



## CITY OF NILES

July 11, 2023

Honorable Nick Shelton, Mayor  
Members of the City Council  
Citizens of the City of Niles  
333 N. 2<sup>nd</sup> 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 2024. The budget is a policy and financial guide subject to amendments throughout the fiscal year as required due to policy direction adjustments or financial fluctuations.

The City of Niles is an amazingly resilient community. The City shattered the Great Recession's forecasted financial recovery timeline by realizing increased revenues and building back expended fund reserves, plus some, 26 years ahead of schedule. The majority of this positive growth was through increased population, new community development, and high demand for housing.

The City of Niles was the only city in Berrien County to increase population, 3.2%, between the 2010 and the 2020 census with Berrien County as a whole losing 1.6% in population and South Bend, Indiana's population increasing 2.3% during this time period. With some Michigan rustbelt communities losing over 30% of their populations and the state as a whole losing 43,200 residents in this same period it may be good that Niles is more closely connected with South Bend than other Michigan communities and likely to benefit from the growth occurring across the state line. Since 1990 Michigan has ranked 49<sup>th</sup> out of 50 for population growth. Michigan has an aging population with deaths exceeding births and a net loss in domestic migration to sunbelt states. Some have referred to this as Michigan's population time bomb.

Communities, such as Niles, must identify and cultivate qualities that will retain population and promote population growth. Sunbelt communities, of course, have climate in their favor but are also often vibrant and fresh in appearance due to their growth being quite recent. The State of Michigan has not helped communities stay relevant. Since 2001 the state has not passed along the full funding amount of revenue sharing to communities. Michigan also ranks dead last in state reinvestment in local communities. These lost monies are the dollars municipalities would use to

keep their parks, roadways, sidewalks, and many other quality of life amenities safer and visually appealing while fully funding public safety functions. These are core amenities that help make a community a place where people want to live, work, and play.

The state's answer to these lost revenues has been for the local community to pass millages to fund these needs. The issue I have with this solution of adding a new tax is this tax has already been paid by the resident through sales (use) tax and should be returned to the community through revenue sharing but it has been appropriated by the state for other uses rather than the intended uses. The current makeup of the Michigan legislature has the highest number of past municipal officials as representatives than any time in the past and they understand the municipal finance challenges. There is hope a small portion of the lost revenue sharing will be restored but it is unlikely a community will ever see all of it restored.

There are two types of state revenue sharing. Constitutional Revenue Sharing requires 15% of the first 4% of all imposed sales taxes to be used to assist local municipalities, although the state has been quite liberal in determining what qualifies as assistance to local municipalities. The second type is City, Village, and Township Revenue Sharing, commonly referred to as Statutory Revenue Sharing. This form of revenue sharing was amended in 1998 and defined as 74.94% of 21.3% of sales tax revenue at the 4% rate. Since this revenue sharing is statutory the legislature has discretion to change funding levels and has a long history of breaking funding promises to local governments. In many years the loss to Michigan communities has exceeded \$600 million. From 2003 through 2017 the City's share of lost revenue was \$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 2024. While this increase is welcomed, it falls short of the rate of inflation further exacerbating the challenges of municipal service delivery.

There is also the financial challenge of two constitutional amendments working together to keep Niles and all Michigan communities from thriving. They are the 1978 Headlee amendment and the 1994 Proposal A. There are many publications describing the somewhat complex interaction of these two amendments. Here is a very basic overview. Headlee caps property tax increases to the rate of inflation plus new construction and created a process for millage rates to increase or decrease with the economy on an annual basis. Headlee also has a rollback provision. This rollback provision lowers the municipal millage rate as needed to ensure municipal tax revenue can only grow at the rate of inflation, plus new construction no matter how much assessed values increase. Proposal A caps the increase in taxable value to the rate of inflation or 5% whichever is less but allows property value to fall with the market with no safety stop. The result of these combined laws is less tax revenue received than the rate of inflation. When combined the Headlee amendment, including the Headlee rollback, and Proposal A, a community's tax revenue increases are less than the rate of inflation. The only way to overcome this formula for disinvestment is new construction which is exempt from the rollback. Because of the interaction of these two constitutional amendments and when adjusted for inflation many local governments will never return to their 2008 funding levels. The maximum millage rate for the City is 15 mills. This rate has been rolled back several times over the years and is now set at 13.7809 mills for FY 2024. 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.

Over the past five years Niles has experienced strong community growth of approximately \$36 - \$40 million in assessed/\$18 - \$20 million taxable growth per year. During this same five years there has been \$85 million in business capital investment within the Downtown Development District. This growth has allowed the city to maintain services while experiencing a substantial increase in the cost to deliver services. Current economic conditions are concerning but at this point they have not impacted the amount of interest in the community. Niles offers the opportunity for business development and housing that is more cost effective than in the South Bend region while offering comparable or better municipal services. This new investment is exciting and is helping move Niles into a position of being able to reinvest in itself to improve quality of life and attract new residents.

One of the items holding Niles back from additional growth is the lack of housing. This isn't just a Niles issue. Along with population decline, the State of Michigan has identified the lack of housing as one of their top crises issues. The last Niles housing target market analysis was completed in 2016. At that time the analysis identified the need for 650 additional housing units within the City of Niles. Since 2016 there have been approximately 150 housing units added to the city.

The state has a substantial housing shortage that has been further exacerbated by increased interest rates and construction costs. Without available quality housing it is extremely difficult to attract new residents to the community. As a municipality there is a need for new construction to break out of the impact the Headlee rollback provision has on the community. There is also a need for housing options that will allow people to transition as their needs change. The ability for the population to move between starter home, family home, and retirement home keeps the community relevant to their needs and community is more likely to retain them as citizens. This movement is also important from a municipal revenue perspective. As homes are sold they "uncap" allowing the taxable value to be reset to current allowable taxable value. With the current housing costs, interest rates, and housing shortage the housing migration has almost come to a standstill. This further frustrates individuals looking for housing and impacts municipal finances.

The City is focused on being an attractive option for development opportunities and providing access to housing options. The Planning Commission is reviewing and preparing an amendment to the Niles Zoning Ordinance that will address many challenges and barriers that currently exist for development projects. The City is nearing the end of a year long project to become Michigan Economic Development Corporation Redevelopment Ready Community certified. This certification indicates the community has local zoning and processes in place that eliminate unnecessary hurdles to development and promotes a streamlined process for developers reducing their costs. Once certification is complete Michigan Economic Development Corporation will assist the community with grants and marketing opportunities promoting development within the community. The City is also working with the Michigan Municipal League and Michigan State Housing Development Authority to identify housing development options that lower construction costs, increase density, and make returns on investment attractive to developers. The State of Michigan is also assisting with new laws that benefit development. The end goal is the construction of new quality housing and a vibrant community.

There will likely be generations of debate about the impact of financial programs that resulted out of the COVID pandemic. From a very narrow point of view the timing of these programs was very beneficial for the City. The City is still recovering from 15 plus years of declining revenues and financial recovery. Many significant capital expenses were delayed due to the lack of funds. These programs have allowed the City to reinvest in fire engines, public safety, heavy construction equipment, cyber security, parks and recreation, business development and so much more. The focus has been to keep capital expenditure to items or projects with a life span of 20 plus years providing the City an opportunity to benefit from the investment and time to plan for future capital investments.

The City of Niles is recovering well from the devastating financial impact of the Great Recession, weathered COVID, and is in a strong financial position. The current housing shortages, interest rates, regional population decline, and financial market instability are concerns that may have long term effect on the community's growth potential and revenues that allow the City to deliver quality services.

### **Revenues**

For the past five years, the City of Niles has experienced growth and investment. General Fund budgeted revenues are projected to increase \$827,082 over FY 2023's budget. General Fund revenue comes from a variety of sources. The major sources are taxes (real property, personal property, PILOT, and IFT) \$3,379,840, Shared Revenue (grants, PPT reimbursement, sales & use, METRO Act) \$2,135,780, Charges for Services (use fees, service fees, reimbursement for services rendered) \$2,838,030, and Interfund Transfers (equipment rental, services for the state, tax revolving fund) \$1,110,442. Enterprise Fund budgeted revenues are projected to increase \$4,671,372 over FY 2023. Enterprise Fund revenues come from the sale of commodities and services. The major sources are Electric Division \$17,120,768, Wastewater Division \$4,230,500, Water Division \$3,646,700, Cemetery \$231,600, Airport \$464,000, and Golf Course \$181,500.

The City's real and personal property taxable value increased \$18,156,026 over the last year to \$258,986,553. This is the fifth year in a row of increasing taxable value following 10 years of decreasing taxable value. This increase in taxable value lags behind the changes in assessed 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 increased value.

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, including the additional 19 Operating Funds, and the 6 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 General Fund/Operating Fund expenditures are \$19,547,043, an increase of \$1,334,920 over FY 2023, with a projected combined ending General Fund/Operating Fund balance of \$44,073,772. Combined proposed Enterprise Fund expenditures are \$24,003,098, an increase of \$352,048 over FY 2023 with projected combined Enterprise Fund retained earnings of \$32,852,046, an increase of \$1,871,970 over FY 2023. The City's total FY 2023 proposed expenditures are estimated to be \$43,550,140, an increase of \$1,686,967 over FY 2023. 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 10%. Payroll cost is estimated to increase 3%. This includes an increase in city council community promotions, clerk's office for compliance with new election laws, and management services for computer security updates.

**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%. Payroll cost is estimated to increase 3%. 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 2.4%. Payroll cost is estimated to increase 3%. Employee costs are a substantial portion of the Public Safety funds (80+%). Public Safety accounts for 53% of the General Fund expenses. This is a reduction from previous fiscal years.

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

Overall, this category of the General Fund increased 13.7%. Payroll cost is estimated to increase 3%. The majority of this increase has been the hiring of a full time Community Development Director. 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 6.5%. 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 7.5%. This increase is related to increased roadway spending due to increased state funding for roadway maintenance, employment costs, and building department expenses.

**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 6.8%. You should use some caution when considering all Operating Funds together. The Pension Fund represents 70% of the total combined Fund Balance. This fund alone can easily 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 \$527,397 in revenue to the General Fund reserves at the conclusion of FY 2024, which would result in a General Fund reserve balance increase of 8.7% to \$6,037,134.

**ENTERPRISE FUND EXPENSES****Cemetery**

This year, the budget increased 2.3%. 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 decreased 2.8%. This decrease is due to reduced fuel sales and capital projects planned for the airport.

**Golf**

Operational expenses at the Golf Course increased 7.3%. This increase is the result of increasing staff costs and operation costs.

Electric Utility

Operational expenses are expected to decrease 2.3%. This decrease is attributed to capital project plans for fiscal year 2024.

Wastewater Utility

Operational expenses are expected to increase 7.6%. This is due to employee costs and capital replacement projects.

Water Utility

Operational expenses are expected to increase 18.6%. This is due to capital projects, new procedures related to lead and copper rules, and employee costs.

**ENTERPRISE FUND SUMMARY**

Combined Enterprise Fund expenses increased 1.5%.

**BUDGET SUMMARY**

Please keep in mind that the budget is the City's 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. City of Niles staff are committed to reducing costs while minimizing the impact on services. Your staff work 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 of all employees.

Respectfully submitted,



Richard A. Huff, City Administrator

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City Administrator's Budget Message

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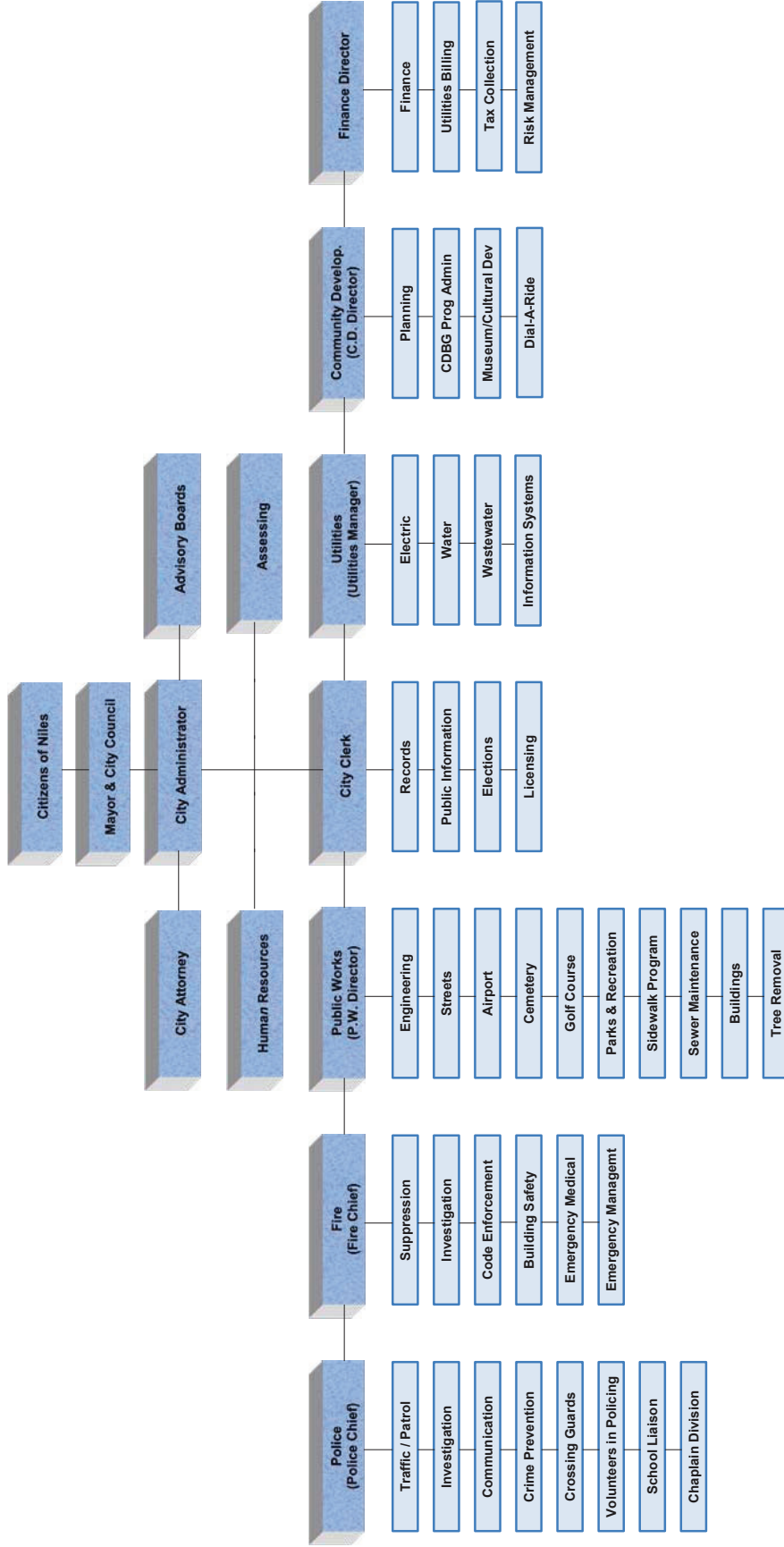
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# City of Niles Organizational Chart



**CITY OF NILES  
FISCAL YEAR 2023-2024  
ANNUAL BUDGET**

Fund #	Fund Name	Actual	Actual	Actual	Actual	Budgeted	Budgeted	Projected	Proposed	Proposed	Proposed	Proposed	Projected
		2020/2021 Ending Balance	2021/2022 Revenue	2021/2022 Expenditures	2021/2022 Ending Balance	2022/2023 Revenue	2022/2023 Expenditures	2022/2023 Ending Balance	2023/2024 Revenue	2023/2024 Expenditures	2023/2024 Net Rev (Exp)	2023/2024 Ending Balance	
	<b>OPERATING FUNDS</b>	<b>Fund Balance</b>			<b>Fund Balance</b>			<b>Fund Balance</b>					<b>Fund Balance</b>
101	General	4,896,650	11,644,201	11,282,389	5,258,462	8,848,010	8,596,735	5,509,737	9,675,092	9,147,695	527,397	6,037,134	
155	Cemetary Perpetual Care	688,923	(45,325)	0	643,597	10,820	10,820	643,597	8,000	0	8,000	651,597	
202	Major Highway	1,575,913	1,270,886	1,402,741	1,444,057	1,224,088	1,274,937	1,393,208	1,236,598	1,580,546	(343,948)	1,049,260	
203	Local Highway	486,077	573,648	661,075	398,650	577,908	725,177	251,381	584,844	695,222	(110,378)	141,003	
243	Indeck Brownfield	152,584	233,705	2,249	384,040	231,700	231,700	384,040	258,380	258,180	200	384,240	
245	Drive and Shine Fund	0	56,181	44,594	11,588	45,500	45,500	11,588	12,926	12,926	0	11,588	
247	Tax Incremental Finance Authority (TIFA)	142,694	224,592	198,055	169,231	201,750	200,615	170,366	229,477	229,477	0	170,366	
249	Building Department	426,663	224,847	193,759	457,752	128,400	235,520	350,632	133,750	253,744	(119,994)	230,638	
279	HUD Entitlement Program Fund	25,197	357,209	382,147	259	276,959	276,959	259	261,016	261,016	0	259	
284	Opioid Settlement Fund	0	0	0	0	0	0	0	15,000	0	15,000	15,000	
297	Economic Development Grants & Loans	480,913	6,467	0	487,380	5,900	0	493,280	3,651	0	3,651	496,931	
401	Capital Improvement	31,953	50	0	32,003	100	0	32,103	0	0	0	32,103	
402	Equipment Replacement	407,818	131,564	79,683	459,699	20,700	0	480,399	20,000	0	20,000	500,399	
412	Industrial Park	58,096	90	126	58,061	100	0	58,161	100	0	100	58,261	
445	Local Improvement Revolving	63,952	99	0	64,051	100	0	64,151	100	0	100	64,251	
516	Delinquent Tax Revolving	542,576	130,560	233,424	439,711	170,700	205,500	404,911	185,500	206,200	(20,700)	384,211	
588	Dial-A-Ride	1,130,114	839,743	734,506	1,235,351	910,706	909,495	1,236,562	1,055,293	892,098	163,195	1,399,757	
675	Sewer Maintenance	45,600	312,550	312,403	45,748	429,665	428,665	46,748	389,288	389,438	(150)	46,598	
677	Insurance	1,694,657	2,154,764	2,301,581	1,547,840	2,203,501	1,902,000	1,849,341	2,178,125	2,246,000	(67,875)	1,781,466	
731	Pension	35,181,573	(2,291,062)	3,128,800	29,761,711	2,700,000	3,168,500	29,293,211	4,700,000	3,374,500	1,325,500	30,618,711	
	<b>Total Operating Funds</b>	<b>48,031,954</b>	<b>15,824,767</b>	<b>20,957,531</b>	<b>42,899,190</b>	<b>17,986,607</b>	<b>18,212,123</b>	<b>42,673,674</b>	<b>20,947,140</b>	<b>19,547,043</b>	<b>1,400,097</b>	<b>44,073,772</b>	
		<b>Retained</b>			<b>Retained</b>			<b>Retained</b>				<b>Retained</b>	
	<b>ENTERPRISE FUNDS</b>	<b>Earnings</b>			<b>Earnings</b>			<b>Earnings</b>				<b>Earnings</b>	
209	Cemetery	181,273	231,495	171,521	241,246	234,300	226,709	248,837	231,600	231,962	(362)	248,475	
581	Airport	1,291,221	193,321	298,677	1,185,866	504,000	641,037	1,048,829	464,000	462,585	1,415	1,050,244	
584	Golf	170,027	187,908	187,222	170,713	178,100	197,235	151,578	181,500	212,817	(31,317)	120,261	
582	Electric Utility	8,596,372	15,996,908	16,267,377	8,325,903	16,544,535	16,528,272	8,342,166	17,120,768	16,153,227	967,541 *	9,309,707	
590	WasteWater Utility	11,055,851	4,456,552	3,178,787	12,333,615	3,852,139	3,416,666	12,769,088	4,230,500	3,698,703	531,797 *	13,300,885	
591	Water Utility	7,008,322	3,511,191	2,309,959	8,209,554	2,851,155	2,641,131	8,419,578	3,646,700	3,243,804	402,896 *	8,822,474	
	<b>Total Enterprise Funds</b>	<b>28,303,057</b>	<b>24,577,375</b>	<b>22,413,544</b>	<b>30,466,897</b>	<b>24,164,229</b>	<b>23,651,050</b>	<b>30,980,076</b>	<b>25,875,068</b>	<b>24,003,098</b>	<b>1,871,970</b>	<b>32,852,046</b>	
	<b>GRAND TOTAL</b>		<b>40,402,142</b>	<b>43,371,074</b>		<b>42,150,836</b>	<b>41,863,173</b>		<b>46,822,208</b>	<b>43,550,140</b>	<b>3,272,068</b>		

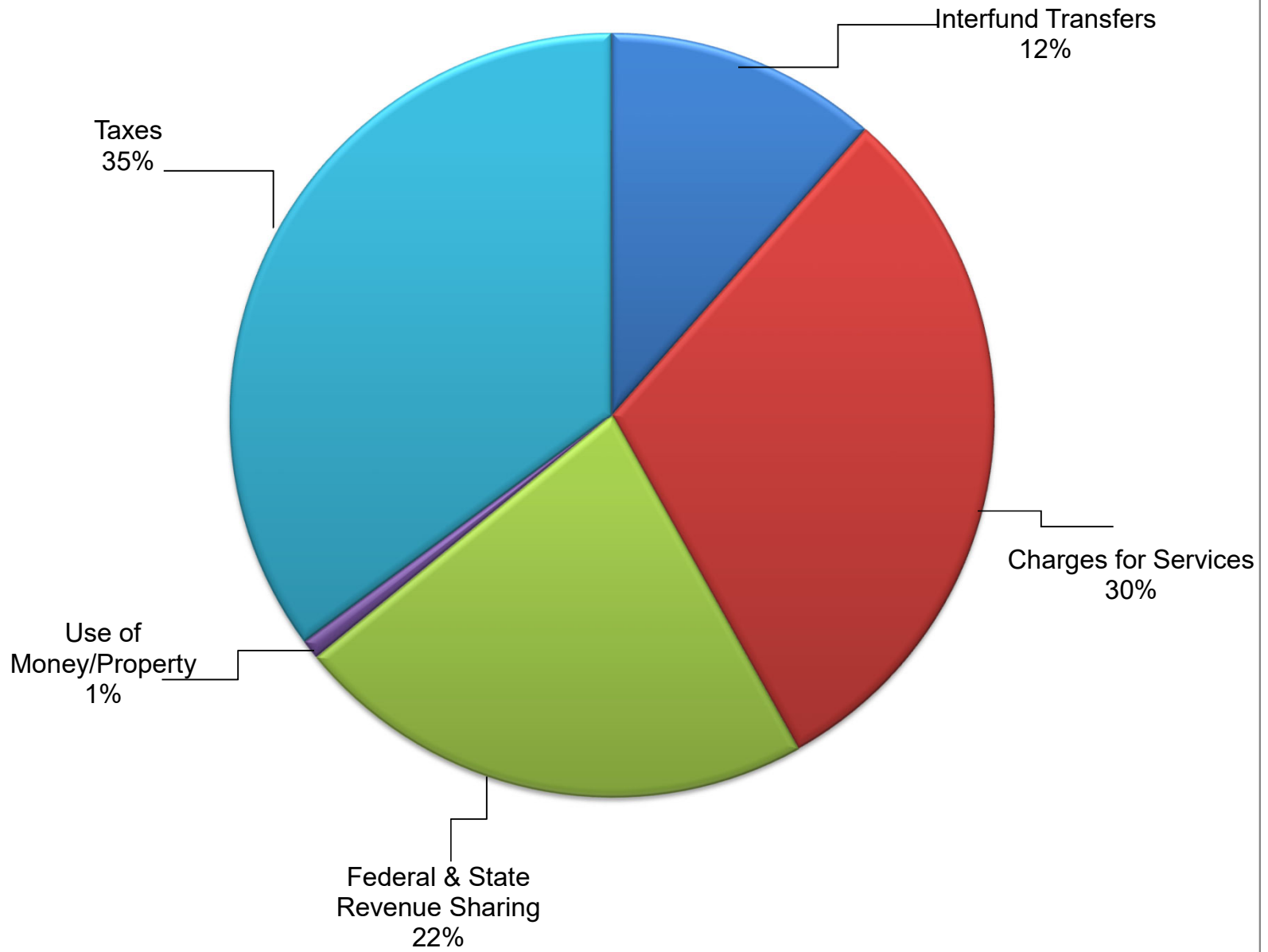
**CITY OF NILES**  
**FISCAL YEAR 2023 - 2024**  
**OPERATING FUNDS BALANCE SUMMARY**

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual 2020/2021 Ending Balance</b>	<b>Actual 2021/2022 Ending Balance</b>	<b>Projected 2022/2023 Ending Balance</b>	<b>Proposed Budget 2023/2024 Revenue</b>	<b>Proposed Budget 2023/2024 Expenditures</b>	<b>Projected 2023/2024 Ending Balance</b>	<b>Fund Balance As % of Operating Revenues</b>
101	General	4,896,650	5,258,462	5,509,737	9,675,092	9,147,695	6,037,134	62%
202	Major Highway	1,575,913	1,444,057	1,393,208	1,236,598	1,580,546	1,049,260	85%
203	Local Highway	486,077	398,650	251,381	584,844	695,222	141,003	24%
588	Dial-A-Ride	1,130,114	1,235,351	1,236,562	1,055,293	892,098	1,399,757	133%
675	Sewer Maintenance	45,600	45,748	46,748	389,288	389,438	46,598	12%
	<b>TOTAL</b>	<b>8,134,355</b>	<b>8,382,268</b>	<b>8,437,636</b>	<b>12,941,115</b>	<b>12,705,000</b>	<b>8,673,751</b>	<b>67%</b>

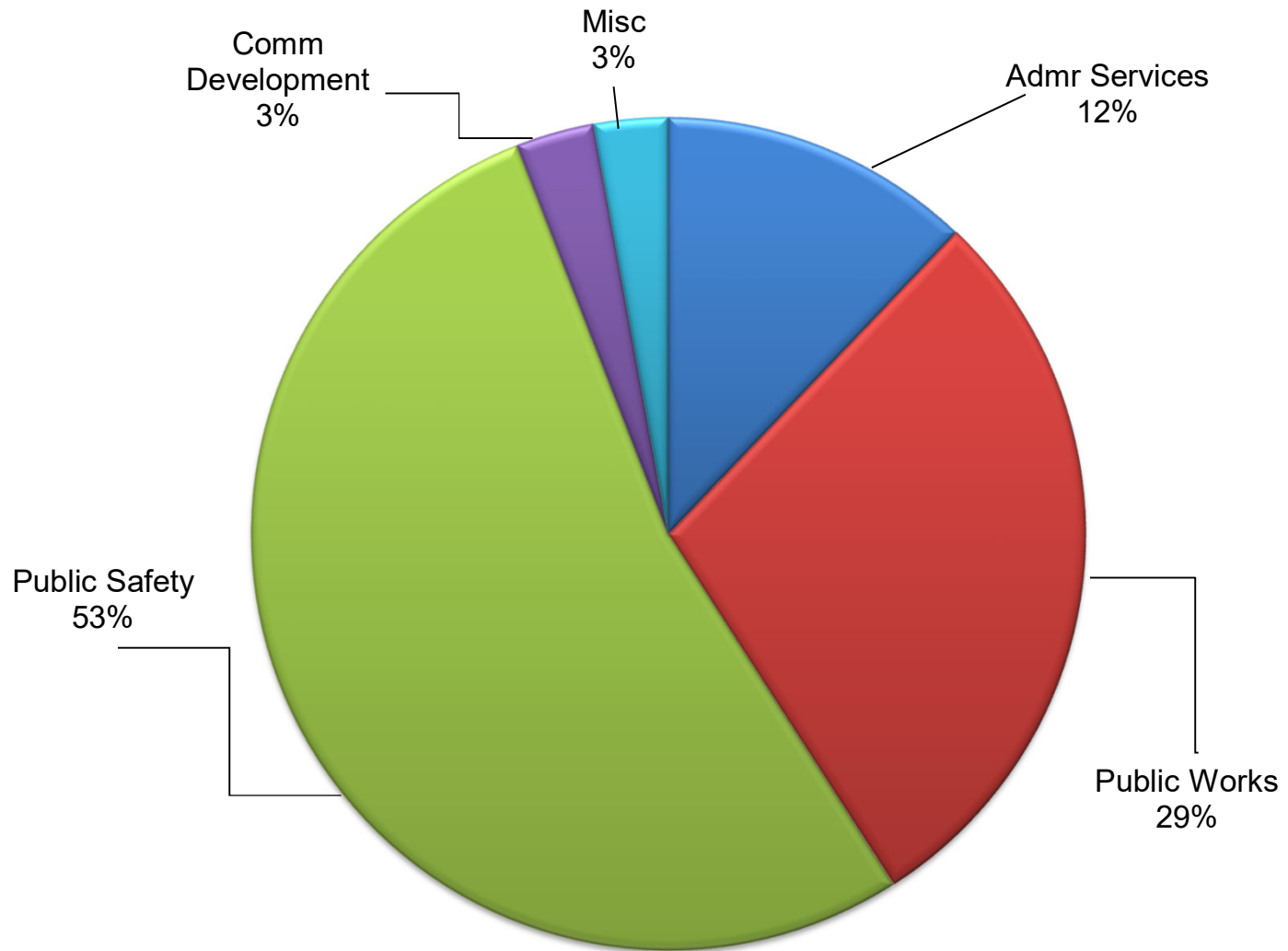
**CITY OF NILES**  
**FISCAL YEAR 2023 - 2024**  
**ENTERPRISE FUNDS CASH AND INVESTMENT BALANCE SUMMARY**

