a ladder now all approaching 20 years of active life saving for the future has never been so important.

The Fund now is also used to fund capital purchases of equipment for all departments.

SIGNIFICANT CHANGES:

FY 2021

- \$24,000 transferred into the equipment replacement fund for future Public Works and Fire Department capital replacements.

FY 2022

- \$20,000 transferred into the equipment replacement fund for future Public Works capital replacements.

FY 2023

- \$20,000 transferred into the equipment replacement fund for future Public Works capital replacements.

CITY OF NILES							
Budget Worksheet - Fund 402 (Equipment Replacement)							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
402-100-607-050	PARK APPLICATION FEES	0	0	0	0	0	0
402-100-664-001	INTEREST	3,457	3,212	661	299	1,000	700
402-100-667-001	RENTAL OF PROPERTY	250	0	0	0	0	0
402-100-671-001	MISCELLANEOUS	14,483	5,908	9,339	4,757	0	0
402-100-674-001	CONTRIBUTIONS - FIRE DEPT.	789	1,536	82,996	52,000	0	0
402-100-674-002	CONTRIBUTIONS - POLICE DEPT.	250	0	0	0	0	0
402-100-674-003	CONTRIBUTIONS - DPW	0	0	0	50,000	20,000	20,000
402-100-699-001	INTERFUND TRANSFER	43,000	68,000	23,000	0	0	0
Total FUND REVENUES:		62,229	78,656	115,996	107,056	21,000	20,700
EXPENDITURES							
402-536-956-008	MISCELLANEOUS	0	0	0	0	0	0
402-536-956-015	BANK SERVICE FEES	0	0	0	0	0	0
402-536-990-001	DEBT SERVICE	0	0	0	0	0	0
402-536-999-001	TRANSFERS OUT	66,846	886	0	0	0	0
Total FUND EXPENDITURES:		66,846	886	0	0	0	0
NET REVENUES (EXPENDITURES)		(4,617)	77,770	115,996	107,056	21,000	20,700
BEGINNING FUND BALANCE						407,818	428,818
PROJECTED ENDING FUND BALANCE						428,818	449,518

INDUSTRIAL PARK FUND
(412)

This fund was originally financed through the sale of land in the Industrial Park. Activity during the past few years has been relatively small due to the lack of valuable land available, although two parcels of land were sold in 1995. Periodically, we have repair and maintenance expenses but they are expected to continue to be minimal.

All maintenance work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2021

- None

FY 2022

- None

FY 2023

- None

CITY OF NILES							
Budget Worksheet - Fund 412 (Industrial Park Assoc)							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
412-100-664-001	INTEREST	968	792	106	37	700	100
412-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
412-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		968	792	106	37	700	100
EXPENDITURES							
412-857-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
412-857-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
412-857-813-001	CONTRACTUAL SERVICES	0	0	0	0	0	0
412-857-920-001	UTILITIES	77	69	67	0	0	0
412-857-932-001	REPAIRS & MAINTENANCE	0	45	25	0	0	0
412-857-956-015	BANK SERVICE FEES	0	0	0	0	0	0
412-857-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
412-857-974-009	INDUSTRIAL DR DEV PROJECT	0	0	0	0	0	0
412-857-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		77	114	92	0	0	0
NET REVENUES (EXPENDITURES)		891	678	14	37	700	100
BEGINNING FUND BALANCE						58,096	58,796
PROJECTED ENDING FUND BALANCE						58,796	58,896

SEWER MAINTENANCE FUND
(491)

Maintenance and repairs to all sanitary collector and interceptor sewers are paid for from the Sewer Maintenance Fund. The sewer system consists of approximately 65 miles of various sized sanitary sewer pipes throughout the entire city. Maintenance, performed by the Street Division, consists of cleaning the system with sewer Vactor truck operated by a two-man crew. In addition to cleaning, the sewers in some areas are regularly baited to control rats. In many of the areas where service is provided to restaurants, there are occasional backups caused by grease in the sewer system. These areas routinely have a degreaser acid added to the system to prevent this grease buildup and ultimately a sewer backup. In addition to maintenance of the system, sewer repairs by Street Division personnel or private contractors are performed. Most repairs are due to sewer pipe failures.

All expenses in the Sewer Maintenance Fund are billed to the Utilities Department and reimbursed by the Wastewater Division from sewer user fees. The sewer maintenance activities are self-supporting and do not utilize local tax dollars for operations.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2021

- None

FY 2022

- None

FY 2023

- None

CITY OF NILES							
Budget Worksheet - Fund 491 (Sewer Maintenance)							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
491-100-462-001	SEWER PERMITS	3	6,169	0	0	1,000	500
491-100-664-001	INTEREST	612	479	40	13	500	500
491-100-667-590	SEWER MAINT - UTILITY DEPT	217,543	382,781	326,729	126,882	0	0
491-100-671-001	MISCELLANEOUS	131	123	82	86	0	0
491-100-699-002	INTERFUND TRANSFER - UTILITY	0	0	0	0	333,429	428,665
Total FUND REVENUES:		218,289	389,552	326,851	126,981	334,929	429,665
EXPENDITURES							
COLLECTION SEWER							
491-548-702-002	OVERTIME WAGES	0	0	0	0	0	0
491-548-702-004	SALARIES/WAGES SEWER REPAIR	20,245	11,206	22,546	4,978	25,000	25,000
491-548-702-005	SALARIES/WAGES SEWER CLEANING	29,888	29,135	22,556	8,459	50,000	50,000
491-548-702-019	SALARIES & WAGES - DPW	19,709	21,049	22,218	11,489	34,588	52,108
491-548-714-001	FRINGES	37,971	37,923	43,072	12,943	23,904	38,450
491-548-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
491-548-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	0	0
491-548-740-001	OPERATING SUPPLIES	2,938	5,976	2,133	2,903	8,000	8,000
491-548-756-004	GASOLINE & OIL	4,185	2,241	3,053	567	6,000	8,000
491-548-784-004	VEHICLE MAINTENANCE	17,676	14,568	53,905	2,978	30,000	40,000
491-548-801-001	PROFESSIONAL SERVICES	0	0	0	975	0	0
491-548-813-001	CONTRACTUAL SERVICES	0	0	0	0	0	0
491-548-815-001	TRASH DISPOSAL	0	93	219	0	0	0
491-548-850-001	COMMUNICATIONS	321	443	470	555	1,000	1,500
491-548-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
491-548-932-001	REPAIRS & MAINTENANCE	87,034	259,286	160,358	79,616	150,000	200,000
491-548-940-001	CUST PREMISE EXP - BACK UPS	0	0	0	0	0	0
491-548-956-015	BANK SERVICE FEES	0	0	0	0	0	0
491-548-957-001	INSURANCE - GENERAL	1,281	611	1,278	1,419	1,400	2,000
491-548-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
Total COLLECTION SEWER:		221,248	382,531	331,808	126,882	329,892	425,058
INTERCEPTOR SEWER							
491-549-702-002	OVERTIME WAGES	0	0	0	0	0	0
491-549-702-004	SALARIES/WAGES SEWER REPAIR	0	0	0	0	0	0
491-549-702-005	SALARIES/WAGES SEWER CLEANING	267	77	0	0	1,500	1,500
491-549-702-019	SALARIES & WAGES - DPW	0	0	0	0	0	0
491-549-714-001	FRINGES	151	103	0	0	1,037	1,107
491-549-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
491-549-740-001	OPERATING SUPPLIES	0	0	0	0	1,000	1,000
491-549-784-004	VEHICLE MAINTENANCE	57	69	0	0	0	0
Total INTERCEPTOR SEWER:		475	249	0	0	3,537	3,607
Total FUND EXPENDITURES:		221,723	382,780	331,808	126,882	333,429	428,665
NET REVENUES (EXPENDITURES)							
		(3,434)	6,772	(4,957)	99	1,500	1,000
BEGINNING FUND BALANCE						45,600	47,100
PROJECTED ENDING FUND BALANCE						47,100	48,100

JERRY TYLER MEMORIAL AIRPORT
(581)

Activities include the handling of airport ground leases, agricultural lease, snow plowing, mowing, trimming, maintenance of runways, taxiways, taxi streets and other hard surface paved areas. The DPW works with the Michigan Department of Transportation/Aeronautics Div. and FAA to develop airport improvement projects utilizing local, state and federal funds. Numerous improvement projects have been completed over the past couple of years, including runway rehabilitation, security fencing, state of the art fuel farm, hangar painting, pavement marking, crack sealing, snow removal equipment storage building construction, and an airport lighting upgrade project.

The airport is self-supporting and does not use local tax dollars for operation expenses.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2021

- Federal Grants will continue for the required aviation easements to assure clear approaches.

FY 2022

- Federal Grants will continue for the required aviation easements to assure clear approaches.

FY 2023

- Federal Grants will continue for the required aviation easements to assure clear approaches.

CITY OF NILES							
Budget Worksheet - Fund 581 (Airport)							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
581-100-501-001	FEDERAL GRANTS	166,582	35,384	139,203	0	300,000	300,000
581-100-539-001	STATE GRANTS	8,992	0	6,776	0	0	0
581-100-620-010	DISCOUNT ON SALES TAX PAID	35	14	11	9	0	0
581-100-646-001	JET FUEL SALES	127,632	51,328	56,632	40,555	100,000	100,000
581-100-664-001	INTEREST	2,864	3,122	400	147	3,000	3,000
581-100-667-001	RENTAL OF PROPERTY	67,029	67,742	66,069	49,814	70,000	100,000
581-100-671-001	MISCELLANEOUS	446	434	538	370	0	0
581-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
581-100-673-003	SALE OF EASEMENTS	0	0	0	0	0	0
581-100-699-001	INTERFUND TRANSFER	991	1,017	1,021	0	1,000	1,000
Total FUND REVENUES:		374,571	159,041	270,650	90,895	474,000	504,000
EXPENDITURES							
581-537-702-002	OVERTIME WAGES	0	0	0	0	0	0
581-537-702-012	STREET DEPARTMENT LABOR ONLY	249	190	0	0	1,200	1,000
581-537-703-001	SALARIES & WAGES - PART TIME	8,400	6,303	6,236	3,432	9,000	10,000
581-537-714-001	FRINGES	651	516	479	263	700	1,000
581-537-714-012	FRINGES-W/C INS PREMIUMS	39	78	119	56	111	37
581-537-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
581-537-740-001	OPERATING SUPPLIES	1,101	121	639	0	1,200	1,500
581-537-756-004	GASOLINE & OIL	1,578	1,024	1,086	100	2,000	2,500
581-537-784-004	VEHICLE MAINTENANCE	458	432	691	746	2,000	2,500
581-537-796-001	JET FUEL PURCHASES	114,416	54,009	37,250	72,399	62,000	75,000
581-537-801-001	PROFESSIONAL SERVICES	500	0	3,478	2,903	150,000	150,000
581-537-813-001	CONTRACTUAL SERVICES	13,399	4,078	971	787	200,000	200,000
581-537-815-001	TRASH DISPOSAL	0	0	0	0	0	0
581-537-820-001	TRAVEL, TRAINING & CONFERENCE	14	0	0	0	1,500	1,500
581-537-830-001	DUES & SUBSCRIPTIONS	235	5,539	179	229	400	1,000
581-537-850-001	COMMUNICATIONS	1,951	1,970	934	284	2,000	2,000
581-537-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
581-537-920-001	UTILITIES	10,306	11,067	7,941	6,614	14,000	15,000
581-537-930-004	MTNCE - OTHER EQUIPMENT	0	0	0	0	0	0
581-537-931-001	BUILDING REPAIRS	429	2,298	3,788	457	4,500	5,000
581-537-932-001	REPAIRS & MAINTENANCE	60	0	0	1,588	500	2,000
581-537-932-017	UST CLEANUP - AIRPORT	1,095	0	0	0	1,500	500
581-537-956-008	MISCELLANEOUS	940	260	260	260	2,000	2,000
581-537-956-015	BANK SERVICE FEES	3,514	1,619	1,684	1,168	3,600	3,500
581-537-957-001	INSURANCE - GENERAL	13,201	5,054	16,859	4,820	15,000	15,000
581-537-968-001	DEPRECIATION EXPENSE	154,124	150,232	150,232	75,116	150,000	150,000
581-537-974-006	LAND PURCHASE	0	0	0	0	0	0
581-537-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
581-537-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		326,660	244,790	232,826	171,222	623,211	641,037
NET REVENUES (EXPENDITURES)							
		47,911	(85,749)	37,824	(80,327)	(149,211)	(137,037)
BEGINNING FUND BALANCE						1,291,221	1,142,010
PROJECTED ENDING FUND BALANCE						1,142,010	1,004,973

PLYM PARK GOLF COURSE
(584)

The Plym Park Golf Course is a nine-hole course owned and operated by the City of Niles. The staff, all of which are seasonal, includes a grounds superintendent, clubhouse superintendent, and approximately nine other support personnel. The main goal continues to be to provide a quality facility at a reasonable price. Due to the very attractive rate structure along with its excellent playing condition, the course continues to be a great bargain for golfers. Improvements to the fairways, greens, cart paths and irrigation system are continuing. The course is supported solely by revenues from greens fees, memberships, golf car rentals, advertising at each tee, and other miscellaneous income.

The Department of Public Works oversees golf course activities, which is self-supporting and does not use local tax dollars for operation expenses.

SIGNIFICANT CHANGES:

FY 2021

- None- continue to purchase needed equipment.

FY 2022

- None- continue to purchase needed equipment.

FY 2023

- None- continue to purchase needed equipment.

CITY OF NILES							
Budget Worksheet - Fund 584 (Plym Park Golf)							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	10/21-03/22 <u>Actual</u>	2021-22 <u>Budget</u>	PROJECTED <u>Budget</u>
FUND REVENUES							
584-100-607-002	GREENS FEES	56,461	79,404	92,038	8,257	75,000	80,000
584-100-607-003	MEMBERSHIP FEES	16,550	11,950	22,540	340	12,000	15,000
584-100-607-005	CITY TOURNAMENT FEES	1,690	1,895	1,645	0	2,200	2,000
584-100-642-001	SALES - CONCESSIONS	4,990	3,957	6,333	590	5,000	6,500
584-100-645-001	SALES - GOLF MERCHANDISE	1,356	2,177	3,179	295	2,000	3,000
584-100-664-001	INTEREST	1,458	732	202	64	600	600
584-100-667-001	RENTAL OF PROPERTY	41,605	52,807	66,999	7,428	60,000	70,000
584-100-671-001	MISCELLANEOUS	-105	1,090	18	280	1,000	1,000
584-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
584-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		124,005	154,012	192,954	17,254	157,800	178,100
EXPENDITURES							
584-542-702-002	OVERTIME WAGES	0	0	0	0	0	0
584-542-702-012	STREET DEPARTMENT LABOR ONLY	296	0	0	0	500	500
584-542-703-001	SALARIES & WAGES - PART TIME	68,645	60,216	85,802	18,503	79,000	81,520
584-542-703-002	OVERTIME WAGES PT	0	0	0	0	0	0
584-542-714-001	FRINGES-FICA	5,247	4,601	6,432	1,416	6,060	6,236
584-542-714-003	FRINGES - MESC	4,849	0	0	0	3,000	3,000
584-542-714-012	FRINGES-W/C INS PREMIUMS	613	506	671	249	498	379
584-542-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
584-542-727-001	OFFICE SUPPLIES	0	0	0	0	500	500
584-542-740-001	OPERATING SUPPLIES	3,202	4,507	5,633	784	5,000	5,000
584-542-742-001	SUPPLIES - CONCESSION SALES	3,451	2,741	3,147	105	2,500	3,250
584-542-745-001	SUPPLIES - MERCHANDISE SALES	339	835	1,128	0	1,000	1,500
584-542-756-004	GASOLINE & OIL	5,053	3,545	4,319	1,011	5,000	6,000
584-542-784-004	VEHICLE MAINTENANCE	182	0	0	0	0	0
584-542-801-001	PROFESSIONAL SERVICES	3,315	5,434	5,615	(73)	5,000	6,500
584-542-805-001	DONATED GREEN FEES	0	0	0	0	0	0
584-542-813-001	CONTRACTUAL SERVICES	4,024	5,983	5,448	575	5,500	6,000
584-542-814-001	HIRED SERVICES	0	0	0	0	0	0
584-542-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
584-542-830-001	DUES & SUBSCRIPTIONS	290	100	100	0	400	500
584-542-850-001	COMMUNICATIONS	808	449	283	95	1,000	600
584-542-900-001	PRINTING & PUBLISHING	826	398	1,631	23	1,000	2,000
584-542-920-001	UTILITIES	13,721	13,163	14,770	6,465	14,500	15,000
584-542-930-004	MTNCE - OTHER EQUIPMENT	13,104	14,622	21,216	6,602	15,000	20,000
584-542-931-001	BUILDING REPAIRS	1,351	0	308	248	5,000	5,000
584-542-932-001	REPAIRS & MAINTENANCE	57	0	0	0	0	0
584-542-932-018	LAND REPAIRS & MAINTENANCE	6,199	5,700	6,984	462	6,500	7,000
584-542-956-008	MISCELLANEOUS	(1)	(1)	200	0	500	500
584-542-956-011	CREDIT/DEBIT CARD FEES	1,470	2,367	2,450	556	2,500	3,000
584-542-956-015	BANK SERVICE FEES	0	0	0	0	0	0
584-542-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
584-542-957-001	INSURANCE - GENERAL	2,229	2,284	2,372	2,706	3,000	3,000

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
584-542-959-020	INTEREST PD ON ELECT DEPT LOAN	334	242	120	0	350	250
584-542-965-004	CASH OVER/SHORT	17	20	(1)	0	0	0
584-542-968-001	DEPRECIATION EXPENSE	9,910	10,727	11,543	5,772	5,000	5,000
584-542-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
584-542-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	8,165	(8,165)	9,000	15,000	15,000
584-542-999-001	DEBT SERVICE	0	0	0	0	0	0
Total FUND EXPENDITURES:		149,531	146,604	172,006	54,499	183,308	197,235
NET REVENUES (EXPENDITURES)		(25,526)	7,408	20,948	(37,245)	(25,508)	(19,135)
BEGINNING FUND BALANCE						170,027	144,519
PROJECTED ENDING FUND BALANCE						144,519	125,384

DIAL-A-RIDE TRANSPORTATION (DART) FUND
(588)

This fund accounts for all the revenues and expenditures related to the operation of the City DART bus system. City residents have regularly approved a ½ mill property tax levy to assist in the funding of this program. Significant revenues also are received through the Federal Transit Administration (FTA) and the Michigan Department of Transportation (MDOT) to fund the operations and capital acquisitions necessary for DART.