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual 2020/2021 Ending Balance</b>	<b>Actual 2021/2022 Ending Balance</b>	<b>Projected 2022/2023 Ending Balance</b>	<b>Projected 2023/2024 Receipts</b>	<b>Projected 2023/2024 Expenditures</b>	<b>Projected 2023/2024 Depreciation</b>	<b>Projected 2023/2024 Cash Flow</b>	<b>Projected 2023/2024 Ending Balance</b>	<b>Cash Balance as Percentage of Operating Receipts</b>
209	Cemetery	184,263	251,394	262,985	231,600	231,962	7,000	6,638	269,623	116%
581	Airport	228,090	189,215	202,178	464,000	462,585	136,000	137,415	339,593	73%
584	Golf	126,301	104,074	89,939	181,500	212,817	13,000	(18,317)	71,622	39%
582	Electric Utility	5,473,663	2,557,598	3,166,861	17,120,768	19,053,227	610,000	(1,322,459)	1,844,402	11%
590	WasteWater Utility	6,036,577	6,648,415	7,869,388	4,380,500	5,591,703	790,000	(421,203)	7,448,186	170%
591	Water Utility	743,056	1,712,091	2,370,115	3,646,700	4,742,504	452,000	(643,804)	1,726,312	47%
	<b>TOTAL</b>	12,791,950	11,462,789	13,961,468	26,025,068	30,294,798	2,008,000	(2,261,730)	11,699,738	45%

### FY 2024 GENERAL FUND REVENUES (PROPOSED)



### FY 2024 GENERAL FUND EXPENDITURES (PROPOSED)



# CITY OF NILES

## FISCAL Year 2023- 2024

### General Fund Expenditures Summary

Department/Program	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Proposed	% of Change From FY 23
<b>Administrative Services</b>						
Council	178,831	170,954	154,114	155,745	160,085	3%
Administration	97,332	131,623	111,370	108,055	106,824	-1%
Assessor	87,601	72,771	85,684	79,780	92,876	16%
Legal	76,610	84,254	59,126	70,000	60,000	-14%
Clerk	166,400	152,611	174,931	159,967	190,491	19%
Treasurer	90,842	90,213	102,865	106,442	108,483	2%
Management Services	278,705	316,424	347,754	315,760	390,160	24%
<b>Subtotal</b>	<b>976,321</b>	<b>1,018,850</b>	<b>1,035,844</b>	<b>995,749</b>	<b>1,108,919</b>	<b>11.4%</b>
<b>Public Works</b>						
Buildings	345,118	359,593	424,877	417,938	443,583	6%
Streets/Engineering	1,344,335	1,452,290	2,336,053	1,563,896	1,785,022	14%
Sanitation	45,970	42,091	51,542	53,025	58,000	9%
Parks & Recreation	233,921	161,523	711,054	212,911	222,310	4%
Tree Trimming	32,675	54,870	19,620	55,000	50,000	-9%
Tree Removal	39,553	59,414	86,616	65,000	75,000	15%
<b>Subtotal</b>	<b>2,041,572</b>	<b>2,129,780</b>	<b>3,629,762</b>	<b>2,367,770</b>	<b>2,633,915</b>	<b>11.2%</b>
<b>Public Safety</b>						
Police	2,947,493	2,996,416	3,261,030	3,300,216	3,385,057	3%
Fire	1,250,790	1,324,318	2,896,744	1,446,246	1,477,903	2%
Emergency Operation Center	582	385	465	1,100	1,100	0%
<b>Subtotal</b>	<b>4,198,865</b>	<b>4,321,119</b>	<b>6,158,238</b>	<b>4,747,562</b>	<b>4,864,060</b>	<b>2.5%</b>
<b>Community Development</b>						
Niles History Center	243,039	165,643	178,499	170,708	175,914	3%
Community Development	83,621	85,531	38,071	68,946	101,678	47%
<b>Subtotal</b>	<b>326,660</b>	<b>251,174</b>	<b>216,570</b>	<b>239,654</b>	<b>277,592</b>	<b>15.8%</b>
<b>Miscellaneous</b>						
Prop/Liab Insurance	134,998	143,798	152,644	155,000	165,000	6%
Miscellaneous	93,351	94,271	89,331	91,000	98,209	8%
<b>Subtotal</b>	<b>228,349</b>	<b>238,069</b>	<b>241,975</b>	<b>246,000</b>	<b>263,209</b>	<b>7.0%</b>
<b>TOTAL</b>	<b>7,771,767</b>	<b>7,958,991</b>	<b>11,282,389</b>	<b>8,596,735</b>	<b>9,147,695</b>	<b>6.41%</b>



**CITY OF NILES**  
**FISCAL YEAR 2023-2024**  
**GENERAL FUND DEPARTMENT BUDGET EXPENDITURE SUMMARY REPORT**

Number	Department	2020		2021		2022		2023				2024			
		Actual	Percent	Actual	Percent	Actual	Percent	YTD Actual thru Mar 2023	Percent	Budget	Percent	Proposed Budget	Percent	Budget Variance	
														Dollars	Percent
101101	Council	178,831	2.30%	170,954	2.15%	154,114	1.37%	51,104	1.28%	155,745	1.81%	160,085	1.75%	4,340	2.79%
101172	Administration	97,331	1.25%	131,623	1.65%	111,370	0.99%	50,850	1.28%	108,055	1.26%	106,824	1.17%	(1,231)	-1.14%
101215	Clerk	166,400	2.14%	152,611	1.92%	174,931	1.55%	76,732	1.93%	159,967	1.86%	190,491	2.08%	30,524	19.08%
101253	Treasurer	90,840	1.17%	90,213	1.13%	102,865	0.91%	50,167	1.26%	106,442	1.24%	108,483	1.19%	2,041	1.92%
101255	Management Services	278,702	3.59%	316,424	3.98%	347,754	3.08%	182,161	4.57%	315,760	3.67%	390,160	4.27%	74,400	23.56%
101257	Assessor	87,602	1.13%	72,771	0.91%	85,684	0.76%	45,153	1.13%	79,780	0.93%	92,876	1.02%	13,096	16.42%
101265	Buildings	345,117	4.44%	359,593	4.52%	424,877	3.77%	167,207	4.20%	417,938	4.86%	443,583	4.85%	25,645	6.14%
101266	Legal	76,610	0.99%	84,254	1.06%	59,126	0.52%	19,902	0.50%	70,000	0.81%	60,000	0.66%	(10,000)	-14.29%
101301	Police	2,947,493	37.93%	2,996,416	37.65%	3,261,030	28.90%	1,328,961	33.37%	3,300,216	38.39%	3,385,057	37.00%	84,841	2.57%
101336	Fire	1,250,787	16.09%	1,324,318	16.64%	2,896,744	25.67%	727,547	18.27%	1,446,246	16.82%	1,477,903	16.16%	31,657	2.19%
101509	EOC	582	0.01%	349	0.00%	465	0.00%	349	0.01%	1,100	0.01%	1,100	0.01%	0	0.00%
101513	Streets/Engineering	1,344,336	17.30%	1,452,290	18.25%	2,336,053	20.71%	816,053	20.49%	1,563,896	18.19%	1,785,022	19.51%	221,126	14.14%
101520	Sanitation	45,970	0.59%	42,091	0.53%	51,542	0.46%	46,245	1.16%	53,025	0.62%	58,000	0.63%	4,975	9.38%
101751	Parks & Recreation	233,921	3.01%	161,523	2.03%	711,054	6.30%	38,900	0.98%	212,911	2.48%	222,310	2.43%	9,399	4.41%
101781	Tree Trimming	32,675	0.42%	54,870	0.69%	19,620	0.17%	2,925	0.07%	55,000	0.64%	50,000	0.55%	(5,000)	-9.09%
101782	Tree Removal	39,553	0.51%	59,414	0.75%	86,616	0.77%	30,470	0.77%	65,000	0.76%	75,000	0.82%	10,000	15.38%
101800	Community Development	83,620	1.08%	85,531	1.07%	38,071	0.34%	44,608	1.12%	68,946	0.80%	101,678	1.11%	32,732	47.47%
101804	Niles History Center	243,038	3.13%	165,643	2.08%	178,499	1.58%	102,722	2.58%	170,708	1.99%	175,914	1.92%	5,206	3.05%
101853	Prop/Liab Insurance	134,998	1.74%	143,798	1.81%	152,644	1.35%	168,446	4.23%	155,000	1.80%	165,000	1.80%	10,000	6.45%
101999	Miscellaneous	93,351	1.20%	94,271	1.18%	89,331	0.79%	31,646	0.79%	91,000	1.06%	98,209	1.07%	7,209	7.92%
	<b>Totals</b>	<b>7,771,756</b>	<b>100.00%</b>	<b>7,958,955</b>	<b>100.00%</b>	<b>11,282,389</b>	<b>100.00%</b>	<b>3,982,147</b>	<b>100.00%</b>	<b>8,596,735</b>	<b>100.00%</b>	<b>9,147,695</b>	<b>100.00%</b>	<b>550,960</b>	<b>6.41%</b>

**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 35% of the total revenues recorded in the General Fund. The City current maximum assessment is 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 rolled the millage rate back to 13.7809 for FY 2023. Due to inflation the millage rate is held at 13.7809 for FY 2024. Approximately 22% of the total General Fund revenues come from state shared revenues, which are determined by the State of Michigan. The remaining 43% of revenue comes from interest income, miscellaneous fines and fees and interfund transfers.

The major areas that are financed by the General Fund include public safety (approximately 53%), public works, streets and highways (approximately 29%) and the general city administration (including finance, clerk, assessor, planner, legal, parks and museum approximately 18%).

**SIGNIFICANT CHANGES:**

**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.

**FY 2024**

- Even though the City continues to experience growth the City did not experience a millage roll back this year due to inflation exceeding 5%. There are still strong indications of continued investment interest in the Niles and the greater Niles area. The proposed FY 2024 budget adds approximately \$530,000 to the City's fund balance.

CITY OF NILES							
Budget Worksheet - GF Revenues							
FY2024							
							2023-24
							PROJECTED
		2019-20	2020-21	2021-22	10/22-03/23	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>Budget</u>
<b>GENERAL FUND REVENUES</b>							
<b>TAXES</b>							
101-100-402-001	REAL PROPERTY TAXES - CURRENT	2,530,478	2,586,286	2,685,594	2,814,132	2,833,060	3,094,500
101-100-402-006	REAL PROPERTY TAXES - CASS COU	25,649	35,209	152,374	226,207	228,430	216,340
101-100-403-000	SPECIAL TAXES - WEEDS, DEMO, E	7,958	10,315	16,204	5,440	10,000	10,000
101-100-411-001	DEL. REAL PROPERTY TAXES - CIT	727	971	866	329	500	500
101-100-411-010	DELINQUENT REAL TAXES - SEWER	0	0	0	0	0	0
101-100-412-001	DEL. PERSONAL TAXES - CITY	(918)	(568)	52	16	0	0
101-100-432-001	PAYMENT IN LIEU OF TAXES-PILOT	50,585	54,219	52,758	0	50,000	50,000
101-100-437-001	IFT/CFT'S	10,118	9,084	6,622	112	12,960	0
101-100-445-001	INTEREST & PENALTY - REAL PROP	7,819	8,009	8,705	7,874	8,500	8,500
101-100-445-003	INTEREST & PENALTY - PERSONAL	59	0	0	0	0	0
TOTAL TAXES		2,632,475	2,703,525	2,923,176	3,054,110	3,143,450	3,379,840
<b>LICENSES AND PERMITS</b>							
101-100-490-000	MULTIPLE DWELLINGS	30,340	38,189	38,840	12,009	34,000	34,000
101-100-490-003	TAXI, BIKE & MISC LICENSES	2,064	2,560	4,110	2,003	3,000	3,200
101-100-490-007	SEWER PERMITS	0	0	0	0	0	0
TOTAL LICENSES AND PERMITS		32,404	40,749	42,950	14,012	37,000	37,200
<b>SHARED REVENUE</b>							
101-100-439-001	MARIJUANA FEES - STATE	0	0	169,360	207,799	170,000	200,000
101-100-476-000	LIQUOR LICENSES	8,990	6,322	11,901	2,286	6,000	6,000
101-100-501-001	FEDERAL GRANTS	0	0	0	0	0	0
101-100-501-029	FEDERAL GRANT- POLICE	9,820	2,028	1,734	0	2,700	2,000
101-100-528-001	OTHER FEDERAL GRANTS	437,372	95,934	2,849,371	0	0	0
101-100-548-001	STATE GRANTS	59,790	63,265	8,305	0	0	0
101-100-548-002	STATE GRANT - LOANS	0	0	0	0	0	0
101-100-548-003	STATE GRANTS - MI HUMANITIES	0	0	0	0	0	0
101-100-548-005	STATE GRANT - PA 302 - JUSTICE	2,652	1,896	2,144	1,039	1,900	3,000
101-100-548-007	STATE GRANTS - POLICE	0	0	12,626	22,216	8,500	0
101-100-573-001	LCSA - PP TAX REIMB	78,425	69,297	66,044	0	70,000	70,000
101-100-574-004	SALES & USE	1,355,074	1,541,765	1,721,329	589,489	1,595,600	1,809,780
101-100-574-007	TELECOMMUNICATIONS RIGHTS-OF-W	45,719	47,568	49,900	0	41,000	94,900
101-100-574-008	TCPS REVENUE SHARING (POLICE)	0	0	0	0	0	0
TOTAL SHARED REVENUE		1,997,842	1,828,073	4,892,714	822,828	1,895,700	2,185,680
<b>CHARGES FOR SERVICE</b>							
101-100-607-001	FEES	174,440	251,407	209,496	89,880	130,000	130,000
101-100-607-006	TAX COLLECTION FEES	98,031	97,762	108,793	38,988	80,000	80,000
101-100-607-007	FEES - POLICE DEPARTMENT	100	160	40	0	0	0
101-100-607-009	FEES - STREETS & HIGHWAYS	0	0	0	0	0	0
101-100-607-010	BAIL BOND PROCESSING FEES	6,490	6,480	7,170	3,810	4,000	4,000
101-100-607-035	FIRE DEPT CPR TECH FEES	145	190	0	0	200	200
101-100-607-050	PARK APPLICATION FEES	335	2,300	6,388	19,395	1,000	1,000
101-100-607-055	TYLER FIELD FEES	8,585	11,750	1,000	0	5,000	1,000
101-100-607-065	HISTORY CENTER MEMBERSHIPS	0	0	0	0	0	0
101-100-607-070	GATE ENTRY FEES	0	0	0	0	0	0
101-100-626-001	SERVICES RENDERED	43,661	54,789	98,771	9,575	30,000	30,000
101-100-626-002	SERVICES RENDERED-UTILITY	35,859	28,090	24,857	5,397	25,000	25,000
101-100-626-003	SERVICES RENDERED - POLICE DEP	267,291	246,274	261,924	115,042	356,900	337,630

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
101-100-626-004	SERV RENDERED-SALVAGE VEH INSP	0	0	0	0	0	0
101-100-626-005	SERVICES RENDERED - UTIL PILOT	1,699,254	1,853,822	2,127,322	936,409	1,858,000	2,198,900
101-100-626-010	SERV RENDERED-CENTRAL MAINT	38,611	70,403	37,125	36,899	30,000	30,000
101-100-626-040	SERVICES RENDERED - MUSEUM	445	262	350	295	300	300
TOTAL CHARGES FOR SERVICE		2,373,247	2,623,689	2,883,235	1,255,691	2,520,400	2,838,030
<b>FINES AND PENALTIES</b>							
101-100-655-001	ORDINANCE FINES & PENALTIES	49,335	44,270	23,513	12,263	50,000	42,000
101-100-655-002	PARKING FINES & PENALTIES	0	0	0	0	0	0
101-100-655-003	FORFEITED PROPERTY	7,599	7,682	6,613	0	2,000	4,000
101-100-655-004	FEDERAL FORFEITED PROPERTY	0	0	0	0	0	0
TOTAL FINES AND PENALTIES		56,934	51,952	30,126	12,263	52,000	46,000
<b>INTEREST</b>							
101-100-665-011	INTEREST	128,267	19,054	(92,957)	119,455	20,000	20,000
101-100-665-012	INTEREST-SALE OF PROPERTY	0	0	0	0	0	0
TOTAL INTEREST		128,267	19,054	(92,957)	119,455	20,000	20,000
<b>OTHER</b>							
101-100-642-004	STREET DEPARTMENT SALES	49	3,015	3,319	665	500	500
101-100-642-005	SALE OF EASEMENTS	0	0	300	0	0	0
101-100-642-006	SALE OF BRICKS - VET MEMORIAL	200	650	500	300	200	200
101-100-642-011	SALE OF MISCELLANEOUS ITEMS	831	212	184	0	300	200
101-100-642-012	MUSEUM GIFT SHOP SALES	249	150	477	304	200	0
101-100-667-001	RENTAL OF PROPERTY	1,250	1,250	1,250	2,250	1,300	1,300
101-100-674-008	CHAPIN MANSION FUNDRAISING	0	0	0	0	0	0
101-100-675-000	MISCELLANEOUS	18,174	5,410	15,975	25,771	20,000	20,000
101-100-687-001	REFUNDS & REBATES	88,773	2,961	78,317	15,600	3,000	3,000
101-100-693-001	SALE OF PROPERTY	33,161	2,991	3,099	27,995	1,000	1,000
101-100-696-000	LOAN PROCEEDS	0	0	0	0	0	0
101-100-706-001	GAIN OR LOSS ON INVESTMENT	1,962	(48,180)	(188,990)	0	0	0
TOTAL OTHER		144,649	(31,541)	(85,570)	72,884	26,500	26,200
<b>CONTRIBUTIONS</b>							
101-100-674-001	CONTRIB FROM PRIVATE SOURCES	2,225	22,161	2,500	0	2,000	2,000
101-100-674-002	CONTRIB PRIVATE SOURCE-POLICE	62,670	84,069	1,000	705	3,500	3,500
101-100-674-003	CONTRIB FROM PRIVATE SOURCES	0	0	0	1,500	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	32,907	110,875	57,681	144,457	10,000	25,000
101-100-674-041	CONTRIBUTIONS-ARCHEOLOGY CAMP	0	0	0	0	0	200
101-100-674-050	CONTRIB PRIVATE SOURCE-PUB WKS	45,050	992	1,080	1,767	0	1,000
101-100-674-060	CONTRIB PRIVATE SOURCE-PAC	0	10	895	0	0	0
101-100-674-061	CONT PRIVATE-PAC GENERATIONS	0	0	0	0	0	0
TOTAL CONTRIBUTIONS		142,852	218,106	63,156	148,428	15,500	31,700
<b>INTERFUND TRANSFERS</b>							
101-100-645-202	WINTER MAINTENANCE - MAJOR	43,175	42,972	50,111	0	45,000	45,000
101-100-645-203	WINTER MAINTENANCE - LOCAL	0	0	81	0	0	0
101-100-667-202	EQUIPMENT RENTAL - MAJOR	238,384	202,222	334,841	50,863	394,330	396,096
101-100-667-203	EQUIPMENT RENTAL - LOCAL	324,006	340,534	276,685	76,631	418,580	402,422
101-100-667-675	EQUIPMENT RENTAL - SEWER	50,180	57,055	45,968	26,379	79,550	66,924
101-100-699-001	INTERFUND TRANSFER	20,886	0	79,683	0	0	0
101-100-699-002	INTERFUND TRANSFER - UTILITY	0	0	0	0	0	0
101-100-699-003	INTERFUND TRANSFER - SEWER MAI	0	0	0	0	0	0

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
101-100-699-004	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
TOTAL INTERFUND TRANSFERS		876,630	842,783	987,369	153,873	1,137,460	1,110,442
Total GENERAL FUND REVENUES:		8,385,300	8,296,389	11,644,201	5,653,544	8,848,010	9,675,092

**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 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.

FY 2024

- Community Promotions increased \$5,000 due to 4<sup>th</sup> of July Fireworks expenses.

CITY OF NILES							
Budget Worksheet - GF (101) Council							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>COUNCIL</b>							
101-101-702-001	SALARIES & WAGES - FULL TIME	0	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	47,700	26,191	50,400	50,400
101-101-714-001	FRINGES-FICA	4,211	4,232	4,247	2,156	3,900	3,900
101-101-714-012	FRINGES-W/C INS PREMIUMS	65	93	60	22	45	85
101-101-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-101-727-001	OFFICE SUPPLIES	139	308	0	18	400	200
101-101-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,361	0	64	0	0	0
101-101-736-001	POSTAGE EXPENSE	0	0	3,500	1,549	0	0
101-101-756-005	CAR ALLOWANCE/MILEAGE	20	0	0	0	200	200
101-101-801-001	PROFESSIONAL SERVICES	0	0	0	100	500	500
101-101-820-001	TRAVEL, TRAINING & CONFERENCE	55	711	397	215	500	500
101-101-830-001	DUES & SUBSCRIPTIONS	6,525	4,034	4,292	250	7,500	7,500
101-101-830-002	NATS DUES	2,361	2,442	2,402	2,848	2,700	2,700
101-101-850-001	COMMUNICATIONS	10,673	6,171	7,072	2,605	8,500	8,500
101-101-880-001	COMMUNITY PROMOTIONS	1,371	29,296	28,296	818	25,000	30,000
101-101-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-101-932-018	DISASTER REC - PR & COSTS	11,785	3,325	8	3	0	0
101-101-956-008	MISCELLANEOUS	684	22	44	555	1,000	500
101-101-956-017	DISASTER PREPAREDNESS	0	0	0	0	0	0
101-101-956-018	CONTINGENCY	13,424	25,174	4,679	6,060	15,000	15,000
101-101-956-020	PURCHASE OF PROPERTY	148	11,457	2,545	2,200	0	0
101-101-959-000	DDA CONTRIBUTION	0	0	0	0	0	0
101-101-959-001	SMEGA CONTRIBUTION	18,229	0	9,115	0	9,100	9,100
101-101-974-006	LAND PURCHASE	22,505	15,291	8,694	347	0	0
101-101-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-101-995-001	TRANSFERS OUT	34,875	18,000	31,000	5,167	31,000	31,000
TOTAL EXPENDITURES		178,831	170,954	154,114	51,104	155,745	160,085

**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 2022

- No significant changes.

FY 2023

- No significant changes.

FY 2024

- Wages and fringes adjusted for change in administrative executive assistant and full time employee wage increase.



CITY OF NILES							
Budget Worksheet - GF (172) Administration							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
		<u>9/30/2020</u>	<u>9/30/2021</u>	<u>9/30/2022</u>	<u>3/31/2023</u>	<u>10/1/2022</u>	<u>10/1/2023</u>
<b>ADMINISTRATION</b>							
101-172-702-001	SALARIES & WAGES - FULL TIME	46,050	62,406	62,600	30,625	67,500	80,500
101-172-702-002	OVERTIME WAGES	0	0	581	644	0	0
101-172-714-001	FRINGES-FICA	3,996	6,179	5,582	2,686	5,200	6,200
101-172-714-004	FRINGES-GROUP MEDICAL INS	21,667	15,000	4,000	3,229	19,400	4,000
101-172-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-172-714-012	FRINGES-W/C INS PREMIUMS	148	226	159	56	114	301
101-172-714-017	FRINGES-PENSION CONTRI EXPENSE	7,558	8,901	6,366	2,849	7,041	7,023
101-172-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-172-717-008	PAYROLL - VACATION ALLOCATION	3,937	10,560	2,515	1,516	0	0
101-172-717-009	PAYROLL - HOLIDAY ALLOCATION	1,867	2,055	2,024	1,136	0	0
101-172-717-010	PAYROLL - PERSONAL HOL ALLOC	506	614	781	549	0	0
101-172-717-011	PAYROLL - SICK ALLOCATION	1,638	13,037	2,628	1,093	0	0
101-172-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-172-717-013	PAYROLL - FUNERAL ALLOCATION	1,076	0	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	450	949	942	8	600	600
101-172-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,095	2,600	14,811	2,240	1,000	1,000
101-172-736-001	POSTAGE EXPENSE	0	0	30	0	0	0
101-172-740-001	OPERATING SUPPLIES	0	0	189	0	0	0
101-172-756-005	CAR ALLOWANCE/MILEAGE	1,244	1,216	1,154	600	1,200	1,200
101-172-801-001	PROFESSIONAL SERVICES	0	68	17	0	0	0
101-172-820-001	TRAVEL, TRAINING & CONFERENCE	1,272	137	704	428	1,500	1,500
101-172-830-001	DUES & SUBSCRIPTIONS	91	919	145	0	0	0
101-172-850-001	COMMUNICATIONS	4,259	6,737	6,122	3,015	4,500	4,500
101-172-880-001	COMMUNITY PROMOTIONS	0	0	0	0	0	0
101-172-930-001	MTNCE - OFFICE EQUIPMENT	291	0	0	0	0	0
101-172-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
101-172-956-008	MISCELLANEOUS	187	20	20	176	0	0
TOTAL EXPENDITURES		97,331	131,623	111,370	50,850	108,055	106,824

**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 10,000+ voter registration roll. There is on average about 45 election workers paid as part-time employees for each election.

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 post COVID along with the addition of the pickleball courts.

**SIGNIFICANT CHANGES:**

FY2024

- The State continues to place high demands on local clerks to implement the new voter rights adopted with the passage of Proposal 22-2. The major impact is as follows:
  - An early voting site up to nine days before election day for each state and federal election beginning on the second Saturday before the election and ending on the Sunday before the election. The sites would have to be open for at least eight hours each day and will require the staffing of 3 election inspectors each day. No results can be generated or reported from an early voting site until after 8:00 p.m. on election day. This will require extended hours for the Receiving Board as well. *101-215-703-001 Salaries & Wages.*

CITY OF NILES							
Budget Worksheet - GF (215) Clerk							
FY2024							
							2023-24
							PROJECTED
		2019-20	2020-21	2021-22	10/22-03/23	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>Budget</u>
<b>CLERK</b>							
101-215-702-001	SALARIES & WAGES - FULL TIME	73,131	64,118	51,684	24,948	55,077	69,720
101-215-702-002	OVERTIME WAGES	506	410	0	0	500	500
101-215-702-012	STREET DEPARTMENT LABOR ONLY	371	484	502	355	500	500
101-215-703-001	SALARIES & WAGES - PART TIME	22,063	10,934	23,493	21,277	38,800	54,500
101-215-714-001	FRINGES-FICA	6,513	5,060	5,734	3,169	4,213	4,466
101-215-714-003	FRINGES - MESC	0	0	0	0	0	0
101-215-714-004	FRINGES-GROUP MEDICAL INS	29,333	27,000	20,000	7,750	15,500	15,500
101-215-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-215-714-012	FRINGES-W/C INS PREMIUMS	196	283	207	73	143	300
101-215-714-017	FRINGES-PENSION CONTRI EXPENSE	8,832	10,009	13,946	4,500	15,425	8,446
101-215-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-215-717-008	PAYROLL - VACATION ALLOCATION	3,143	2,422	13,254	2,308	4,766	5,372
101-215-717-009	PAYROLL - HOLIDAY ALLOCATION	2,081	2,446	1,722	979	1,907	2,015
101-215-717-010	PAYROLL - PERSONAL HOL ALLOC	1,351	390	544	783	636	672
101-215-717-011	PAYROLL - SICK ALLOCATION	0	0	17,725	450	0	0
101-215-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-215-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	825	477	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	449	264	408	81	1,000	1,000
101-215-727-003	ELECTION SUPPLIES	6,633	10,245	4,212	5,826	6,500	10,000
101-215-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,622	397	5,949	1,494	1,500	1,500
101-215-736-001	POSTAGE EXPENSE	248	479	4,047	0	500	3,400
101-215-756-005	CAR ALLOWANCE/MILEAGE	69	0	240	52	500	200
101-215-801-001	PROFESSIONAL SERVICES	1,508	14,936	2,520	116	5,000	5,000
101-215-814-001	HIRED SERVICES	0	0	0	0	0	0
101-215-820-001	TRAVEL, TRAINING & CONFERENCE	53	228	2,893	725	2,000	2,000
101-215-830-001	DUES & SUBSCRIPTIONS	662	268	510	0	500	200
101-215-850-001	COMMUNICATIONS	1,851	1,504	1,596	717	1,000	1,500
101-215-880-001	COMMUNITY PROMOTIONS	75	66	0	0	500	200
101-215-900-001	PRINTING & PUBLISHING	584	405	2,131	333	1,000	1,000
101-215-930-001	MTNCE - OFFICE EQUIPMENT	235	0	0	0	2,000	2,000
101-215-932-018	DISASTER REC - PR & COSTS	380	223	0	0	0	0
101-215-932-020	DISASTER REC - NON-WORK PD	4,224	0	0	0	0	0
101-215-956-008	MISCELLANEOUS	287	39	788	317	500	500
101-215-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
101-215-995-001	TRANSFERS OUT	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>166,400</b>	<b>152,611</b>	<b>174,931</b>	<b>76,732</b>	<b>159,967</b>	<b>190,491</b>

**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 2022

- This budget includes a 2% wage increase.

FY 2023

- This budget includes a 4% wage increase.

FY2024

- This budget includes a 3% wage increase.

CITY OF NILES							
Budget Worksheet - GF (253) Treasurer							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>TREASURER</b>							
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	8,140	8,524	11,750	6,409	11,600	11,800
101-253-709-002	SALARIES & WAGES - ADMIN	38,342	36,051	39,904	20,259	48,300	52,700
101-253-714-001	FRINGES-FICA	3,956	3,899	4,661	2,416	4,600	5,000
101-253-714-003	FRINGES - MESC	0	0	0	0	0	0
101-253-714-004	FRINGES-GROUP MEDICAL INS	8,667	9,000	8,000	3,875	12,865	7,750
101-253-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-253-714-012	FRINGES-W/C INS PREMIUMS	59	64	63	24	46	68
101-253-714-017	FRINGES-PENSION CONTRI EXPENSE	7,336	8,398	10,731	6,029	12,931	13,265
101-253-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-253-717-008	PAYROLL - VACATION ALLOCATION	4,831	5,416	5,398	3,980	0	0
101-253-717-009	PAYROLL - HOLIDAY ALLOCATION	1,757	1,667	1,795	1,113	0	0
101-253-717-010	PAYROLL - PERSONAL HOL ALLOC	742	1,079	891	15	0	0
101-253-717-011	PAYROLL - SICK ALLOCATION	735	918	1,280	955	0	0
101-253-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-253-717-013	PAYROLL - FUNERAL ALLOCATION	0	128	0	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	1,373	1,270	713	644	1,000	1,500
101-253-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	116	772	241	500	500
101-253-736-001	POSTAGE EXPENSE	3,456	3,321	3,324	1,853	3,500	4,000
101-253-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-253-756-005	CAR ALLOWANCE/MILEAGE	170	161	235	101	100	200
101-253-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-253-813-001	CONTRACTUAL SERVICES	9,849	9,122	7,718	1,442	9,000	9,000
101-253-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	100	100
101-253-830-001	DUES & SUBSCRIPTIONS	235	370	275	407	300	1,000
101-253-850-001	COMMUNICATIONS	944	667	540	385	1,000	1,000
101-253-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-253-930-001	MTNCE - OFFICE EQUIPMENT	242	0	0	0	500	500
101-253-956-008	MISCELLANEOUS	0	0	4,833	0	100	100
101-253-956-015	BANK SERVICE FEES	0	0	0	0	0	0
101-253-965-004	CASH OVER/SHORT	8	41	(16)	20	0	0
101-253-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>90,840</b>	<b>90,213</b>	<b>102,865</b>	<b>50,167</b>	<b>106,442</b>	<b>108,483</b>

**MANAGEMENT SERVICES**  
**(101-255)**

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 2022

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

FY 2023

- There is a 4% wage increase included in this budget.

FY 2024

- There is a 3% wage increase included in this budget.
- There is an additional \$70,000 budgeted for new computers and security software upgrades.

CITY OF NILES							
Budget Worksheet - GF (255) Management Services							
FY2024							
							2023-24
							PROJECTED
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>MANAGEMENT SERVICES</b>							
101-255-702-001	SALARIES & WAGES - FULL TIME	67,137	42,139	73,960	44,672	48,900	82,900
101-255-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-255-709-001	SALARIES & WAGES - CLERICAL	26,933	27,692	16,784	6,034	42,500	14,800
101-255-709-002	SALARIES & WAGES - ADMIN	29,789	26,635	27,963	17,103	54,400	54,600
101-255-714-001	FRINGES-FICA	9,788	7,986	11,013	5,522	11,200	11,700
101-255-714-003	FRINGES - MESC	0	0	0	0	0	0
101-255-714-004	FRINGES-GROUP MEDICAL INS	15,600	16,200	17,733	13,433	33,015	29,450
101-255-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-255-714-012	FRINGES-W/C INS PREMIUMS	211	214	131	47	101	198
101-255-714-017	FRINGES-PENSION CONTRI EXPENSE	7,533	8,427	10,846	3,862	10,344	4,912
101-255-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-255-717-008	PAYROLL - VACATION ALLOCATION	4,084	6,471	9,086	1,978	0	0
101-255-717-009	PAYROLL - HOLIDAY ALLOCATION	4,055	3,057	3,743	2,146	0	0
101-255-717-010	PAYROLL - PERSONAL HOL ALLOC	1,394	1,432	1,665	525	0	0
101-255-717-011	PAYROLL - SICK ALLOCATION	2,138	2,287	13,099	2,777	0	0
101-255-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-255-717-013	PAYROLL - FUNERAL ALLOCATION	386	415	362	91	0	0
101-255-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	87	0	0	0
101-255-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-255-720-001	NON-WORK PAID	0	0	0	0	0	0
101-255-727-001	OFFICE SUPPLIES	4,033	2,912	5,708	824	5,000	4,000
101-255-733-001	COMPUTER EQUIPMENT & SUPPLIES	40,264	119,375	105,004	31,513	60,000	130,000
101-255-736-001	POSTAGE EXPENSE	9,677	7,390	6,112	2,241	7,500	6,000
101-255-740-001	OPERATING SUPPLIES	0	239	354	0	0	0
101-255-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	0	0
101-255-801-001	PROFESSIONAL SERVICES	249	969	1,039	2,249	200	5,000
101-255-801-005	AUDIT FEES	10,613	11,500	11,500	11,750	12,500	12,500
101-255-801-007	ARMORED CAR SERVICES	0	0	0	0	0	0
101-255-803-001	CITY ADMINISTRATIVE EXPENSE	0	0	64	0	0	0
101-255-820-001	TRAVEL, TRAINING & CONFERENCE	6,355	787	1,364	1,029	3,000	3,000
101-255-830-001	DUES & SUBSCRIPTIONS	4,393	4,324	2,919	115	4,000	3,000
101-255-850-001	COMMUNICATIONS	3,631	5,421	8,373	2,204	5,000	5,000
101-255-851-001	TELEPHONE EXPENSE	451	1,344	342	181	2,000	1,500
101-255-880-001	COMMUNITY PROMOTIONS	0	0	225	0	0	0
101-255-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-255-930-001	MTNCE - OFFICE EQUIPMENT	19,731	16,076	16,136	9,113	15,000	20,000
101-255-930-002	MTNCE - COMPUTER EQUIPMENT	486	238	204	108	500	500
101-255-932-018	DISASTER REC - PR & COSTS	1,796	2,621	0	0	0	0
101-255-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
101-255-956-008	MISCELLANEOUS	99	245	1,937	481	500	1,000
101-255-956-015	BANK SERVICE FEES	45	30	0	0	100	100
101-255-958-001	GRANT EXP-ARPA (FED)	0	0	0	22,164	0	0
101-255-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	7,834	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>278,702</b>	<b>316,424</b>	<b>347,754</b>	<b>182,161</b>	<b>315,760</b>	<b>390,160</b>

**ASSESSOR**  
**(101-257)**

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 2022

- No significant changes.

FY 2023

- \$500 increase in office supply expenses.

FY 2024

- Wages and fringes removed for part-time employee. Professional services increased for contractual assessing services.



CITY OF NILES							
Budget Worksheet - GF (257) Assessor							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>ASSESSOR</b>							
101-257-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-257-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-257-703-001	SALARIES & WAGES - PART TIME	40,878	32,852	37,350	16,491	32,500	0
101-257-714-001	FRINGES-FICA	3,121	2,507	2,932	1,262	2,500	0
101-257-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	0	0
101-257-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-257-714-012	FRINGES-W/C INS PREMIUMS	115	169	149	39	80	0
101-257-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	0	0	0	876
101-257-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-257-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
101-257-717-009	PAYROLL - HOLIDAY ALLOCATION	0	0	0	0	0	0
101-257-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	0	0	0
101-257-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
101-257-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-257-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-257-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-257-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-257-720-001	NON-WORK PAID	0	0	0	0	0	0
101-257-727-001	OFFICE SUPPLIES	2,559	11	1,576	317	1,000	1,000
101-257-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,362	2,349	4,959	2,242	500	1,000
101-257-736-001	POSTAGE EXPENSE	1,903	1,891	2,098	2,315	2,000	2,000
101-257-756-004	GASOLINE & OIL	0	0	0	0	0	0
101-257-801-001	PROFESSIONAL SERVICES	35,491	31,916	35,779	21,850	40,000	87,000
101-257-820-001	TRAVEL, TRAINING & CONFERENCE	250	160	50	0	0	0
101-257-830-001	DUES & SUBSCRIPTIONS	0	0	0	391	0	0
101-257-850-001	COMMUNICATIONS	631	282	292	102	600	400
101-257-900-001	PRINTING & PUBLISHING	0	562	499	145	600	600
101-257-930-001	MTNCE - OFFICE EQUIPMENT	291	0	0	0	0	0
101-257-956-008	MISCELLANEOUS	0	73	0	0	0	0
101-257-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		87,602	72,771	85,684	45,153	79,780	92,876

**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 2022

- None

FY 2023

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

FY 2024

- Continue driveway repairs at Street Division

CITY OF NILES							
Budget Worksheet - GF (265) Buildings							
FY2024							
							2023-24
							PROJECTED
		2019-20	2020-21	2021-22	10/22-03/23	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>Budget</u>
<b>BUILDINGS</b>							
101-265-702-001	SALARIES & WAGES - FULL TIME	2,224	0	3	8	4,000	4,000
101-265-702-002	OVERTIME WAGES	115	0	8	23	0	0
101-265-702-008	CITY HALL & GROUNDS	7,078	7,674	3,498	1,860	15,000	11,000
101-265-714-001	FRINGES-FICA	454	194	262	92	1,148	2,533
101-265-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	0	0
101-265-714-012	FRINGES-W/C INS PREMIUMS	79	133	90	34	68	132
101-265-714-017	FRINGES-PENSION CONTRI EXPENSE	486	545	808	339	822	118
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	268	0	0	0
101-265-740-002	OPERATING SUPPLIES - ALL BUILD	0	60	199	0	200	200
101-265-740-008	OPERATING SUPPLIES - CITY HALL	934	1,138	1,990	2,426	3,000	4,000
101-265-740-009	OPERATING SUPPLIES - STREETS	1,046	1,238	900	447	3,000	4,000
101-265-784-004	VEHICLE MAINTENANCE	0	0	0	110	0	0
101-265-801-001	PROFESSIONAL SERVICES	0	119	1,133	2,825	0	0
101-265-813-001	CONTRACTUAL SERVICES	12,144	13,017	15,090	7,022	14,000	16,000
101-265-815-002	TRASH DISPOSAL - FIRE & POLICE	804	737	872	441	1,000	1,000
101-265-815-003	TRASH DISPOSAL - ALL OTHER BUI	1,579	1,812	1,647	1,092	2,000	2,500
101-265-890-001	STREET FLAGS, POLES, & MISC	0	3,630	178	2,716	4,000	4,500
101-265-920-001	UTILITIES	0	430	544	230	1,000	1,000
101-265-920-002	UTILITIES - CITY HALL & MUSEUM	1,599	1,870	2,901	1,776	3,200	3,400
101-265-920-003	UTILITIES - CARNEGIE	945	4,117	2,952	0	5,000	0
101-265-920-004	UTILITIES - STREET DEPT BARN	2,503	2,511	2,495	1,412	3,000	3,200
101-265-920-005	ELECTRIC FOR CITY FACILITIES	296,201	300,858	315,660	132,662	331,500	330,000
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	13,128	17,329	68,705	9,056	20,000	50,000
101-265-931-006	BUILDING REPAIRS - ALL BUILDIN	381	554	0	0	1,000	1,000
101-265-931-007	BUILDING REPAIRS - CITY HALL	3,297	1,628	4,300	2,635	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	350	0	0	0
101-265-956-008	MISCELLANEOUS	121	0	22	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		345,117	359,593	424,877	167,207	417,938	443,583

**LEGAL**  
**(101-266)**

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 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.

FY 2024

- Maintained expense level due to Police and Fire labor agreements expiring in 2024.

CITY OF NILES							
Budget Worksheet - GF (266) Legal							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>LEGAL</b>							
101-266-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-266-801-001	PROFESSIONAL SERVICES	76,610	84,254	59,126	19,902	70,000	60,000
101-266-801-002	PRO SERV - CODIFICATION & ORDI	0	0	0	0	0	0
101-266-801-003	PROFESSIONAL SERVICES-POLICE	0	0	0	0	0	0
101-266-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
101-266-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-266-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
TOTAL EXPENDITURES		76,610	84,254	59,126	19,902	70,000	60,000

**POLICE DEPARTMENT**  
**(101-301)**

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, Support Services 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. The two (2) investigative positions perform follow-up investigations, narcotic 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. There are four (4) Community Assistance Resource Employees (CARE) who assist with the investigation of minor, non-emergency, calls for service and crash investigations.

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. As the Utility Dept. moves to AMI they will reimburse the department for the cost of one dispatcher in return for performing AMI functions. There is one (1) part time court officer that transports case files between the department, prosecutor's office and court, signs warrants, and assists with subpoena services.

## **SIGNIFICANT CHANGES:**

### 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.

## FY 2024

### **Increases**

- Salaries & Wages Full Time – Increased \$17,082. This increase is due to a 3% wage increase for full time employees.
- Salaries & Wages Part Time – Increased \$52,986. This increase is due to a 3% wage increase for part time, as well as the addition of one (1) part-time patrol officer, and the implementation of the CARE unit, consisting of three (3) employees.
- Fringes FICA – Increased \$7,954. The police department does not have control over this number.
- Fringes – W/C Ins. Premiums – Increased \$15,325. The department has no control over this number.
- Computer Equipment – Increased \$36,500. This increase allows for the necessary replacement of patrol car ruggedized mobile computers which are outdated and no longer security compliant.
- Vehicle Maintenance – Increased \$2,000. This increase is in line with a three-year average of maintenance costs for the fleet.
- Maintenance – Office Equipment – Increased \$3,436. This increase is due to maintenance increase from vendors for equipment.
- Rentals – Increased \$5,000. This is the anticipated rental renewal amount with the State of Michigan for operating out of the Law Enforcement Complex. (NOTE: This lease payment has not been requested/made in the last several years).
- Vehicle Capital – Increased \$15,000. We were informed that the draft contract price for the Ford Explorer police utility vehicle is going to increase by this amount this FY.

### **Decreases**

- Overtime Wages – Decreased \$2,630. This is in line with a three-year average of overtime wages.
- Fringes – Pension – Decreased \$53,453. This is a figure the dept. does not have control over.
- Office Supplies – Decreased \$1,500. This is in line with a three-year average of costs.
- Operating Supplies – Decreased \$5,000. This is in line with a three-year average of costs.
- Operating Supplies – Police Forfeiture – Decreased \$3,000. This is in line with a three-year average of costs.
- Gasoline & Oil – Decreased \$3,855. Based on avg. consumption multiplied by expected pump price for the FY
- Communications – Decreased \$2,700. In line with three-year average of costs.



CITY OF NILES							
Budget Worksheet - GF (301) Police							
FY2024							
							2023-24
							PROJECTED
		2019-20	2020-21	2021-22	10/22-03/23	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>Budget</u>
<b>POLICE</b>							
101-301-702-001	SALARIES & WAGES - FULL TIME	1,303,081	1,355,365	1,529,127	722,134	1,752,873	1,769,955
101-301-702-002	OVERTIME WAGES	31,405	37,640	39,781	2,235	59,265	56,635
101-301-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
101-301-703-001	SALARIES & WAGES - PART TIME	75,425	52,064	70,621	33,955	122,233	175,915
101-301-704-001	SALARIES-COURT & WITNESS FEES	3,208	2,210	999	413	5,000	5,000
101-301-705-001	SALARIES & WAGES - SCHOOL GUAR	0	0	0	0	0	0
101-301-714-001	FRINGES-FICA	54,572	52,589	64,400	27,037	62,415	70,369
101-301-714-003	FRINGES - MESC	1,264	0	0	2,006	0	0
101-301-714-004	FRINGES-GROUP MEDICAL INS	450,666	490,500	395,999	180,834	434,000	434,000
101-301-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-301-714-012	FRINGES-W/C INS PREMIUMS	18,507	27,215	22,200	7,268	14,580	29,905
101-301-714-017	FRINGES-PENSION CONTRI EXPENSE	299,196	340,224	435,977	157,011	410,953	357,500
101-301-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-301-717-008	PAYROLL - VACATION ALLOCATION	91,498	110,464	143,240	38,648	0	0
101-301-717-009	PAYROLL - HOLIDAY ALLOCATION	54,858	69,588	64,205	33,282	60,000	60,000
101-301-717-010	PAYROLL - PERSONAL HOL ALLOC	8,311	11,785	9,610	1,682	0	0
101-301-717-011	PAYROLL - SICK ALLOCATION	94,476	98,401	128,318	28,805	0	0
101-301-717-012	PAYROLL - WORK INJURY PAY	3,254	0	0	0	0	0
101-301-717-013	PAYROLL - FUNERAL ALLOCATION	726	3,282	2,955	845	0	0
101-301-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-301-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-301-720-001	DISASTER HAZARD PAY	36,000	59	0	0	0	0
101-301-727-001	OFFICE SUPPLIES	3,913	2,072	2,164	1,426	6,000	4,500
101-301-733-001	COMPUTER EQUIPMENT & SUPPLIES	13,928	6,404	12,727	4,195	10,000	46,500
101-301-736-001	POSTAGE EXPENSE	340	453	428	14	900	900
101-301-740-001	OPERATING SUPPLIES	40,801	28,162	20,295	2,876	41,100	36,100
101-301-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-301-740-021	OPERATING SUPPLIES - POLICE FO	12,064	9,191	11,027	4,128	15,000	12,000
101-301-740-025	OPERATING SUPPLIES - CRIME PRE	16	2,301	1,321	320	1,500	1,500
101-301-740-027	OPERATING SUPPLIES - CRO	0	0	0	0	0	0
101-301-740-032	OPERATING SUPPLIES - SRT / CAT	3,714	895	3,470	0	1,000	1,500
101-301-740-040	OPER SUPP-VEH INSP (POLICE)	0	0	0	0	0	0
101-301-741-001	PURCHASE OF FOOD	2,555	2,958	2,404	4,211	4,000	5,000
101-301-744-001	UNIFORMS	18,796	15,851	15,176	5,757	15,000	15,000
101-301-744-002	RESERVES UNIFORMS & EQUIPMENT	1,911	2,931	518	686	2,500	2,500
101-301-756-004	GASOLINE & OIL	25,277	31,113	44,532	11,601	55,419	51,564
101-301-784-004	VEHICLE MAINTENANCE	47,572	33,440	35,840	18,195	33,000	35,000
101-301-784-007	VEHICLE DAMAGE/ACCIDENTS	0	0	1,054	0	2,000	2,000
101-301-801-001	PROFESSIONAL SERVICES	7,295	4,053	3,165	2,869	6,000	6,000
101-301-813-001	CONTRACTUAL SERVICES	205	209	182	115	500	500
101-301-820-001	TRAVEL, TRAINING & CONFERENCE	23,605	25,036	27,143	10,978	33,000	33,000
101-301-820-003	STATE (302) TRAINING	1,501	3,363	2,041	364	1,950	1,950
101-301-830-001	DUES & SUBSCRIPTIONS	3,141	2,976	2,711	1,978	3,500	3,500
101-301-850-001	COMMUNICATIONS	22,221	26,845	25,632	10,627	27,800	25,100
101-301-877-001	SUPPLEMENTAL RETIREMENT - CITY	0	0	0	0	0	0
101-301-880-001	COMMUNITY PROMOTIONS	0	0	0	0	500	500
101-301-900-001	PRINTING & PUBLISHING	266	57	189	0	500	500

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
101-301-930-001	MTNCE - OFFICE EQUIPMENT	8,746	14,920	12,789	505	23,448	26,884
101-301-930-004	MTNCE - OTHER EQUIPMENT	14,685	14,500	17,512	6,021	25,280	25,280
101-301-932-001	REPAIRS & MAINTENANCE	0	0	0	0	500	500
101-301-932-018	DISASTER REC - PR & COSTS	4,033	1,363	0	0	0	0
101-301-932-020	DISASTER REC - NON-WORK PD	10,034	241	0	0	0	0
101-301-940-001	RENTALS	0	28,091	0	0	20,000	25,000
101-301-956-008	MISCELLANEOUS	65	46	228	0	1,500	1,000
101-301-956-012	ATM EXPENSE CHARGES	0	0	0	0	0	0
101-301-956-016	INFORMANT & BUY MONEY	0	0	0	0	2,000	2,000
101-301-958-001	GREAT EXP-POLICE (FED)	0	0	0	0	0	0
101-301-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
101-301-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	13,197	23,973	11,619	0	0	0
101-301-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	31,312	42,672	4,231	0	0	0
101-301-979-001	VEHICLE CAPITAL OUTLAY	89,439	15,500	95,203	0	45,000	60,000
101-301-991-001	DEBT SERVICE - PRINCIPAL	4,762	5,078	0	5,940	0	0
101-301-993-001	DEBT SERVICE - INTEREST	652	336	0	0	0	0
101-301-995-001	TRANSFERS OUT	15,000	0	0	0	0	0
TOTAL EXPENDITURES		2,947,493	2,996,416	3,261,030	1,328,961	3,300,216	3,385,057

**FIRE DEPARTMENT**  
**(101-336)**

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 allowed us to purchase two new engines, with an anticipated arrival date in 2024. Plans will need to be made for the replacement of the ladder truck soon.

**SIGNIFICANT CHANGES:**

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.

## FY2024

### Increases

- Salaries & Wages – Full Time – Increased \$41,503. This is due to a contractual raise and the implementation of a Deputy Chief.
- Fringes – W/C Insurance – Increased \$10,750. We have no control over this figure.
- Payroll – Holiday Allocation – Increased \$5,388. This is due to contractual raise.
- Computer Equipment and Supplies – Increased \$7,000. This is to replace computers identified by our IS department to be outdated and no longer security compliant in FY2024.
- Operating Supplies – Increased \$2,000. This is based on three (3) year average and is due to inflation costs associated with purchases.
- Vehicle Maintenance – Increased \$5,000. We have seen an increase in vehicle maintenance costs over the last two years. This amount is in line with anticipated costs for FY2023. Receiving two new engines in FY2024 should help maintain maintenance costs.
- Communications – Increased \$3,000. This is based on three-year average.
- Utilities – Increased \$4,000. Based on three-year average of costs.

### Decreases

- Fringes – Group Medical Ins. – Decreased \$7,750. We have no control over this figure.
- Fringes – Pension Contribution – Decreased \$10,311. We have no control over this figure.
- MTNCE – Other Equipment – Decreased \$2,000. Based on three-year average of costs.

CITY OF NILES							
Budget Worksheet - GF (336) Fire							
FY2024							
							2023-24
							PROJECTED
		2019-20	2020-21	2021-22	10/22-03/23	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>Budget</u>
<b>FIRE</b>							
101-336-702-001	SALARIES & WAGES - FULL TIME	496,431	506,751	530,238	297,770	705,598	747,101
101-336-702-002	OVERTIME WAGES	63,630	38,152	48,826	0	51,490	50,000
101-336-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-336-703-001	SALARIES & WAGES - PART TIME	24,160	21,896	42,082	17,065	39,025	39,806
101-336-703-002	SALARIES & WAGES - BLDG INSPEC	0	4,805	(4,805)	0	0	0
101-336-714-001	FRINGES-FICA	12,948	12,033	13,623	6,594	14,795	15,568
101-336-714-003	FRINGES - MESC	0	0	0	0	0	0
101-336-714-004	FRINGES-GROUP MEDICAL INS	172,000	183,000	174,666	85,250	186,000	178,250
101-336-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-336-714-012	FRINGES-W/C INS PREMIUMS	15,710	24,227	18,613	7,720	15,439	26,189
101-336-714-017	FRINGES-PENSION CONTRI EXPENSE	182,134	169,880	201,772	88,787	248,747	238,436
101-336-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-336-717-008	PAYROLL - VACATION ALLOCATION	74,718	93,784	48,631	35,662	8,925	0
101-336-717-009	PAYROLL - HOLIDAY ALLOCATION	26,026	24,915	29,460	20,401	28,665	34,053
101-336-717-010	PAYROLL - PERSONAL HOL ALLOC	3,599	5,831	5,411	3,864	0	0
101-336-717-011	PAYROLL - SICK ALLOCATION	23,554	74,662	53,296	20,161	19,412	0
101-336-717-012	PAYROLL - WORK INJURY PAY	862	999	0	0	0	0
101-336-717-013	PAYROLL - FUNERAL ALLOCATION	1,113	0	2,241	0	0	0
101-336-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	44	0	0	0
101-336-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-336-720-001	DISASTER HAZARD PAY	24,000	0	0	0	0	0
101-336-727-001	OFFICE SUPPLIES	300	504	350	355	1,000	700
101-336-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,813	1,522	1,627	1,094	2,000	9,000
101-336-736-001	POSTAGE EXPENSE	0	0	128	15	200	100
101-336-740-001	OPERATING SUPPLIES	6,757	10,099	11,275	952	7,000	9,000
101-336-740-004	OPERATING SUPPLIES - CUSTODIAN	2,550	1,121	2,053	844	2,000	2,000
101-336-741-001	PURCHASE OF FOOD	4,489	5,402	5,903	5,209	5,000	5,500
101-336-744-001	UNIFORMS	2,416	4,850	3,120	628	3,000	3,000
101-336-744-003	SAFETY EQUIPMENT	34,765	17,081	14,919	10,801	20,000	20,000
101-336-744-050	SAFETY EQUIPMENT - DHS	0	0	0	0	0	0
101-336-756-004	GASOLINE & OIL	6,406	8,361	16,475	5,143	14,000	13,000
101-336-784-004	VEHICLE MAINTENANCE	24,666	58,321	43,987	14,992	23,000	28,000
101-336-801-001	PROFESSIONAL SERVICES	553	6,947	2,917	2,156	1,500	2,000
101-336-802-001	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-336-820-001	TRAVEL, TRAINING & CONFERENCE	4,840	2,908	6,569	587	5,500	5,500
101-336-820-002	TVL, TRAIN & CONF-INSPECTORS	1,098	2,125	5,162	0	2,500	2,500
101-336-820-015	TRAINING - EMT CLASSES	3,995	6,232	12,291	10,297	7,000	10,000
101-336-830-001	DUES & SUBSCRIPTIONS	0	731	1,241	210	1,250	1,100
101-336-850-001	COMMUNICATIONS	10,756	16,427	14,464	6,801	10,000	13,000
101-336-877-001	SUPPLEMENTAL RETIREMENT - CITY	0	0	0	0	0	0
101-336-880-001	COMMUNITY PROMOTIONS	(196)	1,068	964	0	1,000	1,000
101-336-900-001	PRINTING & PUBLISHING	0	64	0	0	200	100
101-336-920-001	UTILITIES	7,938	8,373	11,452	9,414	10,000	14,000
101-336-930-001	MTNCE - OFFICE EQUIPMENT	445	583	406	0	1,000	1,000
101-336-930-004	MTNCE - OTHER EQUIPMENT	5,353	645	0	518	4,000	2,000
101-336-931-003	BUILDING REPAIRS - FIRE STATIO	6,115	6,538	4,108	206	5,000	4,000
101-336-932-001	REPAIRS & MAINTENANCE	399	3,481	1,691	1,122	2,000	2,000

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
101-336-932-018	DISASTER REC - PR & COSTS	695	0	0	0	0	0
101-336-932-020	DISASTER REC - NON-WORK PD	1,311	0	0	0	0	0
101-336-956-008	MISCELLANEOUS	0	0	0	144	0	0
101-336-958-001	GRANT EXP-FIREFIGHTERS (FED)	0	0	1,536,530	72,787	0	0
101-336-958-002	GRANT EXP-SAFER GRANT	2,441	0	0	0	0	0
101-336-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	35,017	0	0	0
101-336-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
101-336-991-001	DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0
101-336-993-001	DEBT SERVICE - INTEREST	0	0	0	0	0	0
101-336-995-001	TRANSFERS OUT	0	0	0	0	0	0
TOTAL EXPENDITURES		1,250,787	1,324,318	2,896,744	727,547	1,446,246	1,477,903

**EMERGENCY OPERATIONS CENTER (EOC)**  
**(101-509)**

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 2022

- No Significant Changes

FY 2023

- No Significant Changes

FY 2024

- No Significant Changes

CITY OF NILES							
Budget Worksheet - GF (509) Emergency Ops Center							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>EMERGENCY OPS CENTER</b>							
101-509-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-509-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-509-850-001	COMMUNICATIONS	582	349	465	349	600	600
101-509-930-004	MTNCE - OTHER EQUIPMENT	0	0	0	0	0	0
101-509-930-007	MTNCE - OTHER EQUIPMENT	0	0	0	0	500	500
101-509-978-001	EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-509-995-001	TRANSFERS OUT	0	0	0	0	0	0
TOTAL EXPENDITURES		582	349	465	349	1,100	1,100



**DEPARTMENT OF PUBLIC WORKS**  
**(101-513)**

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 2023

- None

FY 2023

- Increase of Fleet Maintenance expenses and fuel costs.

FY 2024

- Continued increase of Fleet Maintenance expenses and fuel costs.
- Budgeted \$200,000 for Capitol Equipment replacement.