Revenue Highlights

The primary DART revenue sources include federal and state formula grants, funding from the City of Niles .5 mill dedicated millage, and passenger fares.

DART will utilize a portion of the annual federal Section 5307 grant to help fund operating expenses, and some amount of CARES Act or American Rescue Plan funding will carry over from FY 2020/2021 to offset additional expenses related to the COVID-19 pandemic. Section 5339 federal funding is also available to assist with vehicle replacement and facility improvement projects. For FY 2022, capital projects will include the replacement of one revenue service vehicle (a small bus) and repairing portions of the DART parking lot/driveways.

The Michigan Department of Transportation plans to provide Local Bus Operating (LBO) funding and capital match for federal grants, as in past years. However, the COVID-19 crisis adds an amount of uncertainty regarding this funding due to unknown state budget impacts.

Expense Highlights

The primary DART expenses are “human” costs: the labor and benefits associated with running the system. During FY 2022, the starting wage for drivers and dispatchers was increased in order to better compete with other area transit agency and school bus provider wage/benefit packages. However, drivers are in short supply statewide, and as other agencies have increased wage and benefit packages to attract applicants, DART again finds itself needing to catch up. Additional increases will be necessary in order to attract and retain quality staff.

As previously stated, capital expenses for FY 2023 will include the purchase of a replacement bus and repairing portions of the parking lot/driveways.

SIGNIFICANT CHANGES:

FY 2021

- Ridership and financial impacts from COVID-19 continued. However, transit-specific CARES Act and American Rescue Plan 100% federal funding remains in place to offset any revenue losses.
- Ridership began to increase back toward normal levels, and the driver shortage became particularly pronounced. In order to return to previous ridership levels, additional staffing will be needed.

- DART entered into conversations with the City of Buchanan to provide transit service. If an agreement is approved, DART would take on 3 additional small buses and approximately 5,000 revenue trips per year beginning in FY 2022.

FY 2022

- COVID-19 impacts are expected to continue. However, CARES Act and American Rescue Plan 100% federal funding remains in place to offset any revenue losses.
- Staff will continue to focus on ways to recruit additional drivers.
- If an agreement is approved, DART will begin providing service to the City of Buchanan and outlying areas.
- Potential changes to countywide transit service could necessitate additional expansion at DART. Conversations between DART and Berrien County staff will be ongoing.

FY 2023

- COVID-19 impacts are expected to continue. However, CARES Act and American Rescue Plan 100% federal funding remains in place to offset any revenue losses.
- Fuel and oil prices are continuing to climb, along with costs of parts to repair/replace busses.
- The service contract with the city of Buchanan will be up for renewal by the end of September.

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
588-100-402-001	REAL PROPERTY TAXES - CURRENT	89,259	89,086	99,152	3,708	87,500	177,500
588-100-402-006	REAL PROPERTY TAXES - CASS COU	140	1,016	6,645	0	150	150
588-100-411-011	DEL. REAL TAXES - DART SHARE	5,533	5,508	5,774	0	5,500	5,500
588-100-420-011	DELINQUENT PERSONAL PROPERTY -	-43	2,494	-2,549	0	100	100
588-100-437-001	IFT/CFT'S	586	646	313	0	600	600
588-100-444-001	PMTS IN LIEU OF TAXES-PILOT	847	1,184	1,237	0	800	800
588-100-501-001	FEDERAL GRANTS - PREVENT MAINT	133,205	105,181	29,837	0	133,147	159,639
588-100-501-002	FEDERAL GRANTS - OPERATING	132,359	136,225	0	0	145,500	150,000
588-100-501-003	FEDERAL GRANT - CAPITAL	112,544	9,906	33,964	0	66,720	68,000
588-100-528-001	OTHER FEDERAL GRANTS	0	108,668	399,432	37,613	0	0
588-100-539-001	STATE GRANTS - OPERATNG	149,800	159,240	207,967	97,278	181,299	206,007
588-100-539-002	STATE GRANTS - OPER (FED 5311)	0	0	0	0	0	0
588-100-539-003	STATE GRANTS - CAPITAL	28,136	2,476	8,491	0	16,680	17,000
588-100-539-005	STATE GRANTS - PREVENT MAINT	33,301	26,295	7,459	0	33,287	39,910
588-100-550-001	PLANNING PASS-THRU GRANT	0	0	0	0	0	0
588-100-550-002	STATE DISASTER CONTINGENCY FND	0	0	0	0	0	0
588-100-573-001	LCSA - PP TAX REIMB	5,978	5,015	2,485	0	5,000	5,000
588-100-574-004	SALES & USE	0	0	0	0	0	0
588-100-626-001	PASSENGER FARES-DEMAND RESP	57,691	47,237	55,686	35,680	57,000	70,000
588-100-626-002	PASSENGER FARES-ROUTE	8,023	6,646	7,302	3,517	8,000	7,000
588-100-664-001	INTEREST	9,433	9,168	1,532	564	1,500	1,500
588-100-667-001	RENTAL OF PROPERTY	0	0	0	0	0	0
588-100-671-001	MISCELLANEOUS	3,954	1,505	1,255	1,187	0	0
588-100-673-001	SALE OF PROPERTY	1,587	1,256	108	0	1,500	1,500
588-100-687-001	REFUNDS & REBATES	31,843	35	0	4,687	500	500
588-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		804,176	718,787	866,090	184,234	744,783	910,706
EXPENDITURES							
VEHICLE OPERATIONS							
588-010-503-002	UNIFORMS	2,135	1,376	289	930	1,800	2,500
588-010-503-003	ATTORNEY FEES	0	0	0	0	0	0
588-010-503-010	GENERAL MEDICAL EXPENSE	1,479	4,392	1,455	603	1,800	2,160
588-010-504-001	GAS & OIL	41,635	25,655	29,850	21,629	42,000	85,230
588-010-504-002	TIRES & TUBES	0	0	0	0	0	0
588-010-504-020	OFFICE SUPPLIES	24	189	762	862	450	540
588-010-505-001	TELEPHONE & INTERNET	0	0	0	136	0	0
588-010-507-001	VEHICLE LICENSE FEES	0	70	89	0	70	105
588-010-508-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-010-509-001	TRAINING	1,973	540	1,209	41	1,500	1,800
588-010-509-002	TRAVEL & MEETINGS	1,161	614	0	0	1,200	1,440
588-010-509-005	LEASE EXPENSE - REV VEHICLES	0	0	0	0	0	0
588-010-509-010	EQUIPMENT RENTAL	0	0	0	0	0	0
588-010-509-020	MISCELLANEOUS EXPENSE	0	0	0	0	0	0
588-010-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
588-010-702-003	SALARIES & WAGES - FT DISPATCH	49,890	43,704	50,110	25,146	55,000	71,400
588-010-702-018	SALARIES - DISASTER REC	0	0	0	0	0	0
588-010-702-020	DISASTER REC - NON-WORK PD	0	4,252	0	0	0	0
588-010-703-001	SALARIES & WAGES - PT DRIVERS	141,558	131,402	142,460	104,143	160,500	215,000
588-010-703-003	SALARIES & WAGES - PT DISPATCH	643	6	127	38	0	0
588-010-714-001	FRINGES - FICA	14,439	13,489	14,228	9,795	16,486	21,910
588-010-714-003	FRINGES-MESC	0	0	0	6,100	0	0
588-010-714-004	FRINGES-GROUP MEDICAL INS	43,500	49,333	67,500	32,000	48,000	48,000
588-010-714-012	FRINGES - W/C INS PREMIUMS	2,387	2,478	4,052	1,964	3,929	1,885
588-010-714-017	FRINGES-PENSION CONTRI EXPENSE	4,277	4,805	2,839	1,611	2,810	3,907
Total VEHICLE OPERATIONS:		305,101	282,305	314,970	204,998	335,545	455,877
VEHICLE MAINTENANCE							
588-041-503-001	TOWING	85	75	75	0	300	360
588-041-503-002	UNIFORMS	800	968	679	718	1,050	1,260
588-041-503-010	GENERAL MEDICAL EXPENSE	311	0	211	0	220	265
588-041-504-001	GAS & OIL	1,131	2,712	6,479	5,810	4,500	5,400
588-041-504-002	TIRES & TUBES	0	0	420	0	0	0
588-041-504-003	VEHICLE PARTS & SUPPLIES	19,881	18,311	28,058	23,411	25,000	30,000
588-041-504-004	VEHICLE REPAIRS & MAINTENANCE	0	163	0	0	2,000	3,000
588-041-504-005	VEHICLE WASHING	0	0	24	12	0	0
588-041-504-016	EQUIPMENT MAINTENANCE	1,110	624	605	40	1,500	2,000
588-041-504-020	OFFICE SUPPLIES	2,120	36	0	9	2,120	2,600
588-041-505-001	TELEPHONE & INTERNET	264	267	365	227	275	330
588-041-505-002	UTILITIES	1,562	1,451	1,747	875	2,200	2,640
588-041-506-002	VEHICLE DAMAGE INSURANCE	0	0	0	0	0	0
588-041-507-001	VEHICLE LICENSE FEES	0	0	0	0	0	0
588-041-508-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-041-509-001	TRAINING	385	75	0	0	1,200	1,800
588-041-702-001	SALARIES & WAGES - FT MAINT	55,028	53,055	56,958	28,337	56,100	70,600
588-041-702-018	SALARIES - DISASTER REC	0	0	3	0	0	0
588-041-702-020	DISASTER REC - NON-WORK PD	0	214	0	0	0	0
588-041-714-001	FRINGES - FICA	3,976	3,973	4,019	2,088	4,292	5,401
588-041-714-003	FRINGES-MESC	0	0	7,332	0	0	0
588-041-714-004	FRINGES-GROUP MEDICAL INS	14,500	17,333	3,000	8,000	16,000	16,000
588-041-714-012	FRINGES - W/C INS PREMIUMS	734	921	1,356	556	1,113	717
588-041-714-017	FRINGES-PENSION CONTRI EXPENSE	4,902	7,589	9,116	4,523	9,915	12,803
Total VEHICLE MAINTENANCE:		106,789	107,767	120,447	74,606	127,785	155,176
NON-VEHICLE MAINTENANCE							
588-042-503-010	GENERAL MEDICAL EXPENSE	0	0	0	0	100	100
588-042-504-010	RADIO REPAIRS & MAINTENANCE	1,473	0	0	0	500	600
588-042-504-013	DISASTER REC - SUPPLIES	22,538	7,426	1,592	0	7,500	0
588-042-504-015	BUILDING REPAIRS & MAINTENANCE	9,334	9,279	28,382	2,812	9,500	20,000
588-042-504-016	EQUIPMENT MAINTENANCE	7,858	165	625	385	4,100	5,000
588-042-504-020	OFFICE SUPPLIES	493	110	679	0	1,200	1,500
588-042-506-001	BUILDING DAMAGE INSURANCE	1,393	1,552	1,687	1,720	1,550	1,750
588-042-508-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-042-702-018	SALARIES - DISASTER REC	0	0	0	0	0	0
588-042-702-020	DISASTER REC - NON-WORK PD	0	3,144	0	0	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	PROJECTED Budget
588-042-703-001	SALARIES & WAGES - PT MAINT	11,764	11,343	13,067	5,693	15,000	18,600
588-042-714-001	FRINGES - FICA	864	969	1,083	427	1,148	1,423
588-042-714-012	FRINGES - W/C INS PREMIUMS	140	390	546	208	416	280
588-042-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	0	0	0	0
Total NON-VEHICLE MAINTENANCE		55,857	34,378	47,661	11,245	41,014	49,253
ADMINISTRATION							
588-160-503-002	ARMORED CAR SERVICES	0	0	4,475	0	0	0
588-160-503-003	PROFESSIONAL SERVICES	2,500	2,700	4,475	3,525	2,700	3,000
588-160-503-004	AUDIT FEES	1,500	3,500	1,000	3,500	3,500	3,500
588-160-503-005	GRANT ADMINISTRATION SERVICES	0	0	0	0	0	0
588-160-504-020	OFFICE SUPPLIES	2,176	1,233	3,456	3,216	2,200	2,700
588-160-505-001	TELEPHONE & INTERNET	4,943	3,747	5,292	2,215	3,800	4,560
588-160-505-002	UTILITIES	5,437	4,672	4,570	3,016	5,300	5,300
588-160-506-003	VEHICLE LIABILITY INSURANCE	3,986	5,424	4,724	4,493	5,500	5,500
588-160-506-004	BUILDING/PROPERTY LIABILITY INS	3,132	2,969	3,328	3,907	3,000	4,000
588-160-508-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-160-509-001	TRAINING	397	0	690	0	1,100	1,400
588-160-509-002	TRAVEL & MEETINGS	615	701	1,124	0	1,100	1,400
588-160-509-003	ADVERTISING & MARKETING	1,095	371	361	667	1,000	1,500
588-160-509-004	ENTERTAINMENT	0	0	0	0	0	0
588-160-509-005	DUES & SUBSCRIPTIONS	3,436	3,436	3,517	700	3,750	4,000
588-160-509-006	PERMIT EXPENSE	0	0	0	0	0	0
588-160-509-020	MISCELLANEOUS EXPENSE	0	179	0	0	0	0
588-160-702-001	SALARIES & WAGES - FULL TIME	72,985	75,282	89,934	44,402	91,000	103,000
588-160-702-018	SALARIES - DISASTER REC	0	965	0	0	0	0
588-160-702-020	DISASTER REC - NON-WORK PD	0	1,517	0	0	0	0
588-160-703-001	SALARIES & WAGES - PART TIME	0	0	0	0	0	0
588-160-714-001	FRINGES - FICA	5,490	5,797	6,711	3,364	6,962	7,880
588-160-714-004	FRINGES-GROUP MEDICAL INS	8,458	0	0	0	16,000	16,000
588-160-714-012	FRINGES-W/C INS PREMIUMS	334	363	482	179	357	149
588-160-714-017	FRINGES-PENSION CONTRI EXPENSE	449	0	0	0	0	300
588-160-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
588-160-956-015	BANK SERVICE FEES	0	0	4	15	0	0
588-160-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total ADMINISTRATION:		116,933	112,856	134,143	73,199	147,269	164,189
CAPITAL OUTLAY							
588-550-932-017	UST EXPENSES	0	0	0	0	0	0
588-550-975-001	BUILDING IMPROV-CAPITAL OUTLAY	0	9,881	11,608	0	75,000	0
588-550-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
588-550-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	40,164	5,740	0	0
588-550-979-001	VEHICLE CAPITAL OUTLAY	140,680	4,054	2,290	0	83,400	85,000
588-550-980-001	MISC FED GRANT EXPENDITURES	0	0	0	0	0	0
Total CAPITAL OUTLAY:		140,680	13,935	54,062	5,740	158,400	85,000
Total FUND EXPENDITURES:		725,360	551,241	671,283	369,788	810,013	909,495
NET REVENUES (EXPENDITURES)		78,816	167,546	194,807	(185,554)	(65,230)	1,211
BEGINNING FUND BALANCE						1,130,114	1,064,884
PROJECTED ENDING FUND BALANCE						1,064,884	1,066,095

TAX REVOLVING FUND
(616)

Each year at the end of the tax collection period, Berrien County pays the City for any uncollected real property taxes. The money is maintained in this Tax Revolving Fund. The County then tries to collect these taxes over the next three years and any amounts, which remain uncollected after this time, must be repaid to the County. During this three (3) year period, the City invests the money and effectively uses the interest to fund the Capital Improvement Fund and to some extent, the General Fund.

After we have settled with the County, the remaining funds are available to be “released” to the appropriate funds (i.e. General Fund, DART) and are transferred accordingly.

SIGNIFICANT CHANGES:

FY 2021

- None

FY 2022

- None

FY 2023

- None

CITY OF NILES							
Budget Worksheet - Fund 616 (Delinq Tax Revolving)							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
DELINQ TAX REVOLVING FUND							
FUND REVENUES							
616-100-402-001	REAL PROPERTY TAXES - CURRENT	0	0	0	0	0	0
616-100-403-006	DEL R/E TAXES - CASS COUNTY	0	0	0	0	0	0
616-100-411-001	DEL. R/E TAXES - CITY SHARE	163,340	157,457	163,528	0	163,800	143,000
616-100-411-004	DEL. REAL TAXES - LIBRARY	228	65	33	0	0	0
616-100-411-008	DEL. REAL TAXES - SPECIAL ASSE	7,864	5,105	5,095	0	5,100	6,500
616-100-411-011	DEL. REAL TAXES - DART SHARE	5,777	5,569	5,783	0	5,800	5,200
616-100-445-001	INTEREST & PENALTY - REAL PROP	0	0	0	0	0	0
616-100-607-006	TAX COLLECTION FEES	6,001	5,654	6,050	0	6,000	6,000
616-100-664-001	INTEREST	25,094	21,066	(880)	(15,412)	20,000	10,000
616-100-672-007	SPECIAL ASSESSMENT - SMCAS	388	0	180	0	0	0
616-100-672-008	SPECIAL ASSESSMENT - PAVING	0	0	0	0	0	0
616-100-672-009	SPECIAL ASSESSMENT - SIDEWALK	0	0	0	0	0	0
Total FUND REVENUES:		208,692	194,916	179,789	(15,412)	200,700	170,700
FUND EXPENDITURES							
616-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
616-959-964-002	TAX REFUNDS - GENERAL	4,565	70	394	337	5,000	1,000
616-959-964-003	TAX REFUNDS - SEWER BOND	0	0	0	0	0	0
616-959-964-004	TAX REFUNDS - LIBRARY	504	-178	33	122	0	0
616-959-964-005	TAX REFUNDS - DART	5,682	5,508	5,783	10	5,000	2,500
616-959-964-006	TAX REFUNDS - SPECIAL ASSESSME	2,403	0	162	10	2,500	2,000
616-959-964-007	TAX REFUNDS - SMCAS	360	-360	180	14	0	0
616-959-964-009	TAX REFUNDS - SIDEWALK REPAIR	0	0	0	0	0	0
616-959-999-001	TRANSFERS OUT	200,000	200,000	200,000	0	200,000	200,000
Total FUND EXPENDITURES:		213,514	205,040	206,552	493	212,500	205,500
NET REVENUES (EXPENDITURES)		(4,822)	(10,124)	(26,763)	(15,905)	(11,800)	(34,800)
BEGINNING FUND BALANCE						542,576	530,776
PROJECTED ENDING FUND BALANCE						530,776	495,976

LOCAL IMPROVEMENT REVOLVING FUND
(679)

This fund was established a few years ago to finance the Clay Street paving project (Special Assessment #360). It was determined to be cost prohibitive to sell bonds for small dollar projects such as this so we funded it internally via a transfer from the General Fund. The property owners are being special assessed for the project based on their owned footage. Most of the owners are paying the assessment over ten years, with interest, and the assessment appears on their summer property tax bill. As these assessments are collected, the money is deposited into this fund. The current intent is to have the money accumulate here and be available to finance similar small special assessment projects, so we do not have to incur the cost of bonding.

SIGNIFICANT CHANGES:

FY 2021

- None

FY 2022

- None

FY 2023

- None

CITY OF NILES							
Budget Worksheet - Fund 679 (Local Imp Revolving Fund)							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
679-100-664-001	INTEREST	1,060	869	116	40	700	100
679-100-672-006	SPECIAL ASSESSMENT #360	0	0	0	0	0	0
679-100-672-008	SPECIAL ASSESSMENT - #361	0	0	0	0	0	0
679-100-672-009	SPECIAL ASSESSMENT - #362	0	0	0	0	0	0
Total FUND REVENUES:		1,060	869	116	40	700	100
EXPENDITURES							
679-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
679-959-974-010	LAND IMP - BROWN ST. (SA #362)	0	0	0	0	0	0
679-959-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)		1,060	869	116	40	700	100
BEGINNING FUND BALANCE						63,952	64,652
PROJECTED ENDING FUND BALANCE						64,652	64,752

INSURANCE FUND
(706)

The Insurance Fund is a proprietary internal service fund, which receives money from all the other funds plus employees contributions to pay for the employees' health insurance. The fund effectively has no fund balance as any money ever remaining in the fund is reserved to pay claims or will be refunded back to the individual departments.

The City is self-funded for employee health insurance, with stop loss coverage at \$60,000 per individual and just over \$1,700,000 aggregate for the total group.

SIGNIFICANT CHANGES:

FY 2021

- Insurance costs are expected to substantially increase this fiscal year. The budgeted expense per employee was increased by \$2,000, resulting in a total increase of \$160,000.

FY 2022

- Insurance costs are expected to be substantially less than what was budgeted last year. Due to COVID and the delay of medical procedures last fiscal year, there is a significant reserve in the insurance fund, which will offset any increase in costs this year.

FY 2023

- Insurance costs are expected to be comparable to last year, and there is a significant reserve in the insurance fund, which will continue to offset any unexpected costs this year.

CITY OF NILES							
Budget Worksheet - Fund 706 (Insurance Fund)							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
706-100-664-001	INTEREST	14,737	7,569	2,313	976	2,500	2,500
706-100-671-001	MISCELLANEOUS	0	0	0	0	0	0
706-100-687-001	REFUNDS & REBATES	305,875	162,985	126,114	126,133	150,000	250,000
706-100-699-001	INTERFUND TRANSFER	56,490	62,334	53,250	30,334	50,000	60,000
706-100-699-006	TRANSFER FROM GENERAL - HEALTH	913,256	1,104,597	1,171,200	513,199	1,122,240	1,125,630
706-100-699-008	TRANSFER FROM LIBRARY - HEALTH	0	0	0	0	0	0
706-100-699-009	TRANSFER FROM SEWAGE - HEALTH	195,255	223,653	236,490	104,813	186,112	196,354
706-100-699-010	TRANSFER FROM ELECTRIC - HEALT	304,792	337,519	351,690	153,866	269,848	288,719
706-100-699-012	TRANSFER FROM WATER - HEALTH &	174,866	184,959	196,920	79,453	177,800	174,298
706-100-699-013	HEALTH & LIFE/EMPLOYEE PORTION	149,499	184,109	120,091	49,676	150,000	100,000
706-100-699-015	LIFE/ADD/LTD-EMPLOYEE PORTION	5,354	5,623	5,900	3,020	6,000	6,000
Total FUND REVENUES:		2,120,124	2,273,348	2,263,968	1,061,470	2,114,500	2,203,501
EXPENDITURES							
706-999-714-001	FRINGES	161	656	1,027	459	0	0
706-999-714-003	FRINGES - MESC	0	0	0	0	0	0
706-999-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
706-999-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
706-999-717-004	EMPLOYERS GROUP INS - MEDICAL	2,115,982	1,957,243	1,233,166	1,194,319	1,750,000	1,700,000
706-999-717-005	EMPLOYERS GROUP INS - LIFE	16,935	17,584	17,817	9,028	15,000	18,000
706-999-717-006	EMPLOYEE ASSISTANCE SERVICES	3,228	3,993	3,881	2,527	3,500	5,000
706-999-717-007	EMPLOYER WELLNESS PROGRAM	3,832	3,213	4,553	1,396	5,000	4,000
706-999-717-009	COBRA ADMINISTRATION	1,114	1,314	800	800	1,000	1,000
706-999-717-010	INTEGRATED HEALTH ADVOCACY PRO	0	0	0	0	0	0
706-999-717-020	FLEX SPENDING EXPENSE	(54)	(1,798)	1,413	715	1,500	1,500
706-999-717-030	EMPLOYER HSA CONTRIBUTION	135,542	149,042	150,428	145,260	160,000	160,000
706-999-717-040	OPT OUT PAYMENT - PPO PLAN	1,917	7,537	11,900	5,900	12,000	12,000
706-999-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
706-999-801-001	PROFESSIONAL SERVICES	280	3,618	216	3,610	1,000	500
706-999-956-015	BANK SERVICE FEES	0	0	0	0	0	0
706-999-957-001	ACA - TRANS REINSURANCE FEE	0	0	0	0	0	0
Total FUND EXPENDITURES:		2,278,937	2,142,402	1,425,201	1,364,014	1,949,000	1,902,000
NET REVENUES (EXPENDITURES)		(158,813)	130,946	838,767	(302,544)	165,500	301,501
BEGINNING FUND BALANCE						1,694,657	1,860,157
PROJECTED ENDING FUND BALANCE						1,860,157	2,161,658

SILVERBROOK CEMETERY PERPETUAL CARE FUND
(711)

The Silverbrook Cemetery Perpetual Care Fund was established a number of years ago to stabilize the City's ability to care for Silverbrook Cemetery. Prior to this, the City tried to collect small amounts annually from people who bought cemetery lots for the maintenance of the lots. This was very tedious and inefficient.

One half of the sales price of every cemetery lot sold used to be deposited into this fund. However, because of increasing maintenance costs at the cemetery the total sales receipts are being deposited into the Cemetery Fund effective December 2005. The bulk of the Perpetual Card funds are in a trust fund at 1st Source Bank and it is used somewhat like an endowment fund. In previous years only the net interest earnings were transferred back into the Cemetery Fund to effectively pay for the grounds maintenance contract. During FY2007 approval was obtained to fund large special projects by the trust fund.

SIGNIFICANT CHANGES:

FY 2021

- There is no planned transfer from the Perpetual Care Fund this FY. There is a \$30,000 transfer from the General Fund to the Cemetery Fund to support operational expenses.

FY 2022

- There is no planned transfer from the Perpetual Care Fund this FY. There is a \$30,000 transfer from the General Fund to the Cemetery Fund to support operational expenses.

FY 2023

- There is a \$30,000 transfer from the General Fund to the Cemetery Fund to support operational expenses.

CITY OF NILES							
Budget Worksheet - Fund 711 (Perpetual Care Fund)							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
711-100-650-003	PERPETUAL CARE OF LOTS	0	0	0	0	0	0
711-100-664-001	INTEREST	49	39	(1,495)	2	50	0
711-100-664-005	INTEREST - PERPETUAL CARE	36,807	25,434	(3,435)	(26,635)	10,000	10,000
711-100-664-006	INTEREST - DONOVAN SMITH	0	0	0	0	0	0
711-100-664-007	INTEREST - CEMETERY VANDALISM	0	0	0	0	0	0
Total FUND REVENUES:		36,856	25,473	(4,930)	(26,633)	10,050	10,000
EXPENDITURES							
711-276-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
711-276-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
711-276-956-015	BANK SERVICE FEES	0	0	0	0	0	0
711-276-999-001	TRANSFERS OUT	6,435	13,098	0	0	0	0
Total FUND EXPENDITURES:		6,435	13,098	0	0	0	0
NET REVENUES (EXPENDITURES)		30,421	12,375	(4,930)	(26,633)	10,050	10,000
BEGINNING FUND BALANCE						688,923	698,973
PROJECTED ENDING FUND BALANCE						698,973	708,973

PENSION FUND
(731)

MERS currently manages the pension funds for the City. Each department makes a monthly contribution to MERS based on the annual actuarial evaluation, and monthly eligible payroll costs. City employees also contribute a percentage of their gross pay each paycheck toward the pension plan. There are two plans: Plan A, which includes all full-time employees except police and fire; and Plan B, which includes policemen and firemen. Plan A employees currently contribute 6.92% of their gross wages; Plan B participants contribute 8%.

MERS processes the monthly pension payroll. This monthly payroll expense, along with administration fees to MERS., make up the bulk of this fund's expenditures.

SIGNIFICANT CHANGES:

FY 2021

- None

FY 2022

- None

FY 2023

- None

CITY OF NILES							
Budget Worksheet - Fund 731 (Pension)							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
731-100-665-001	NET INVESTMENT INCOME	713,129	2,056,713	6,235,474	20,497	3,000,000	1,000,000
731-100-671-001	MISCELLANEOUS	0	0	0	0	0	0
731-100-671-002	RETIREMENT - CITY & BPW SHARE	1,072,606	1,370,414	1,388,740	885,429	1,000,000	1,700,000
731-100-671-003	RETIREMENT - EMPLOYEE SHARE	153,120	0	0	0	0	0
731-100-671-004	RETIREMENT - LIBRARY SHARE	0	0	0	0	0	0
731-100-671-005	RETIREMENT - HOUSING SHARE	0	0	0	0	0	0
Total FUND REVENUES:		1,938,855	3,427,127	7,624,214	905,926	4,000,000	2,700,000
EXPENDITURES							
731-956-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
731-956-801-001	PROFESSIONAL SERVICES	65,683	65,861	51,814	32,817	66,000	66,000
731-956-820-001	TRAVEL, TRAINING & CONFERENCE	1,192	0	0	0	2,500	2,500
731-956-874-001	PENSION PAYROLL	2,904,307	2,863,231	2,994,633	1,520,102	3,000,000	3,100,000
731-956-874-002	EMPLOYEE CONTRIBUTIONS-MERS	153,232	0	0	0	0	0
731-956-874-005	EMPLOYER CONTRIBUTIONS-MERS	18,049	0	0	0	0	0
731-956-956-015	BANK SERVICE FEES	0	0	0	0	0	0
731-956-964-001	REFUNDS	0	0	0	0	0	0
Total FUND EXPENDITURES:		3,142,463	2,929,092	3,046,447	1,552,919	3,068,500	3,168,500
NET REVENUES (EXPENDITURES)		(1,203,608)	498,035	4,577,767	(646,993)	931,500	(468,500)
BEGINNING FUND BALANCE						35,181,573	36,113,073
PROJECTED ENDING FUND BALANCE						36,113,073	35,644,573

UTILITIES DEPARTMENT BUDGET

The Utilities Department consists of three (3) Divisions: Electric, Water, and Wastewater. Revenue is budgeted and accounted for separately in each Division. Most of the revenue is received from rates. These rates are recommended by the Utilities Manager and become effective after approval by the Board of Public Utilities and the City Council. The expenses attributed to management, and office support (such as billing, payroll, etc.) are spread between the three (3) Divisions by the percentage of time spent in each Division.

SIGNIFICANT CHANGES

FY 2021

- Utilities Department FY21 budget request (\$18,790,963) decreased 9.3% from FY20 budget (\$20,722,303) for a combined savings of \$1,931,341.
- Pucker Dam and Dowagiac River Restoration Project should be completed this fiscal year.
- Employee costs account for 18.7% of the department budget.
- Deferred capital improvement projects will continue to affect the sustainability of our infrastructure.
- Electric Division bonded \$4M in FY20 to fund the Pucker Dam removal project.
- Wastewater and Water Divisions still have bonds.

FY 2022

- Utilities Department FY22 budget request (\$18,053,927) decreased 4% from the FY21 budget (\$18,790,963), saving \$737,036.
- Completion of the Pucker Dam removal will stabilize Electric Division budgets going forward.
- The largest expected Wastewater expenditure is the thickener mechanism replacement.
- Service line replacements will need future funding in the Water Division.
- Employee costs account for 14.4% of the department budget.
- All three divisions have bond obligations.

FY 2023

- Utilities Department FY23 budget request (\$22,586,069) is a 25% increase from last FY22 (\$18,053,527) request. The increase is predominantly due to increased power purchase costs, including the 11% annual transmission cost increases.
- Overall, our purchased power costs have risen over 25% from last year.
- Employee expenses account for 16.7% of the Utilities Department budget.
- Indeck power plant continues to provide utilities revenue.
- AMI metering is beginning in all three divisions.

The City of Niles
 Utilities Department
 333 N. Second St.
 Niles, MI 49120

Fiscal Year 2022-2023

	<u>Electric Division</u>	<u>Waste Water Division</u>	<u>Water Division</u>
Operating Revenue			
Regular	16,235,135	3,817,639	2,831,155
Industrial Pretreatment Program	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenue	<u>16,235,135</u>	<u>3,817,639</u>	<u>2,831,155</u>
Operating Expense			
Regular	15,829,587	2,563,172	(273,350)
Industrial Pretreatment Program	<u>0</u>	<u>22,000</u>	<u>0</u>
Total Operating Expense	<u>15,829,587</u>	<u>2,585,172</u>	<u>(273,350)</u>
Gross Operating Income	<u>405,548</u>	<u>1,232,467</u>	<u>3,104,505</u>
City Service			
Utility Service	0	0	20,000
Other City Service Performed Without Charge	<u>13,000</u>	<u>0</u>	<u>6,000</u>
Total City Service	<u>13,000</u>	<u>0</u>	<u>26,000</u>
Total Operating Income (Loss) Net of City Service	392,548	1,232,467	3,078,505
Bond Expense	92,685	45,994	9,374
Non-Operating Income			
Federal and State Grants	232,800	0	0
Other Income	<u>76,600</u>	<u>34,500</u>	<u>20,000</u>
Total Non-Operating Income	309,400	34,500	20,000
Net Income (Loss)	609,263	1,220,973	3,089,131
Add Cash Flow from:			
Depreciation	593,000	785,500	448,000
Mtnce - Replacement Plant Equip (Replacement Fund)	<u>0</u>	<u>150,000</u>	<u>0</u>
Cash Available from Operations	1,202,263	2,156,473	3,537,131
Less:			
Addition to Plant & Equip	(1,730,000)	(722,000)	(956,000)
Addition to Equip Replace Fd	0	(210,000)	0
Bond Principal Payment	<u>(170,000)</u>	<u>(225,000)</u>	<u>(430,000)</u>
Increase (Decrease) to Cash	<u>(697,737)</u>	<u>999,473</u>	<u>2,151,131</u>

ELECTRIC DIVISION
(582)

The *Electric Division* consists of lineworkers, lineworker apprentices, a master electrician, meter technician, and shared with the Water Division; storekeeper, service person, utility person, mechanic, and a utility assistant. The Division is responsible for the City's electric system.

Our goal is to provide electric customers with reliable electric service at the lowest possible rates.

SIGNIFICANT CHANGES

FY 2021

- COVID-19 projected revenue reductions forced changes to upcoming budget.
- Reduced budget by 8.8% from FY20.
- AEP true-up was \$288,678.
- Budgeted for replacing the electric superintendent.
- Installation of recloser system that was purchased in FY20.
- Upgrading strain poles at 3rd & Broadway to increase height of traffic light.
- Working on renewable energy projects.