CITY OF NILES							
Budget Worksheet - GF (513) Streets and Highways							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>STREETS &amp; HIGHWAYS</b>							
101-513-702-001	SALARIES & WAGES - FULL TIME	152,739	152,198	216,276	108,862	215,782	185,677
101-513-702-002	OVERTIME WAGES	21	1,474	641	350	0	0
101-513-702-004	SALARIES/WAGES SEWER REPAIR	4,384	1,829	4,477	209	52,108	40,014
101-513-702-005	SALARIES/WAGES SEWER CLEANING	0	75	0	616	100	1,000
101-513-702-006	STREET DEPT. - NOT ACT 51	3,906	869	5,013	413	4,000	0
101-513-702-007	MOTOR POOL	100,731	97,112	112,835	69,638	112,200	148,880
101-513-702-010	SALARIES & WAGES - SIDEWALKS	13,880	18,393	3,916	1,993	10,000	10,000
101-513-702-011	SALARIES & WAGES - PARKING LOT	1,062	3,190	4,941	1,381	6,000	6,000
101-513-702-016	SALARIES & WAGES - SAFETY MTGS	1,198	519	2,548	105	1,500	2,500
101-513-702-017	SALARIES & WAGES - CHIPPING	0	0	0	0	0	0
101-513-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-513-702-249	SALARIES/WAGES - VEH MAINT BLD	0	0	0	0	0	0
101-513-702-300	SALARIES/WAGES - VEH MAINT PD	10,054	4,818	5,193	2,677	0	0
101-513-702-335	SALARIES/WAGES - VEH MAINT FD	1,587	4,780	5,518	1,681	0	0
101-513-702-500	SALARIES/WAGES-VEH MAINT UTIL	1,346	1,564	1,709	63	0	0
101-513-702-584	SALARIES/WAGES-VEH MAINT GOLF	0	0	174	0	0	0
101-513-703-001	SALARIES & WAGES - PART-TIME	0	0	0	0	0	0
101-513-704-001	SALARIES & WAGES - BONUS	0	0	0	0	0	0
101-513-714-001	FRINGES-FICA	16,116	14,860	18,145	10,972	20,494	17,265
101-513-714-003	FRINGES - MESC	0	0	0	0	0	0
101-513-714-004	FRINGES-GROUP MED INS (STREET)	52,000	54,000	58,667	41,333	54,250	46,500
101-513-714-006	FRINGES- FICA STREETS	40,850	41,778	49,793	27,770	54,898	60,064
101-513-714-007	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-513-714-012	FRINGES-W/C INS PREMIUMS	690	998	851	232	477	1,115
101-513-714-017	FRINGES-PENSION CONTRI EXPENSE	18,574	21,186	29,219	13,134	43,436	21,332
101-513-715-004	FRINGES-GROUP MED INS STREET	201,333	216,000	181,333	76,209	186,000	186,000
101-513-715-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-513-715-012	FRINGES- W/C INS PREMIUMS	18,528	28,801	18,341	7,366	14,717	26,097
101-513-715-017	FRINGES-PENSION (STREET)	67,579	73,974	101,592	45,904	92,344	73,072
101-513-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-513-717-008	PAYROLL - VACATION ALLOCATION	53,977	61,454	61,726	41,495	0	0
101-513-717-009	PAYROLL - HOLIDAY ALLOCATION	32,045	32,155	33,458	19,378	0	0
101-513-717-010	PAYROLL - PERSONAL HOL ALLOC	1,733	2,000	598	1,811	0	0
101-513-717-011	PAYROLL - SICK ALLOCATION	55,253	34,577	38,977	44,376	0	0
101-513-717-012	PAYROLL - WORK INJURY PAY	975	774	6,968	0	0	0
101-513-717-013	PAYROLL - FUNERAL ALLOCATION	1,226	757	2,427	628	0	0
101-513-717-014	PAYROLL - JURY DUTY ALLOCATION	446	0	166	0	0	0
101-513-717-017	PAYROLL - W/C ALLOCATION	0	0	(580)	0	0	0
101-513-717-033	FRINGE - STREETS NOT ACT 51	0	0	0	0	0	0
101-513-720-001	NON-WORK PAID	0	0	0	0	0	0
101-513-720-002	NON-WORK PAID - STREET	0	0	0	0	94,690	100,906
101-513-727-001	OFFICE SUPPLIES	129	50	79	137	200	500
101-513-727-002	OFFICE SUPPLIES - MOTOR POOL	5	75	241	0	200	500
101-513-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,276	659	5,789	3,356	2,000	6,000
101-513-740-001	OPERATING SUPPLIES	16,129	25,139	39,593	25,912	30,000	45,000
101-513-740-003	OPERATING SUPPLIES - STORM SEW	0	0	0	0	0	0
101-513-740-005	OPERATING SUPPLIES - SAFETY EQ	9,491	10,820	9,524	5,222	12,000	10,000

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
		Actual	Actual	Actual	Actual	Budget	PROJECTED
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	Budget
101-513-740-006	OPERATING SUPPLIES - STREETS N	116,498	109,592	116,047	41,107	130,000	140,000
101-513-740-007	OPERATING SUPPLIES - MOTOR POO	8,019	8,759	10,652	3,766	8,000	12,000
101-513-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	553	0	0
101-513-756-004	GASOLINE & OIL	33,943	37,255	64,566	39,565	75,000	90,000
101-513-756-005	CAR ALLOWANCE/MILEAGE	3,600	3,600	3,415	1,800	4,500	4,500
101-513-784-004	VEHICLE MAINTENANCE	64,307	82,888	110,923	72,842	90,000	145,000
101-513-784-249	VEHICLE MAINTENANCE - BLDG.	0	0	0	325	500	1,000
101-513-784-300	VEHICLE MAINTENANCE - POLICE	25,303	20,910	31,584	8,912	33,000	35,000
101-513-784-335	VEHICLE MAINTENANCE - FIRE	3,358	34,728	18,139	6,764	20,000	28,000
101-513-784-500	VEHICLE MAINTENANCE - UTILITY	2,166	1,902	6,186	0	8,000	8,000
101-513-801-001	PROFESSIONAL SERVICES	3,188	1,531	2,205	683	3,000	3,000
101-513-813-001	CONTRACTUAL SERVICES	0	200	0	0	0	0
101-513-813-018	CONTR SERV-STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-513-815-001	TRASH DISPOSAL	0	0	196	0	0	0
101-513-820-001	TRAVEL, TRAINING & CONFERENCE	536	1,654	302	1,658	2,000	2,000
101-513-830-001	DUES & SUBSCRIPTIONS	3,634	3,129	1,021	722	4,000	4,000
101-513-850-001	COMMUNICATIONS	3,383	6,142	5,406	2,116	5,000	6,200
101-513-850-002	COMMUNICATIONS - MOTOR POOL	7,247	6,331	10,565	3,490	7,500	12,000
101-513-850-003	COMMUNICATIONS - STORM SEWERS	443	470	499	380	500	500
101-513-900-001	PRINTING & PUBLISHING	0	146	1,227	32	0	0
101-513-930-001	MTNCE - OFFICE EQUIPMENT	1,159	0	27	0	500	500
101-513-932-001	REPAIRS & MAINTENANCE	0	0	3,812	0	0	0
101-513-932-003	REPAIRS & MTNCE - STORM SEWERS	0	0	0	0	0	0
101-513-932-008	REPAIRS & MTNCE - BRIDGES	0	0	0	0	0	0
101-513-932-009	REPAIRS & MTNCE - STREET	0	0	0	0	0	0
101-513-932-010	REPAIRS & MTNCE - SIDEWALKS	0	5,858	0	0	0	0
101-513-932-011	REPAIRS & MTNCE - PARKING LOTS	775	14,351	394	0	20,000	10,000
101-513-932-013	REPAIRS & MTNCE - ENGINEERING	0	0	0	0	0	0
101-513-932-014	REPAIRS & MTNCE - ALLEYS	93	0	0	0	0	0
101-513-932-018	DISASTER REC - PR & COSTS	8,620	1,073	415	0	0	0
101-513-932-020	DISASTER REC - NON-WORK PD	14,365	0	0	0	0	0
101-513-940-001	RENTALS	0	0	0	0	0	0
101-513-956-008	MISCELLANEOUS	15,277	8,802	16,255	7,323	25,000	25,000
101-513-956-019	MISC. SELF BALANCING EXPENSES	10,883	13,223	10,174	1,199	0	0
101-513-956-022	SELF BALANCING LABOR	32,680	27,201	19,399	2,373	0	0
101-513-958-020	GRANT EXPENDITURES-TMDL (FED)	0	0	0	0	0	0
101-513-958-030	GRANT EXPENDITURES-ARPA (FED)	0	0	801,528	67,225	0	0
101-513-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
101-513-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	8,876	88,100	11,069	0	0	0
101-513-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	100,000	200,000
101-513-991-001	DEBT SERVICE	0	0	0	0	0	0
101-513-995-001	TRANSFERS OUT	95,719	67,568	69,900	0	20,000	69,900
TOTAL EXPENDITURES		1,344,336	1,452,290	2,336,053	816,053	1,563,896	1,785,022

**SANITATION**  
**(101-521)**

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 2022

- Slight increase for leaf collection

FY 2023

- None

FY 2024

- Slight increase for leaf collection

CITY OF NILES							
Budget Worksheet - GF (521) Sanitation							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>SANITATION</b>							
101-521-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-521-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-521-702-003	SALARIES & WAGES - LEAF PICK-U	38,421	35,087	40,219	44,208	41,025	46,000
101-521-702-017	SALARIES & WAGES - CHIPPING	6,314	6,418	10,418	1,095	12,000	12,000
101-521-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-521-714-001	FRINGES	1,235	586	905	942	0	0
101-521-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-521-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-521-813-001	CONTRACTURAL SERVICES	0	0	0	0	0	0
101-521-813-018	CONTRACTURAL SER-STORM CLEANUP	0	0	0	0	0	0
101-521-815-001	TRASH DISPOSAL	0	0	0	0	0	0
101-521-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-521-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
TOTAL EXPENDITURES		45,970	42,091	51,542	46,245	53,025	58,000

**PARKS**  
**(101-751)**

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 2022

- None

FY 2023

- Increase of \$20,000 for anticipated Ground Maintenance Contract increases.

FY 2024

- Increase of \$10,000 for Operating Supplies

CITY OF NILES							
Budget Worksheet - GF (751) Parks and Recreation							
FY2024							
							2023-24
							PROJECTED
		2019-20	2020-21	2021-22	10/22-03/23	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>Budget</u>
<b>PARKS &amp; RECREATION</b>							
101-751-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-751-702-012	STREET DEPARTMENT LABOR ONLY	4,363	5,721	3,926	613	6,000	6,000
101-751-702-013	STREET DEPT LABOR - TYLER	0	0	0	0	1,000	1,000
101-751-703-001	SALARIES & WAGES - PART TIME	1	5,427	10,584	2,940	9,792	12,106
101-751-703-050	SALARIES & WAGES - PT TYLER	(954)	0	0	0	10,000	10,000
101-751-714-001	FRINGES-FICA	141	440	945	255	749	926
101-751-714-003	FRINGES - MESC	0	0	0	0	0	0
101-751-714-012	FRINGES-W/C INS PREMIUMS	170	125	199	10	20	228
101-751-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-751-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
101-751-740-001	OPERATING SUPPLIES	9,730	22,849	21,632	5,458	15,000	25,000
101-751-740-010	OPERATING SUPPLIES - OTHER	0	0	50	0	0	0
101-751-740-050	OPERATING SUPPLIES - TYLER	6,119	6,896	4,593	191	10,000	10,000
101-751-756-004	GASOLINE & OIL	0	0	468	98	500	500
101-751-784-004	VEHICLE MAINTENANCE	0	0	5,415	0	0	0
101-751-801-001	PROFESSIONAL SERVICES	128,639	9,311	0	0	0	0
101-751-813-001	CONTRACTUAL SERVICES	70,440	91,015	86,253	17,598	95,000	95,000
101-751-813-002	PROPERTY MAINTENANCE - WORK AS	0	0	0	0	0	0
101-751-813-050	CONTRACTUAL SERVICES - TYLER	0	0	0	0	1,000	1,000
101-751-814-002	BASEBALL UMPIRES	0	0	0	0	0	0
101-751-815-001	TRASH DISPOSAL	6,755	6,956	6,029	2,009	7,500	7,500
101-751-815-050	TRASH DISPOSAL - TYLER	130	390	439	119	750	750
101-751-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
101-751-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-751-850-001	COMMUNICATIONS	858	858	1,014	78	1,100	1,100
101-751-880-001	COMMUNITY PROMOTIONS	5	1,099	781	420	1,500	1,200
101-751-880-002	COMMUNITY PROMOTIONS - GRANTS	0	0	0	0	0	0
101-751-880-003	PARK PROGRAMS	0	0	0	0	0	0
101-751-900-001	PRINTING & PUBLISHING	104	91	177	240	0	0
101-751-920-001	UTILITIES	0	0	0	93	0	0
101-751-931-001	BUILDING REPAIRS	0	0	11,432	1,351	0	0
101-751-932-001	REPAIRS & MAINTENANCE	4,180	4,489	4,216	0	50,000	50,000
101-751-932-019	REPAIRS & MTNCE - VETERANS MEM	240	0	0	0	0	0
101-751-932-050	REPAIRS & MAINTENANCE - TYLER	0	0	157	0	0	0
101-751-956-008	MISCELLANEOUS	0	0	0	7,426	0	0
101-751-956-019	MISC. SELF BALANCING EXPENSES	0	0	0	0	0	0
101-751-958-001	GRANT EXPENDITURES-ARPA (FED)	0	0	499,744	0	0	0
101-751-974-001	LAND IMPROVEMENTS	0	2,855	50,000	0	0	0
101-751-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-751-995-001	TRANSFERS OUT	3,000	3,000	3,000	0	3,000	0
TOTAL EXPENDITURES		233,921	161,523	711,054	38,900	212,911	222,310

**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 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.

FY 2024

- 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							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>TREE TRIMMING</b>							
101-781-813-001	CONTRACTUAL SERVICES	32,675	54,870	19,620	2,925	55,000	50,000
Total TREE TRIMMING:		32,675	54,870	19,620	2,925	55,000	50,000
<b>TREE REMOVAL</b>							
101-782-813-001	CONTRACTUAL SERVICES	39,553	59,414	86,616	30,470	65,000	75,000
101-782-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
Total TREE REMOVAL:		39,553	59,414	86,616	30,470	65,000	75,000
TOTAL EXPENDITURES		72,228	114,284	106,236	33,395	120,000	125,000

## **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 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.

#### FY 2024

- Increase to salaries & wages to reflect 3% yearly increase as well as increase per hiring agreement following the successful completion of additional certifications.

- Double professional services fund amount to account for planner of record agreement with Williams & Works. Additional funding based on average cost of current invoices through the end of the calendar year.

CITY OF NILES							
Budget Worksheet - GF (800) COMMUNITY DEVELOPMENT							
FY2024							
							2023-24
							PROJECTED
		2019-20	2020-21	2021-22	10/22-03/23	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>Budget</u>
<b>COMMUNITY DEVELOPMENT</b>							
101-800-702-001	SALARIES & WAGES - FULL TIME	33,402	27,009	16,983	14,438	35,000	60,300
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	1,623	905	0	0	0	0
101-800-714-001	FRINGES-FICA	3,396	3,035	1,895	1,121	2,700	5,125
101-800-714-004	FRINGES-GROUP MEDICAL INS	17,333	18,000	4,000	3,875	15,500	15,500
101-800-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-800-714-012	FRINGES-W/C INS PREMIUMS	199	300	221	78	148	201
101-800-714-017	FRINGES-PENSION CONTRI EXPENSE	8,297	9,820	442	241	1,848	4,801
101-800-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-800-717-008	PAYROLL - VACATION ALLOCATION	6,257	2,441	4,646	0	0	0
101-800-717-009	PAYROLL - HOLIDAY ALLOCATION	2,072	1,953	0	0	0	0
101-800-717-010	PAYROLL - PERSONAL HOL ALLOC	1,438	1,793	0	0	0	0
101-800-717-011	PAYROLL - SICK ALLOCATION	1,045	6,794	153	0	0	0
101-800-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-800-717-013	PAYROLL - FUNERAL ALLOCATION	0	288	0	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	447	210	17	28	250	250
101-800-733-001	COMPUTER EQUIPMENT & SUPPLIES	285	957	860	2,894	1,500	1,500
101-800-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-800-740-001	OPERATING SUPPLIES	67	0	0	0	0	0
101-800-801-001	PROFESSIONAL SERVICES	2,771	5,000	0	5,566	2,500	5,000
101-800-820-001	TRAVEL, TRAINING & CONFERENCE	333	864	0	1,049	2,000	2,000
101-800-830-001	DUES & SUBSCRIPTIONS	1,129	140	0	0	500	500
101-800-850-001	COMMUNICATIONS	1,811	2,312	1,531	2,420	2,500	2,000
101-800-880-001	COMMUNITY PROMOTIONS	586	557	0	0	2,000	2,000
101-800-880-100	COMMUNITY PROMOTIONS-NPAC	0	16	0	0	0	0
101-800-880-110	COMMITY PROMOS-NPAC GENERATION	0	0	0	0	0	0
101-800-900-001	PRINTING & PUBLISHING	1,026	2,886	323	330	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	104	250	0	68	0	0
101-800-958-005	GRANT EXPENDITURES - ARPA (FED)	0	0	5,000	12,500	0	0
101-800-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
101-800-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
101-800-995-001	TRANSFERS OUT	0	0	2,000	0	0	0
TOTAL EXPENDITURES		83,620	85,531	38,071	44,608	68,946	101,678

**NILES HISTORY CENTER**  
**(101-804)**

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:**

**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

**FY 2024**

- No major changes for FY 2024

CITY OF NILES							
Budget Worksheet - GF (804) Niles History Center							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>MUSEUM</b>							
101-804-702-001	SALARIES & WAGES - FULL TIME	40,316	37,033	41,713	19,730	45,930	44,913
101-804-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-804-703-001	SALARIES & WAGES - PART TIME	31,092	33,600	27,358	15,056	41,920	41,920
101-804-714-001	FRINGES-FICA	5,497	5,611	5,682	2,920	6,725	6,925
101-804-714-004	FRINGES-GROUP MEDICAL INS	17,333	18,000	16,000	7,750	15,500	15,500
101-804-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-804-714-012	FRINGES-W/C INS PREMIUMS	267	395	224	89	194	372
101-804-714-017	FRINGES-PENSION CONTRI EXPENSE	5,724	6,556	8,794	3,643	9,939	3,418
101-804-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-804-717-008	PAYROLL - VACATION ALLOCATION	609	3,057	1,949	2,613	0	2,923
101-804-717-009	PAYROLL - HOLIDAY ALLOCATION	1,416	1,274	1,386	901	0	1,670
101-804-717-010	PAYROLL - PERSONAL HOL ALLOC	916	595	606	631	0	635
101-804-717-011	PAYROLL - SICK ALLOCATION	0	308	335	240	0	538
101-804-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-804-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-804-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-804-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-804-720-001	NON-WORK PAID	(302)	0	0	0	0	0
101-804-727-001	OFFICE SUPPLIES	163	0	387	464	500	400
101-804-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,024	322	552	3,439	1,500	500
101-804-740-001	OPERATING SUPPLIES	1,627	1,119	2,937	842	1,200	1,500
101-804-740-011	OPERATING SUPPLIES - EXHIBITS	30	453	527	570	300	500
101-804-740-012	OPERATING SUPPLIES - MUSEUM GI	519	0	59	94	100	100
101-804-740-013	OPERATING SUPPLIES - EDUCATION	55	0	0	0	200	250
101-804-801-001	PROFESSIONAL SERVICES	105	1,000	4,893	2,625	500	500
101-804-801-010	PROF SERVICES - ARCHEOLOGY	12,109	10,850	16,895	3,556	15,000	15,000
101-804-813-001	CONTRACTUAL SERVICES	12,873	15,977	13,711	3,903	11,000	15,000
101-804-814-001	FAIRS AND FESTIVAL EXPENSES	75	7,680	313	0	1,400	500
101-804-820-001	TRAVEL, TRAINING & CONFERENCE	1,043	418	700	1,022	1,700	1,400
101-804-830-001	DUES & SUBSCRIPTIONS	423	255	278	137	600	500
101-804-850-001	COMMUNICATIONS	1,866	1,854	1,560	588	250	500
101-804-880-001	COMMUNITY PROMOTIONS	1,913	1,083	3,847	266	750	750
101-804-900-001	PRINTING & PUBLISHING	228	0	95	167	500	500
101-804-920-002	UTILITIES - CITY HALL & MUSEUM	11,308	10,439	13,259	8,793	11,500	16,000
101-804-930-001	MTNCE - OFFICE EQUIPMENT	870	0	0	0	1,000	1,200
101-804-932-001	REPAIRS & MAINTENANCE	90,701	6,040	7,764	898	2,500	2,000
101-804-932-018	DISASTER REC - PR & COSTS	225	30	0	0	0	0
101-804-932-020	DISASTER REC - NON-WORK PD	1,664	0	0	0	0	0
101-804-956-008	MISCELLANEOUS	8	2	28	13	0	0
101-804-958-001	GRANT EXP - MCACA HIST CTR	0	0	0	0	0	0
101-804-958-020	GRANT EXP - ARPA (FED)	0	0	6,570	21,776	0	0
101-804-960-001	STATE GRANT EXP-MI HUMANITIES	0	0	0	0	0	0
101-804-960-005	STATE GRANT EXP-BERRIEN COUNTY	1,342	1,193	77	0	0	0
101-804-975-001	BUILDING IMPROV - CAP OUTLAY	0	0	0	0	0	0
101-804-978-001	OTHER EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
101-804-995-001	TRANSFERS OUT	0	500	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>243,038</b>	<b>165,643</b>	<b>178,499</b>	<b>102,722</b>	<b>170,708</b>	<b>175,914</b>

**GENERAL INSURANCE**  
**(101-853)**

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 (677).

**SIGNIFICANT CHANGES:**

FY 2022

- None

FY 2023

- None

FY 2024

- None

CITY OF NILES							
Budget Worksheet - GF (853) Insurance							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>GENERAL INSURANCE</b>							
101-853-957-001	INSURANCE - GENERAL	134,998	143,798	152,644	162,090	155,000	165,000
101-853-957-002	GENERAL INSURANCE DEDUCTIBLES	0	0	0	6,356	0	0
TOTAL EXPENDITURES		134,998	143,798	152,644	168,446	155,000	165,000



**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 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

FY 2024

- None

CITY OF NILES							
Budget Worksheet - GF (999) Miscellaneous							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>MISCELLANEOUS EXPENSE</b>							
101-999-714-004	FRINGES-GROUP MED INS RETIREES	62,334	53,250	58,334	31,646	60,000	65,000
101-999-714-005	FRINGES-GROUP MED INS (DDA)	0	0	0	0	0	0
101-999-714-017	PENSION EXPENSE LIBRARY/HOUSING	0	0	0	0	0	2,209
101-999-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-999-877-001	SUPPLEMENTAL RETIREMENT - CITY	0	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
101-999-995-001	TRANSFERS OUT	31,017	41,021	30,997	0	31,000	31,000
TOTAL EXPENDITURES		93,351	94,271	89,331	31,646	91,000	98,209

**SILVERBROOK CEMETERY PERPETUAL CARE FUND**  
**(155)**

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 1<sup>st</sup> 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 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.

FY 2024

- There are no interfund transfers planned for this FY.

CITY OF NILES							
Budget Worksheet - Fund 155 (Perpetual Care Fund)							
FY2024							
							2023-24
							PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>10/22-03/23</u> <u>Actual</u>	<u>2022-23</u> <u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
155-100-642-010	PERPETUAL CARE OF LOTS	0	0	0	0	0	0
155-100-665-011	INTEREST	39	(1,495)	6	7	0	0
155-100-665-014	INTEREST - PERPETUAL CARE	25,434	(3,435)	(45,332)	10,814	10,000	8,000
155-100-665-015	INTEREST - DONOVAN SMITH	0	0	0	0	0	0
155-100-665-016	INTEREST - CEMETERY VANDALISM	0	0	0	0	0	0
Total FUND REVENUES:		25,473	(4,930)	(45,325)	10,820	10,000	8,000
<b>EXPENDITURES</b>							
155-567-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
155-567-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
155-567-956-015	BANK SERVICE FEES	0	0	0	0	0	0
155-567-995-001	TRANSFERS OUT	13,098	0	0	0	0	0
Total FUND EXPENDITURES:		13,098	0	0	0	0	0
NET REVENUES (EXPENDITURES)		12,376	(4,930)	(45,325)	10,820	10,000	8,000
BEGINNING FUND BALANCE						643,597	653,597
PROJECTED ENDING FUND BALANCE						653,597	661,597

**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 2022

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

FY 2023

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

FY 2024

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

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2024							
							2023-24
							PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>10/22-03/23</u> <u>Actual</u>	<u>2022-23</u> <u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
202-100-548-001	STATE GRANTS	233,600	0	0	0	0	0
202-100-569-001	STATE GRANTS - OTHER	0	0	0	0	0	0
202-100-574-002	GAS & WEIGHT	960,610	1,040,543	1,108,643	369,012	1,062,727	1,086,237
202-100-626-041	CHARGES FOR SERVICES - COSTS	132,885	91,450	159,650	24,223	147,361	147,361
202-100-626-042	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
202-100-665-011	INTEREST	15,693	2,913	2,593	2,130	14,000	3,000
202-100-675-000	MISCELLANEOUS	0	0	0	0	0	0
Total FUND REVENUES:		1,342,788	1,134,906	1,270,886	395,365	1,224,088	1,236,598
<b>EXPENDITURES</b>							
17TH ST/MAIN-EAGLE							
202-457-801-001	PROFESSIONAL SERVICES	0	0	0	1,147	0	0
202-457-814-001	HIRED SERVICES	0	0	0	0	0	0
Total 17TH ST/MAIN-EAGLE:		0	0	0	1,147	0	0
PREVENTION - ROADS & STREETS							
202-463-702-001	SALARIES & WAGES - FULL TIME	47,517	52,000	73,868	36,231	85,000	85,000
202-463-702-002	OVERTIME WAGES	7,333	7,282	10,324	7,441	8,000	10,000
202-463-714-001	FRINGES	32,509	40,970	62,126	0	62,722	60,164
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	46,805	41,046	45,301	15,602	45,000	45,000
202-463-801-001	PROFESSIONAL SERVICES	4,298	22,775	61,262	0	20,000	65,000
202-463-814-001	HIRED SERVICES	311,466	264,620	670,414	37	500,000	750,000
202-463-815-001	TRASH DISPOSAL	3,529	2,436	2,697	699	40,000	10,000
202-463-850-001	COMMUNICATIONS	0	0	0	0	0	0
202-463-932-001	REPAIRS & MAINTENANCE	4,300	4,268	32,012	184	10,000	10,000
202-463-974-006	LAND PURCHASES	0	0	0	0	0	0
Total PREVENTION - ROADS & STR		457,756	435,397	958,003	60,194	770,722	1,035,164
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	3,690	3,167
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	40,492	127,701	14,899	19,057	5,000	20,000
202-473-814-001	HIRED SERVICES	52,405	0	10,000	8,000	0	25,000
202-473-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-473-932-001	REPAIRS & MAINTENANCE	48,170	56,968	1,786	25	1,500	10,000
Total PREVENTION - BRIDGES:		141,068	184,669	26,685	27,082	15,190	63,167
TRAFFIC SERVICES MAINT							
202-474-260-000	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
202-474-702-001	SALARIES & WAGES - FULL TIME	11,548	8,741	17,723	5,291	20,000	20,000
202-474-702-002	OVERTIME WAGES	306	280	337	81	500	500
202-474-714-001	FRINGES	6,845	6,041	12,577	0	14,758	12,983
202-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-474-740-001	OPERATING SUPPLIES	2,606	1,075	6,048	0	5,000	5,000

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
202-474-784-004	VEHICLE MAINTENANCE	8,121	3,191	13,322	751	8,000	6,000
202-474-932-001	REPAIRS & MAINTENANCE	8,104	8,859	6,876	0	7,000	10,000
Total TRAFFIC SERVICES MAINT:		37,530	28,188	56,884	6,123	55,258	54,483
WINTER MAINTENANCE							
202-478-702-001	SALARIES & WAGES - FULL TIME	8,736	11,385	13,695	9,120	35,000	40,000
202-478-702-002	OVERTIME WAGES	4,415	4,570	9,130	9,396	15,000	15,000
202-478-714-001	FRINGES	7,794	11,026	16,842	0	29,516	34,832
202-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-478-740-001	OPERATING SUPPLIES	27,974	28,238	34,860	0	37,000	38,000
202-478-784-004	VEHICLE MAINTENANCE	17,557	22,723	33,515	25,093	40,000	35,000
202-478-932-001	REPAIRS & MAINTENANCE	224	0	0	1,978	5,000	5,000
Total WINTER MAINTENANCE:		66,700	77,943	108,041	45,587	161,516	167,832
ENGINEERING							
202-483-801-001	PROFESSIONAL SERVICES	20,616	24,072	24,072	0	25,390	33,339
Total ENGINEERING:		20,616	24,072	24,072	0	25,390	33,339
TRAFFIC SIGNALS							
202-485-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	200	0
202-485-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
202-485-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
202-485-920-001	UTILITIES	428	0	0	0	1,500	1,500
202-485-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total TRAFFIC SIGNALS:		428	0	0	0	1,700	1,500
STATE TRUNKLINES MAINT							
202-486-702-001	SALARIES & WAGES - FULL TIME	26,298	9,848	19,218	3,921	40,000	40,000
202-486-702-002	OVERTIME WAGES	0	54	297	880	0	0
202-486-784-004	VEHICLE MAINTENANCE	38,592	11,876	25,074	1,802	15,000	15,000
202-486-813-001	MDOT PAVEMENT MAINTENANCE	0	0	0	0	0	0
202-486-932-001	REPAIRS & MAINTENANCE	14,417	6,627	17,330	100	6,761	6,761
Total STATE TRUNKLINES MAINT:		79,306	28,406	61,919	6,703	61,761	61,761
STREET SWEEPING							
202-488-702-001	SALARIES & WAGES - FULL TIME	568	805	1,399	864	1,200	1,200
202-488-702-002	OVERTIME WAGES	946	672	289	98	800	800
202-488-784-004	VEHICLE MAINTENANCE	1,768	3,074	2,250	639	1,500	1,500
202-488-815-001	TRASH DISPOSAL	2,319	1,644	1,950	699	3,000	3,000
202-488-850-001	COMMUNICATIONS	0	0	0	0	0	0
Total STREET SWEEPING:		5,601	6,195	5,888	2,300	6,500	6,500
INTERFUND TRANSFERS							
202-489-995-001	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	1,355	0	1,614	106	4,000	4,000
202-490-702-002	OVERTIME WAGES	0	0	0	0	0	0
202-490-784-004	VEHICLE MAINTENANCE	179	0	314	23	0	0
202-490-813-001	CONTRACTUAL SERVICES	0	0	0	0	6,000	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:		1,534	0	1,928	129	10,000	10,000
DRAINAGE & BACKSLOPES							
202-491-702-001	SALARIES & WAGES - FULL TIME	0	195	3,904	836	2,000	2,000
202-491-702-002	OVERTIME WAGES	0	0	0	0	500	500
202-491-784-004	VEHICLE MAINTENANCE	0	202	3,061	373	1,000	1,000

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
202-491-932-001	REPAIRS & MAINTENANCE	0	0	4,725	179	1,000	1,000
Total DRAINAGE & BACKSLOPES:		0	398	11,689	1,387	4,500	4,500
GRASS & WEED CONTROL							
202-493-702-001	SALARIES & WAGES - FULL TIME	453	400	321	0	1,000	1,000
202-493-784-004	VEHICLE MAINTENANCE	933	862	792	0	1,000	1,000
202-493-813-001	CONTRACTUAL SERVICES	87	87	0	0	0	0
202-493-932-001	REPAIRS & MAINTENANCE	0	0	0	0	500	500
Total GRASS & WEED CONTROL:		1,473	1,349	1,113	0	2,500	2,500
TRAFFIC SERVICES MAINT							
202-494-702-001	SALARIES & WAGES - FULL TIME	818	620	844	234	1,000	750
202-494-702-002	OVERTIME WAGES	36	19	102	0	100	100
202-494-784-004	VEHICLE MAINTENANCE	320	373	353	69	500	100
202-494-932-001	REPAIRS & MAINTENANCE	48	139	272	0	100	50
Total TRAFFIC SERVICES MAINT:		1,222	1,150	1,571	302	1,700	1,000
PAVEMENT MARKING							
202-495-702-001	SALARIES & WAGES - FULL TIME	379	25	301	0	300	100
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	313	0	339	0	300	100
202-495-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total PAVEMENT MARKING:		692	25	640	0	600	200
STATE TRUNKLINES WINTER MAINT							
202-497-702-001	SALARIES & WAGES - FULL TIME	1,741	2,254	2,877	1,678	11,000	5,000
202-497-702-002	OVERTIME WAGES	2,212	2,115	3,179	3,705	6,000	4,000
202-497-702-014	SALARIES & WAGES - SNOW HAULIN	565	369	526	558	1,000	1,000
202-497-740-001	OPERATING SUPPLIES	15,200	14,734	15,251	0	20,000	15,000
202-497-784-004	VEHICLE MAINTENANCE	8,800	8,373	11,152	6,512	20,000	15,000
202-497-932-001	REPAIRS & MAINTENANCE	0	0	0	0	1,000	0
Total STATE TRUNKLINES WINTER		28,519	27,844	32,986	12,453	59,000	40,000
FRINGES							
202-502-714-001	FRINGES	19,914	13,170	29,050	1,796	17,500	17,500
202-502-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
Total FRINGES:		19,914	13,170	29,050	1,796	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	10,248	7,629	12,272	0	11,100	11,100
Total DISTRIBUTED EXPENSES:		10,248	7,629	12,272	0	11,100	11,100
ADMINISTRATION							
202-504-956-015	BANK SERVICE FEES	25	0	0	0	0	0
Total ADMINISTRATION:		25	0	0	0	0	0
Total FUND EXPENDITURES:		942,632	906,436	1,402,741	165,203	1,274,937	1,580,546
NET REVENUES (EXPENDITURES):		400,156	228,470	(131,856)	230,161	(50,849)	(343,948)
BEGINNING FUND BALANCE:						1,444,057	1,393,208
PROJECTED ENDING FUND BALANCE:						1,393,208	1,049,260



**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 2022

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

FY 2023

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

FY 2024

- Budget includes \$75,000 of Street Resurfacing projects with ADA sidewalk ramps.