FY 2022

- FY22 budget is 14% less than FY21 budget.
- Budgeted for replacing the electric superintendent.
- Purchased power costs have decreased.
- Working on renewable energy projects.
- Continuation of our 4kV to 12 kV conversion.
- Completion of recloser system.
- Pole, transformer and conductor replacements throughout system.

FY 2023

- Electric Superintendent was hired in FY22.
- Contractor crew on-site for another year.
- Wholesale power markets continue volatility.
- New traffic lighting at 3rd & Broadway is planned.
- Investigating solar behind the meter to help with transmission costs.
- Continuing to underground on S. 11th as properties are developed.
- Budgeting additional \$3.6M for increased purchase power cost.

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
OPERATING REVENUES							
582-101-620-001	COLLECTION FEES	25,794	14,085	20,126	11,928	18,000	20,000
582-101-620-002	START SERVICE FEE	0	0	0	0	0	0
582-101-620-003	NSF CHECK RECOVERY FEES	1,655	2,173	2,650	1,330	2,500	2,500
582-101-620-004	METER TAMPERING FEES	1,128	1,127	1,692	141	850	275
582-101-620-005	METER TESTING FEES	0	0	0	0	0	0
582-101-620-006	PENALTIES	101,902	72,942	105,728	55,929	100,000	100,000
582-101-620-007	TAG NOTIFICATION FEE	16,540	9,688	11,376	6,348	12,000	12,000
582-101-620-010	DISCOUNT ON SALES TAX PAID	2,574	2,576	2,545	1,029	2,000	2,000
582-101-621-001	RECOVERY OF BAD DEBTS	15,477	11,951	8,504	9,079	9,000	9,000
582-101-623-001	AMPHITHEATER ELECTRIC PERMIT F	0	0	0	0	0	0
582-101-625-001	REFUNDS	10,007	0	0	0	0	0
582-101-642-001	RESIDENTIAL LIGHTING - CITY	4,863,617	4,846,845	5,080,730	2,560,317	4,800,000	5,980,000
582-101-642-002	RESIDENTIAL LIGHTING - RURAL	744,253	748,793	768,506	386,678	748,000	906,200
582-101-643-001	COMMERCIAL LIGHTING - CITY	3,342,302	3,218,710	3,405,355	1,668,370	3,200,000	3,808,000
582-101-643-002	COMMERCIAL LIGHTING - RURAL	369,377	390,308	446,279	224,026	444,000	562,500
582-101-643-003	SMALL POWER	1,494,237	1,498,328	1,879,743	924,526	1,700,000	2,110,080
582-101-643-004	MEDIUM POWER	1,272,333	1,088,730	1,185,559	616,511	1,200,000	1,406,720
582-101-643-005	LARGE POWER	0	0	74,309	453,156	0	12,000
582-101-644-001	DUSK TO DAWN LIGHTING	52,310	51,087	51,051	26,044	50,000	52,000
582-101-644-002	DUSK TO DAWN FLOOD LIGHTING	123,879	118,530	119,776	62,255	120,000	126,000
582-101-645-001	PUBLIC STREET & HIGHWAY LIGHTI	167,780	162,460	164,626	96,599	190,000	165,000
582-101-645-003	STREET LIGHTING - NILES TOWNSH	4,770	4,770	4,770	2,323	4,770	4,860
582-101-646-001	OTHER SALES TO PUBLIC AUTHORIT	490,773	413,594	446,875	237,853	446,000	446,000
582-101-647-001	INTERDEPARTMENTAL SALES	192,370	170,653	189,579	109,843	196,000	190,000
582-101-647-100	UNBILLED REVENUE	19,855	18,977	69,439	0	0	0
582-101-650-001	EOP - CUSTOMER SURCHARGE	0	0	0	0	0	0
582-101-650-002	REP - CUSTOMER SURCHARGE	0	0	0	0	0	0
582-101-655-001	HYDRO-DAM DECOMMISSION	298,025	298,331	316,075	155,866	302,303	320,000
Total OPERATING REVENUES:		13,610,958	13,144,658	14,355,293	7,610,151	13,545,423	16,235,135
NON-OPERATING REVENUES							
582-102-501-001	FEDERAL GRANTS	200,000	770,835	0	0	0	0
582-102-539-001	STATE GRANTS	0	441,675	(50,925)	0	0	232,800
582-102-626-001	SERVICES RENDERED	300	150	150	150	0	0
582-102-664-001	INTEREST	110,364	228,528	46,972	14,961	0	28,000
582-102-664-020	INT-SEWAGE/GOLF/GEN'L LOANS	2,447	1,272	187	0	100	100
582-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
582-102-667-002	RENTAL OF POLES	15,649	15,649	631	11,830	0	20,000
582-102-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
582-102-667-004	RENTAL OF BUILDINGS	28,068	18,168	18,168	9,084	0	18,000
582-102-669-001	GAIN/LOSS ON INVESTMENT	188,779	35,395	-87,563	0	0	0
582-102-671-001	MISCELLANEOUS	4,897	4,350	4,523	3,254	7,500	7,500
582-102-671-007	SALE OF SCRAP	482	10,978	1,599	4,343	1,600	3,000
582-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	890	0	0	0	0
582-102-674-001	CONTRIB FROM PRIVATE SOURCE	30,000	165,000	305,000	0	0	0
582-102-674-006	CAPITAL CONTRIBUTIONS	25,748	112,212	75,886	0	0	0
582-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
		Actual	Actual	Actual	Actual	Budget	PROJECTED
<u>Account Number</u>	<u>Account Title</u>						
582-102-693-001	CAPITAL GAIN OR LOSS	0	212,812	0	0	0	0
582-102-699-001	INTERFUND TRANSFER	0	6,400	0	0	0	0
Total NON-OPERATING REVENUES		606,734	2,024,314	314,628	43,622	9,200	309,400
Total REVENUES:		14,217,692	15,168,972	14,669,921	7,653,773	13,554,623	16,544,535
EXPENDITURES							
PRODUCTION							
582-001-753-001	PURCHASED ELECTRIC POWER	9,947,652	8,953,793	8,237,932	4,799,906	7,214,413	11,700,000
582-001-770-014	MTNCE - POWER PLANT BUILDING	0	0	1,142	0	0	0
582-001-770-015	MTNCE - 440 Pucker St.	0	0	24,210	3,843	30,000	5,000
582-001-770-019	MTNCE - PARK IMPROVEMENTS	3,808	6,506	12,710	2,181	5,000	1,500
582-001-771-021	MTNCE - DAM AND FLUME	0	0	0	0	0	0
582-001-771-050	DAM REMOVAL EXPENSES	807,160	3,412,335	4,439,238	1,016,594	332,000	310,400
582-001-775-011	MTNCE - TURBINE AND GENERATOR	0	0	0	0	0	0
582-001-817-002	SAMPLING REBATES	0	0	0	0	0	0
Total PRODUCTION:		10,758,620	12,372,634	12,715,232	5,822,524	7,581,413	12,016,900
TRANSMISSION							
582-002-777-001	MTNCE-STRUCTURES AND IMPROVEME	0	0	0	0	0	0
582-002-778-001	MTNCE-GRANT & PARKWAY SWITCHIN	0	0	0	0	0	0
582-002-778-002	MTNCE-15TH & MERRIFIELD SWITCH	0	0	0	0	0	0
582-002-778-003	MTNCE-FORT ST SWITCHING STN	47	43	51	14	0	0
582-002-778-004	MTNCE-FRONT ST SWITCHING STN	2,889	0	0	0	0	0
582-002-778-005	MTNCE-15TH & LAKE SWITCHING ST	0	0	0	0	0	0
582-002-778-006	MTNCE-BRANDYWINE SWITCHING STN	0	612	0	0	0	0
582-002-778-008	MTNCE-PHILIP ROAD SWITCHING ST	0	0	0	0	0	0
582-002-778-009	MTNCE-INDUSTRIAL PARK SWITCHIN	0	612	0	0	0	0
582-002-778-010	MTNCE-PARKER SWITCHING SUB-STN	0	530	12	0	0	0
582-002-778-011	MTNCE-LAKE ST SWITCHING-AEP	754	697	821	224	0	500
582-002-779-001	MTNCE-OVERHEAD TRANSMISSION SY	11,388	895	4,015	1,638	0	2,000
582-002-780-001	MTNCE-UNDERGROUND TRANSMISSIO	16	744	1,194	0	0	0
Total TRANSMISSION:		15,094	4,133	6,093	1,876	0	2,500
DISTRIBUTION							
582-003-706-001	PAYROLL-DIST SUPERVISION & ENG	47,455	14,525	4,954	7,662	0	89,500
582-003-707-005	INSPECTING & TESTING METERS	59,688	63,701	58,952	32,880	60,000	90,000
582-003-707-006	OPERATION - STOREROOM	28,134	28,134	26,991	14,905	56,000	34,000
582-003-717-005	PAYROLL - COMP TIME	-1,077	-2,922	1,583	-3,064	0	0
582-003-717-008	PAYROLL - VACATION PAY	37,858	42,926	50,970	23,810	0	0
582-003-717-009	PAYROLL - HOLIDAY	16,653	21,130	22,937	10,416	0	0
582-003-717-010	PAYROLL - PERSONAL DAYS	10,208	5,432	9,415	2,936	0	0
582-003-717-011	PAYROLL - SICK PAY	10,782	27,653	44,212	25,571	0	0
582-003-717-012	PAYROLL - WORK INQUIRY	7	0	0	0	0	0
582-003-717-013	PAYROLL - FUNERAL	4,132	2,335	3,900	1,885	0	0
582-003-717-014	PAYROLL - JURY DUTY & OTHER	0	0	0	299	0	0
582-003-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
582-003-717-017	PAYROLL - WORKERS COMP	0	0	0	0	0	0
582-003-717-023	PAYROLL - RETROACTIVE PAY EXP	38	30	0	39	0	0
582-003-717-050	PAYROLL - COMPENSATED BENEFITS	751	-27,759	(4,190)	0	0	0
582-003-744-001	UNIFORMS	10,598	17,840	17,770	13,488	19,000	25,000
582-003-744-004	RISK MGMT - EQUIP & MEETINGS	10,373	6,900	11,550	15,562	10,000	30,000

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<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
582-003-745-001	STOCK INVENTORY ADJUSTMENT	50,891	3,882	19,982	-285	0	0
582-003-755-001	SUPPLIES/LABOR-BROADWAY SUBSTN	152	0	0	0	1,000	1,000
582-003-755-002	SUPPLIES/LABOR-EASTSIDE SUBSTN	152	0	0	0	200	1,000
582-003-755-003	SUPPLIES/LABOR-FORT ST SUBSTN	152	0	0	0	200	1,000
582-003-755-004	SUPPLIES/LABOR-FRONT ST SUBSTN	152	0	0	0	200	1,000
582-003-755-005	SUPPLIES/LABOR-INDUSTRIAL PARK	152	0	0	0	200	1,000
582-003-755-006	SUPPLIES/LABOR-BRANDYWIND SUBS	152	0	0	0	200	1,000
582-003-755-007	SUPPLIES/LABOR-WESTSIDE SUBSTN	152	0	0	0	200	1,000
582-003-756-004	GASOLINE & OIL	20,682	15,433	16,874	10,864	16,000	20,000
582-003-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	0	0
582-003-758-001	VOLTAGE SURVEYS	0	0	0	0	0	0
582-003-758-003	REMOVING & RESETTING TRANSFORM	0	0	0	0	0	0
582-003-759-001	MAPS AND RECORDS	3,053	17,579	29,519	7,777	20,000	20,000
582-003-762-001	UAS	879	1,035	316	39	5,000	5,000
582-003-770-016	GENERAL SUPPLIES EXPENSE	6,027	3,834	8,269	2,943	4,000	6,000
582-003-775-006	MTNCE - STOREROOM EQUIPMENT	233	241	1,912	832	0	1,600
582-003-775-008	MTNCE - FIELD EQUIPMENT	6,085	3,490	2,002	1,172	0	2,200
582-003-779-002	MTNCE - OVERHEAD DISTRIBUTION	383,148	409,742	458,345	406,235	1,935,000	1,300,000
582-003-779-005	MTNCE - DUSK TO DAWN LIGHTS	0	0	1,960	850	2,000	2,000
582-003-779-006	MTNCE - DISTRIBUTION TRANSFORM	0	0	294	0	0	0
582-003-779-008	MTNCE - RESIDENTIAL ST LIGHTS	7,591	19,942	28,136	22,480	20,000	45,000
582-003-779-009	MTNCE - DOWNTOWN ST LIGHTS	1,167	1,466	325	-3,721	20,000	50,000
582-003-779-010	MTNCE - RECREATION FIELD LTS	0	0	0	0	0	0
582-003-779-011	MTNCE - TRAFFIC SIGNALS	6,610	2,991	8,705	507	100,000	1,000
582-003-779-013	TREE TRIMMING - LINE CLEARANCE	210,883	208,859	211,434	46,087	350,000	275,000
582-003-780-002	MTNCE - DOWNTOWN UNDERGROUND	1,999	6,854	0	0	0	0
582-003-780-003	MTNCE - RESIDENTIAL UNDERGROUN	346	254	2,851	0	0	0
582-003-780-004	MTNCE - COMM UNDERGROUND	3,174	1,414	0	547	5,000	5,000
582-003-781-001	CUSTOMER PREMISE EXPENSE	0	0	0	0	0	0
582-003-782-001	MTNCE BLDG & GROUNDS - BROADWA	794	1,791	1,405	-5	50,000	50,000
582-003-782-002	MTNCE BLDG & GROUNDS - EASTSID	266	852	259	-5	250	250
582-003-782-003	MTNCE BLDG & GROUNDS - FORT ST	264	250	854	11	250	250
582-003-782-004	MTNCE BLDG & GROUNDS - FRONT S	1,803	2,505	1,896	1,124	250	250
582-003-782-005	MTNCE BLDG & GROUNDS - INDUSTR	1,032	1,542	849	35	250	250
582-003-782-006	MTNCE BLDG & GROUNDS - BRANDYW	329	329	500	-5	250	250
582-003-782-007	MTNCE BLDG & GROUNDS - WESTSID	1,078	840	1,836	63	250	250
582-003-782-021	SNOWPLOWING - SUBSTATIONS (ONL	94	0	0	0	0	0
582-003-783-001	MTNCE EQUIP - BROADWAY SUBSTN	11,345	14,304	9,066	5,437	500	10,000
582-003-783-002	MTNCE EQUIP - EASTSIDE SUBSTN	9,468	13,165	8,192	4,391	500	10,000
582-003-783-003	MTNCE EQUIP - FORT ST SUBSTN	20,150	11,513	8,192	3,945	500	10,000
582-003-783-004	MTNCE EQUIP - FRONT ST SUBSTN	9,439	14,673	8,192	4,391	500	10,000
582-003-783-005	MTNCE EQUIP - INDUSTRIAL PARK	14,586	11,129	8,192	4,391	500	10,000
582-003-783-006	MTNCE EQUIP - BRANDYWINE SUBST	15,424	11,622	16,987	4,077	500	10,000
582-003-783-007	MTNCE EQUIP - WESTSIDE SUBSTN	14,676	14,890	12,160	4,721	500	10,000
582-003-784-004	VEHICLE MAINTENANCE	46,156	50,216	53,981	33,660	70,000	70,000
582-003-785-011	HAZARDOUS WASTE DISPOSAL	1,515	2,050	883	97	2,000	1,000
582-003-785-019	P.C.B. REMOVAL AND DISPOSAL	1,633	6,681	3,821	4,218	2,000	7,500
582-003-787-001	MTNCE - METERS	11,098	6,177	6,961	3,961	100,000	10,000
582-003-788-002	MTNCE - SERVICE BUILDING	32,285	31,884	24,513	7,198	22,000	10,000
582-003-788-007	MTNCE - RADIO EQUIPMENT	2,777	3,572	349	349	250	250
582-003-788-008	RADIO EXPENSE - CITY	0	0	0	0	0	0