CITY OF NILES							
Budget Worksheet - Fund 203 (Local Highway)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
203-100-548-001	STATE GRANTS	0	0	0	0	0	0
203-100-569-001	STATE GRANTS - OTHER	0	0	0	0	0	0
203-100-574-002	GAS & WEIGHT	394,431	427,813	453,083	154,914	453,908	463,944
203-100-626-042	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
203-100-665-011	INTEREST	7,047	994	665	477	7,000	1,000
203-100-675-000	MISCELLANEOUS	0	0	0	0	0	0
203-100-699-001	INTERFUND TRANSFER	115,719	117,568	119,900	0	117,000	119,900
Total FUND REVENUES:		517,196	546,375	573,648	155,390	577,908	584,844
<b>EXPENDITURES</b>							
PREVENTION - ROADS & STREETS							
203-463-702-001	SALARIES & WAGES - FULL TIME	119,594	113,550	112,047	83,084	130,000	140,000
203-463-702-002	OVERTIME WAGES	19,696	17,621	21,400	19,886	20,000	20,000
203-463-714-001	FRINGES	85,581	93,287	100,725	2,487	110,685	101,328
203-463-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-463-784-004	VEHICLE MAINTENANCE	157,270	140,991	88,793	59,105	150,000	150,000
203-463-814-001	HIRED SERVICES	0	88,182	184,252	0	100,000	75,000
203-463-815-001	TRASH DISPOSAL	4,802	3,147	3,018	0	5,100	5,000
203-463-850-001	COMMUNICATIONS	0	0	0	0	0	0
203-463-932-001	REPAIRS & MAINTENANCE	27,158	22,543	11,076	920	30,000	30,000
Total PREVENTION - ROADS & STREETS:		414,101	479,319	521,310	165,482	545,785	521,328
TRAFFIC SERVICES MAINT							
203-474-702-001	SALARIES & WAGES - FULL TIME	17,892	22,973	18,061	13,858	23,000	23,000
203-474-702-002	OVERTIME WAGES	401	0	77	20	500	300
203-474-714-001	FRINGES	11,083	16,017	13,349	208	17,341	14,756
203-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-474-740-001	OPERATING SUPPLIES	0	0	200	0	0	0
203-474-784-004	VEHICLE MAINTENANCE	7,685	7,189	4,734	2,202	8,000	8,000
203-474-932-001	REPAIRS & MAINTENANCE	15,206	4,280	25,043	0	16,000	20,000
Total TRAFFIC SERVICES MAINT:		52,266	50,459	61,463	16,289	64,841	66,056
WINTER MAINTENANCE							
203-478-702-001	SALARIES & WAGES - FULL TIME	9,655	11,652	11,071	9,867	18,000	20,000
203-478-702-002	OVERTIME WAGES	1,464	5,112	6,031	4,349	10,000	10,000
203-478-714-001	FRINGES	6,705	11,786	12,892	344	20,661	18,999
203-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-478-740-001	OPERATING SUPPLIES	0	0	753	0	0	0
203-478-784-004	VEHICLE MAINTENANCE	16,674	23,601	23,482	15,323	40,000	25,000
203-478-932-001	REPAIRS & MAINTENANCE	1,130	0	0	0	500	500
Total WINTER MAINTENANCE:		35,628	52,150	54,229	29,884	89,161	74,499
ENGINEERING							
203-483-801-001	PROFESSIONAL SERVICES	20,616	24,072	24,072	0	25,390	33,339
Total ENGINEERING:		20,616	24,072	24,072	0	25,390	33,339
ADMINISTRATION							
203-504-956-015	BANK SERVICE FEES	0	0	0	0	0	0
Total ADMINISTRATION:		0	0	0	0	0	0
Total FUND EXPENDITURES:		522,610	606,001	661,075	211,654	725,177	695,222
NET REVENUES (EXPENDITURES)		(5,414)	(59,626)	(87,427)	(56,264)	(147,269)	(110,378)
BEGINNING FUND BALANCE						398,650	251,381
PROJECTED ENDING FUND BALANCE						251,381	141,003

**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 2022

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

FY 2023

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

FY 2024

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

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2024							
							2023-24
						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>
<b>FUND REVENUES</b>							
209-100-607-001	FEES	63,504	74,075	71,505	31,200	80,000	80,000
209-100-626-041	CHARGES FOR SERVICES - COSTS	8,201	12,406	9,000	3,600	13,000	12,000
209-100-642-008	SALE OF FOUNDATIONS	14,395	22,291	20,424	10,644	20,000	22,000
209-100-642-009	SALE OF CEMETERY LOTS	87,280	118,538	91,674	34,950	85,000	80,000
209-100-665-011	INTEREST	915	292	493	605	300	600
209-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
209-100-675-000	MISCELLANEOUS	5,956	4,191	8,399	5,259	6,000	7,000
209-100-699-001	INTERFUND TRANSFER	30,000	40,000	30,000	0	30,000	30,000
209-100-699-005	TRANSFER FROM TRUST	13,098	0	0	0	0	0
Total FUND REVENUES:		223,348	271,793	231,495	86,258	234,300	231,600
<b>EXPENDITURES</b>							
209-567-702-001	SALARIES & WAGES - FULL TIME	36,988	36,919	38,863	18,692	53,622	57,450
209-567-702-002	OVERTIME WAGES	1,198	764	1,614	203	1,353	1,450
209-567-702-012	STREET DEPARTMENT LABOR ONLY	0	0	148	0	2,000	1,000
209-567-702-016	SALARIES & WAGES - SAFETY MTGS	0	0	0	0	0	0
209-567-703-001	SALARIES & WAGES - PART TIME	0	0	0	0	0	0
209-567-714-001	FRINGES-FICA	13	0	0	11	4,206	4,506
209-567-714-003	FRINGES - MESC	0	0	0	0	0	0
209-567-714-004	FRINGES-GROUP MEDICAL INS	17,333	18,000	16,000	7,750	15,500	15,500
209-567-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
209-567-714-012	FRINGES-W/C INS PREMIUMS	1,098	1,418	998	357	714	1,336
209-567-714-017	FRINGES-PENSION CONTRI EXPENSE	14,333	13,843	15,185	5,527	12,662	2,987
209-567-717-002	RETIRES GROUP MED INSURANCE	636	884	285	0	0	0
209-567-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
209-567-717-008	PAYROLL - VACATION ALLOCATION	3,559	4,546	5,230	2,384	4,949	5,303
209-567-717-009	PAYROLL - HOLIDAY ALLOCATION	2,358	2,405	2,453	1,516	2,475	2,652
209-567-717-010	PAYROLL - PERSONAL HOL ALLOC	98	0	0	0	0	0
209-567-717-011	PAYROLL - SICK ALLOCATION	0	0	0	433	0	0
209-567-717-012	PAYROLL - WORK INJURY PAY	0	0	0	0	0	0
209-567-717-013	PAYROLL - FUNERAL ALLOCATION	982	0	0	0	0	0
209-567-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
209-567-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
209-567-720-001	NON-WORK PAID	0	0	0	0	0	0
209-567-720-002	NON-WORK PAID - STREET	0	0	0	0	0	0
209-567-727-001	OFFICE SUPPLIES	5	6	0	0	100	0
209-567-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	0	850
209-567-740-001	OPERATING SUPPLIES	5,039	3,404	7,055	1,769	10,000	8,000
209-567-756-004	GASOLINE & OIL	713	718	772	30	1,500	1,200
209-567-784-004	VEHICLE MAINTENANCE	825	636	127	2,819	2,000	1,000
209-567-801-001	PROFESSIONAL SERVICES	0	35	54	0	0	0
209-567-813-001	CONTRACTUAL SERVICES	66,129	65,926	69,982	31,968	69,528	69,528
209-567-815-001	TRASH DISPOSAL	1,026	941	1,094	552	1,200	1,200
209-567-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
209-567-830-001	DUES & SUBSCRIPTIONS	0	0	40	45	0	0
209-567-850-001	COMMUNICATIONS	464	240	227	120	700	500

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
							<u>Budget</u>
209-567-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
209-567-930-001	MTNCE - OFFICE EQUIPMENT	423	0	0	0	1,000	1,000
209-567-931-001	BUILDING REPAIRS	0	0	682	0	5,000	5,000
209-567-932-001	REPAIRS & MAINTENANCE	0	2,444	0	0	0	0
209-567-956-008	MISCELLANEOUS	0	0	0	0	0	0
209-567-956-015	BANK SERVICE FEES	0	0	0	0	0	0
209-567-957-001	INSURANCE - GENERAL	3,740	3,805	4,084	4,295	4,200	4,500
209-567-968-001	DEPRECIATION EXPENSE	1,384	3,959	6,630	3,315	4,000	7,000
209-567-974-001	LAND IMPROVEMENTS	0	0	0	7,100	0	0
209-567-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	30,000	40,000
209-567-995-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		158,345	160,890	171,521	88,886	226,709	231,962
NET REVENUES (EXPENDITURES)		65,003	110,904	59,973	(2,628)	7,591	(362)
BEGINNING FUND BALANCE						241,246	248,837
PROJECTED ENDING FUND BALANCE						248,837	248,475

**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 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.

**FY 2024**

- The Brownfield Fund capture is anticipated to be approximately \$258,180. This amount could be substantially impacted by Kiewit Power's tax obligations. The City is still verifying what property Kiewit Power had on site as of December 31, 2022.

CITY OF NILES							
Budget Worksheet - Fund 243 (Indeck Brownfield Revolopment Auth)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
243-100-402-001	REAL ESTATE TAXES - CURRENT	77,849	74,837	233,502	112,138	231,700	258,180
243-100-665-011	INTEREST	9	40	203	301	0	200
243-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		77,858	74,877	233,705	112,439	231,700	258,380
<b>EXPENDITURES</b>							
243-820-956-008	MISCELLANEOUS	151	0	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	219,700	246,180
243-856-801-001	PROFESSIONAL SERVICES	0	0	0	0	1,000	1,000
243-856-801-003	BOARD OF DIRECTORS FEES	0	0	0	0	1,000	1,000
243-856-801-010	CITY ADMINISTRATION	0	0	0	0	10,000	10,000
243-856-965-001	OTHER CHARGES-TRANSFERS OUT	0	0	2,249	0	0	0
Total FUND EXPENDITURES:		151	0	2,249	0	231,700	258,180
<b>NET REVENUES (EXPENDITURES)</b>							
		77,707	74,877	231,456	112,439	0	200
<b>BEGINNING FUND BALANCE</b>							
						384,040	384,040
<b>PROJECTED ENDING FUND BALANCE</b>							
						384,040	384,240

**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

FY 2024

- Capture is estimated to be \$12,926. Drive and Shine contested the assessed value resulting in the value being lowered. The result is Drive and Shine will never be able to collect enough capture for reimbursement of brownfield related expenses.



CITY OF NILES							
Budget Worksheet - Fund 245 (Drive and Shine)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
		<u>9/30/2020</u>	<u>9/30/2021</u>	<u>9/30/2022</u>	<u>3/31/2023</u>	<u>10/1/2022</u>	<u>10/1/2023</u>
<b>FUND REVENUES</b>							
245-100-402-001	REAL ESTATE TAXES - CURRENT	0	0	56,175	1,350	45,500	12,926
245-100-665-011	INTEREST	0	0	6	3	0	0
245-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		0	0	56,181	1,353	45,500	12,926
<b>EXPENDITURES</b>							
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
245-856-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
245-856-801-003	BOARD OF DIRECTORS FEES	0	0	150	0	0	0
245-856-801-010	CITY ADMINISTRATION	0	0	0	0	0	0
245-856-965-001	OTHER CHARGES-TRANSFERS OUT	0	0	44,444	0	45,500	12,926
Total FUND EXPENDITURES:		0	0	44,594	0	45,500	12,926
<b>NET REVENUES (EXPENDITURES)</b>		0	0	11,588	1,353	0	0
BEGINNING FUND BALANCE						11,588	11,588
PROJECTED ENDING FUND BALANCE						11,588	11,588

**TIFA FUND**  
**(247)**

**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 2022

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

FY 2023

- No significant changes.

FY 2024

- No significant changes.

CITY OF NILES							
Budget Worksheet - Fund 247 (TIFA)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
TAXES							
247-100-402-001	REAL PROPERTY TAXES - CURRENT	54,813	68,046	71,128	75,277	68,500	101,661
247-100-432-001	PAYMENT IN LIEU OF TAXES-PILOT	11,805	13,292	14,691	0	13,000	14,691
Total TAXES:		66,618	81,338	85,819	75,277	81,500	116,352
GRANTS							
247-100-501-001	FEDERAL GRANTS	0	0	0	0	0	0
247-100-501-002	FED GRANTS - INCUBATOR KITCHEN	0	0	0	0	0	0
247-100-548-001	STATE GRANTS	25,000	0	0	0	0	0
247-100-581-000	GRANT REVENUE - CITY	0	0	0	0	0	0
Total GRANTS:		25,000	0	0	0	0	0
MEMBERSHIPS							
247-100-607-001	MEMBERSHIPS - INDIVIDUAL	0	0	0	0	0	0
247-100-607-002	MEMBERSHIPS - FAMILY	0	0	0	0	0	0
247-100-607-003	MEMBERSHIPS - SUSTAINER	10,000	10,000	10,000	0	10,000	0
247-100-607-004	MEMBERSHIP - BUSINESS	0	0	0	0	0	0
Total MEMBERSHIPS:		10,000	10,000	10,000	0	10,000	0
OTHER							
247-100-665-011	INTEREST	956	228	276	194	150	250
247-100-665-001	LOAN INT - M. REED	7	0	0	0	0	0
247-100-665-002	LOAN INT - J. MORRIS	29	7	1	0	0	0
247-100-665-003	LOAN INT - C.MITCHELL	0	0	94	36	0	75
247-100-675-000	MISCELLANEOUS	392	50	134	81	0	0
247-100-693-001	SALE OF PROPERTY	9,434	10,761	13,157	6,187	10,000	7,500
247-100-674-001	CONTRIB FROM PRIVATE SOURCES	15,000	75,000	41,000	0	0	0
247-100-699-001	INTERFUND TRANSFER	34,875	18,500	32,902	5,167	31,000	30,500
Total OTHER:		60,692	104,546	87,564	11,664	41,150	38,325
FLOWERS							
247-130-674-001	FLOWERS - DONATIONS	0	0	0	0	0	0
247-130-674-007	FLOWERS - SPONSORS	0	0	0	0	0	0
Total FLOWERS:		0	0	0	0	0	0
FRENCH MARKET							
247-131-642-001	FRENCH MARKET- MERCH SALES	0	0	0	0	0	0
247-131-667-005	FRENCH MARKET - VENDOR RENT	0	2,579	5,778	(814)	1,400	2,500
247-131-675-000	FRENCH MARKET - OTHER	0	0	0	0	0	0
247-131-674-001	FRENCH MARKET - DONATIONS	0	0	0	0	0	0
247-131-674-007	FRENCH MARKET - SPONSORS	0	0	0	0	0	0
Total FRENCH MARKET:		0	2,579	5,778	(814)	1,400	2,500
GALLERY BUILDING							
247-132-501-001	GALLERY BUILDING - HUD	0	0	0	0	0	0
247-132-667-005	GALLERY BUILDING - VENDOR RENT	0	0	0	0	0	0
247-132-675-000	GALLERY BUILDING - OTHER	0	0	0	0	0	0
247-132-674-001	GALLERY BUILDING - DONATIONS	0	0	0	0	0	0
247-132-674-007	GALLERY BUILDING - SPONSORS	0	0	0	0	0	0
Total GALLERY BUILDING:		0	0	0	0	0	0
NECI							
247-133-501-001	NECI - HUD	0	0	0	0	0	0
247-133-667-005	NECI - ROOM RENT	0	0	0	0	0	0

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
247-133-667-006	NECI - OFFICE SPACE RENT	0	0	0	0	0	0
247-133-667-007	NECI - KITCHEN USE RENT	4,497	1,600	0	0	0	0
247-133-667-008	NECI - STORAGE RENT	0	0	0	0	1,200	0
247-133-675-000	NECI - OTHER	0	0	0	0	0	0
247-133-674-001	NECI - DONATIONS	50	0	0	0	0	0
247-133-674-007	NECI - SPONSORS	0	0	0	0	0	0
Total NECI:		4,547	1,600	0	0	1,200	0
NILES THEN & NOW BOOK							
247-134-642-001	NILES THEN & NOW BOOK	1,083	0	40	0	0	200
247-134-642-002	NILES THEN & NOW BK-AMAZON	0	0	0	0	0	0
247-134-642-003	NILES THEN & NOW BK-MERCH SALE	0	0	0	0	0	0
247-134-675-000	NILES THEN & NOW BK-SHIPPING	0	0	0	0	0	0
Total NILES THEN & NOW BOOK:		1,083	0	40	0	0	200
BRICKS							
247-135-642-001	BRICKS - BUY A BRICK	0	0	0	0	0	0
Total BRICKS:		0	0	0	0	0	0
2ND STREET DINING AREA							
247-136-642-001	2ND STREET DINING AREA	0	18,589	4,184	0	12,000	12,000
247-136-674-001	NODE RESTROOMS	0	400	(200)	0	0	0
247-136-674-007	SOCIAL DISTRICT	0	150	0	0	0	1,000
Total 2ND STREET DINING AREA:		0	19,139	3,984	0	12,000	13,000
RESTAURANT WEEK							
247-137-642-001	RESTAURANT WEEK	0	5,750	(2,134)	0	5,000	5,000
Total RESTAURANT WEEK:		0	5,750	(2,134)	0	5,000	5,000
THIRD THURSDAY							
247-138-642-001	THIRD THURSDAY	0	905	(225)	0	0	0
Total THIRD THURSDAY:		0	905	(225)	0	0	0
MISCELLANEOUS PROJECTS							
247-139-626-001	RUDOLPH BREAKFAST	0	0	0	0	0	0
247-139-642-001	INDE REVOLUTION - SALES	0	0	0	0	0	0
247-139-667-005	INDE REVOLUTION - RENT	0	0	0	0	0	0
247-139-674-001	DT DOLLARS - CONTRIBUTIONS	60	0	0	0	0	0
247-139-674-007	ARTS IN MOTION - SPONSORS	0	0	0	0	0	0
Total MISCELLANEOUS PROJECTS:		60	0	0	0	0	0
HUNTER ICE FESTIVAL							
247-140-642-001	HUNTER ICE FEST- MERCH SALES	0	0	0	0	0	0
247-140-651-001	HUNTER ICE FEST- ICE CREAM	2,268	0	0	2,337	2,500	0
247-140-651-002	HUNTER ICE FEST- CHILI CRAWL	1,733	0	0	0	0	4,000
247-140-651-003	HUNTER ICE FEST- WARM CTR	0	0	0	0	0	0
247-140-675-000	HUNTER ICE FEST - OTHER	0	0	0	0	5,000	0
247-140-674-001	HUNTER ICE FEST- DONATIONS	0	0	0	0	10,000	10,000
247-140-674-007	HUNTER ICE FEST - SPONSORS	37,528	19,713	32,155	24,307	30,000	40,000
Total HUNTER ICE FESTIVAL:		41,529	19,713	32,155	26,644	47,500	54,000
BRIDGE BASH							
247-141-651-001	BRIDGE BASH - ICE CREAM	0	0	0	0	0	0
247-141-651-004	BRIDGE BASH - GATE TKT SALES	81	0	0	0	0	0
Total BRIDGE BASH:		81	0	0	0	0	0
MOVIES IN THE PARK							
247-142-674-007	MOVIES IN THE PK - SPONSORS	0	3,320	480	0	0	0
Total MOVIES IN THE PARK:		0	3,320	480	0	0	0
CONCERTS IN THE PARK							

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
247-143-674-007	CONCERTS IN THE PK-SPONSORS	0	0	0	0	0	0
Total CONCERTS IN THE PARK:		0	0	0	0	0	0
SAFE TRICK OR TREAT							
247-144-674-007	SAFE TRICK OR TREAT-SPONSORS	0	0	0	0	0	0
Total SAFE TRICK OR TREAT:		0	0	0	0	0	0
VISIT WITH SANTA							
247-145-674-007	VISIT WITH SANTA - SPONSORS	0	0	0	0	0	0
Total VISIT WITH SANTA:		0	0	0	0	0	0
HOLIDAY HOMECOMING							
247-146-642-001	HOLIDAY HOMECOMING-MERCH SALES	0	0	132	67	0	100
247-146-675-000	HOLIDAY HOMECOMING-OTHER	0	0	999	0	0	0
247-146-674-001	HOLIDAY HOMECOMING-DONATIONS	0	0	0	0	0	0
247-146-674-007	HOLIDAY HOMECOMING-SPONSORS	275	2,897	0	0	2,000	0
Total HOLIDAY HOMECOMING:		275	2,897	1,132	67	2,000	100
Total FUND REVENUES:		209,884	251,786	224,592	112,838	201,750	229,477
<b>EXPENDITURES</b>							
HUNTER ICE FESTIVAL							
247-806-741-001	HUNTER ICE FEST - CHILI CRAWL	299	0	0	0	200	1,000
247-806-741-002	HUNTER ICE FEST - ICE	14,165	8,538	18,619	21,643	20,000	25,000
247-806-741-003	HUNTER ICE FEST - ICE CREAM	2,031	0	199	2,784	3,500	0
247-806-765-001	HUNTER ICE FEST - MERCHANDISE	67	0	0	0	1,000	0
247-806-814-001	HUNTER ICE FEST - CARVERS FEE	25,525	11,600	16,100	21,500	20,000	25,000
247-806-826-001	HUNTER ICE FEST - CARVER FOOD	2,120	76	0	0	500	0
247-806-826-002	HUNTER ICE FEST - CARVER HOTEL	1,815	0	2,827	3,350	1,200	3,500
247-806-826-003	HUNTER ICE FEST - CARVER TRAVL	219	0	0	0	0	0
247-806-880-001	HUNTER ICE FEST - SPONSORSHIP	1,208	321	275	59	1,000	1,000
247-806-881-001	HUNTER ICE FEST - ADVERTISING	0	0	0	0	0	0
247-806-883-001	HUNTER ICE FEST- WARMING CTR	459	0	0	0	0	0
Total HUNTER ICE FESTIVAL:		47,907	20,534	38,020	49,335	47,400	55,500
BRIDGE BASH							
247-807-740-001	BRIDGE BASH - SUPPLIES	17	0	0	0	500	0
247-807-741-001	BRIDGE BASH - FOOD	0	0	0	0	300	0
247-807-881-001	BRIDGE BASH - ADVERTISING	0	0	0	0	0	0
247-807-882-001	BRIDGE BASH - PARTNER %	0	0	0	0	500	0
247-807-920-001	BRIDGE BASH - UTILITIES	0	0	0	0	0	0
Total BRIDGE BASH:		17	0	0	0	1,300	0
MOVIES IN THE PARK							
247-808-743-001	MOVIES IN THE PK - PURCH DVD'S	0	0	0	0	0	0
247-808-969-001	MOVIES IN THE PK - LICENSING	3,383	300	928	0	0	0
Total MOVIES IN THE PARK:		3,383	300	928	0	0	0
CONCERTS IN THE PARK							
247-809-814-001	CONCERTS IN THE PK - BANDS	0	0	0	0	0	0
247-809-932-001	CONCERTS IN THE PK - EQUIP R&M	0	0	0	0	0	0
247-809-956-001	CONCERTS IN THE PK - MISC	0	0	0	0	0	0
247-809-978-001	CONCERTS IN THE PK - EQUIP	0	0	0	0	0	0
Total CONCERTS IN THE PARK:		0	0	0	0	0	0
SAFE TRICK OR TREAT							
247-810-880-001	SAFE TRICK OR TREAT	0	0	0	0	200	100
Total SAFE TRICK OR TREAT:		0	0	0	0	200	100

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
VISIT WITH SANTA							
247-811-880-001	VISIT WITH SANTA	0	48	0	0	0	0
Total VISIT WITH SANTA:		0	48	0	0	0	0
HOLIDAY HOMECOMING							
247-812-880-001	HOLIDAY HOMECOMING	1,996	1,000	800	3,313	2,000	3,500
Total HOLIDAY HOMECOMING:		1,996	1,000	800	3,313	2,000	3,500
FLOWERS							
247-830-813-001	FLOWERS - CONTRACT	0	0	345	0	0	300
247-830-920-001	FLOWERS - IRRIGATION	985	177	931	285	1,500	0
247-830-932-001	FLOWERS - REPAIRS	243	0	0	0	0	0
Total FLOWERS:		1,228	177	1,276	285	1,500	300
FRENCH MARKET							
247-831-880-001	FRENCH MARKET - SET UP	0	0	741	776	500	1,000
247-831-881-001	FRENCH MARKET - ADVERTISING	0	1,246	453	0	0	0
247-831-920-001	FRENCH MARKET - UTILITIES	332	341	338	194	0	300
247-831-940-001	FRENCH MARKET - RENT	0	0	0	0	0	0
Total FRENCH MARKET:		332	1,586	1,532	970	500	1,300
GALLERY BUILDING							
247-832-880-001	GALLERY BUILDING - MAINTENANCE	0	0	0	0	0	0
247-832-890-001	GALLERY BLDG - ULTRACAMP GRANT	0	0	0	0	4,000	4,000
247-832-920-001	GALLERY BUILDING - UTILITIES	0	0	0	0	0	0
Total GALLERY BUILDING:		0	0	0	0	4,000	4,000
NECI							
247-833-743-001	NECI - SUPPLIES - GENERAL	0	0	0	0	0	0
247-833-743-002	NECI - SUPPLIES - KITCHEN	857	0	0	0	0	0
247-833-802-001	NECI - HUD	0	0	0	0	0	0
247-833-814-001	NECI - 1ST SOURCE LABOR	79	0	0	0	0	0
247-833-814-002	NECI - 1ST SOURCE MANAGEMENT	0	0	0	0	0	0
247-833-820-001	NECI - TRAINING - MERCHANT	473	250	564	726	0	0
247-833-820-002	NECI - TRAINING - NECI	609	0	0	0	0	0
247-833-920-001	NECI - UTILITIES	7,871	7,912	8,994	2,390	7,500	0
247-833-978-001	NECI - EQUIPMENT - 1ST SOURCE	0	0	0	0	0	0
247-833-978-002	NECI - EQUIPMENT - KITCHEN	0	0	0	0	0	0
247-833-978-003	NECI - EQUIPMENT - TRAINING RM	0	0	0	0	0	0
Total NECI:		9,889	8,163	9,558	3,116	7,500	0
NILES THEN & NOW BOOK							
247-834-900-001	NILES THEN & NOW BK-PRINTING	0	0	0	0	0	0
247-834-900-002	NILES THEN & NOW BK-RECEPTION	0	0	0	0	0	0
247-834-900-003	NILES THEN & NOW BK-SHIPPING	0	0	0	0	0	0
Total NILES THEN & NOW BOOK:		0	0	0	0	0	0
BRICKS							
247-835-814-001	BRICKS - ENGRAVING AND INSTALL	0	0	0	0	0	0
247-835-932-001	BRICKS - REPAIRS AND MAINT	0	0	0	0	0	0
247-835-956-001	BRICKS - MISCELLANEOUS	0	0	0	0	0	0
Total BRICKS:		0	0	0	0	0	0
2ND STREET DINING AREA							
247-836-814-001	2ND STREET DINING AREA	0	14,285	3,068	10,851	10,000	12,000
247-836-932-001	NODE - RESTROOMS	0	3,638	5,622	2,117	6,000	6,000
247-836-956-001	SOCIAL DISTRICT	0	3,259	611	0	500	750
Total 2ND STREET DINING AREA:		0	21,183	9,301	12,968	16,500	18,750
RESTAURANT WEEK							

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
247-837-814-001	RESTAURANT WEEK EXPENSES	0	3,887	995	0	5,000	5,000
Total RESTAURANT WEEK:		0	3,887	995	0	5,000	5,000
THIRD THURSDAY							
247-838-814-001	THIRD THURSDAY EXPENSES	0	1,210	0	0	1,200	0
Total THIRD THURSDAY:		0	1,210	0	0	1,200	0
GENERAL AND ADMINISTRATIVE							
247-839-702-002	OVERTIME WAGES	0	0	0	0	0	0
247-839-702-012	STREET DEPARTMENT LABOR ONLY	0	6,032	0	0	0	0
247-839-703-001	SALARIES & WAGES - MANAGER	50,540	54,866	56,154	28,000	56,000	56,000
247-839-714-001	FRINGES - FICA	3,506	3,567	4,472	2,004	3,731	4,500
247-839-714-004	FRINGES-GROUP MED INS	17,333	18,000	16,000	7,750	16,000	15,500
247-839-714-012	FRINGES - W/C INS PREMIUMS	116	166	115	41	134	134
247-839-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
247-839-727-001	OFFICE SUPPLIES	663	149	487	0	500	500
247-839-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	80	1,420	0	3,000	0
247-839-736-001	POSTAGE EXPENSE	275	0	174	180	1,000	1,000
247-839-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
247-839-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
247-839-801-004	PROFESSIONAL SERVICES - CABLE	0	0	0	0	0	0
247-839-820-001	TRAVEL, TRAINING & CONFERENCE	727	920	5,912	1,860	10,000	10,000
247-839-830-001	DUES & SUBSCRIPTIONS	375	460	375	375	550	600
247-839-850-001	COMMUNICATIONS	1,885	2,483	3,388	803	2,500	0
247-839-880-002	DOWNTOWN LOAN PAYMENTS	4,000	4,000	4,000	0	0	0
247-839-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
247-839-920-001	UTILITIES	342	294	367	194	0	0
247-839-920-005	UTILITIES - CHARGING STATIONS	0	0	0	0	1,500	2,000
247-839-932-015	REPAIRS & MAINT - RIVERFRONT	380	0	508	0	0	1,000
247-839-932-016	REPAIRS & MAINT - DOWNTOWN	1,724	1,197	1,477	699	1,000	1,000
247-839-940-001	RENTALS	4,675	3,825	4,675	3,400	5,100	1,800
247-839-956-008	MISCELLANEOUS	573	530	1,065	37	6,000	41,143
247-839-956-015	BANK SERVICE FEES	0	0	0	0	0	0
247-839-956-020	PURCHASE OF PROPERTY	0	0	0	0	0	0
247-839-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
247-839-957-001	INSURANCE - GENERAL	734	781	807	801	0	850
247-839-977-001	OFFICE EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
247-839-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
247-839-995-001	TRANSFERS OUT	0	0	0	0	0	0
Total GENERAL AND ADMINISTRATIVE		87,848	97,349	101,394	46,144	107,015	136,027
MISC PROJECTS							
247-840-880-001	COMMUNITY PROMOTIONS	1,166	5,493	1,574	866	5,000	2,500
247-840-880-002	PARK PROGRAMS	0	0	0	0	0	0
247-840-880-003	DECORATE DOWNTOWN	3,252	1,441	4,394	2,771	1,500	2,500
247-840-880-004	RUDOLPH BREAKFAST	0	0	0	0	0	0
247-840-880-005	WEDDING WALK	0	0	0	0	0	0
247-840-880-006	GARAGE SALE	0	0	0	0	0	0
247-840-880-007	MAIN STREET - MERCHANDISE	0	0	0	0	0	0
247-840-880-008	ARTS IN MOTION - PRIZES	0	0	0	0	0	0
247-840-880-009	ARTS IN MOTION - ENTERTAINMENT	0	0	0	0	0	0
247-840-880-010	ARTS IN MOTION - ADVERTISING	0	0	0	0	0	0
247-840-880-011	ARTS IN MOTION - TENT	0	0	0	0	0	0
247-840-880-012	DOWNTOWN DOLLARS PROGRAM	0	0	130	0	0	0

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
247-840-880-013	INDE REVOLUTION MARKETPLACE	0	0	0	0	0	0
247-840-880-015	GRILLS GRANT EXPENSES	0	0	0	0	0	0
247-840-880-050	DESIGN COMMITTEE	161	0	0	298	0	0
247-840-880-051	ECON RESTRUCTURING COMMITTEE	1,308	0	7,154	0	0	0
247-840-880-052	ORGANIZATION COMMITTEE	0	0	0	0	0	0
247-840-880-053	ECON DEVELOP - BUILDINGS	0	0	0	0	0	0
247-840-880-055	MEDC BRIDGE LOANS	25,000	25,000	21,000	25,000	0	0
Total MISC PROJECTS:		30,887	31,934	34,252	28,935	6,500	5,000
Total FUND EXPENDITURES:		183,486	187,370	198,055	145,067	200,615	229,477
NET REVENUES (EXPENDITURES)		26,398	64,416	26,536	(32,229)	1,135	0
BEGINNING FUND BALANCE						169,230	170,365
PROJECTED ENDING FUND BALANCE						170,365	170,365



**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, 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 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

FY 2024

Increases

- Salaries & Wages – Full Time – Increased \$24,092, due to a 3% pay raise and the anticipated retirement payout of the Administrative Assistant. (\$2,413 from raises, \$21,679 from payout).

Decreases

- Fringes – Pension – Decreased \$6,034. We have no control over this number.

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
249-100-490-000	MULTIPLE DWELLINGS	0	0	0	0	0	0
249-100-490-001	ELECT & MECHANICAL PERMITS	69,559	44,506	59,679	23,464	40,000	45,000
249-100-490-002	ELECT & HEAT LICENSES/PERMITS-	0	0	0	0	0	0
249-100-490-003	TAXI, BIKE & MISC LICENSES	0	0	0	0	0	0
249-100-490-004	BUILDING PERMITS/PLAN REVIEWS	420,957	82,382	151,734	38,902	80,000	80,000
249-100-490-005	BUILDING PERMITS/PLAN REVIEWS-	0	0	0	0	0	0
249-100-490-006	DEMOLITION PERMITS	6,555	5,602	8,455	797	6,000	6,000
249-100-607-001	FEES	3,350	2,500	3,700	825	1,500	1,600
249-100-607-008	FEES - INSPECTION BUREAU	0	0	0	0	0	0
249-100-665-011	INTEREST	3,679	806	686	428	600	750
249-100-675-000	MISCELLANEOUS	303	147	593	229	300	400
249-100-693-001	SALE OF PROPERTY	0	0	0	0	0	0
249-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
	Total FUND REVENUES:	504,403	135,943	224,847	64,646	128,400	133,750
<b>EXPENDITURES</b>							
249-703-702-001	SALARIES & WAGES - FULL TIME	20,051	19,691	48,708	33,250	80,430	104,522
249-703-702-002	OVERTIME WAGES	349	357	575	535	1,000	1,000
249-703-703-001	SALARIES & WAGES - PART TIME	29,147	24,892	23,786	2,192	15,899	16,375
249-703-714-001	FRINGES-FICA	4,190	4,105	6,227	2,993	6,969	7,178
249-703-714-003	FRINGES - MESC	0	0	0	0	0	0
249-703-714-004	FRINGES-GROUP MEDICAL INS	17,333	18,000	16,000	7,750	31,000	31,000
249-703-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
249-703-714-012	FRINGES-W/C INS PREMIUMS	257	382	336	90	253	553
249-703-714-017	FRINGES-PENSION CONTRI EXPENSE	5,471	6,221	9,317	3,497	10,844	4,810
249-703-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
249-703-717-008	PAYROLL - VACATION ALLOCATION	4,194	6,746	4,301	2,280	6,052	6,233
249-703-717-009	PAYROLL - HOLIDAY ALLOCATION	1,201	1,225	1,250	746	3,341	3,441
249-703-717-010	PAYROLL - PERSONAL HOL ALLOC	473	30	738	703	1,114	1,147
249-703-717-011	PAYROLL - SICK ALLOCATION	0	1,346	799	501	5,568	5,735
249-703-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
249-703-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
249-703-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
249-703-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
249-703-720-001	NON-WORK PAID	0	0	0	0	0	0
249-703-727-001	OFFICE SUPPLIES	471	278	632	309	750	750
249-703-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,238	3,234	3,496	3,073	4,000	4,000
249-703-736-001	POSTAGE EXPENSE	0	0	1,109	230	900	900
249-703-740-001	OPERATING SUPPLIES	22	317	336	240	600	500
249-703-756-004	GASOLINE & OIL	963	370	245	0	500	500
249-703-784-004	VEHICLE MAINTENANCE	737	18	208	0	1,000	600
249-703-801-001	PROFESSIONAL SERVICES	0	3,119	0	219	500	500
249-703-801-008	PROFESSIONAL SERVICES-MISC	0	0	0	0	0	0
249-703-813-001	CONTRACTUAL SERVICES	68,801	52,014	71,056	20,182	50,000	50,000
249-703-814-004	DEMOLITION	750	7,745	0	0	8,000	8,000
249-703-820-001	TRAVEL, TRAINING & CONFERENCE	686	467	1,080	0	1,500	1,000

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
249-703-830-001	DUES & SUBSCRIPTIONS	0	145	0	0	500	400
249-703-850-001	COMMUNICATIONS	1,512	716	1,620	887	1,500	1,500
249-703-900-001	PRINTING & PUBLISHING	0	0	0	0	300	200
249-703-930-001	MTNCE - OFFICE EQUIPMENT	579	0	0	0	500	400
249-703-932-018	DISASTER REC - PR & COSTS	0	0	0	0	0	0
249-703-932-020	DISASTER REC - NON-WORK PD	200	0	0	0	0	0
249-703-956-008	MISCELLANEOUS	0	0	0	0	0	0
249-703-956-015	BANK SERVICE FEES	0	0	55	0	0	0
249-703-957-001	INSURANCE - GENERAL	1,896	2,291	1,885	2,200	2,500	2,500
249-703-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
249-703-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		161,521	153,710	193,759	81,877	235,520	253,744
NET REVENUES (EXPENDITURES)		342,882	(17,767)	31,089	(17,232)	(107,120)	(119,994)
BEGINNING FUND BALANCE						457,752	350,632
PROJECTED ENDING FUND BALANCE						350,632	230,638

**HUD CDBG ENTITLEMENT COMMUNITY PROGRAM**  
**(279)**

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 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.

**FY 2024**

- The budgeted projects are not finalized until after the Annual Plan is approved by HUD in August. Projects focus on slum & blight elimination, crime prevention, and assisting the rebuild of Ferry Street Resource Center.

CITY OF NILES							
Budget Worksheet - Fund 279 (HUD Entitlement Fund)							
FY2024							
							2023-24
							PROJECTED
<u>Account Number</u>		<u>Account Title</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>10/22-03/23</u>	<u>2022-23</u>
			<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
							<u>Budget</u>
<b>FUND REVENUES</b>							
279-100-501-009	FEDERAL GRANTS - ARRA	0	0	0	0	0	0
279-100-501-010	FEDERAL GRANTS - HUD	0	0	0	0	0	0
279-100-501-012	FERRY ST SCHOOL DEVELOPMENT	0	0	0	0	0	0
279-100-501-013	5TH ST NEIGHBORHOOD CTR PROGRA	0	0	0	0	0	0
279-100-501-014	HOUSING ASSISTANCE PROGRAM	0	22,167	0	0	15,000	17,000
279-100-501-015	DOWN PAYMENT ASSISTANCE	0	0	0	0	0	0
279-100-501-016	RENTAL REHABILITATION PROGRAM	0	4,328	509	0	0	0
279-100-501-017	COMMUNITY GARDEN INITIATIVE	0	0	0	0	0	0
279-100-501-018	D/T STREETScape IMPROVEMENTS	0	0	0	0	0	0
279-100-501-019	CAPITAL INFRASTRUCTURE PROJECTS	0	0	0	0	0	0
279-100-501-020	THOMAS STADIUM	0	0	0	0	0	0
279-100-501-021	NEIGHBORHOOD PARK IMPVTS	0	0	167,258	0	0	0
279-100-501-022	SLUM & BLIGHT ELIMINATION	37,997	72,750	2,370	100,235	32,668	48,000
279-100-501-023	CORE AREA ECONOMIC DEVELOPMENT	0	0	0	0	0	0
279-100-501-024	CODE ENFORCEMENT	70,168	51,722	83,074	24,423	95,000	64,000
279-100-501-025	HOMELESS INTERVENTION	39,130	59,405	7,936	389	0	0
279-100-501-030	JOB CREATION PROGRAM	0	0	0	0	0	0
279-100-501-031	TECHNICAL ASSISTANCE	0	0	0	0	0	0
279-100-501-035	MUSEUM RENOVATION	0	0	0	0	0	0
279-100-501-037	SCHOOL RESOURCE OFFICER	14,854	16,615	15,635	6,087	15,000	15,000
279-100-501-038	PUBLIC SERVICES	26,382	66,203	10,224	0	12,500	23,000
279-100-501-049	ECONOMIC DEVELOPMENT	0	48,900	0	0	0	0
279-100-501-066	PUBLIC FACILITY IMPROVEMENTS	0	0	42,499	0	50,000	40,000
279-100-501-068	TRANSPORTATION	800	4,030	836	0	1,400	1,016
279-100-501-090	CONTINGENCY PROJECTS	0	0	0	0	0	0
279-100-501-095	PROJECT ADMINISTRATION	48,063	72,640	14,553	9,841	55,391	53,000
279-100-653-001	PROGRAM INCOME-UTIL PYMT ASST	0	151	314	0	0	0
279-100-653-002	PROGRAM INCOME-HAP	19,999	0	0	0	0	0
279-100-665-011	INTEREST	249	24	3	2	0	0
279-100-665-001	LOAN INT - D. HANKINS	0	0	0	0	0	0
279-100-665-002	LOAN INT - JILL ROBERTS	0	0	0	0	0	0
279-100-675-000	MISCELLANEOUS	0	0	0	0	0	0
279-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	20,000	10,000	0	0	0
279-100-674-002	CONTRIBUTIONS-COMMUNITY GARDEN	0	0	0	0	0	0
279-100-699-001	INTERFUND TRANSFER	0	2,178	2,000	0	0	0
Total FUND REVENUES:			257,642	441,112	357,209	140,977	276,959
							261,016
<b>EXPENDITURES</b>							
279-820-714-001	FRINGES-FICA	0	0	0	0	0	0
279-820-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
279-820-956-015	BANK SERVICE FEES	0	0	25	0	0	0
279-820-958-010	GRANT EXPENDITURES - HUD	155	29,438	0	0	0	0
279-820-958-011	STREETScape IMPROVEMENTS	0	0	0	0	0	0
279-820-958-012	STREETScape IMPROVEMENTS-ADMR	0	0	0	0	0	0
279-820-958-013	FRONT STREET IMPROVEMENTS	0	0	0	0	0	0
279-820-958-014	FRONT STREET IMPROVEMENTS-ADMR	0	0	0	0	0	0



		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
BEGINNING FUND BALANCE						259	259
PROJECTED ENDING FUND BALANCE						259	259



**OPIOID SETTLEMENT FUND**  
**(284)**

This fund was established to receive revenues from state and federal opioid law suit settlements and account for expenditures.

**SIGNIFICANT CHANGES:**

FY 2024

- This is the first year for this fund. There are no currently planned expenses. All expenses must be related to addressing opioid use.

CITY OF NILES							
Budget Worksheet - Fund 284 (Opoird Settlement Fund)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
284-100-665-011	INTEREST	0	0	0	13	0	0
284-100-685-001	OPOIRD SETTLEMENT REVENUE	0	0	0	20,140	0	15,000
Total FUND REVENUES:		0	0	0	20,153	0	15,000
<b>EXPENDITURES</b>							
284-820-956-008	MISCELLANEOUS	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
<b>NET REVENUES (EXPENDITURES)</b>							
		0	0	0	20,153	0	15,000
<b>BEGINNING FUND BALANCE</b>						0	0
<b>PROJECTED ENDING FUND BALANCE</b>						0	15,000

**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 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

FY 2024

- No preplanned projects for 2024. Interest collected on loans will continue; however, some interest payments will be lower as the loan nears payoff.

CITY OF NILES							
Budget Worksheet - Fund 297 (Economic Development)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
297-100-548-001	STATE GRANTS	0	0	0	0	0	0
297-100-665-009	LOAN INT- TEM PAC	0	0	0	0	0	0
297-100-665-011	INTEREST	3,117	389	359	225	500	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	397	190	341	113	500	50
297-100-665-034	LOAN INT - BRYAN WILLIAMS	202	353	444	145	400	165
297-100-665-035	LOAN INT - CHAMBER	0	0	0	0	0	0
297-100-665-037	LOAN INT - SLR PILATES	773	610	1,484	670	1,500	1,109
297-100-665-038	LOAN INT - L&S HOLLISTER	481	226	528	266	500	276
297-100-665-039	LOAN INT - KELLER	0	0	366	117	0	557
297-100-665-040	LOAN INT - FOP	1,593	1,037	2,945	1,493	2,500	1,494
297-100-693-001	SALE OF PROPERTY	0	0	0	0	0	0
297-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		6,563	2,805	6,467	3,030	5,900	3,651
<b>EXPENDITURES</b>							
297-728-801-001	PROFESSIONAL SERVICES	150	0	0	0	0	0
297-728-802-001	ADMINISTRATION FEES - FED	0	0	0	0	0	0
297-728-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
297-728-934-001	LAND REPAIR	0	0	0	0	0	0
297-728-956-015	BANK SERVICE FEES	0	0	0	0	0	0
297-728-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
297-728-995-001	TRANSFERS OUT	20,000	2,178	0	0	0	0
Total FUND EXPENDITURES:		20,150	2,178	0	0	0	0
NET REVENUES (EXPENDITURES)		(13,587)	626	6,467	3,030	5,900	3,651
BEGINNING FUND BALANCE						487,380	493,280
PROJECTED ENDING FUND BALANCE						493,280	496,931

**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 2022

- There are no projects planned for this fiscal year.

FY 2023

- There are no projects planned for this fiscal year.

FY 2024

- There are no projects planned for this fiscal year.

CITY OF NILES							
Budget Worksheet - Fund 401 (Capital Grant)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
401-100-626-001	SERVICES RENDERED	0	7,852	0	0	0	0
401-100-626-002	SERVICES RENDERED - SIDEWALK R	0	0	0	0	0	0
401-100-665-011	INTEREST	502	56	50	30	100	0
401-100-678-009	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:	502	7,908	50	30	100	0
<b>EXPENDITURES</b>							
401-902-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
401-902-932-010	REPAIRS & MTNCE - SIDEWALKS	0	12,823	0	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	12,823	0	0	0	0
<b>NET REVENUES (EXPENDITURES)</b>							
		502	(4,915)	50	30	100	0
<b>BEGINNING FUND BALANCE</b>						32,003	32,103
<b>PROJECTED ENDING FUND BALANCE</b>						32,103	32,103

**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 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.

FY 2024

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

CITY OF NILES							
Budget Worksheet - Fund 402 (Equipment Replacement)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
402-100-607-050	PARK APPLICATION FEES	0	0	0	0	0	0
402-100-665-011	INTEREST	3,212	661	1,072	1,132	700	0
402-100-667-001	RENTAL OF PROPERTY	0	0	0	0	0	0
402-100-674-001	CONTRIBUTIONS - FIRE DEPT.	1,536	82,996	52,000	250	0	0
402-100-674-002	CONTRIBUTIONS - POLICE DEPT.	0	0	0	0	0	0
402-100-674-003	CONTRIBUTIONS - DPW	0	0	50,000	0	20,000	20,000
402-100-675-000	MISCELLANEOUS	5,908	9,339	5,492	0	0	0
402-100-699-001	INTERFUND TRANSFER	68,000	23,000	23,000	0	0	0
Total FUND REVENUES:		78,656	115,995	131,564	1,382	20,700	20,000
<b>EXPENDITURES</b>							
402-903-956-008	MISCELLANEOUS	0	0	0	0	0	0
402-903-956-015	BANK SERVICE FEES	0	0	0	0	0	0
402-903-991-001	DEBT SERVICE	0	0	0	0	0	0
402-903-995-001	TRANSFERS OUT	886	0	79,683	0	0	0
Total FUND EXPENDITURES:		886	0	79,683	0	0	0
<b>NET REVENUES (EXPENDITURES)</b>							
		77,770	115,995	51,881	1,382	20,700	20,000
BEGINNING FUND BALANCE						459,699	480,399
PROJECTED ENDING FUND BALANCE						480,399	500,399



**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 2022

- None

FY 2023

- None

FY 2024

- None

CITY OF NILES							
Budget Worksheet - Fund 412 (Industrial Park Assoc)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
412-100-665-011	INTEREST	792	106	90	54	100	100
412-100-693-001	SALE OF PROPERTY	0	0	0	0	0	0
412-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		792	106	90	54	100	100
<b>EXPENDITURES</b>							
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	69	67	126	0	0	0
412-857-932-001	REPAIRS & MAINTENANCE	45	25	0	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
412-857-995-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		114	92	126	0	0	0
NET REVENUES (EXPENDITURES)		678	14	(36)	54	100	100
BEGINNING FUND BALANCE						58,061	58,161
PROJECTED ENDING FUND BALANCE						58,161	58,261

**LOCAL IMPROVEMENT REVOLVING FUND**  
**(445)**

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 2022

- None

FY 2023

- None

FY 2024

- None

CITY OF NILES							
Budget Worksheet - Fund 445 (Local Imp Revolving Fund)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
445-100-665-011	INTEREST	869	116	99	60	100	100
445-100-678-006	SPECIAL ASSESSMENT #360	0	0	0	0	0	0
445-100-678-008	SPECIAL ASSESSMENT - #361	0	0	0	0	0	0
445-100-678-009	SPECIAL ASSESSMENT - #362	0	0	0	0	0	0
Total FUND REVENUES:		869	116	99	60	100	100
<b>EXPENDITURES</b>							
445-855-956-015	BANK SERVICE FEES	0	0	0	0	0	0
445-855-974-010	LAND IMP - BROWN ST. (SA #362)	0	0	0	0	0	0
445-855-995-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)		869	116	99	60	100	100
BEGINNING FUND BALANCE						64,051	64,151
PROJECTED ENDING FUND BALANCE						64,151	64,251

**TAX REVOLVING FUND**  
**(516)**

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 2022

- None

FY 2023

- None

FY 2024

- None

CITY OF NILES							
Budget Worksheet - Fund 516 (Delinq Tax Revolving)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
516-100-402-001	REAL PROPERTY TAXES - CURRENT	0	0	0	0	0	0
516-100-411-013	DEL R/E TAXES - CASS COUNTY	0	0	0	0	0	0
516-100-411-001	DEL. R/E TAXES - CITY SHARE	157,457	163,528	146,999	0	143,000	154,000
516-100-411-004	DEL. REAL TAXES - LIBRARY	65	33	122	0	0	0
516-100-411-008	DEL. REAL TAXES - SPECIAL ASSE	5,105	5,095	7,003	0	6,500	10,000
516-100-411-011	DEL. REAL TAXES - DART SHARE	5,569	5,783	0	0	5,200	5,500
516-100-445-001	INTEREST & PENALTY - REAL PROP	0	0	0	0	0	0
516-100-607-006	TAX COLLECTION FEES	5,654	6,050	5,388	0	6,000	6,000
516-100-665-011	INTEREST	21,066	(880)	(28,966)	8,813	10,000	10,000
516-100-678-007	SPECIAL ASSESSMENT - SMCAS	0	180	14	0	0	0
516-100-678-008	SPECIAL ASSESSMENT - PAVING	0	0	0	0	0	0
516-100-678-009	SPECIAL ASSESSMENT - SIDEWALK	0	0	0	0	0	0
Total FUND REVENUES:		194,916	179,789	130,560	8,813	170,700	185,500
<b>FUND EXPENDITURES</b>							
516-855-956-015	BANK SERVICE FEES	0	0	0	0	0	0
516-855-964-002	TAX REFUNDS - GENERAL	70	394	24,528	1,622	1,000	3,500
516-855-964-003	TAX REFUNDS - SEWER BOND	0	0	0	0	0	0
516-855-964-004	TAX REFUNDS - LIBRARY	(178)	33	2,952	172	0	0
516-855-964-005	TAX REFUNDS - DART	5,508	5,783	5,920	52	2,500	2,500
516-855-964-006	TAX REFUNDS - SPECIAL ASSESSME	0	162	10	0	2,000	200
516-855-964-007	TAX REFUNDS - SMCAS	(360)	180	14	60	0	0
516-855-964-009	TAX REFUNDS - SIDEWALK REPAIR	0	0	0	0	0	0
516-855-995-001	TRANSFERS OUT	200,000	200,000	200,000	0	200,000	200,000
Total FUND EXPENDITURES:		205,040	206,552	233,424	1,906	205,500	206,200
NET REVENUES (EXPENDITURES)		(10,124)	(26,762)	(102,864)	6,907	(34,800)	(20,700)
BEGINNING FUND BALANCE						439,711	404,911
PROJECTED ENDING FUND BALANCE						404,911	384,211

**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 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.

FY 2024

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

CITY OF NILES							
Budget Worksheet - Fund 581 (Airport)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
581-100-501-001	FEDERAL GRANTS	35,384	139,203	31,711	0	300,000	300,000
581-100-548-001	STATE GRANTS	0	6,776	14	0	0	0
581-100-642-014	JET FUEL SALES	51,328	56,632	89,865	8,355	100,000	85,000
581-100-642-005	SALE OF EASEMENTS	0	0	0	0	0	0
581-100-665-011	INTEREST	3,122	400	1,720	299	3,000	1,500
581-100-667-001	RENTAL OF PROPERTY	67,742	66,069	67,404	49,704	100,000	75,000
581-100-675-000	MISCELLANEOUS	434	538	1,587	483	0	1,500
581-100-679-001	DISCOUNT ON SALES TAX PAID	14	11	24	5	0	0
581-100-693-001	SALE OF PROPERTY	0	0	0	0	0	0
581-100-699-001	INTERFUND TRANSFER	1,017	1,021	997	0	1,000	1,000
Total FUND REVENUES:		159,042	270,649	193,321	58,846	504,000	464,000
<b>EXPENDITURES</b>							
581-572-702-002	OVERTIME WAGES	0	0	0	0	0	0
581-572-702-012	STREET DEPARTMENT LABOR ONLY	190	0	718	1,225	1,000	2,000
581-572-703-001	SALARIES & WAGES - PART TIME	6,303	6,236	6,366	2,591	10,000	7,500
581-572-714-001	FRINGES	516	479	502	235	1,000	1,000
581-572-714-012	FRINGES-W/C INS PREMIUMS	78	119	37	19	37	85
581-572-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
581-572-740-001	OPERATING SUPPLIES	121	639	818	19	1,500	1,500
581-572-756-004	GASOLINE & OIL	1,024	1,086	1,415	143	2,500	2,000
581-572-784-004	VEHICLE MAINTENANCE	432	691	941	1,913	2,500	2,000
581-572-796-001	JET FUEL PURCHASES	54,009	37,250	122,114	18,036	75,000	50,000
581-572-801-001	PROFESSIONAL SERVICES	0	3,478	224	48,011	150,000	150,000
581-572-813-001	CONTRACTUAL SERVICES	4,078	971	6,498	30	200,000	15,000
581-572-815-001	TRASH DISPOSAL	0	0	0	0	0	0
581-572-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	1,500	1,500
581-572-830-001	DUES & SUBSCRIPTIONS	5,539	179	259	0	1,000	1,000
581-572-850-001	COMMUNICATIONS	1,970	934	861	294	2,000	2,000
581-572-900-001	PRINTING & PUBLISHING	0	0	61	50	0	0
581-572-920-001	UTILITIES	11,067	7,941	10,367	5,807	15,000	13,000
581-572-930-004	MTNCE - OTHER EQUIPMENT	0	0	0	0	0	0
581-572-931-001	BUILDING REPAIRS	2,298	3,788	993	1,999	5,000	5,000
581-572-932-001	REPAIRS & MAINTENANCE	0	0	3,306	1,546	2,000	2,000
581-572-932-017	UST CLEANUP - AIRPORT	0	0	0	0	500	500
581-572-956-008	MISCELLANEOUS	260	260	276	260	2,000	2,500
581-572-956-015	BANK SERVICE FEES	1,619	1,684	2,734	(451)	3,500	3,000
581-572-957-001	INSURANCE - GENERAL	5,054	16,859	4,820	10,660	15,000	15,000
581-572-968-001	DEPRECIATION EXPENSE	150,232	150,232	135,368	67,684	150,000	136,000
581-572-974-006	LAND PURCHASE	0	0	0	75,000	0	0
581-572-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	50,000
581-572-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		244,790	232,825	298,677	235,071	641,037	462,585
NET REVENUES (EXPENDITURES)		(85,748)	37,824	(105,355)	(176,225)	(137,037)	1,415
BEGINNING FUND BALANCE						1,185,866	1,048,829
PROJECTED ENDING FUND BALANCE						1,048,829	1,050,244



**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 2022

- None- continue to purchase needed equipment.

FY 2023

- None- continue to purchase needed equipment.

FY 2024

- None- continue to purchase needed equipment.