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582-003-789-001	TOOL EXPENSE	20,925	28,221	28,003	8,291	20,000	20,000
582-003-790-001	DISASTER REC - NON-WORK PD	25,267	51,932	0	0	0	0
582-003-790-020	DISASTER REC - PR & COSTS	0	21,078	12,267	909	10,000	0
582-003-920-006	HEAT & UTILITIES - SERVICE BUI	16,781	15,491	15,118	7,838	13,560	15,000
582-003-940-001	EQUIPMENT RENTAL	0	0	0	0	0	0
582-003-969-014	LICENSE & PERMIT EXPENSE	430	50	287	480	1,000	1,000
Total DISTRIBUTION:		1,199,047	1,213,698	1,264,731	742,288	2,920,010	2,264,550
ADMINISTRATIVE & GENERAL							
582-004-708-001	PAYROLL - METER READERS	4,631	11,103	10,884	5,509	12,000	12,000
582-004-709-001	PAYROLL - CLERICAL	181,656	158,598	158,366	87,810	170,000	180,000
582-004-709-006	CUT-OFF & COLLECTION EXPENSE	19,520	19,497	19,513	11,804	20,000	20,000
582-004-710-001	PAYROLL - ADMINISTRATIVE	202,097	191,299	177,442	96,880	200,000	200,000
582-004-717-001	PENSION FUND EXPENSE	258,441	229,742	204,607	56,072	147,933	154,649
582-004-717-002	RETIRES GROUP MED INSURANCE	12,797	16,414	18,983	3,500	14,000	9,300
582-004-717-003	SOCIAL SECURITY TAX	83,440	87,735	81,906	48,940	97,278	119,912
582-004-717-004	EMPLOYEES GROUP INSURANCE - ME	291,576	322,019	328,965	144,866	269,848	288,719
582-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
582-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
582-004-717-008	PAYROLL - VACATION PAY	27,432	27,096	28,216	18,331	0	0
582-004-717-009	PAYROLL - HOLIDAY PAY	13,588	13,891	12,565	5,533	0	0
582-004-717-010	PAYROLL - PERSONAL DAYS	5,139	5,233	4,749	1,147	0	0
582-004-717-011	PAYROLL - SICK PAY	13,519	11,486	9,180	18,689	0	0
582-004-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
582-004-717-013	PAYROLL - FUNERAL PAY	1,417	491	1,503	42	0	0
582-004-717-014	PAYROLL - JURY DUTY & OTHER	0	0	68	0	0	0
582-004-717-015	PAYROLL - TERMINATION PAY	0	1,320	0	0	0	0
582-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
582-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
582-004-717-019	EMPLOYEE MOVING EXPENSE	0	0	0	0	0	0
582-004-717-020	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0
582-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	0	0	0	0	0
582-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	0	0	0
582-004-717-050	PAYROLL - COMPENSATED BENEFITS	-774	30,619	-5,463	0	0	0
582-004-717-060	OPEB - RETIREE HEALTH INSUR	0	0	0	0	0	0
582-004-727-001	OFFICE SUPPLIES	4,963	4,298	4,621	6,591	5,000	7,500
582-004-731-001	BOOKS & PERIODICALS	3,417	494	108	0	2,500	0
582-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	31,902	43,452	37,152	21,406	50,000	50,000
582-004-733-002	NETWORK COMPUTER EQUIPMENT	29,530	15,847	45,537	4,824	50,000	50,000
582-004-735-001	OFFICE FURNITURE & EQUIPMENT E	1,184	3,172	1,556	457	2,000	1,000
582-004-736-001	POSTAGE EXPENSE	2,845	2,080	2,916	1,839	2,000	2,500
582-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	435	66	0	25	100	100
582-004-756-005	CAR ALLOWANCE/MILEAGE	4,635	4,239	3,360	1,944	4,000	4,000
582-004-790-001	DISASTER REC - NON-WORK PD	0	12,525	0	0	0	0
582-004-801-001	PROFESSIONAL SERVICES	68,757	290,409	68,814	24,007	200,000	100,000
582-004-801-005	AUDIT FEES	5,500	4,475	9,826	6,325	6,100	6,800
582-004-801-007	OFFICE SECURITY EXPENSES	20,461	9,474	11,595	3,779	10,000	0
582-004-803-001	CITY ADMINISTRATION EXPENSE	84,809	77,597	75,567	45,631	85,000	77,356
582-004-816-001	GENERAL MEDICAL EXPENSE	2,468	876	1,591	418	1,000	1,000
582-004-820-001	TRAVEL, TRAINING & CONFERENCE	9,239	10,696	6,665	428	2,500	2,500
582-004-821-001	MEMBERSHIP FEES	16,251	36,736	48,434	41,347	80,000	85,000
582-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	3,000	6,000	8,000	12,000	12,000	18,000

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582-004-851-001	TELEPHONE EXPENSE	13,728	14,562	15,129	4,859	14,000	9,000
582-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
582-004-878-002	RETIREE DEATH BENEFIT	0	0	0	0	0	0
582-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	3,211	2,619	2,080	1,476	500	2,000
582-004-890-001	FLAG INSTALLATION & REMOVAL	0	0	45	0	0	0
582-004-890-002	CHRISTMAS DECORATION EXPENSE	4,179	392	0	143	0	0
582-004-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
582-004-920-005	HEAT & UTILITIES - OFFICE BUIL	19,277	13,433	12,333	6,035	8,000	12,000
582-004-926-120	INTERFUND FICA/MEDICARE	0	0	0	0	0	0
582-004-930-001	MTNCE - OFFICE EQUIPMENT	17,406	18,366	14,470	7,222	15,000	15,000
582-004-930-002	MTNCE - COMPUTER EQUIPMENT	1,586	1,998	1,680	651	1,000	1,000
582-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
582-004-931-002	MTNCE - OFFICE BUILDING	41,734	8,459	12,199	8,529	10,000	10,000
582-004-931-005	MTNCE-OFFICE BLDG LEASED SPACE	6,984	4,226	0	0	0	0
582-004-945-001	RENT - OFFICE BUILDING	0	0	0	0	0	0
582-004-946-001	PROPERTY TAXES - OFFICE BUILDI	5,452	0	0	0	0	0
582-004-956-008	MISCELLANEOUS	2,417	3,471	2,191	985	2,000	2,000
582-004-956-011	CREDIT/DEBIT CARD FEES	0	612	1,373	688	1,500	1,500
582-004-956-015	BANK SERVICE FEES	177	212	95	72	100	100
582-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
582-004-957-001	INSURANCE - GENERAL	44,370	47,236	47,799	25,671	46,000	50,000
582-004-957-003	INSURANCE - WORKMENS COMPENSAT	8,098	6,706	4,112	2,858	5,715	3,201
582-004-959-005	INTEREST PAID ON CUSTOMER DEPO	15,732	14,086	18,454	9,250	20,000	18,000
582-004-965-001	BAD DEBTS	32,512	12,812	22,972	12,991	30,000	25,000
582-004-965-002	BAD DEBTS - DAMAGE CLAIMS	3,542	6,640	-66	6,947	0	5,000
582-004-965-003	BAD DEBT COLLECTION FEES	4,300	3,691	2,222	921	500	1,500
582-004-965-004	CASH OVER/SHORT	119	2	-165	60	0	0
Total ADMINISTRATIVE & GENERA		1,628,699	1,808,502	1,534,149	759,502	1,597,574	1,545,637
ENERGY SAVERS PROGRAM							
582-005-885-001	ESP - LIMITED INC	0	0	0	554	0	0
582-005-885-002	ESP - RES LIGHTING	1,575	486	7,116	63,914	0	0
582-005-885-003	ESP - RES REFRIG/FREEZ TURN-IN	1,700	400	395	0	0	0
582-005-885-004	ESP - RES EDUCATION	5,814	0	0	0	0	0
582-005-885-005	ESP - COMM PRESCRIPTIVE	22,592	22,278	59,814	0	0	0
582-005-885-006	ESP - COMM/IND CUSTOM	8,226	0	0	0	0	0
582-005-885-007	ESP - COMM/IND EDUCATION	1,026	0	0	0	0	0
582-005-885-010	ESP - RESIDENTIAL HVAC	910	1,300	1,070	0	0	0
582-005-885-099	ESP-IMP CONTR - FRANKLIN ENG	84,241	79,315	46,892	147,160	0	0
582-005-885-100	ESP - ANNUAL REPORTING EXP	0	0	0	0	0	0
582-005-886-001	REP - SERVICE COMMITTEE	1,846	31,876	58,252	1,258	0	0
582-005-886-100	REP - ANNUAL REPORTING EXP	997	659	653	69	0	0
Total ENERGY SAVERS PROGRAM:		128,927	136,314	174,192	212,955	0	0
DEPRECIATION							
582-006-968-001	DEPR - PRODUCTION PLANT	7,317	48,841	49,027	24,421	48,900	50,000
582-006-968-002	DEPR - TRANSMISSION PLANT	21,748	24,494	24,263	12,247	25,000	25,000
582-006-968-003	DEPR - DISTRIBUTION PLANT	269,564	342,020	332,654	170,949	343,000	343,000
582-006-968-008	DEPR - GENERAL PLANT	162,723	174,773	169,585	86,072	175,000	175,000
Total DEPRECIATION:		461,352	590,128	575,529	293,689	591,900	593,000
DISTRIBUTED EXPENSE							
582-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(37,033)	(39,800)	(80,457)	(12,424)	0	0
582-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(24,822)	(26,499)	(60,054)	(5,208)	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
							PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
582-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(62,237)	(26,539)	(54,373)	(5,494)	0	0
Total DISTRIBUTED EXPENSE:		(124,092)	(92,838)	(194,884)	(23,126)	0	0
CITY SERVICE							
582-008-955-001	TRANS TO CITY - PILOT	116,527	766	0	0	0	0
582-008-955-002	CITY UTILITY SERVICE	4,850	4,030	3,783	1,575	3,000	3,000
582-008-955-005	CHRISTMAS DECORATION LIGHTING	0	0	2,897	0	2,500	0
582-008-955-006	EXPENSE INCURRED AT REQUEST OF	3,427	15,780	30,586	4,052	50,000	10,000
582-008-955-007	COMPUTER EXPENSE INCURRED FOR	0	0	0	0	0	0
582-008-955-009	TELEPHONE SYSTEM COST INCURRED	0	0	0	0	0	0
582-008-955-011	STREET LIGHT RENEWALS - RESIDE	0	0	0	0	0	0
582-008-955-012	STREET LIGHT RENEWALS - DOWNTOWN	0	0	0	0	0	0
Total CITY SERVICE:		124,804	20,576	37,266	5,627	55,500	13,000
DEBT							
582-009-959-004	INTEREST ON BONDED DEBT	17,379	102,713	99,558	48,926	96,161	92,685
582-009-996-002	BOND ISSUE EXPENSE	46,010	500	500	0	0	0
Total DEBT:		63,389	103,213	100,058	48,926	96,161	92,685
Total FUND EXPENDITURES:		14,255,840	16,156,360	16,212,366	7,864,261	12,842,558	16,528,272
NET REVENUES (EXPENDITURES)		(38,148)	(987,388)	(1,542,445)	(210,488)	712,065	16,263
BEGINNING FUND BALANCE						8,596,372	9,308,437
PROJECTED ENDING FUND BALANCE						9,308,437	9,324,700

WASTEWATER DIVISION
(590)

The *Wastewater Division* consists of a superintendent, a chief operator/mechanic, a chemist, and maintenance mechanic, numerous operators-mechanics, and a shared service person, storekeeper and equipment mechanic. The Division is responsible for the City's Wastewater Treatment Plant, diversion chambers, lift stations, force-mains and metering. It also manages the Industrial Pre-Treatment Program for all of our service area.

Our goal is to provide the highest standards of wastewater treatment for all customers at the lowest achievable cost, and conforming to State and Federal regulations.

SIGNIFICANT CHANGES

FY 2021

- COVID-19 projected revenue reductions forced changes to upcoming budget.
- Reduced budget by 11.9% from FY20.
- Not budgeting for screening on retention basins that state may require for our NPDES permit.
- SAW grant is completed on December 31, 2020.
- Increasing expense to repair portions of deficient sewer collection system.
- Began forward years planning to include advanced metering infrastructure (AMI).
- Rate increase proposed (delayed from June 2020).

FY 2022

- FY 22 budget is 2.5% more than FY21.
- Engineering and installation of the Thickener mechanism.
- Increased collection system funding for sanitary sewer repairs.
- Installation of 3 new actuator valves for the plant headworks.
- Insulation replacement for foul air fan system.

FY 2023

- Waiting until Spring 2023 to install thickener mechanism.
- Indeck power plant online and discharging to plant.
- Hired new IPP Coordinator/chemist in FY22.
- Increased sanitary sewer repair money as we grapple with aging infrastructure.
- Replacing transformer installed in building during 1970's upgrade.
- Still no NPDES permit which expired in 2017.

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2023							
							2022-23
		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
IPP OPERATING REVENUES							
590-100-649-001	IPP QUARTERLY ADMINISTRATION F	0	0	0	0	0	0
590-100-649-002	IPP INSPECTION FEES	456	0	0	0	0	0
590-100-649-003	IPP ORDINANCE PERMIT FEES	798	0	0	0	0	0
590-100-649-005	IPP LABORATORY ANALYSIS FEES	0	0	0	0	1,000	0
590-100-649-021	IPP VOLUME RATE FEES - CITY	0	0	0	0	0	0
590-100-649-022	IPP VOLUME RATE FEES - RURAL	0	0	0	0	0	0
590-100-649-023	IPP VOLUME RATE FEES - NILES T	0	0	0	0	0	0
Total IPP OPERATING REVENUES:		1,254	0	0	0	1,000	0
OPERATING REVENUES							
590-101-620-005	METER TESTING FEES	0	0	0	0	0	0
590-101-620-006	PENALTIES	10,185	6,893	11,294	8,688	10,000	15,000
590-101-621-001	RECOVERY OF BAD DEBTS	3,337	926	796	1,004	2,500	2,000
590-101-624-001	CONTRACT MAINTENANCE CHARGES	2,259	2,259	2,259	0	0	0
590-101-625-001	REFUNDS	0	0	0	0	0	0
590-101-642-001	SEWAGE CHARGES - CITY	1,564,411	1,563,160	1,770,911	1,080,435	1,715,000	2,000,000
590-101-642-003	SEWAGE CHARGES - NILES TWP	1,245,645	1,224,719	1,159,272	677,354	1,150,500	1,421,000
590-101-642-004	SEWAGE CHARGES - HOWARD TWP	85,031	77,027	75,691	36,950	68,000	77,000
590-101-642-005	SEWAGE CHARGES - BERTRAND TWP	27,420	30,810	29,387	13,174	30,000	27,639
590-101-643-005	BULK LOADS	182,707	218,086	246,407	208,764	125,000	275,000
590-101-647-100	UNBILLED REVENUE	10,906	8,705	15,027	0	0	0
Total FUND REVENUES:		3,131,901	3,132,585	3,311,044	2,026,369	3,101,000	3,817,639
NON-OPERATING REVENUES							
590-102-501-001	FEDERAL GRANTS	0	0	0	0	0	0
590-102-539-001	STATE GRANTS	518,442	437,045	264,551	0	0	0
590-102-626-001	SERVICES RENDERED	0	0	0	0	0	0
590-102-664-001	INTEREST	22,446	28,778	12,575	4,495	13,120	9,000
590-102-664-051	INTEREST INCOME - REPLACEMENT	69,949	44,073	37,918	9,029	60,000	20,000
590-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
590-102-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
590-102-669-001	GAIN/LOSS ON INVESTMENT	168,951	1,910	(54,998)	0	0	0
590-102-671-001	MISCELLANEOUS	4,675	4,972	4,027	4,085	5,000	5,000
590-102-671-007	SALE OF SCRAP	176	441	400	344	150	500
590-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	0	0	0	0	0
590-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
590-102-676-005	PROFIT ON CONTRACTED SERVICES	0	0	0	0	0	0
590-102-693-001	CAPITAL GAIN OR LOSS	0	768	0	0	0	0
590-102-699-001	INTERFUND TRANSFER	0	(6,400)	0	0	0	0
Total NON-OPERATING REVENUES:		784,639	511,587	264,473	17,953	78,270	34,500
Total REVENUES:		3,917,794	3,644,172	3,575,517	2,044,322	3,180,270	3,852,139
EXPENDITURES							
PROCESSING							
590-001-706-001	PAYROLL-DIST SUPERVISION & ENG	70,554	8,183	4,237	6,429	8,032	14,000

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-001-706-002	PAYROLL-PLANT SUPERVISION & EN	23,200	54,591	109,170	60,321	108,928	125,000
590-001-707-002	PAYROLL-PLANT LABOR	271,836	244,656	217,177	127,733	230,544	260,000
590-001-707-004	PAYROLL-LABORATORY OPERATIONS	24,801	20,754	23,702	12,637	24,880	25,000
590-001-717-005	PAYROLL - COMP TIME	-870	211	241	130	0	0
590-001-717-008	PAYROLL - VACATION PAY	21,205	16,456	16,476	7,978	0	0
590-001-717-009	PAYROLL - HOLIDAY	10,455	12,255	13,221	7,480	0	0
590-001-717-010	PAYROLL - PERSONAL DAYS	5,479	3,581	3,480	2,428	0	0
590-001-717-011	PAYROLL - SICK PAY	3,872	5,427	5,227	5,667	0	0
590-001-717-012	PAYROLL - WORK INQUIRY	7	0	0	0	0	0
590-001-717-013	PAYROLL - FUNERAL	216	767	1,377	0	0	0
590-001-717-014	PAYROLL - JULY DUTY & OTHER	0	0	0	-120	0	0
590-001-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
590-001-717-023	PAYROLL - RETROACTIVE PAY EXP	102	58	265	127	0	0
590-001-717-050	PAYROLL - COMPENSATED BENEFITS	4,680	-39,848	27,179	0	0	0
590-001-744-001	UNIFORMS	7,797	7,859	7,181	3,212	7,696	7,500
590-001-744-004	RISK MGMT - EQUIP & MEETINGS	3,992	6,009	7,606	1,994	4,000	2,500
590-001-744-005	SAFETY GLASSES	141	0	267	0	0	0
590-001-746-001	ELECTRICITY	233,795	227,360	220,663	94,870	200,000	200,000
590-001-746-002	WATER & SEWAGE	10,752	11,348	11,599	5,598	10,750	12,000
590-001-746-003	FUEL OIL	859	766	884	0	1,000	1,000
590-001-746-004	NATURAL GAS	35,213	27,280	29,105	30,708	38,918	60,000
590-001-746-006	LUBRICANTS	1,227	1,231	1,480	372	1,500	500
590-001-746-007	LABORATORY SUPPLIES	24,086	24,118	25,340	10,536	18,176	20,000
590-001-746-008	MISCELLANEOUS EXPENSE	1,029	555	836	238	742	500
590-001-746-009	CHLORINE	19,760	21,443	28,532	12,429	18,562	25,000
590-001-746-010	FERROUS CHLORIDE	17,289	23,266	24,247	10,278	16,138	22,000
590-001-746-011	NITRIC ACID	0	0	0	0	0	0
590-001-746-012	POLYMER	27,370	30,107	30,107	17,526	27,370	40,000
590-001-746-013	SULPHUR DIOXIDE	16,460	15,940	16,413	7,173	8,964	15,000
590-001-746-014	SALT	0	432	0	0	500	0
590-001-746-016	SLUDGE REMOVAL	85,588	103,004	102,890	43,469	82,498	90,000
590-001-756-004	GASOLINE & OIL	4,328	3,134	7,689	1,301	9,624	5,000
590-001-770-016	GENERAL SUPPLIES EXPENSE	2,429	2,507	2,059	1,368	1,384	3,000
590-001-770-017	MTNCE - BUILDING	5,169	2,690	4,114	0	6,430	5,000
590-001-770-018	MTNCE - GROUNDS	7,828	12,359	7,764	12,865	5,242	29,000
590-001-775-008	MTNCE - FIELD EQUIPMENT	594	71	836	1,977	1,288	4,000
590-001-775-012	MTNCE - PLANT EQUIPMENT	42,838	45,508	55,216	18,224	40,000	40,000
590-001-775-013	MTNCE - PLANT EQUIPMENT REPLAC	22,959	64,898	101,399	79,626	67,110	150,000
590-001-775-021	MTNCE - LABORATORY EQUIPMENT	1,589	2,486	1,703	683	1,800	2,000
590-001-775-022	MTNCE - INSTRUMENT	1,477	2,898	9,697	165	9,778	1,000
590-001-784-004	VEHICLE MAINTENANCE	5,930	6,058	7,615	4,775	9,290	10,000
590-001-785-011	HAZARDOUS WASTE REMOVAL	2,903	85	0	0	250	0
590-001-788-002	MTNCE - SERVICE BUILDING	742	188	0	0	0	0
590-001-788-007	MTNCE - RADIO EQUIPMENT	465	636	349	349	232	500
590-001-789-001	TOOL EXPENSE	7,936	4,650	4,080	2,196	3,882	5,000
590-001-789-005	LABORATORY EQUIPMENT	2,112	5,535	2,228	186	4,154	1,000
590-001-790-001	DISASTER REC - NON-WORK PD	790	29,082	572	0	0	0
590-001-790-020	DISASTER REC - PR & COSTS	0	6,342	2,585	346	0	0
590-001-817-001	LABORATORY TESTING & ANALYSIS	4,568	1,137	2,381	665	3,126	2,000
590-001-969-014	LICENSE & PERMIT EXPENSE	6,395	165	11,592	5,655	12,000	12,000
Total PROCESSING:		1,041,947	1,018,238	1,150,781	599,594	984,788	1,189,500

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
INTERCEPTER SEWER							
590-002-750-016	OPERATION - DIVERSION CHAMBER	0	0	0	0	0	0
590-002-750-017	ELECTRICITY - DIVERSION CHAMBE	97	80	122	0	0	0
590-002-780-021	MTNCE - INTERCEPTER SEWERS	0	0	0	0	0	0
590-002-780-023	MTNCE - DIVERSION CHAMBERS	94	30	0	0	0	0
Total INTERCEPTER SEWER:		191	110	122	0	0	0
SANITARY SEWER							
590-003-717-005	PAYROLL - COMP TIME	0	0	0	0	0	0
590-003-750-015	OPERATION-WESTERN ELECT LIFT S	0	0	0	0	0	0
590-003-750-021	ELECTRICITY - WESTERN ELECT LI	1,327	1,256	1,031	420	1,000	1,000
590-003-750-022	ELECTRICITY - PROGRESSIVE DRIV	123	133	746	0	400	2,000
590-003-750-026	ELECTRICITY - BERTRAND CROSSIN	1,038	1,064	985	429	900	900
590-003-759-001	MAPS AND RECORDS	626	15,942	23,197	6,362	0	15,000
590-003-762-001	UAS	310	505	115	14	3,000	3,000
590-003-780-005	MTNCE - SANITARY SEWERS	217,543	383,032	327,854	127,106	500,000	600,000
590-003-784-004	VEHICLE MAINTENANCE	115	448	617	174	0	0
590-003-786-022	MTNCE - WESTERN ELEC SEWAGE LI	0	14,007	135	0	0	0
590-003-786-024	MTNCE - HOWARD TWP SEWAGE LIFT	0	0	0	0	0	0
590-003-786-025	MTNCE - PROGRESSIVE DRIVE LIFT	501	816	135	89	0	0
590-003-786-026	MTNCE - BERTRAND CROSSING LIFT	566	784	135	0	270	0
590-003-786-027	MTNCE - INDUSTRIAL DR LIFT	707	1,233	673	357	500	1,000
590-003-787-001	MTNCE - METERS	961	1,049	506	0	0	0
590-003-787-004	MTNCE - INSTALLED FLOW METERS	900	1,020	1,020	0	0	1,200
590-003-787-005	MTNCE - INSTALLED FLOW METERS	150	170	170	0	0	0
Total SANITARY SEWER:		224,867	421,459	357,319	134,951	506,070	624,100
ADMINISTRATIVE & GENERAL							
590-004-708-001	PAYROLL - METER READERS	10,819	10,781	10,934	5,346	11,882	12,000
590-004-709-001	PAYROLL - CLERICAL	70,718	61,689	61,478	34,585	65,122	72,000
590-004-710-001	PAYROLL - ADMINISTRATIVE	78,454	120,438	108,620	54,289	113,000	120,000
590-004-717-001	PENSION FUND EXPENSE	160,074	129,126	120,712	36,087	91,377	96,767
590-004-717-002	RETIRES GROUP MED INSURANCE	15,062	13,342	8,069	400	1,600	0
590-004-717-003	SOCIAL SECURITY TAX	47,576	46,554	45,655	27,285	56,167	61,904
590-004-717-004	EMPLOYEES GROUP INSURANCE - ME	184,078	215,120	230,190	102,413	186,112	196,354
590-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
590-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
590-004-717-008	PAYROLL - VACATION PAY	10,747	13,620	14,342	14,169	0	0
590-004-717-009	PAYROLL - HOLIDAY PAY	4,681	7,021	6,436	2,622	0	0
590-004-717-010	PAYROLL - PERSONAL DAYS	1,939	2,731	1,760	541	0	0
590-004-717-011	PAYROLL - SICK PAY	4,658	5,127	4,060	7,056	0	0
590-004-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
590-004-717-013	PAYROLL - FUNERAL PAY	444	198	423	15	0	0
590-004-717-014	PAYROLL - JURY DUTY & OTHER	0	0	25	0	0	0
590-004-717-015	PAYROLL - TERMINATION PAY	0	480	0	0	0	0
590-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
590-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
590-004-717-020	UNEMPLOYMENT COMPENSATION	0	0	0	724	0	0
590-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	0	0	0	0	0
590-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	0	0	0
590-004-717-050	PAYROLL - COMPENSATED BENEFITS	-144	7,939	-1,289	0	0	0
590-004-717-060	OPEB - RETIREE HEALTH INSUR	0	0	0	0	0	0
590-004-727-001	OFFICE SUPPLIES	2,604	2,347	1,835	2,563	2,000	3,000

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-004-731-001	BOOKS & PERIODICALS	1,031	4	41	0	500	500
590-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	17,613	13,485	14,994	9,775	10,000	15,000
590-004-733-002	NETWORK COMPUTER EQUIPMENT	10,636	5,699	14,859	1,754	10,000	10,000
590-004-735-001	OFFICE FURNITURE & EQUIPMENT E	127	1,319	191	600	500	500
590-004-736-001	POSTAGE EXPENSE	913	650	908	502	600	1,000
590-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	15	0	0	0	75	75
590-004-756-005	CAR ALLOWANCE/MILEAGE	806	855	720	360	720	1,000
590-004-790-001	DISASTER REC - NON-WORK PD	0	4,743	0	0	0	0
590-004-801-001	PROFESSIONAL SERVICES	475,753	480,573	220,330	5,634	100,000	25,000
590-004-801-005	AUDIT FEES	2,000	2,400	2,300	2,300	2,300	2,300
590-004-801-007	OFFICE SECURITY EXPENSES	7,440	3,445	4,216	1,374	5,000	0
590-004-803-001	CITY ADMINISTRATION EXPENSE	35,392	32,809	31,868	18,996	30,900	28,075
590-004-813-001	CONTRACTUAL SERVICES-PAYROLL	0	0	0	0	0	0
590-004-813-002	CONTRACTUAL SERVICES-MATERIAL	0	0	0	0	0	0
590-004-816-001	GENERAL MEDICAL EXPENSE	748	819	284	117	500	500
590-004-820-001	TRAVEL, TRAINING & CONFERENCE	12,761	10,147	8,391	2,022	7,500	5,000
590-004-821-001	MEMBERSHIP FEES	423	430	3,076	44	250	100
590-004-851-001	TELEPHONE EXPENSE	9,567	8,390	10,813	3,325	9,638	7,000
590-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
590-004-878-002	RETIREE DEATH BENEFIT	0	0	0	0	0	0
590-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	414	676	713	351	500	500
590-004-900-001	PRINTING & PUBLISHING	0	0	0	0	500	0
590-004-920-005	HEAT & UTILITIES - OFFICE BUIL	4,821	4,111	3,842	2,265	2,620	5,000
590-004-930-001	MTNCE - OFFICE EQUIPMENT	6,549	6,614	5,051	2,549	5,036	5,500
590-004-930-002	MTNCE - COMPUTER EQUIPMENT	2,006	2,940	2,151	906	200	1,000
590-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
590-004-931-002	MTNCE - OFFICE BUILDING	4,513	4,254	2,912	2,971	1,500	5,000
590-004-945-001	RENT - OFFICE BUILDING	9,084	9,084	9,084	4,542	9,000	9,000
590-004-946-001	PROPERTY TAXES - OFFICE BUILDI	0	0	0	0	0	0
590-004-956-008	MISCELLANEOUS	1,492	1,195	470	351	500	500
590-004-956-015	BANK SERVICE FEES	0	0	13	0	0	0
590-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
590-004-956-030	IPP FRINGE BENEFIT ALLOCATION	0	0	0	0	0	0
590-004-956-031	IPP BILLING EXPENSE ALLOCATION	0	0	0	0	0	0
590-004-957-001	INSURANCE - GENERAL	51,627	58,720	61,193	31,580	42,000	60,000
590-004-957-003	INSURANCE - WORKMENS COMPENSAT	5,074	4,109	1,921	1,511	3,025	1,497
590-004-959-005	INTEREST PAID ON CUSTOMER DEP	113	54	74	79	0	0
590-004-959-020	INTEREST PD ON ELECT DEPT LOAN	0	0	0	0	0	0
590-004-965-001	BAD DEBTS	3,186	1,285	4,978	2,583	1,000	3,500
590-004-965-002	BAD DEBTS - DAMAGE CLAIMS	0	0	0	0	0	0
590-004-965-003	BAD DEBT COLLECTION FEES	621	418	283	119	500	0
Total ADMINISTRATIVE & GENERAL		1,256,435	1,295,741	1,018,926	384,705	772,124	749,572
INDUSTRIAL PRE-TREATMENT							
590-005-961-001	IPP PAYROLL - SUPERVISION (ACT	6,695	0	0	0	0	0
590-005-961-002	IPP PAYROLL - CHEMIST (ACTUAL	19,802	16,599	19,009	10,376	19,160	22,000
590-005-961-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-961-005	IPP OFFICE FURNITURE & EQUIPME	0	0	0	0	0	0
590-005-961-006	IPP BILLING EXPENSE	0	0	0	0	0	0
590-005-961-007	IPP SUPPLIES EXPENSE	0	0	0	0	0	0
590-005-961-010	IPP TELEPHONE EXPENSE	122	104	0	0	0	0
590-005-961-022	IPP PROFESSIONAL SERVICE FEES	0	0	0	0	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-005-961-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	0	0
590-005-961-026	IPP POSTAGE	0	0	0	0	0	0
590-005-962-002	IPP PAYROLL - CHEMIST (ACTUAL	0	0	0	0	0	0
590-005-962-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-962-007	IPP SUPPLIES EXPENSE	0	0	0	0	0	0
590-005-962-015	IPP LAB TESTING & ANALYSIS	0	0	585	-585	0	0
590-005-962-016	IPP PAYROLL - SEWER SAMPLING	0	0	0	0	0	0
590-005-962-017	IPP PAYROLL - OPERATOR MECHANI	0	0	0	0	0	0
590-005-962-020	IPP VEHICLE MAINTENANCE	0	0	0	0	0	0
590-005-962-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	0	0
590-005-963-002	IPP PAYROLL - CHEMIST (ACTUAL	0	0	0	0	0	0
590-005-963-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-963-008	IPP EDUCATION, TRAINING, & TRA	0	0	0	0	0	0
590-005-963-009	IPP BOOKS & PERIODICALS	0	0	0	0	0	0
Total INDUSTRIAL PRE-TREATMENT		26,619	16,703	19,594	9,791	19,160	22,000
DEPRECIATION							
590-006-968-005	DEPR - PROCESSING PLANT	539,723	602,334	610,562	304,965	605,500	610,000
590-006-968-006	DEPR - INTERCEPTOR PLANT	55,863	56,450	56,450	28,225	57,000	57,000
590-006-968-007	DEPR - COLLECTION PLANT	39,887	40,892	40,892	20,446	41,000	41,000
590-006-968-008	DEPR - GENERAL PLANT	53,414	80,580	76,187	38,256	77,500	77,500
Total DEPRECIATION:		688,887	780,256	784,091	391,892	781,000	785,500
DISTRIBUTED EXPENSE							
590-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(1,109)	(537)	(1,164)	(308)	0	0
590-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(591)	(670)	(675)	(558)	0	0
590-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(747)	(4,552)	(743)	(549)	0	0
Total DISTRIBUTED EXPENSE:		(2,447)	(5,759)	(2,582)	(1,415)	0	0
CITY SERVICE							
590-008-955-001	TRANS TO CITY - PILOT	14,438	0	0	0	0	0
Total CITY SERVICE:		14,438	0	0	0	0	0
DEBT							
590-009-959-004	INTEREST ON BONDED DEBT	67,557	62,307	56,994	27,153	51,557	45,994
590-009-996-002	BOND ISSUE EXPENSE	0	0	0	0	0	0
Total DEBT:		67,557	62,307	56,994	27,153	51,557	45,994
Total FUND EXPENDITURES:		3,318,494	3,589,055	3,385,245	1,546,671	3,114,699	3,416,666
NET REVENUES (EXPENDITURES)		599,300	55,117	190,272	497,651	65,571	435,473
BEGINNING FUND BALANCE						11,055,851	11,121,422
PROJECTED ENDING FUND BALANCE						11,121,422	11,556,895

WATER DIVISION

(591)

The *Water Division* is supervised by a water- superintendent, and consists of water technicians, and a shared storekeeper, service person, utility person, mechanic, and utility assistant. The Division is responsible for the City's water network of wells, storage towers, and mains.

Our goal is to provide safe quality water consistent with State and Federal regulations for all customers.

SIGNIFICANT CHANGES

FY 2021

- COVID-19 projected revenue reductions forced changes to upcoming budget.
- Reduced budget by 8.8% from FY20.
- Continuing lead service line inventory investigations (in-house).
- Emergency lead service line replacements only.
- Indefinitely deferred Plym Road and Tomahawk Lane water main replacements.
- Began forward years planning to include advanced metering infrastructure (AMI).
- Rate increase proposed (delayed from June 2020).

FY 2022

- FY 22 budget is 5.7% more than FY21 budget.
- Water Filtration plant piping repairs.
- Preparation for 2022 paving project. (Lead service line and valve replacements in project areas).
- Continuing lead service line inventory investigations (in-house).
- Century Tower cleaning and inspection.

FY 2023

- Applied to State Drinking Water Revolving Fund to help with lead service line replacements, water main replacements, and Advanced Metering Infrastructure.
- Increasing lead service line emergency replacement funds.
- Continuing water tower cleaning as needed.
- Updating AP1 water well.
- Indeck power plant is online and drawing water for cooling.
- Continue to train new workers.