CITY OF NILES							
Budget Worksheet - Fund 584 (Plym Park Golf)							
FY2024							
							2023-24
							PROJECTED
		2019-20	2020-21	2021-22	10/22-03/23	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>Budget</u>
<b>FUND REVENUES</b>							
584-100-607-002	GREENS FEES	79,404	92,038	88,363	8,866	80,000	85,000
584-100-607-003	MEMBERSHIP FEES	11,950	22,540	21,490	715	15,000	18,000
584-100-607-005	CITY TOURNAMENT FEES	1,895	1,645	1,850	0	2,000	2,000
584-100-642-001	SALES - CONCESSIONS	3,957	6,333	6,828	646	6,500	7,000
584-100-645-001	SALES - GOLF MERCHANDISE	2,177	3,179	2,892	249	3,000	3,000
584-100-665-011	INTEREST	732	202	218	214	600	500
584-100-667-001	RENTAL OF PROPERTY	52,807	66,999	65,629	6,910	70,000	65,000
584-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
584-100-675-000	MISCELLANEOUS	1,090	18	637	2,423	1,000	1,000
584-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		154,011	192,955	187,908	20,022	178,100	181,500
<b>EXPENDITURES</b>							
584-573-702-002	OVERTIME WAGES	0	0	0	0	0	0
584-573-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	500	1,000
584-573-703-001	SALARIES & WAGES - PART TIME	60,216	85,802	75,880	13,372	81,520	80,920
584-573-703-002	OVERTIME WAGES PT	0	0	0	0	0	0
584-573-714-001	FRINGES-FICA	4,601	6,432	6,156	1,023	6,236	6,190
584-573-714-003	FRINGES - MESC	0	0	0	0	3,000	3,000
584-573-714-012	FRINGES-W/C INS PREMIUMS	506	671	627	189	379	757
584-573-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
584-573-727-001	OFFICE SUPPLIES	0	0	0	0	500	500
584-573-740-001	OPERATING SUPPLIES	4,507	5,633	5,461	1,790	5,000	6,000
584-573-742-001	SUPPLIES - CONCESSION SALES	2,741	3,147	3,536	9	3,250	3,500
584-573-745-001	SUPPLIES - MERCHANDISE SALES	835	1,128	886	594	1,500	1,500
584-573-756-004	GASOLINE & OIL	3,545	4,319	7,261	1,335	6,000	7,500
584-573-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
584-573-801-001	PROFESSIONAL SERVICES	5,434	5,615	4,648	0	6,500	6,000
584-573-805-001	DONATED GREEN FEES	0	0	0	0	0	0
584-573-813-001	CONTRACTUAL SERVICES	5,983	5,448	4,426	381	6,000	5,500
584-573-814-001	HIRED SERVICES	0	0	0	0	0	0
584-573-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
584-573-830-001	DUES & SUBSCRIPTIONS	100	100	100	0	500	500
584-573-850-001	COMMUNICATIONS	449	283	284	94	600	500
584-573-900-001	PRINTING & PUBLISHING	398	1,631	1,183	414	2,000	1,500
584-573-920-001	UTILITIES	13,163	14,770	17,325	6,289	15,000	18,000
584-573-930-004	MTNCE - OTHER EQUIPMENT	14,622	21,216	19,442	2,944	20,000	22,000
584-573-931-001	BUILDING REPAIRS	0	308	12,163	0	5,000	5,000
584-573-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
584-573-932-018	LAND REPAIRS & MAINTENANCE	5,700	6,984	9,298	473	7,000	8,000
584-573-956-008	MISCELLANEOUS	(1)	200	0	200	500	500
584-573-956-011	CREDIT/DEBIT CARD FEES	2,367	2,450	2,433	1,086	3,000	3,000
584-573-956-015	BANK SERVICE FEES	0	0	0	0	0	0
584-573-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
584-573-957-001	INSURANCE - GENERAL	2,284	2,372	2,706	2,841	3,000	3,200
584-573-993-020	INTEREST PD ON ELECT DEPT LOAN	242	120	80	0	250	250

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
		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>
584-573-965-004	CASH OVER/SHORT	20	(1)	1,285	10	0	0
584-573-968-001	DEPRECIATION EXPENSE	10,727	11,543	12,043	6,022	5,000	13,000
584-573-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
584-573-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	8,165	(8,165)	0	0	15,000	15,000
584-573-995-001	DEBT SERVICE	0	0	0	0	0	0
Total FUND EXPENDITURES:		146,605	172,006	187,222	39,068	197,235	212,817
NET REVENUES (EXPENDITURES)		7,406	20,949	686	(19,046)	(19,135)	(31,317)
BEGINNING FUND BALANCE						170,713	151,578
PROJECTED ENDING FUND BALANCE						151,578	120,261

**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 of Niles residents have regularly approved a ½ mill property tax levy and Buchanan City residents approved a full 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, Buchanan full mill dedicated millage and passenger fares.

DART will utilize a portion of the annual federal Section 5307 grant to help fund operating expenses. Section 5339 federal funding is also available to assist with vehicle replacement and facility improvement projects. For FY 2024, capital projects will include the replacement of up to 3 2024 Ford Transit vans.

The Michigan Department of Transportation plans to provide Local Bus Operating (LBO) funding and capital match for federal grants, as in past years.

**Expense Highlights**

The primary DART expenses are “human” costs: the labor and benefits associated with running the system. During FY 2023, 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 may be necessary in order to attract and retain quality staff.

As previously stated, capital expenses for FY 2024 will include the purchase of up to (3) 2024 Ford Transit vans and replacing the perimeter fencing and gate at the DART facility

**SIGNIFICANT CHANGES:**

**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.

#### FY 2024

- Ridership continues to increase and added more busses on the road. This has put more wear and tear on our older busses, causing more routine repairs more often. Prices for parts and delivery time are still high.
- Buchanan passed a 4-year full mill property tax levy, for DART services to be contracted with the City of Niles DART.

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
588-100-402-001	REAL PROPERTY TAXES - CURRENT	89,086	99,152	100,741	3,350	177,500	180,000
588-100-402-006	REAL PROPERTY TAXES - CASS COU	1,016	6,645	8,129	72	150	0
588-100-411-011	DEL. REAL TAXES - DART SHARE	5,508	5,774	5,084	0	5,500	5,500
588-100-412-002	DELINQUENT PERSONAL PROPERTY -	2,494	(2,549)	(1)	1	100	0
588-100-437-001	IFT/CFT'S	646	313	227	0	600	0
588-100-432-001	PMTS IN LIEU OF TAXES-PILOT	1,184	1,237	1,382	0	800	0
588-100-501-001	FEDERAL GRANTS - PREVENT MAINT	105,181	29,837	71,825	0	159,639	155,000
588-100-501-002	FEDERAL GRANTS - OPERATING	136,225	0	0	0	150,000	150,000
588-100-501-003	FEDERAL GRANT - CAPITAL	9,906	33,964	4,592	0	68,000	62,400
588-100-528-001	OTHER FEDERAL GRANTS	108,668	399,432	330,133	0	0	140,160
588-100-548-001	STATE GRANTS - OPERATNG	159,240	207,967	195,622	101,826	206,007	211,693
588-100-548-002	STATE GRANTS - OPER (FED 5311)	0	0	0	0	0	0
588-100-548-003	STATE GRANTS - CAPITAL	2,476	8,491	1,148	0	17,000	35,040
588-100-548-004	STATE GRANTS - PREVENT MAINT	26,295	7,459	17,956	0	39,910	31,000
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	5,015	2,485	4,196	0	5,000	0
588-100-574-004	SALES & USE	0	0	0	0	0	0
588-100-626-001	PASSENGER FARES-DEMAND RESP	47,237	55,686	72,557	37,746	70,000	75,000
588-100-626-002	PASSENGER FARES-ROUTE	6,646	7,302	7,603	4,909	7,000	8,000
588-100-665-011	INTEREST	9,168	1,532	1,408	777	1,500	1,500
588-100-667-001	RENTAL OF PROPERTY	0	0	0	0	0	0
588-100-675-000	MISCELLANEOUS	1,505	1,255	1,187	1,856	0	0
588-100-687-001	REFUNDS & REBATES	35	0	8,303	57	500	0
588-100-693-001	SALE OF PROPERTY	1,256	108	7,650	0	1,500	0
588-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		718,787	866,089	839,743	150,593	910,706	1,055,293
<b>EXPENDITURES</b>							
<b>VEHICLE OPERATIONS</b>							
588-010-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	150,010
588-010-702-003	SALARIES & WAGES - FT DISPATCH	43,704	50,110	52,428	28,170	71,400	37,648
588-010-702-018	SALARIES - DISASTER REC	0	0	0	0	0	0
588-010-702-020	DISASTER REC - NON-WORK PD	4,252	0	0	0	0	0
588-010-703-001	SALARIES & WAGES - PT DRIVERS	131,402	142,460	212,970	117,830	215,000	168,761
588-010-703-003	SALARIES & WAGES - PT DISPATCH	6	127	908	1,044	0	28,240
588-010-714-001	FRINGES - FICA	13,489	14,228	20,752	11,139	21,910	28,689
588-010-714-003	FRINGES-MESC	0	0	6,100	0	0	0
588-010-714-004	FRINGES-GROUP MEDICAL INS	49,333	67,500	64,000	36,167	48,000	46,500
588-010-714-012	FRINGES - W/C INS PREMIUMS	2,478	4,052	4,133	943	1,885	5,614
588-010-714-017	FRINGES-PENSION CONTRI EXPENSE	4,805	2,839	4,144	2,141	3,907	5,048
588-010-791-002	UNIFORMS	1,376	289	930	0	2,500	2,500
588-010-791-003	ATTORNEY FEES	0	0	0	0	0	0
588-010-791-010	GENERAL MEDICAL EXPENSE	4,392	1,455	2,206	691	2,160	1,600
588-010-792-001	GAS & OIL	25,655	29,850	74,533	31,262	85,230	70,000
588-010-792-002	TIRES & TUBES	0	0	0	0	0	0

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
		Actual	Actual	Actual	Actual	Budget	PROJECTED
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	Budget
588-010-792-020	OFFICE SUPPLIES	189	762	862	305	540	650
588-010-793-001	TELEPHONE & INTERNET	0	0	1,296	694	0	1,500
588-010-795-001	VEHICLE LICENSE FEES	70	89	0	0	105	0
588-010-797-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-010-798-001	TRAINING	540	1,209	619	0	1,800	1,600
588-010-798-002	TRAVEL & MEETINGS	614	0	0	0	1,440	1,600
588-010-798-005	LEASE EXPENSE - REV VEHICLES	0	0	0	0	0	0
588-010-799-010	EQUIPMENT RENTAL	0	0	0	0	0	0
588-010-799-020	MISCELLANEOUS EXPENSE	0	0	0	0	0	0
Total VEHICLE OPERATIONS:		282,306	314,969	445,879	230,386	455,877	549,960
VEHICLE MAINTENANCE							
588-041-702-001	SALARIES & WAGES - FT MAINT	53,055	56,958	62,615	34,464	70,600	72,718
588-041-702-018	SALARIES - DISASTER REC	0	3	56	0	0	0
588-041-702-020	DISASTER REC - NON-WORK PD	214	0	0	0	0	0
588-041-714-001	FRINGES - FICA	3,973	4,019	4,782	2,553	5,401	5,600
588-041-714-003	FRINGES-MESC	0	7,332	0	0	0	0
588-041-714-004	FRINGES-GROUP MEDICAL INS	17,333	3,000	16,000	7,750	16,000	15,500
588-041-714-012	FRINGES - W/C INS PREMIUMS	921	1,356	1,018	351	717	1,642
588-041-714-017	FRINGES-PENSION CONTRI EXPENSE	7,589	9,116	11,890	5,033	12,803	1,246
588-041-791-001	TOWING	75	75	150	150	360	400
588-041-791-002	UNIFORMS	968	679	1,079	579	1,260	1,520
588-041-791-010	GENERAL MEDICAL EXPENSE	0	211	154	50	265	300
588-041-792-001	GAS & OIL	2,712	6,479	7,029	919	5,400	4,200
588-041-792-002	TIRES & TUBES	0	420	920	0	0	0
588-041-792-003	VEHICLE PARTS & SUPPLIES	18,311	28,058	48,928	16,891	30,000	30,000
588-041-792-004	VEHICLE REPAIRS & MAINTENANCE	163	0	49	441	3,000	2,500
588-041-792-005	VEHICLE WASHING	0	24	30	6	0	100
588-041-792-016	EQUIPMENT MAINTENANCE	624	605	40	0	2,000	0
588-041-792-020	OFFICE SUPPLIES	36	0	1,622	12	2,600	300
588-041-793-001	TELEPHONE & INTERNET	267	365	401	225	330	1,600
588-041-793-002	UTILITIES	1,451	1,747	1,749	838	2,640	2,180
588-041-794-002	VEHICLE DAMAGE INSURANCE	0	0	0	0	0	0
588-041-795-001	VEHICLE LICENSE FEES	0	0	0	0	0	0
588-041-797-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-041-798-001	TRAINING	75	0	102	0	1,800	1,800
Total VEHICLE MAINTENANCE:		107,767	120,445	158,614	70,263	155,176	141,606
NON-VEHICLE MAINTENANCE							
588-042-702-018	SALARIES - DISASTER REC	0	0	0	0	0	0
588-042-702-020	DISASTER REC - NON-WORK PD	3,144	0	0	0	0	0
588-042-703-001	SALARIES & WAGES - PT MAINT	11,343	13,067	9,832	5,528	18,600	18,600
588-042-714-001	FRINGES - FICA	969	1,083	755	418	1,423	1,400
588-042-714-012	FRINGES - W/C INS PREMIUMS	390	546	392	149	280	361
588-042-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	0	0	0	0
588-042-791-010	GENERAL MEDICAL EXPENSE	0	0	0	0	100	0
588-042-792-010	RADIO REPAIRS & MAINTENANCE	0	0	0	0	600	0
588-042-792-013	DISASTER REC - SUPPLIES	7,426	1,592	0	0	0	0
588-042-792-015	BUILDING REPAIRS & MAINTENANCE	9,279	28,382	9,631	5,546	20,000	15,000
588-042-792-016	EQUIPMENT MAINTENANCE	165	625	1,118	441	5,000	3,000
588-042-792-020	OFFICE SUPPLIES	110	679	160	155	1,500	1,333

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
		Actual	Actual	Actual	Actual	Budget	PROJECTED
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	Budget
588-042-794-001	BUILDING DAMAGE INSURANCE	1,552	1,687	1,720	1,955	1,750	3,700
588-042-797-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
Total NON-VEHICLE MAINTENANC		34,377	47,661	23,607	14,191	49,253	43,394
ADMINISTRATION							
588-140-702-001	SALARIES & WAGES - FULL TIME	75,282	89,934	59,487	27,997	103,000	103,000
588-140-702-018	SALARIES - DISASTER REC	965	0	0	0	0	0
588-140-702-020	DISASTER REC - NON-WORK PD	1,517	0	0	0	0	0
588-140-703-001	SALARIES & WAGES - PART TIME	0	0	0	0	0	0
588-140-714-001	FRINGES - FICA	5,797	6,711	4,786	2,084	7,880	4,626
588-140-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	16,000	15,500
588-140-714-012	FRINGES-W/C INS PREMIUMS	363	482	305	108	149	305
588-140-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	0	0	300	1,207
588-140-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
588-140-956-015	BANK SERVICE FEES	0	4	32	20	0	0
588-140-995-001	TRANSFERS OUT	0	0	0	0	0	0
588-140-791-002	ARMORED CAR SERVICES	0	4,475	0	0	0	0
588-140-791-003	PROFESSIONAL SERVICES	2,700	4,475	3,525	0	3,000	0
588-140-791-004	AUDIT FEES	3,500	1,000	3,500	0	3,500	0
588-140-791-005	GRANT ADMINISTRATION SERVICES	0	0	0	0	0	0
588-140-792-020	OFFICE SUPPLIES	1,233	3,456	4,148	1,622	2,700	2,700
588-140-793-001	TELEPHONE & INTERNET	3,747	5,292	5,494	2,024	4,560	5,600
588-140-793-002	UTILITIES	4,672	4,570	5,785	2,959	5,300	5,800
588-140-794-003	VEHICLE LIABILITY INSURANCE	5,424	4,724	4,493	6,200	5,500	7,000
588-140-794-004	BUILDING/PROPERTY LIABILITY INS	2,969	3,328	3,907	4,475	4,000	5,500
588-140-797-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-140-798-001	TRAINING	0	690	640	328	1,400	1,200
588-140-798-002	TRAVEL & MEETINGS	701	1,124	201	0	1,400	1,200
588-140-798-003	ADVERTISING & MARKETING	371	361	887	0	1,500	1,000
588-140-798-004	ENTERTAINMENT	0	0	0	0	0	0
588-140-798-005	DUES & SUBSCRIPTIONS	3,436	3,517	3,477	3,653	4,000	2,500
588-140-798-006	PERMIT EXPENSE	0	0	0	0	0	0
588-140-799-020	MISCELLANEOUS EXPENSE	179	0	0	0	0	0
Total ADMINISTRATION:		112,857	134,143	100,667	51,468	164,189	157,138
CAPITAL OUTLAY							
588-904-932-017	UST EXPENSES	0	0	0	0	0	0
588-904-975-001	BUILDING IMPROV-CAPITAL OUTLAY	9,881	11,608	0	0	0	0
588-904-977-001	OFFICE EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
588-904-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	40,164	5,740	0	0	0
588-904-979-001	VEHICLE CAPITAL OUTLAY	4,054	2,290	0	0	85,000	0
588-904-980-001	MISC FED GRANT EXPENDITURES	0	0	0	0	0	0
Total CAPITAL OUTLAY:		13,934	54,063	5,740	0	85,000	0
Total FUND EXPENDITURES:		551,242	671,282	734,506	366,309	909,495	892,098
NET REVENUES (EXPENDITURES)		167,545	194,807	105,236	(215,716)	1,211	163,195
BEGINNING FUND BALANCE						1,235,351	1,236,562
PROJECTED ENDING FUND BALANCE						1,236,562	1,399,757



**SEWER MAINTENANCE FUND**  
**(675)**

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 2022

- None

FY 2023

- None

FY 2024

- None

CITY OF NILES									
Budget Worksheet - Fund 675 (Sewer Maintenance)									
FY2024									
							2023-24		
<u>Account Number</u>		<u>Account Title</u>		<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>10/22-03/23</u>	<u>2022-23</u>	<u>PROJECTED</u>
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>		
<b>FUND REVENUES</b>									
675-100-490-007	SEWER PERMITS	6,169	0	1	668	500	500		
675-100-665-011	INTEREST	479	40	60	134	500	250		
675-100-667-590	SEWER MAINT - UTILITY DEPT	382,781	326,729	312,403	84,919	0	388,538		
675-100-675-000	MISCELLANEOUS	123	82	86	142	0	0		
675-100-699-002	INTERFUND TRANSFER - UTILITY	0	0	0	0	428,665	0		
Total FUND REVENUES:		389,552	326,851	312,550	85,862	429,665	389,288		
<b>EXPENDITURES</b>									
COLLECTION SEWER									
675-548-702-002	OVERTIME WAGES	0	0	0	0	0	0		
675-548-702-004	SALARIES/WAGES SEWER REPAIR	11,206	22,546	11,887	5,775	25,000	25,000		
675-548-702-005	SALARIES/WAGES SEWER CLEANING	29,135	22,556	21,083	19,009	50,000	35,000		
675-548-702-019	SALARIES & WAGES - DPW	21,049	22,218	22,118	12,164	52,108	40,014		
675-548-714-001	FRINGES	37,923	43,072	38,236	23,999	38,450	25,341		
675-548-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0		
675-548-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	260	0	0	0		
675-548-740-001	OPERATING SUPPLIES	5,976	2,133	7,267	4,635	8,000	10,000		
675-548-756-004	GASOLINE & OIL	2,241	3,053	2,906	966	8,000	6,000		
675-548-784-004	VEHICLE MAINTENANCE	14,568	53,905	18,087	6,388	40,000	40,000		
675-548-801-001	PROFESSIONAL SERVICES	0	0	975	0	0	0		
675-548-813-001	CONTRACTUAL SERVICES	0	0	10,452	0	0	0		
675-548-815-001	TRASH DISPOSAL	93	219	0	0	0	0		
675-548-850-001	COMMUNICATIONS	443	470	555	380	1,500	1,000		
675-548-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0		
675-548-932-001	REPAIRS & MAINTENANCE	259,286	160,358	177,159	2,619	200,000	200,000		
675-548-940-001	CUST PREMISE EXP - BACK UPS	0	0	0	0	0	0		
675-548-956-015	BANK SERVICE FEES	0	0	0	0	0	0		
675-548-957-001	INSURANCE - GENERAL	611	1,278	1,419	1,404	2,000	2,000		
675-548-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0		
Total COLLECTION SEWER:		382,533	331,807	312,403	77,339	425,058	384,355		
INTERCEPTOR SEWER									
675-549-702-002	OVERTIME WAGES	0	0	0	0	0	0		
675-549-702-004	SALARIES/WAGES SEWER REPAIR	0	0	0	0	0	0		
675-549-702-005	SALARIES/WAGES SEWER CLEANING	77	0	0	0	1,500	2,500		
675-549-702-019	SALARIES & WAGES - DPW	0	0	0	0	0	0		
675-549-714-001	FRINGES	103	0	0	0	1,107	1,583		
675-549-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0		
675-549-740-001	OPERATING SUPPLIES	0	0	0	80	1,000	1,000		
675-549-784-004	VEHICLE MAINTENANCE	69	0	0	0	0	0		
Total INTERCEPTOR SEWER:		249	0	0	80	3,607	5,083		
Total FUND EXPENDITURES:		382,781	331,807	312,403	77,419	428,665	389,438		
NET REVENUES (EXPENDITURES)		6,771	(4,955)	147	8,442	1,000	(150)		
BEGINNING FUND BALANCE						45,748	46,748		
PROJECTED ENDING FUND BALANCE						46,748	46,598		

**INSURANCE FUND**  
**(677)**

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 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.

FY 2024

- 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 677 (Insurance Fund)							
FY2024							
							2023-24
							PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>10/22-03/23</u> <u>Actual</u>	<u>2022-23</u> <u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
677-100-665-011	INTEREST	7,569	2,313	2,317	1,002	2,500	2,500
677-100-675-000	MISCELLANEOUS	0	0	287	0	0	0
677-100-687-001	REFUNDS & REBATES	162,985	126,114	295,868	80,139	250,000	175,000
677-100-699-001	INTERFUND TRANSFER	62,334	53,250	58,334	31,646	60,000	65,000
677-100-699-006	TRANSFER FROM GENERAL - HEALTH	1,104,597	1,171,200	1,008,398	490,706	1,125,630	1,087,325
677-100-699-008	TRANSFER FROM LIBRARY - HEALTH	0	0	0	0	0	0
677-100-699-009	TRANSFER FROM SEWAGE - HEALTH	223,653	236,490	201,327	94,615	196,354	205,763
677-100-699-010	TRANSFER FROM ELECTRIC - HEALT	337,519	351,690	305,566	156,609	288,719	332,398
677-100-699-012	TRANSFER FROM WATER - HEALTH &	184,959	196,920	168,040	89,261	174,298	184,140
677-100-699-013	HEALTH & LIFE/EMPLOYEE PORTION	184,109	120,091	108,418	59,260	100,000	120,000
677-100-699-015	LIFE/ADD/LTD-EMPLOYEE PORTION	5,623	5,900	6,210	2,885	6,000	6,000
Total FUND REVENUES:		2,273,349	2,263,968	2,154,764	1,006,122	2,203,501	2,178,125
<b>EXPENDITURES</b>							
677-999-714-001	FRINGES	656	1,027	753	179	0	0
677-999-714-003	FRINGES - MESC	0	0	0	0	0	0
677-999-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
677-999-717-003	FRINGE - FICA ALLOCATION	0	0	610	0	0	0
677-999-717-004	EMPLOYERS GROUP INS - MEDICAL	1,957,243	1,233,166	2,110,507	1,030,135	1,700,000	2,044,000
677-999-717-005	EMPLOYERS GROUP INS - LIFE	17,584	17,817	17,907	8,438	18,000	18,000
677-999-717-006	EMPLOYEE ASSISTANCE SERVICES	3,993	3,881	4,486	1,621	5,000	4,000
677-999-717-007	EMPLOYER WELLNESS PROGRAM	3,213	4,553	2,228	8,596	4,000	17,000
677-999-717-009	COBRA ADMINISTRATION	1,314	800	1,625	200	1,000	1,000
677-999-717-010	INTEGRATED HEALTH ADVOCACY PRO	0	0	0	0	0	0
677-999-717-020	FLEX SPENDING EXPENSE	(1,798)	1,413	1,620	715	1,500	1,500
677-999-717-030	EMPLOYER HSA CONTRIBUTION	149,042	150,428	148,196	142,607	160,000	150,000
677-999-717-040	OPT OUT PAYMENT - PPO PLAN	7,537	11,900	10,039	4,175	12,000	10,000
677-999-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
677-999-801-001	PROFESSIONAL SERVICES	3,618	216	3,610	220	500	500
677-999-956-015	BANK SERVICE FEES	0	0	0	0	0	0
677-999-957-001	ACA - TRANS REINSURANCE FEE	0	0	0	0	0	0
Total FUND EXPENDITURES:		2,142,402	1,425,202	2,301,581	1,196,885	1,902,000	2,246,000
NET REVENUES (EXPENDITURES)		130,947	838,766	(146,817)	(190,764)	301,501	(67,875)
BEGINNING FUND BALANCE						1,547,840	1,849,341
PROJECTED ENDING FUND BALANCE						1,849,341	1,781,466

**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 2022

- None

FY 2023

- None

FY 2024

- None

CITY OF NILES							
Budget Worksheet - Fund 731 (Pension)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
731-100-665-001	NET INVESTMENT INCOME	2,056,713	6,235,474	(4,014,820)	3,069,405	1,000,000	3,000,000
731-100-671-003	RETIREMENT - EMPLOYEE SHARE	0	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
731-100-674-008	RETIREMENT - CITY & BPW SHARE	1,370,414	1,388,740	1,723,758	816,482	1,700,000	1,700,000
731-100-675-000	MISCELLANEOUS	0	0	0	0	0	0
Total FUND REVENUES:		3,427,127	7,624,214	(2,291,062)	3,885,887	2,700,000	4,700,000
<b>EXPENDITURES</b>							
731-854-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
731-854-801-001	PROFESSIONAL SERVICES	65,861	51,814	62,165	36,277	66,000	72,000
731-854-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	2,500	2,500
731-854-874-001	PENSION PAYROLL	2,863,231	2,994,633	3,066,635	1,549,521	3,100,000	3,300,000
731-854-874-002	EMPLOYEE CONTRIBUTIONS-MERS	0	0	0	0	0	0
731-854-874-005	EMPLOYER CONTRIBUTIONS-MERS	0	0	0	0	0	0
731-854-956-015	BANK SERVICE FEES	0	0	0	0	0	0
731-854-964-001	REFUNDS	0	0	0	0	0	0
Total FUND EXPENDITURES:		2,929,092	3,046,446	3,128,800	1,585,798	3,168,500	3,374,500
NET REVENUES (EXPENDITURES)		498,035	4,577,767	(5,419,862)	2,300,089	(468,500)	1,325,500
BEGINNING FUND BALANCE						29,761,711	29,293,211
PROJECTED ENDING FUND BALANCE						29,293,211	30,618,711

## 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 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.

#### FY 2024

- Utilities Department FY24 budget request (\$23,095,734) is a 2.25% increase from last FY23 (\$22,586,069) request. The slight increase is attributed to increased costs due to supply chain issues, and other expected expenses.
- Budgeted revenue (\$24,997,968) increased 7.5% over FY23 (\$23,247,829).
- Employee expenses (\$3,195,764) account for 13% of the Utilities Department budget.
- Uncertainty in power purchasing costs continue into FY24.
- AMI installation will streamline utility billing and customer engagement.
- Water bond for Carberry Tower, Booster Station and Water Filtration will end this fiscal year.

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

**Fiscal Year 2023-2024**

	Electric Division	Waste Water Division	Water Division
Operating Revenue			
Regular	15,944,856	4,165,000	3,611,700
Industrial Pretreatment Program	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenue	<u>15,944,856</u>	<u>4,165,000</u>	<u>3,611,700</u>
Operating Expense			
Regular	15,960,208	3,632,418	3,218,704
Industrial Pretreatment Program	<u>0</u>	<u>25,978</u>	<u>0</u>
Total Operating Expense	<u>15,960,208</u>	<u>3,658,396</u>	<u>3,218,704</u>
Gross Operating Income	<u>(15,352)</u>	<u>506,604</u>	<u>392,996</u>
City Service			
Utility Service	0	0	20,000
Other City Service Performed Without Charge	<u>29,000</u>	<u>0</u>	<u>5,100</u>
Total City Service	<u>29,000</u>	<u>0</u>	<u>25,100</u>
Total Operating Income (Loss) Net of City Service	(44,352)	506,604	367,896
Bond Expense	164,019	40,307	0
Non-Operating Income			
Federal and State Grants	1,077,300	0	0
Other Income	<u>98,612</u>	<u>65,500</u>	<u>35,000</u>
Total Non-Operating Income	<u>1,175,912</u>	<u>65,500</u>	<u>35,000</u>
Net Income (Loss)	967,541	531,797	402,896
Add Cash Flow from:			
Depreciation	610,000	790,000	452,000
Mtnce - Replacement Plant Equip (Replacement Fund)	<u>0</u>	<u>150,000</u>	<u>0</u>
Cash Available from Operations	1,577,541	1,471,797	854,896
Less:			
Addition to Plant & Equip	(2,725,000)	(1,453,000)	(1,498,700)
Addition to Equip Replace Fd	0	(210,000)	0
Bond Principal Payment	<u>(175,000)</u>	<u>(230,000)</u>	<u>0</u>
Increase (Decrease) to Cash	<u>(1,322,459)</u>	<u>(421,203)</u>	<u>(643,804)</u>



**ELECTRIC DIVISION**  
**(582)**

The *Electric Division* consists of a superintendent, lineworkers, lineworker apprentices, a master electrician, meter technician, and shared with the Water Division; storekeeper, service person, utility persons, 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 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 3<sup>rd</sup> & Broadway is planned.
- Investigating solar behind the meter to help with transmission costs.
- Continuing to underground on S. 11<sup>th</sup> as properties are developed.
- Budgeting additional \$3.6M for increased purchase power cost.

FY 2024

- Purchased power price certainty still unknown.
- AMI 1<sup>st</sup> year implementation with DOE grant.
- Design and procurement of Southside Station upgrade equipment.
- Begin design for downtown network upgrade.
- Push off Ballard Hills rebuild, increase tree trimming.
- Continue pole line rebuilding.
- Order 3-reel trailer to assist in conductor pulling.