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2023							
							2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>10/21-03/22 Actual</u>	<u>2021-22 Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
OPERATING REVENUES							
591-101-620-001	COLLECTION FEES	3,881	2,255	2,178	2,380	1,500	2,500
591-101-620-004	METER TAMPERING FEES	1,084	396	264	0	500	0
591-101-620-005	METER TESTING FEES	0	0	0	0	0	0
591-101-620-006	PENALTIES	21,992	15,847	21,970	15,384	22,000	22,000
591-101-620-007	TAG NOTIFICATION FEES	988	540	760	680	800	1,000
591-101-621-001	RECOVERY OF BAD DEBTS	3,723	1,450	1,320	1,098	1,000	1,500
591-101-625-001	REFUNDS	0	0	0	0	0	0
591-101-642-001	METERED INCOME - CITY	1,614,432	1,621,240	1,822,305	1,063,192	1,719,246	2,000,000
591-101-642-003	METERED INCOME - RURAL - NILES	461,113	458,246	495,264	261,663	472,448	549,000
591-101-642-004	METERED INCOME - RURAL - HOWAR	133,400	135,330	146,023	78,933	140,648	165,600
591-101-642-005	METERED INCOME - RURAL - BERTR	45,339	43,767	48,204	25,527	42,316	53,555
591-101-642-006	METERED INCOME-RURAL-MILTON	11,435	9,792	11,307	6,995	10,788	14,000
591-101-645-001	BULK WATER SALES	25,886	11,477	20,504	21,047	20,000	22,000
591-101-647-100	UNBILLED REVENUE	16,910	(4,450)	16,534	0	0	0
Total OPERATING REVENUES:		2,340,183	2,295,890	2,586,633	1,476,899	2,431,246	2,831,155
NON-OPERATING REVENUES							
591-102-501-001	FEDERAL GRANTS - MDEQ	4,338	4,338	0	0	0	0
591-102-539-001	STATE GRANTS	0	0	0	0	0	0
591-102-626-001	SERVICES RENDERED	0	0	0	0	0	0
591-102-664-001	INTEREST	10,549	7,805	1,575	484	0	0
591-102-664-002	INTEREST - BOND FUNDS	0	0	0	0	0	0
591-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
591-102-667-003	RENTAL OF EQUIPMENT	13,000	12,033	12,000	6,000	12,000	12,000
591-102-669-001	GAIN/LOSS ON INVESTMENT	7,554	3,393	0	0	0	0
591-102-671-001	MISCELLANEOUS	2,329	2,557	1,934	2,038	4,000	4,000
591-102-671-007	SALE OF SCRAP	3,615	1,797	0	0	3,600	0
591-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	130	0	0	1,500	0
591-102-674-006	CAPITAL CONTRIBUTIONS	11,019	28,471	0	0	0	0
591-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
591-102-676-005	PROFIT ON CONTRACTED SERVICES	0	0	0	0	0	0
591-102-677-001	WATER TAPS	2,300	6,767	10,444	1,600	4,000	4,000
591-102-693-001	CAPITAL GAIN OR LOSS	0	0	0	0	0	0
Total NON-OPERATING REVENUES:		54,704	67,291	25,953	10,122	25,100	20,000
Total REVENUES:		2,394,887	2,363,181	2,612,586	1,487,021	2,456,346	2,851,155
EXPENDITURES							
PRODUCTION							
591-001-707-004	PAYROLL-LABORATORY OPERATIONS	17,961	8,184	4,237	6,130	8,032	12,260
591-001-707-007	PAYROLL-DAILY INSPECTIONS	5,550	0	0	0	0	0
591-001-717-008	PAYROLL - VACATION PAY	448	590	119	716	0	0
591-001-717-009	PAYROLL - HOLIDAY	401	343	279	219	0	0
591-001-717-010	PAYROLL - PERSONAL DAYS	167	179	166	100	0	0
591-001-717-011	PAYROLL - SICK PAY	200	315	147	534	0	0
591-001-717-012	PAYROLL - WORK INQUIRY	7	0	0	0	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
591-001-746-021	LABORATORY SUPPLIES	1,192	2,890	4,283	1,600	4,000	3,500
591-001-747-001	ELECTRICITY/LIGHT&HEAT-PARKER	1,770	2,062	2,377	2,424	2,400	4,500
591-001-747-003	ELECTRICITY/LIGHT&HEAT-FRONT S	179	194	7,343	1,796	2,400	3,500
591-001-747-004	ELECTRICITY/LIGHT&HEAT-KING WE	0	0	0	0	0	0
591-001-747-005	ELECTRICITY/LIGHT&HEAT-FORT ST	0	0	0	0	0	0
591-001-747-006	ELECTRICITY/LIGHT&HEAT-WESTERN	1,937	1,572	2,517	2,036	3,386	4,000
591-001-747-007	ELECTRICITY/LIGHT&HEAT-CLAY ST	1,510	766	1,356	1,661	1,700	3,200
591-001-747-008	ELECTRICITY/LIGHT&HEAT-DECKER	1,820	1,984	1,985	1,714	2,640	3,500
591-001-747-009	ELECTRICITY/LIGHT&HEAT-AIRPORT	3,597	3,355	2,813	2,521	2,700	5,000
591-001-747-011	ELECTRICITY/LIGHT&HEAT-AIRPT 2	0	0	0	0	0	0
591-001-747-020	ELECT/LIGHT & HEAT - TR PLANT	1,432	1,209	953	954	1,500	2,000
591-001-749-001	ELECTRICITY/PUMPING-PARKER WEL	16,339	15,476	17,746	8,561	12,000	17,000
591-001-749-003	ELECTRICITY/PUMPING-FRONT ST W	0	0	107	14	200	200
591-001-749-004	ELECTRICITY/PUMPING-KING WELL	0	0	0	0	0	0
591-001-749-005	ELECTRICITY/PUMPING-FORT ST WE	0	0	0	0	0	0
591-001-749-006	ELECTRICITY/PUMPING-WESTERN WE	3,784	5,217	4,478	5,302	3,170	11,000
591-001-749-007	ELECTRICITY/PUMPING-CLAY ST WE	6,994	5,701	6,294	1,497	4,738	3,000
591-001-749-008	ELECTRICITY/PUMPING-DECKER WEL	3,837	5,538	6,035	5,514	5,120	10,000
591-001-749-009	ELECTRICITY/PUMPING-AIRPORT WE	7,344	6,258	8,298	4,754	7,504	10,000
591-001-749-011	ELECTRICITY/PUMPING-AIRPORT 2	5,629	5,954	5,921	2,310	3,474	4,600
591-001-749-020	ELECT/PUMPING - TREAT PLANT	36,006	34,328	36,335	16,794	30,000	32,000
591-001-750-001	MISC SUPPLIES & EXP-PARKER WEL	0	0	0	0	0	0
591-001-750-003	MISC SUPPLIES & EXP-FRONT ST W	0	0	0	0	0	0
591-001-750-004	MISC SUPPLIES & EXP-KING WELL	0	0	0	0	0	0
591-001-750-005	MISC SUPPLIES & EXP-FORT ST WE	0	0	0	0	0	0
591-001-750-006	MISC SUPPLIES & EXP-WESTERN WE	0	0	0	0	0	0
591-001-750-007	MISC SUPPLIES & EXP-CLAY WELL	0	0	0	0	0	0
591-001-750-008	MISC SUPPLIES & EXP-DECKER WEL	0	0	0	0	0	0
591-001-750-009	MISC SUPPLIES & EXP-AIRPORT WE	0	0	0	0	0	0
591-001-750-010	MISC SUPPLIES & EXP-BRANDYWINE	0	0	0	0	0	0
591-001-750-011	MISC SUPPLIES & EXP-AIRPORT 2	0	0	0	0	0	0
591-001-750-020	MISC SUPPLIES & EXP - TR PLANT	1,074	1,571	108	0	500	0
591-001-751-001	OPERATING EXPENSE - AUTO CONTR	0	0	0	0	0	0
591-001-752-001	WATER CONDITIONING SUPPLIES	0	0	0	0	0	0
591-001-752-002	CHLORINE (CL2)	4,983	5,835	7,606	4,319	6,000	9,000
591-001-752-003	FLUORIDE (H2SIF6)	7,788	9,369	9,901	4,132	11,000	8,500
591-001-752-005	PHOSPHATE	9,400	10,660	9,405	3,770	7,520	7,500
591-001-770-001	MTNCE/BLDG & GRNDS-PARKER WELL	334	316	143	6	200	200
591-001-770-002	MTNCE/BLDG & GRNDS-KELLY WELL	0	0	0	0	0	0
591-001-770-003	MTNCE/BLDG & GRNDS-FRONT ST WE	3	674	6,687	2,391	200	200
591-001-770-004	MTNCE/BLDG & GRNDS-KING WELL	164	153	262	80	0	100
591-001-770-005	MTNCE/BLDG & GRNDS-FORT ST WEL	1,001	952	1,090	297	0	100
591-001-770-006	MTNCE/BLDG & GRNDS-WESTERN WEL	33	853	655	3	500	100
591-001-770-007	MTNCE/BLDG & GRNDS-CLAY ST WEL	182	384	147	3	2,000	200
591-001-770-008	MTNCE/BLDG & GRNDS-DECKER ST W	995	1,727	2,600	2,684	1,000	1,000
591-001-770-009	MTNCE/BLDG & GRNDS-AIRPORT WEL	2,353	2,077	2,310	632	1,000	1,000
591-001-770-011	MTNCE/BLDG & GRNDS-AIRPORT 2	0	302	28	3	0	0
591-001-770-015	MTNCE/BLDG & GRNDS-ABANDONED	0	0	0	0	0	0
591-001-770-020	MAINT/BLDG & GROUNDS - TR PLAN	3,354	11,807	2,039	2,087	1,000	2,500
591-001-770-024	SNOW PLOWING	0	0	0	0	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	PROJECTED Budget
591-001-770-030	MTNCE/BLDG & GRNDS-BOOSTER STN	425	0	0	0	0	250
591-001-771-001	MTNCE/WELLS & PIPING-PARKER WE	5,478	0	0	0	0	250
591-001-771-002	MTNCE/WELLS & PIPING-KELLY WEL	0	0	0	0	0	
591-001-771-003	MTNCE/WELLS & PIPING-FRONT ST	5,638	739	0	0	0	250
591-001-771-004	MTNCE/WELLS & PIPING-KING ST W	0	0	0	0	0	
591-001-771-005	MTNCE/WELLS & PIPING-FORT ST W	0	0	0	0	0	250
591-001-771-006	MTNCE/WELLS & PIPING-WESTERN S	5,477	0	0	0	0	250
591-001-771-007	MTNCE/WELLS & PIPING-CLAY ST W	5,549	0	29	7,487	0	250
591-001-771-008	MTNCE/WELLS & PIPING-DECKER ST	5,503	37	0	0	0	250
591-001-771-009	MTNCE/WELLS & PIPING-AIRPORT W	5,623	739	0	0	0	250
591-001-771-010	MTNCE/WELLS & PIPING-BRANDYWIN	0	0	0	0	0	
591-001-771-011	MTNCE/WELLS & PIPING-AIRPORT 2	0	0	0	0	0	250
591-001-771-020	MAINT/PIPING - TREATMENT PLAN	0	401	804	0	7,000	5,000
591-001-772-001	MTNCE/PUMP, MOTOR & EQUIP-PARK	566	931	275	22	500	500
591-001-772-002	MTNCE/PUMP, MOTOR & EQUIP-KELL	0	0	0	0	0	0
591-001-772-003	MTNCE/PUMP, MOTOR & EQUIP-FRON	13	1,049	275	0	500	250
591-001-772-004	MTNCE/PUMP, MOTOR & EQUIP-KING	0	0	0	0	0	0
591-001-772-005	MTNCE/PUMP, MOTOR & EQUIP-FORT	0	0	0	0	0	0
591-001-772-006	MTNCE/PUMP, MOTOR & EQUIP-WEST	566	813	275	2,234	500	250
591-001-772-007	MTNCE/PUMP, MOTOR & EQUIP-CLAY	283	275	6,118	0	500	250
591-001-772-008	MTNCE/PUMP, MOTOR & EQUIP-DECK	283	2,303	275	22	500	250
591-001-772-009	MTNCE/PUMP, MOTOR & EQUIP-AIRP	0	813	775	0	500	250
591-001-772-011	MTNCE/PUMP, MOTOR & EQUIP-AIR2	0	0	775	4,715	500	250
591-001-772-020	MAINT/PUMP, MOTOR & EQ - TREAT	0	146	22	12,289	500	250
591-001-773-001	MTNCE/CHL & FLUO EQUIP-PARKER	0	0	0	0	0	100
591-001-773-003	MTNCE/CHL & FLUO EQUIP-FRONT S	916	371	687	0	500	100
591-001-773-004	MTNCE/CHL & FLUO EQUIP-KING ST	0	0	0	0	0	0
591-001-773-005	MTNCE/CHL & FLUO EQUIP-FORT ST	0	0	0	0	0	0
591-001-773-006	MTNCE/CHL & FLUO EQUIP-WESTERN	0	427	468	0	500	100
591-001-773-007	MTNCE/CHL & FLUO EQUIP-CLAY ST	1,051	119	468	0	500	100
591-001-773-008	MTNCE/CHL & FLUO EQUIP-DECKER	1,172	119	499	4,295	500	100
591-001-773-009	MTNCE/CHL & FLUO EQUIP-AIRPORT	0	0	0	0	0	100
591-001-773-011	MTNCE/CHL & FLUO EQUIP-AIRPT 2	0	0	0	0	0	100
591-001-773-020	MAINT/CHL & FLUO EQ - TREAT PL	1,968	251	3,606	696	3,500	2,000
591-001-776-001	MTNCE - WELL CONTROL SYSTEM	6,823	7,919	7,963	11,170	5,000	25,000
591-001-817-001	LABORATORY TESTING & ANALYSIS	19,515	16,864	16,835	5,000	10,000	0
591-001-817-002	SAMPLING REBATES	0	0	0	0	0	0
591-001-817-005	WELLHEAD PROTECTION PROG EXP	8,021	9,510	860	0	0	0
Total PRODUCTION:		224,638	192,621	197,779	135,488	157,384	196,860
DISTRIBUTION							
591-003-706-001	PAYROLL-DIST SUPERVISION & ENG	34,143	8,002	0	0	65,000	72,000
591-003-707-005	INSPECTING & TESTING METERS	0	0	0	0	0	0
591-003-707-006	OPERATION - STOREROOM	10,747	10,827	10,383	5,282	10,000	11,250
591-003-707-008	CHECKING FOR CROSS CONNECTIONS	0	0	0	0	0	0
591-003-707-009	THAWING SERVICES AND MAINS	0	0	21	0	0	0
591-003-707-010	FLUSHING WATER MAINS	0	495	0	757	0	1,000
591-003-717-005	PAYROLL - COMP TIME	-686	-376	-476	-610	0	0
591-003-717-008	PAYROLL - VACATION PAY	10,198	24,760	10,890	7,367	0	0
591-003-717-009	PAYROLL - HOLIDAY	4,496	8,963	8,606	4,415	0	0
591-003-717-010	PAYROLL - PERSONAL DAYS	1,470	2,206	3,031	1,891	0	0

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	PROJECTED Budget
591-003-717-011	PAYROLL - SICK PAY	9,174	20,750	7,246	6,204	0	0
591-003-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
591-003-717-013	PAYROLL - FUNERAL	63	1,093	2,024	549	0	0
591-003-717-014	PAYROLL - JURY DUTY & OTHER	0	0	0	0	0	0
591-003-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
591-003-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
591-003-717-017	PAYROLL - WORKERS COMP	0	0	0	0	0	0
591-003-717-023	PAYROLL - RETROACTIVE PAY EXP	0	0	0	0	0	0
591-003-717-050	PAYROLL - COMPENSATED BENEFITS	-89	-11,569	613	0	0	0
591-003-744-001	UNIFORMS	7,566	8,777	9,925	5,554	12,000	12,000
591-003-744-004	RISK MGMT - EQUIP & MEETINGS	3,020	9,013	10,345	1,693	7,000	5,000
591-003-745-001	STOCK INVENTORY ADJUSTMENT	492	-1,335	4,035	-18	0	0
591-003-756-004	GASOLINE & OIL	8,833	6,436	6,656	3,851	5,000	12,000
591-003-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	0	0
591-003-757-004	METERED BLEEDER LINES	0	0	0	0	0	0
591-003-759-001	MAPS AND RECORDS	2,664	10,672	20,359	6,389	12,000	14,000
591-003-762-001	UAS	388	431	143	18	2,000	2,000
591-003-770-005	MTNCE/GROUNDS-BOOSTER STATION	371	22	51	7	500	500
591-003-770-011	MTNCE/GROUNDS - CHERRY ST TANK	400	370	556	119	500	500
591-003-770-012	MTNCE/GROUNDS - N. 5TH ST TANK	2,044	1,888	2,225	607	1,500	1,500
591-003-770-013	MTNCE/GROUNDS - CENTURY WATER	57	746	0	59	500	500
591-003-770-014	MAINT/GRNDS - BERT CROSS TOWER	1,583	22	27	66	100	100
591-003-770-015	MAINT/GRNDS - CARBERRY TOWER	1,122	327	403	164	250	250
591-003-770-016	GENERAL SUPPLIES EXPENSE	3,210	2,186	5,470	844	3,222	3,222
591-003-775-006	MTNCE - STOREROOM EQUIPMENT	155	161	1,275	555	0	0
591-003-775-008	MTNCE - FIELD EQUIPMENT	5,258	4,597	7,481	1,636	5,000	5,000
591-003-777-005	MTNCE - BOOSTER STATION	10,095	4,412	4,859	2,371	0	500
591-003-777-011	MTNCE - CHERRY STREET TANK	7,469	3,038	2,352	1,630	2,500	3,000
591-003-777-012	MTNCE - N. 5TH ST TANK	6,660	1,812	1,128	663	1,000	1,500
591-003-777-013	MTNCE - CENTURY WATER TANK	8,191	2,715	5,680	2,372	2,500	5,000
591-003-777-014	MAINT - BERTRAND CROSS TOWER	13,142	3,166	4,164	2,167	250	5,000
591-003-777-015	MAINT - CARBERRY TOWER	13,595	2,318	2,595	1,258	250	5,000
591-003-780-004	MTNCE - DISTRIBUTION MAINS	140,396	233,195	210,490	103,205	250,000	250,000
591-003-780-006	MTNCE - SERVICES	96,177	113,627	171,041	82,454	250,000	200,000
591-003-780-007	MTNCE - SERVICES (STREET PAVIN	-25	0	-475	0	0	0
591-003-781-001	CUSTOMER PREMISE EXPENSE	289	0	0	0	0	0
591-003-784-004	VEHICLE MAINTENANCE	19,570	18,058	24,165	14,085	30,000	30,000
591-003-785-011	HAZARDOUS WASTE DISPOSAL	1,010	1,399	589	65	500	500
591-003-787-001	MTNCE - METERS	11,860	10,082	35,733	1,427	40,000	40,000
591-003-787-002	METER TOUCH-READ CONVERSION -	0	0	0	0	0	0
591-003-787-003	METER RADIO READ CONVERSION	0	0	0	0	0	0
591-003-788-002	MTNCE - SERVICE BUILDING	21,785	23,481	17,506	5,045	16,370	16,370
591-003-788-007	MTNCE - RADIO EQUIPMENT	499	1,041	349	349	500	500
591-003-789-001	TOOL EXPENSE	13,082	16,601	11,310	6,395	15,000	15,000
591-003-790-001	DISASTER REC - NON-WORK PD	94,819	27,547	572	0	0	0
591-003-790-020	DISASTER REC - PR & COSTS	0	11,117	6,655	396	0	0
591-003-920-006	HEAT & UTILITIES - SERVICE BUI	11,193	10,328	9,922	5,226	10,000	10,000
591-003-940-001	EQUIPMENT RENTAL	0	0	0	0	0	0
591-003-969-014	LICENSE & PERMIT EXPENSE	5,983	11,671	555	5,863	0	10,000
Total DISTRIBUTION:		582,469	605,072	620,479	282,370	743,442	733,192

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>
ADMINISTRATIVE & GENERAL							
591-004-708-001	PAYROLL - METER READERS	4,505	10,787	10,934	5,347	11,884	12,000
591-004-709-001	PAYROLL - CLERICAL	82,620	72,164	71,861	39,950	76,578	80,000
591-004-709-006	CUT-OFF & COLLECTION EXPENSE	19,520	19,497	19,512	11,803	21,780	23,000
591-004-710-001	PAYROLL - ADMINISTRATIVE	90,141	90,654	81,011	42,991	86,408	86,000
591-004-717-001	PENSION FUND EXPENSE	155,186	131,383	92,877	23,712	69,241	70,369
591-004-717-002	RETIREEES GROUP MED INSURANCE	10,021	10,218	11,580	2,100	8,400	6,200
591-004-717-003	SOCIAL SECURITY TAX	40,341	44,061	43,829	22,913	45,765	47,100
591-004-717-004	EMPLOYEES GROUP INSURANCE - ME	167,541	177,659	185,445	74,853	177,800	174,298
591-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
591-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
591-004-717-008	PAYROLL - VACATION PAY	11,983	12,900	12,862	8,729	0	0
591-004-717-009	PAYROLL - HOLIDAY PAY	6,302	7,037	6,269	2,888	0	0
591-004-717-010	PAYROLL - PERSONAL DAYS	2,325	2,714	2,305	571	0	0
591-004-717-011	PAYROLL - SICK PAY	6,450	5,839	4,479	8,654	0	0
591-004-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
591-004-717-013	PAYROLL - FUNERAL PAY	529	223	488	19	0	0
591-004-717-014	PAYROLL - JURY DUTY & OTHER	0	0	31	0	0	0
591-004-717-015	PAYROLL - TERMINATION PAY	0	600	0	0	0	0
591-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
591-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
591-004-717-020	UNEMPLOYMENT COMPENSATION	0	430	0	0	0	0
591-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	0	0	0	0	0
591-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	0	0	0
591-004-717-050	PAYROLL - COMPENSATED BENEFITS	-246	8,793	-1,788	0	0	0
591-004-717-060	OPEB - RETIREE HEALTH INSUR	0	0	0	0	0	0
591-004-727-001	OFFICE SUPPLIES	2,296	2,612	2,723	3,120	3,000	10,000
591-004-731-001	BOOKS & PERIODICALS	569	26	189	0	150	100
591-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	15,319	18,677	21,050	15,528	18,000	25,000
591-004-733-002	NETWORK COMPUTER EQUIPMENT	14,653	8,516	23,544	2,418	20,000	50,000
591-004-735-001	OFFICE FURNITURE & EQUIPMENT E	159	2,442	703	858	1,500	1,000
591-004-736-001	POSTAGE EXPENSE	1,280	656	3,199	728	3,000	2,000
591-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	403	168	410	375	400	600
591-004-756-005	CAR ALLOWANCE/MILEAGE	918	798	720	367	500	800
591-004-790-001	DISASTER REC - NON-WORK PD	0	5,709	311	0	0	0
591-004-801-001	PROFESSIONAL SERVICES	45,196	47,122	20,985	11,258	25,000	500,000
591-004-801-005	AUDIT FEES	2,500	2,325	2,875	2,875	2,900	4,000
591-004-801-007	OFFICE SECURITY EXPENSES	9,300	4,306	5,270	1,718	5,000	0
591-004-803-001	CITY ADMINISTRATION EXPENSE	34,033	30,680	29,960	18,338	38,700	35,144
591-004-813-001	CONTRACTUAL SERVICES-PAYROLL	0	0	0	0	0	0
591-004-813-002	CONTRACTUAL SERVICES-MATERIAL	0	0	0	0	0	0
591-004-816-001	GENERAL MEDICAL EXPENSE	1,165	1,160	1,225	348	500	500
591-004-820-001	TRAVEL, TRAINING & CONFERENCE	8,469	5,432	5,516	94	5,000	5,000
591-004-821-001	MEMBERSHIP FEES	2,817	2,565	5,954	133	3,000	3,000
591-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	0	128	0	-180	0	0
591-004-851-001	TELEPHONE EXPENSE	7,446	8,655	10,053	4,096	5,000	10,000
591-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
591-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	321	712	802	1,318	215	3,000
591-004-900-001	PRINTING & PUBLISHING	4,713	5,352	5,381	0	5,000	0
591-004-920-005	HEAT & UTILITIES - OFFICE BUIL	5,642	4,111	4,380	2,265	2,620	5,000

		2018-19	2019-20	2020-21	10/21-03/22	2021-22	2022-23
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
591-004-930-001	MTNCE - OFFICE EQUIPMENT	7,625	7,773	6,217	3,148	6,250	6,500
591-004-930-002	MTNCE - COMPUTER EQUIPMENT	815	987	728	289	1,000	1,000
591-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
591-004-931-002	MTNCE - OFFICE BUILDING	5,230	4,928	3,329	3,593	8,000	8,000
591-004-945-001	RENT - OFFICE BUILDING	9,084	9,084	9,084	4,542	9,000	9,000
591-004-946-001	PROPERTY TAXES - OFFICE BUILDI	0	0	0	0	0	0
591-004-956-008	MISCELLANEOUS	954	1,767	1,526	610	1,000	1,000
591-004-956-015	BANK SERVICE FEES	50	50	50	25	50	100
591-004-957-001	INSURANCE - GENERAL	26,556	28,239	30,524	16,145	28,188	35,000
591-004-957-003	INSURANCE - WORKMENS COMPENSAT	6,645	5,462	4,742	3,326	6,649	3,494
591-004-959-005	INTEREST PAID ON CUSTOMER DEPO	2,565	1,834	2,876	1,136	3,436	2,500
591-004-959-020	INTEREST PD ON ELECT DEPT LOAN	2,113	1,030	67	0	1,000	1,000
591-004-965-001	BAD DEBTS	3,956	2,201	4,089	2,757	4,600	5,000
591-004-965-002	BAD DEBTS - DAMAGE CLAIMS	1,201	5,768	5,382	975	0	1,000
591-004-965-003	BAD DEBT COLLECTION FEES	784	607	397	190	600	0
Total ADMINISTRATIVE & GENERAL		821,995	816,841	755,956	346,923	707,114	1,227,705
DEPRECIATION							
591-006-968-001	DEPR - PRODUCTION PLANT	127,293	132,263	132,285	66,142	132,500	133,000
591-006-968-003	DEPR - DISTRIBUTION PLANT	215,790	254,410	264,075	131,666	255,000	265,000
591-006-968-008	DEPR - GENERAL PLANT	34,996	45,233	48,733	24,125	45,500	50,000
Total DEPRECIATION:		378,079	431,906	445,093	221,933	433,000	448,000
DISTRIBUTED EXPENSE							
591-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(1,344)	(13,518)	(16,874)	(1,677)	0	0
591-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(3,331)	(12,192)	(22,076)	(2,354)	0	0
591-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(2,882)	(37,509)	(26,840)	(1,550)	0	0
Total DISTRIBUTED EXPENSE:		(7,557)	(63,219)	(65,790)	(5,581)	0	0
CITY SERVICE							
591-008-955-001	TRANSFERS TO MUNICIPALITY	15,581	0	0	0	0	0
591-008-955-002	CITY UTILITY SERVICE	19,104	23,180	34,074	8,103	30,000	20,000
591-008-955-006	EXPENSE INCURRED AT REQUEST OF	2,056	1,435	730	375	1,500	1,000
591-008-955-021	MTNCE - WATER MAIN (FIRE DEPT	0	0	0	0	0	0
591-008-955-022	MTNCE - HYDRANTS	6,152	5,182	5,489	1,569	5,000	5,000
591-008-955-023	MTNCE - FOUNTAINS	270	0	93	0	300	0
591-008-955-024	MTNCE - PARK & PLAYGROUND PIP	0	0	0	0	0	0
Total CITY SERVICE:		43,163	29,797	40,386	10,047	36,800	26,000
BOND EXPENSE							
591-009-996-001	INTEREST - BONDED DEBT	44,690	36,188	27,468	9,265	18,530	9,374
591-009-996-002	BOND ISSUE EXPENSE	0	0	0	0	0	0
591-009-996-003	BOND OUTFLOW INT EXPENSE	19,968	19,968	19,968	9,984	0	0
Total BOND EXPENSE:		64,658	56,156	47,436	19,249	18,530	9,374
Total FUND EXPENDITURES:		2,107,445	2,069,174	2,041,339	1,010,429	2,096,270	2,641,131
NET REVENUES (EXPENDITURES)		287,442	294,007	571,247	476,592	360,076	210,025
BEGINNING FUND BALANCE						7,008,322	7,368,398
PROJECTED ENDING FUND BALANCE						7,368,398	7,578,423

**CITY OF NILES - UTILITIES DEPARTMENT
"SIGNIFICANT" EXPENDITURES
ELECTRIC DIVISION - 5 YEAR PLAN
FY 2022-2023**

<u>Account Category / Project Description</u>	<u>Fiscal Year 2022-2023</u>	<u>Fiscal Year 2023-24</u>	<u>Fiscal Year 2024-25</u>	<u>Fiscal Year 2025-26</u>	<u>Fiscal Year 2026-27</u>
<u>TRANSMISSION PLANT</u>					
1. Overhead Conductors & Devices					
a. Transmission (re-conductor 34 throughout system)	\$ 200,000	\$ 100,000	\$ 100,000	\$ 250,000	\$ 250,000
b. Engineering	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
2. Equipment Broadway Substation					
a. Remove Station Transformer (other projects must precede this removal)			\$ 150,000	\$ 150,000	\$ 150,000
"Transmission Plant" Subtotal	\$ 265,000	\$ 165,000	\$ 315,000	\$ 465,000	\$ 465,000
<u>DISTRIBUTION PLANT</u>					
1. Poles / Towers / Fixtures (New Construction)					
	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
2. Overhead Conductors & Devices					
a. Downtown network upgrades		\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
b. New System Additions - Unknown Customer Activity		\$ 10,000	\$ 10,000	\$ 25,000	\$ 10,000
3. AMI via Infrastructure Grant	\$ 750,000	\$ 750,000			
3. Overhead Street Lights					
a. Convert Mercury Vapor Lights and HPS to Magnetic Induction & LED	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
b. Install Decorative Street Lights - 5th-9th, West Main St., State St.			\$ 100,000		
c. Strain pole signal/walk lights Broadway & 3rd	\$ 100,000	\$ 100,000			
4. Underground Conversions, Conductors & Devices					
a. Underbuild on AEP behind Ballard Hills	\$ 50,000	\$ 100,000			
5. Distribution Transformers					
	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
"Distribution Plant" Subtotal	\$ 1,205,000	\$ 1,565,000	\$ 715,000	\$ 630,000	\$ 615,000
<u>GENERAL PLANT</u>					
1. Trucks & Trailers					
a. Replace backhoe split w Water 50/50	\$ 150,000				
b. Electric F150		\$ 40,000			
c. Backyard machine	\$ 100,000	\$ 100,000			
2. Tools & Shop Equipment					
a. Misc. Tooling	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
"General Plant" Subtotal	\$ 260,000	\$ 150,000	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL COMMITMENT BY YEAR					
	\$ 1,730,000	\$ 1,880,000	\$ 1,040,000	\$ 1,105,000	\$ 1,090,000
TOTAL 5 - YEAR COMMITMENT					
	\$ 6,845,000				

CITY OF NILES - UTILITIES DEPARTMENT
"SIGNIFICANT" EXPENDITURES
WASTEWATER DIVISION - 5 YEAR PLAN
FY 2022-2023

Account Category / Project Description	Fiscal Year 2022-2023	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27
<u>PROCESSING PLANT</u>					
<i>1. Building and Equipment</i>					
a. Contact Tank rehab- lining and baffling		\$25,000	\$ 25,000	\$ 25,000	\$ 25,000
b. Huber rebuild project				\$ 22,000	
c. Roof replacement		\$50,000	\$50,000	\$50,000	\$50,000
d. Valve replacement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
e. Maintenance bay addition			\$ 65,000	\$ 65,000	
f. Driveway replacement-chip & seal	\$ 60,000				
g. Septage receiving station			\$ 75,000	\$ 75,000	\$ 50,000
h. Thickner mechanism replacement	\$ 150,000	\$ 150,000			
i. MAU replacement	\$ 25,000	\$ 50,000	\$ 50,000		
j. Samplers (Primary and Recycle)	\$ 12,000				
k. Wetwell cleaning/grit removal	\$ 18,000	\$ 15,000	\$ 18,000	\$ 18,000	\$ 18,000
l. Pipe replacement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
m. Transformer replacement	\$ 20,000	\$ 15,000			
n. Grit removal equipment	\$ 15,000	\$ 15,000			
o. PLC upgrades		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
p. Entry Doors & frame replacement (39)					\$ 60,000
q. Roll up doors (2) & garage doors (3)					\$ 30,000
r. Chlorine boiler burner & controls replacement		\$ 16,000			
s. Sluice gate upgrades- actuators	\$ 15,000	\$ 15,000			
t. Foul Air pipe insulation replacement	\$ 25,000				
u. Aeration tank air drop replacement	\$ 10,000	\$ 10,000			
"Processing Plant" Sub Total	\$ 360,000	\$376,000	\$ 298,000	\$ 270,000	\$ 248,000
<u>COLLECTION PLANT</u>					
<i>1. Infrastructure Changes (Collection System)</i>					
a. AMI	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
"Collection Plant" Sub Total	\$ 200,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
<u>GENERAL PLANT</u>					
<i>1. Field Equipment</i>					
Vactor (Street Dept.) Replacement	\$ 150,000	\$ 150,000	\$150,000	\$50,000	\$50,000
Electric Utility Vehicle to replace 72	\$ 12,000				
"General Plant" Sub Total	\$ 162,000	\$ 150,000	\$150,000	\$50,000	\$50,000
TOTAL COMMITMENT BY YEAR	\$ 722,000	\$ 976,000	\$ 898,000	\$ 770,000	\$ 748,000
TOTAL 5 - YEAR COMMITMENT	\$ 4,114,000				

**CITY OF NILES - UTILITIES DEPARTMENT
"SIGNIFICANT" EXPENDITURES
WATER DIVISION - 5 YEAR PLAN
FY 22-23**

<u>Account Category / Project Description</u>	<u>Fiscal Year 2022-23</u>	<u>Fiscal Year 2023-24</u>	<u>Fiscal Year 2024-25</u>	<u>Fiscal Year 2025-26</u>	<u>Fiscal Year 2026-27</u>
<u>PRODUCTION PLANT</u>					
1. Well Maintenance					
a. AP1 (Upgrade Well, New Drive, 277/480 power)	\$58,000				
b. Preventative Maintenance of all wells	\$3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
2. Tower Maintenance					
a. Century (paint recoat)		\$ 125,000	\$ 125,000		
b. Bertrand (paint)				\$ 175,000	\$ 175,000
c. Carberry (paint)					
d. Tower inspections (Drained inspections 2 per year)	\$8,000	\$8,000	\$4,000		\$8,000
e. Tower cleaning (Outside) 1 per year	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
3. Iron Removal Plant Maintenance					
a. VFD replacement	\$ 30,000				
4.WHPA (plume capture/treat)					
a. Plume Treatment at Filtration Plant or New Wells - UNFUNDED					
Production Plant" Subtotal	\$ 104,000	\$ 141,000	\$ 137,000	\$ 183,000	\$ 191,000
<u>DISTRIBUTION PLANT</u>					
1. Distribution Mains					
a. LSL Emergency Replacements (40 x \$3,800 ea)	\$ 152,000				
b. LSL Emergency Replacements (40 x \$10,000 ea)		\$ 400,000			
c. LSL Emergency Replacements (40 x \$10,000 ea)			\$ 400,000		
d. LSL Emergency Replacements (60 x \$10,000 ea)				\$ 600,000	
e. LSL Emergency Replacements (60 x \$3,800 ea)					\$ 228,000
e. other distribution replacements (Valves and Water mains)	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
f. LSL inspections (site inspections performed by staff)					
2. Meters					
a. ERT Meters and Infrastructure w DWRF	\$500,000	\$500,000	\$500,000		
"Distribution Plant" Subtotal	\$ 702,000	\$ 1,000,000	\$ 1,000,000	\$ 700,000	\$ 328,000
<u>GENERAL PLANT</u>					
1. Trucks & Trailers					
a. Backhoe replacement, split w/ E	\$ 150,000				
b. Electric Ford Lightning		\$ 40,000			
"General Plant" Subtotal	\$ 150,000	\$ 40,000	\$ -	\$ -	\$ -
TOTAL COMMITMENT BY YEAR					
TOTAL 5 - YEAR COMMITMENT					
	\$ 956,000	\$ 1,181,000	\$ 1,137,000	\$ 883,000	\$ 519,000
	\$ 4,676,000				