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
OPERATING REVENUES							
582-101-607-011	COLLECTION FEES	14,085	20,126	26,647	13,860	20,000	20,000
582-101-607-012	START SERVICE FEE	0	0	0	0	0	0
582-101-607-013	NSF CHECK RECOVERY FEES	2,173	2,650	2,745	1,605	2,500	2,500
582-101-607-014	METER TAMPERING FEES	1,127	1,692	705	564	275	250
582-101-607-015	METER TESTING FEES	0	0	0	0	0	0
582-101-607-016	PENALTIES	72,942	105,728	111,738	60,458	100,000	0
582-101-607-017	TAG NOTIFICATION FEE	9,688	11,376	13,536	6,380	12,000	12,000
582-101-607-029	AMPHITHEATER ELECTRIC PERMIT F	0	0	0	0	0	0
582-101-642-001	RESIDENTIAL LIGHTING - CITY	4,846,845	5,080,730	5,370,609	2,810,577	5,980,000	5,583,000
582-101-642-002	RESIDENTIAL LIGHTING - RURAL	748,793	768,506	817,754	417,846	906,200	826,896
582-101-642-014	OTHER SALES TO PUBLIC AUTHORIT	413,594	446,875	501,120	288,818	446,000	575,356
582-101-642-015	INTERDEPARTMENTAL SALES	170,653	189,579	228,844	135,539	190,000	270,811
582-101-643-004	MEDIUM POWER	1,088,730	1,185,559	1,267,180	720,388	1,406,720	1,438,718
582-101-643-005	LARGE POWER	0	74,309	886,956	480,912	12,000	17,250
582-101-644-001	DUSK TO DAWN LIGHTING	51,087	51,051	52,261	26,669	52,000	53,280
582-101-644-002	DUSK TO DAWN FLOOD LIGHTING	118,530	119,776	124,832	63,261	126,000	126,504
582-101-645-001	PUBLIC STREET & HIGHWAY LIGHTI	162,460	164,626	172,210	111,958	165,000	230,098
582-101-645-003	STREET LIGHTING - NILES TOWNSH	4,770	4,770	4,633	2,345	4,860	4,687
582-101-647-100	UNBILLED REVENUE	18,977	69,439	67,372	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
582-101-651-001	COMMERCIAL LIGHTING - CITY	3,218,710	3,405,355	3,563,090	1,822,966	3,808,000	3,661,435
582-101-651-002	COMMERCIAL LIGHTING - RURAL	390,308	446,279	487,995	290,805	562,500	579,640
582-101-651-003	SMALL POWER	1,498,328	1,879,743	2,074,623	1,088,996	2,110,080	2,201,054
582-101-655-001	HYDRO-DAM DECOMMISSION	298,331	316,075	317,580	145,457	320,000	321,198
582-101-679-001	DISCOUNT ON SALES TAX PAID	2,576	2,545	2,671	1,182	2,000	2,383
582-101-680-001	RECOVERY OF BAD DEBTS	11,951	8,504	14,372	7,376	9,000	17,796
582-101-687-002	REFUNDS	0	0	0	0	0	0
Total OPERATING REVENUES:		13,144,659	14,355,293	16,109,471	8,497,961	16,235,135	15,944,856
NON-OPERATING REVENUES							
582-139-501-001	FEDERAL GRANTS	770,835	0	0	0	0	844,500
582-139-548-001	STATE GRANTS	441,675	(50,925)	0	0	232,800	232,800
582-139-626-001	SERVICES RENDERED	150	150	300	300	0	0
582-139-642-013	SALE OF SCRAP	10,978	1,599	8,846	5,482	3,000	3,000
582-139-642-005	SALE OF MACHINERY & EQUIPMENT	890	0	427	0	0	0
582-139-642-007	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
582-139-665-011	INTEREST	228,528	46,972	33,288	25,044	28,000	51,444
582-139-665-017	INT-SEWAGE/GOLF/GEN'L LOANS	1,272	187	80	0	100	0
582-139-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
582-139-667-002	RENTAL OF POLES	15,649	631	18,581	12,460	20,000	18,500
582-139-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
582-139-667-004	RENTAL OF BUILDINGS	18,168	18,168	18,168	9,084	18,000	18,168
582-139-669-001	GAIN/LOSS ON INVESTMENT	35,395	(87,563)	(201,700)	0	0	0
582-139-673-001	CAPITAL GAIN OR LOSS	212,812	0	0	0	0	0
582-139-674-001	CONTRIB FROM PRIVATE SOURCE	165,000	305,000	0	0	0	0
582-139-674-006	CAPITAL CONTRIBUTIONS	112,212	75,886	0	0	0	0

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
		Actual	Actual	Actual	Actual	Budget	PROJECTED
<u>Account Number</u>	<u>Account Title</u>						
582-139-675-000	MISCELLANEOUS	4,350	4,523	21,105	7,851	7,500	7,500
582-139-699-001	INTERFUND TRANSFER	6,400	0	(11,658)	15,135	0	0
Total NON-OPERATING REVENUES		2,024,314	314,629	(112,562)	75,357	309,400	1,175,912
Total REVENUES:		15,168,973	14,669,921	15,996,908	8,573,318	16,544,535	17,120,768
<b>EXPENDITURES</b>							
PRODUCTION							
582-001-748-004	MISC POWER PLANT SUPPLIES	1,496	594	714	280	0	1,200
582-001-753-001	PURCHASED ELECTRIC POWER	8,953,793	8,237,932	11,291,460	4,786,996	11,700,000	10,000,000
582-001-770-014	MTNCE - POWER PLANT BUILDING	0	1,142	0	0	0	0
582-001-770-015	MTNCE - 440 Pucker St.	0	24,210	7,041	2,727	5,000	5,000
582-001-770-019	MTNCE - PARK IMPROVEMENTS	6,506	12,710	4,340	5,649	1,500	5,000
582-001-771-021	MTNCE - DAM AND FLUME	0	0	0	0	0	0
582-001-771-050	DAM REMOVAL EXPENSES	3,412,335	4,439,238	1,074,301	49,029	310,400	155,200
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:		12,374,130	12,715,826	12,377,855	4,844,681	12,016,900	10,166,400
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	5,000
582-002-778-002	MTNCE-15TH & MERRIFIELD SWITCH	0	0	0	0	0	1,000
582-002-778-003	MTNCE-FORT ST SWITCHING STN	43	51	60	7	0	5,000
582-002-778-004	MTNCE-FRONT ST SWITCHING STN	0	0	0	0	0	100,000
582-002-778-005	MTNCE-15TH & LAKE SWITCHING ST	0	0	0	0	0	0
582-002-778-006	MTNCE-BRANDYWINE SWITCHING STN	612	0	0	0	0	10,000
582-002-778-008	MTNCE-PHILIP ROAD SWITCHING ST	0	0	0	0	0	10,000
582-002-778-009	MTNCE-INDUSTRIAL PARK SWITCHIN	612	0	0	0	0	10,000
582-002-778-010	MTNCE-PARKER SWITCHING SUB-STN	530	12	0	0	0	5,000
582-002-778-011	MTNCE-LAKE ST SWITCHING-AEP	697	821	983	112	500	25,000
582-002-779-001	MTNCE-OVERHEAD TRANSMISSION SY	895	4,015	4,405	0	2,000	25,000
582-002-780-001	MTNCE-UNDERGROUND TRANSMISSIO	744	1,194	0	0	0	25,000
Total TRANSMISSION:		4,133	6,093	5,449	119	2,500	221,000
DISTRIBUTION							
582-003-706-001	PAYROLL-DIST SUPERVISION & ENG	14,525	4,954	54,388	46,691	89,500	97,000
582-003-707-005	INSPECTING & TESTING METERS	63,701	58,952	63,026	51,233	90,000	185,000
582-003-707-006	OPERATION - STOREROOM	28,134	26,991	30,419	15,148	34,000	35,000
582-003-717-005	PAYROLL - COMP TIME	(2,922)	1,583	(311)	(437)	0	0
582-003-717-008	PAYROLL - VACATION PAY	42,926	50,970	47,902	12,627	0	0
582-003-717-009	PAYROLL - HOLIDAY	21,130	22,937	19,807	6,108	0	0
582-003-717-010	PAYROLL - PERSONAL DAYS	5,432	9,415	7,685	2,103	0	0
582-003-717-011	PAYROLL - SICK PAY	27,653	44,212	30,328	5,826	0	0
582-003-717-012	PAYROLL - WORK INQUIRY	0	0	(701)	0	0	0
582-003-717-013	PAYROLL - FUNERAL	2,335	3,900	3,440	0	0	0
582-003-717-014	PAYROLL - JURY DUTY & OTHER	0	0	299	0	0	0
582-003-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
582-003-717-017	PAYROLL - WORKERS COMP	0	0	5,627	(106)	0	0
582-003-717-023	PAYROLL - RETROACTIVE PAY EXP	30	0	39	0	0	0
582-003-717-050	PAYROLL - COMPENSATED BENEFITS	(27,759)	(4,190)	6,693	435	0	4,000
582-003-744-001	UNIFORMS	17,840	17,770	23,355	12,237	25,000	25,000

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
582-003-744-004	RISK MGMT - EQUIP & MEETINGS	6,900	11,550	23,263	10,486	30,000	30,000
582-003-745-001	STOCK INVENTORY ADJUSTMENT	3,882	19,982	4,908	0	0	4,000
582-003-755-001	SUPPLIES/LABOR-BROADWAY SUBSTN	0	0	0	0	1,000	1,000
582-003-755-002	SUPPLIES/LABOR-EASTSIDE SUBSTN	0	0	0	0	1,000	1,000
582-003-755-003	SUPPLIES/LABOR-FORT ST SUBSTN	0	0	0	0	1,000	1,000
582-003-755-004	SUPPLIES/LABOR-FRONT ST SUBSTN	0	0	0	0	1,000	1,000
582-003-755-005	SUPPLIES/LABOR-INDUSTRIAL PARK	0	0	0	0	1,000	1,000
582-003-755-006	SUPPLIES/LABOR-BRANDYWIND SUBS	0	0	0	0	1,000	1,000
582-003-755-007	SUPPLIES/LABOR-WESTSIDE SUBSTN	0	0	0	0	1,000	1,000
582-003-756-004	GASOLINE & OIL	15,433	16,874	32,620	10,558	20,000	40,000
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	670	0	2,500
582-003-759-001	MAPS AND RECORDS	17,579	29,519	20,999	8,826	20,000	50,000
582-003-762-001	UAS	1,035	316	39	48	5,000	20,000
582-003-770-016	GENERAL SUPPLIES EXPENSE	3,834	8,269	7,007	2,290	6,000	7,000
582-003-775-006	MTNCE - STOREROOM EQUIPMENT	241	1,912	832	0	1,600	1,600
582-003-775-008	MTNCE - FIELD EQUIPMENT	3,490	2,002	6,422	1,286	2,200	7,000
582-003-779-002	MTNCE - OVERHEAD DISTRIBUTION	409,742	458,345	682,719	340,253	1,300,000	1,645,000
582-003-779-005	MTNCE - DUSK TO DAWN LIGHTS	0	1,960	850	0	2,000	2,000
582-003-779-006	MTNCE - DISTRIBUTION TRANSFORM	0	294	0	0	0	0
582-003-779-008	MTNCE - RESIDENTIAL ST LIGHTS	19,942	28,136	27,132	9,425	45,000	30,000
582-003-779-009	MTNCE - DOWNTOWN ST LIGHTS	1,466	325	(3,721)	5	50,000	1,000
582-003-779-010	MTNCE - RECREATION FIELD LTS	0	0	0	0	0	0
582-003-779-011	MTNCE - TRAFFIC SIGNALS	2,991	8,705	3,528	0	1,000	0
582-003-779-013	TREE TRIMMING - LINE CLEARANCE	208,859	211,434	220,328	152,890	275,000	500,000
582-003-780-002	MTNCE - DOWNTOWN UNDERGROUND	6,854	0	0	12,734	0	1,000
582-003-780-003	MTNCE - RESIDENTIAL UNDERGROUN	254	2,851	246	0	0	2,000
582-003-780-004	MTNCE - COMM UNDERGROUND	1,414	0	2,400	0	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	1,791	1,405	923	0	50,000	75,000
582-003-782-002	MTNCE BLDG & GROUNDS - EASTSID	852	259	287	43	250	300
582-003-782-003	MTNCE BLDG & GROUNDS - FORT ST	250	854	301	79	250	300
582-003-782-004	MTNCE BLDG & GROUNDS - FRONT S	2,505	1,896	2,930	224	250	3,000
582-003-782-005	MTNCE BLDG & GROUNDS - INDUSTR	1,542	849	1,099	4	250	1,000
582-003-782-006	MTNCE BLDG & GROUNDS - BRANDYW	329	500	362	43	250	400
582-003-782-007	MTNCE BLDG & GROUNDS - WESTSID	840	1,836	677	43	250	700
582-003-782-021	SNOWPLOWING - SUBSTATIONS (ONL	0	0	0	0	0	0
582-003-783-001	MTNCE EQUIP - BROADWAY SUBSTN	14,304	9,066	37,032	7,372	10,000	40,000
582-003-783-002	MTNCE EQUIP - EASTSIDE SUBSTN	13,165	8,192	16,156	4,483	10,000	12,500
582-003-783-003	MTNCE EQUIP - FORT ST SUBSTN	11,513	8,192	16,013	5,735	10,000	12,500
582-003-783-004	MTNCE EQUIP - FRONT ST SUBSTN	14,673	8,192	15,306	4,483	10,000	12,500
582-003-783-005	MTNCE EQUIP - INDUSTRIAL PARK	11,129	8,192	8,168	6,233	10,000	12,500
582-003-783-006	MTNCE EQUIP - BRANDYWINE SUBST	11,622	16,987	7,854	7,973	10,000	12,500
582-003-783-007	MTNCE EQUIP - WESTSIDE SUBSTN	14,890	12,160	8,465	6,187	10,000	12,500
582-003-784-004	VEHICLE MAINTENANCE	50,216	53,981	73,967	30,541	70,000	80,000
582-003-785-011	HAZARDOUS WASTE DISPOSAL	2,050	883	97	0	1,000	1,000
582-003-785-019	P.C.B. REMOVAL AND DISPOSAL	6,681	3,821	4,726	966	7,500	7,500
582-003-787-001	MTNCE - METERS	6,177	6,961	7,204	3,771	10,000	10,000
582-003-788-002	MTNCE - SERVICE BUILDING	31,884	24,513	29,734	11,773	10,000	10,000
582-003-788-007	MTNCE - RADIO EQUIPMENT	3,572	349	465	349	250	1,500

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
		Actual	Actual	Actual	Actual	Budget	PROJECTED
<u>Account Number</u>	<u>Account Title</u>						
582-003-788-008	RADIO EXPENSE - CITY	0	0	0	0	0	84,000
582-003-789-001	TOOL EXPENSE	28,221	28,003	21,225	11,281	20,000	22,000
582-003-790-001	DISASTER REC - NON-WORK PD	51,932	0	0	106	0	0
582-003-790-020	DISASTER REC - PR & COSTS	21,078	12,267	1,654	425	0	0
582-003-920-006	HEAT & UTILITIES - SERVICE BUI	15,491	15,118	16,714	9,712	15,000	16,000
582-003-940-001	EQUIPMENT RENTAL	0	0	0	0	0	0
582-003-969-014	LICENSE & PERMIT EXPENSE	50	287	610	50	1,000	1,000
Total DISTRIBUTION:		1,213,697	1,264,734	1,593,535	813,214	2,264,550	3,129,800
ADMINISTRATIVE & GENERAL							
582-004-708-001	PAYROLL - METER READERS	11,103	10,884	11,278	7,064	12,000	15,000
582-004-709-001	PAYROLL - CLERICAL	158,598	158,366	168,314	87,620	180,000	180,000
582-004-709-002	PAYROLL - ADMINISTRATIVE	191,299	177,442	188,769	103,366	200,000	197,600
582-004-709-006	CUT-OFF & COLLECTION EXPENSE	19,497	19,513	21,017	8,240	20,000	23,104
582-004-717-001	PENSION FUND EXPENSE	229,742	204,607	193,256	61,935	154,649	125,840
582-004-717-002	RETIRES GROUP MED INSURANCE	16,414	18,983	8,521	388	9,300	9,300
582-004-717-003	SOCIAL SECURITY TAX	87,735	81,906	101,328	55,485	119,912	134,843
582-004-717-004	EMPLOYEES GROUP INSURANCE - ME	322,019	328,965	288,666	149,472	288,719	332,398
582-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
582-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	214	55	0	0
582-004-717-008	PAYROLL - VACATION PAY	27,096	28,216	32,335	9,313	0	0
582-004-717-009	PAYROLL - HOLIDAY PAY	13,891	12,565	11,712	6,199	0	0
582-004-717-010	PAYROLL - PERSONAL DAYS	5,233	4,749	4,773	1,633	0	0
582-004-717-011	PAYROLL - SICK PAY	11,486	9,180	23,505	6,482	0	0
582-004-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
582-004-717-013	PAYROLL - FUNERAL PAY	491	1,503	1,098	695	0	0
582-004-717-014	PAYROLL - JURY DUTY & OTHER	0	68	231	0	0	0
582-004-717-015	PAYROLL - TERMINATION PAY	1,320	0	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	(1,581)	0	0	5,454
582-004-717-019	EMPLOYEE MOVING EXPENSE	0	0	0	0	0	15,000
582-004-717-020	UNEMPLOYMENT COMPENSATION	0	0	0	1,421	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	30,619	(5,463)	1,522	0	0	0
582-004-717-060	OPEB - RETIREE HEALTH INSUR	0	0	0	0	0	0
582-004-727-001	OFFICE SUPPLIES	4,298	4,621	11,906	2,805	7,500	12,000
582-004-731-001	BOOKS & PERIODICALS	494	108	0	55	0	1,000
582-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	43,452	37,152	47,668	17,269	50,000	50,000
582-004-733-002	NETWORK COMPUTER EQUIPMENT	15,847	45,537	16,877	8,139	50,000	50,000
582-004-735-001	OFFICE FURNITURE & EQUIPMENT E	3,172	1,556	1,086	1,466	1,000	1,000
582-004-736-001	POSTAGE EXPENSE	2,080	2,916	4,491	1,423	2,500	4,500
582-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	66	0	55	25	100	100
582-004-756-005	CAR ALLOWANCE/MILEAGE	4,239	3,360	4,061	610	4,000	4,500
582-004-790-001	DISASTER REC - NON-WORK PD	12,525	0	0	0	0	0
582-004-801-001	PROFESSIONAL SERVICES	290,409	68,814	91,208	24,618	100,000	100,000
582-004-801-005	AUDIT FEES	4,475	9,826	6,325	6,463	6,800	8,000
582-004-801-007	OFFICE SECURITY EXPENSES	9,474	11,595	4,711	0	0	46,750
582-004-801-009	AMI DISPATCH SERVICES	0	0	0	0	0	0
582-004-803-001	CITY ADMINISTRATION EXPENSE	77,597	75,567	95,080	57,324	77,356	95,100
582-004-816-001	GENERAL MEDICAL EXPENSE	876	1,591	1,479	600	1,000	1,500
582-004-820-001	TRAVEL, TRAINING & CONFERENCE	10,696	6,665	13,924	1,683	2,500	50,000

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
		Actual	Actual	Actual	Actual	Budget	PROJECTED
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	Budget
582-004-821-001	MEMBERSHIP FEES	36,736	48,434	50,495	50,134	85,000	100,000
582-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	6,000	8,000	13,134	0	18,000	25,000
582-004-851-001	TELEPHONE EXPENSE	14,562	15,129	14,054	4,508	9,000	20,000
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	2,619	2,080	1,824	2,703	2,000	2,000
582-004-890-001	FLAG INSTALLATION & REMOVAL	0	45	0	0	0	0
582-004-890-002	CHRISTMAS DECORATION EXPENSE	392	0	143	239	0	0
582-004-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
582-004-920-005	HEAT & UTILITIES - OFFICE BUIL	13,433	12,333	13,921	8,377	12,000	15,000
582-004-930-001	MTNCE - OFFICE EQUIPMENT	18,366	14,470	14,594	7,405	15,000	15,000
582-004-930-002	MTNCE - COMPUTER EQUIPMENT	1,998	1,680	1,804	445	1,000	2,000
582-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
582-004-931-002	MTNCE - OFFICE BUILDING	8,459	12,199	22,673	13,828	10,000	75,000
582-004-931-005	MTNCE-OFFICE BLDG LEASED SPACE	4,226	0	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	0	0	0	0	0	0
582-004-956-008	MISCELLANEOUS	3,471	2,191	11,992	3,126	2,000	12,000
582-004-956-011	CREDIT/DEBIT CARD FEES	612	1,373	1,427	357	1,500	1,500
582-004-956-015	BANK SERVICE FEES	212	95	114	152	100	100
582-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
582-004-957-001	INSURANCE - GENERAL	47,236	47,799	51,342	28,692	50,000	50,000
582-004-957-003	INSURANCE - WORKMENS COMPENSAT	6,706	4,112	6,063	4,611	3,201	5,920
582-004-965-001	BAD DEBTS	12,812	22,972	12,989	24,675	25,000	20,000
582-004-965-002	BAD DEBTS - DAMAGE CLAIMS	6,640	(66)	6,947	33,125	5,000	5,000
582-004-965-003	BAD DEBT COLLECTION FEES	3,691	2,222	1,870	194	1,500	1,500
582-004-965-004	CASH OVER/SHORT	2	(165)	157	(111)	0	0
582-004-993-005	INTEREST PAID ON CUSTOMER DEPO	14,086	18,454	21,006	11,205	18,000	20,000
582-004-995-007	INTERFUND FICA/MEDICARE	0	0	0	0	0	0
Total ADMINISTRATIVE & GENERA		1,808,501	1,534,149	1,600,379	815,511	1,545,637	1,833,008
ENERGY SAVERS PROGRAM							
582-005-885-001	ESP - LIMITED INC	0	0	554	0	0	0
582-005-885-002	ESP - RES LIGHTING	486	7,116	63,914	0	0	0
582-005-885-003	ESP - RES REFRIG/FREEZ TURN-IN	400	395	0	0	0	0
582-005-885-004	ESP - RES EDUCATION	0	0	0	0	0	0
582-005-885-005	ESP - COMM PRESCRIPTIVE	22,278	59,814	0	0	0	0
582-005-885-006	ESP - COMM/IND CUSTOM	0	0	0	0	0	0
582-005-885-007	ESP - COMM/IND EDUCATION	0	0	0	0	0	0
582-005-885-010	ESP - RESIDENTIAL HVAC	1,300	1,070	0	0	0	0
582-005-885-099	ESP-IMP CONTR - FRANKLIN ENG	79,315	46,892	243,585	40,741	0	0
582-005-885-100	ESP - ANNUAL REPORTING EXP	0	0	0	0	0	0
582-005-886-001	REP - SERVICE COMMITTEE	31,876	58,252	14,605	9,267	0	0
582-005-886-100	REP - ANNUAL REPORTING EXP	659	653	665	74	0	0
Total ENERGY SAVERS PROGRAM:		136,314	174,192	323,322	50,081	0	0
DEPRECIATION							
582-006-968-001	DEPR - PRODUCTION PLANT	48,841	49,027	49,212	24,606	50,000	50,000
582-006-968-002	DEPR - TRANSMISSION PLANT	24,494	24,263	24,784	12,392	25,000	25,000
582-006-968-003	DEPR - DISTRIBUTION PLANT	342,020	332,654	356,217	178,108	343,000	360,000
582-006-968-008	DEPR - GENERAL PLANT	174,773	169,585	175,897	87,948	175,000	175,000
Total DEPRECIATION:		590,128	575,528	606,110	303,055	593,000	610,000
DISTRIBUTED EXPENSE							

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
		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>
582-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(39,800)	(80,457)	(122,177)	(77,539)	0	0
582-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(26,499)	(60,054)	(79,337)	(46,066)	0	0
582-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(26,539)	(54,373)	(159,352)	(81,707)	0	0
Total DISTRIBUTED EXPENSE:		(92,838)	(194,883)	(360,866)	(205,312)	0	0
CITY SERVICE							
582-008-955-001	TRANS TO CITY - PILOT	766	0	0	0	0	0
582-008-955-002	CITY UTILITY SERVICE	4,030	3,783	3,806	2,002	3,000	4,000
582-008-955-005	CHRISTMAS DECORATION LIGHTING	0	2,897	0	0	0	0
582-008-955-006	EXPENSE INCURRED AT REQUEST OF	15,780	30,586	20,622	766	10,000	25,000
582-008-955-007	COMPUTER EXPENSE INCURRED FOR	0	0	504	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:		20,577	37,266	24,932	2,768	13,000	29,000
DEBT							
582-009-993-004	INTEREST ON BONDED DEBT	102,713	99,558	96,161	47,235	92,685	89,019
582-009-994-001	BOND ISSUE EXPENSE	500	500	500	0	0	75,000
Total DEBT:		103,213	100,058	96,661	47,235	92,685	164,019
Total FUND EXPENDITURES:		16,157,855	16,212,962	16,267,377	6,671,353	16,528,272	16,153,227
NET REVENUES (EXPENDITURES)		(988,882)	(1,543,040)	(270,468)	1,901,965	16,263	967,541
BEGINNING FUND BALANCE						8,325,903	8,342,166
PROJECTED ENDING FUND BALANCE						8,342,166	9,309,707

**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 utility person. 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 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.

FY 2024

- Design and budgeting for Chicago Road forcemain replacement.
- AMI metering 2-yr. project.
- Budgeting for Vactor truck replacement.
- Preparing for next FY Huber Press rebuilding.
- Transformer replacement at headworks building.
- Replacing corroded gas lines if not done in FY23.



CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2024							
							2023-24
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
IPP OPERATING REVENUES							
590-100-607-019	IPP QUARTERLY ADMINISTRATION F	0	0	0	0	0	0
590-100-607-020	IPP INSPECTION FEES	0	0	0	0	0	0
590-100-607-021	IPP ORDINANCE PERMIT FEES	0	0	0	0	0	0
590-100-607-023	IPP LABORATORY ANALYSIS FEES	0	0	0	0	0	0
590-100-607-026	IPP VOLUME RATE FEES - CITY	0	0	0	0	0	0
590-100-607-027	IPP VOLUME RATE FEES - RURAL	0	0	0	0	0	0
590-100-607-028	IPP VOLUME RATE FEES - NILES T	0	0	0	0	0	0
Total IPP OPERATING REVENUES:		0	0	0	0	0	0
OPERATING REVENUES							
590-101-607-015	METER TESTING FEES	0	0	0	0	0	0
590-101-607-016	PENALTIES	6,893	11,294	18,210	11,888	15,000	15,000
590-101-607-030	CONTRACT MAINTENANCE CHARGES	2,259	2,259	0	2,259	0	0
590-101-613-001	SEWAGE CHARGES - HOWARD TWP	77,027	75,691	83,553	37,247	77,000	75,000
590-101-613-002	SEWAGE CHARGES - BERTRAND TWP	30,810	29,387	29,644	47,208	27,639	90,000
590-101-642-001	SEWAGE CHARGES - CITY	1,563,160	1,770,911	2,247,741	1,149,777	2,000,000	2,292,000
590-101-642-003	SEWAGE CHARGES - NILES TWP	1,224,719	1,159,272	1,350,490	708,381	1,421,000	1,416,000
590-101-643-005	BULK LOADS	218,086	246,407	342,670	93,169	275,000	275,000
590-101-647-100	UNBILLED REVENUE	8,705	15,027	27,104	0	0	0
590-101-680-001	RECOVERY OF BAD DEBTS	926	796	1,409	1,477	2,000	2,000
590-101-687-002	REFUNDS	0	0	0	0	0	0
Total FUND REVENUES:		3,132,585	3,311,042	4,100,821	2,051,406	3,817,639	4,165,000
NON-OPERATING REVENUES							
590-139-501-001	FEDERAL GRANTS	0	0	0	0	0	0
590-139-548-001	STATE GRANTS	437,045	264,551	0	0	0	0
590-139-626-001	SERVICES RENDERED	0	0	0	0	0	0
590-139-665-011	INTEREST	28,778	12,575	17,930	14,451	9,000	20,000
590-139-665-018	INTEREST INCOME - REPLACEMENT	44,073	37,918	34,693	27,421	20,000	40,000
590-139-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
590-139-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
590-139-669-001	GAIN/LOSS ON INVESTMENT	1,910	(54,998)	(637,458)	0	0	0
590-139-675-000	MISCELLANEOUS	4,972	4,027	5,285	7,282	5,000	5,000
590-139-642-013	SALE OF SCRAP	441	400	437	881	500	500
590-139-642-005	SALE OF MACHINERY & EQUIPMENT	0	0	40	0	0	0
590-139-642-007	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
590-139-676-005	PROFIT ON CONTRACTED SERVICES	0	0	0	0	0	0
590-139-673-001	CAPITAL GAIN OR LOSS	768	0	4,772	0	0	0
590-139-699-001	INTERFUND TRANSFER	(6,400)	0	0	(15,135)	0	0
Total NON-OPERATING REVENUES		511,586	264,475	(574,301)	34,899	34,500	65,500
Total REVENUES:		3,644,171	3,575,517	3,526,520	2,086,305	3,852,139	4,230,500
<b>EXPENDITURES</b>							
PROCESSING							
590-001-706-001	PAYROLL-DIST SUPERVISION & ENG	8,183	4,237	12,725	8,333	14,000	15,175
590-001-706-002	PAYROLL-PLANT SUPERVISION & EN	54,591	109,170	120,254	71,907	125,000	145,000

		2019-20	2020-21	2021-22	10/22-03/23	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>
590-001-707-002	PAYROLL-PLANT LABOR	244,656	217,177	252,440	156,713	260,000	326,589
590-001-707-004	PAYROLL-LABORATORY OPERATIONS	20,754	23,702	19,037	14,694	25,000	30,000
590-001-717-005	PAYROLL - COMP TIME	211	241	709	(772)	0	0
590-001-717-008	PAYROLL - VACATION PAY	16,456	16,476	21,556	0	0	0
590-001-717-009	PAYROLL - HOLIDAY	12,255	13,221	13,031	123	0	0
590-001-717-010	PAYROLL - PERSONAL DAYS	3,581	3,480	4,094	25	0	0
590-001-717-011	PAYROLL - SICK PAY	5,427	5,227	14,706	0	0	0
590-001-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
590-001-717-013	PAYROLL - FUNERAL	767	1,377	0	0	0	0
590-001-717-014	PAYROLL - JULY DUTY & OTHER	0	0	(120)	0	0	0
590-001-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
590-001-717-023	PAYROLL - RETROACTIVE PAY EXP	58	265	127	0	0	0
590-001-717-050	PAYROLL - COMPENSATED BENEFITS	(39,848)	27,179	2,104	0	0	0
590-001-744-001	UNIFORMS	7,859	7,181	6,351	2,817	7,500	7,500
590-001-744-004	RISK MGMT - EQUIP & MEETINGS	6,009	7,606	3,603	5,585	2,500	10,000
590-001-744-005	SAFETY GLASSES	0	267	0	0	0	0
590-001-746-001	ELECTRICITY	227,360	220,663	236,139	113,373	200,000	330,000
590-001-746-002	WATER & SEWAGE	11,348	11,599	12,193	4,511	12,000	12,000
590-001-746-003	FUEL OIL	766	884	844	584	1,000	1,200
590-001-746-004	NATURAL GAS	27,280	29,105	44,633	37,757	60,000	105,000
590-001-746-006	LUBRICANTS	1,231	1,480	579	0	500	500
590-001-746-007	LABORATORY SUPPLIES	24,118	25,340	16,445	7,299	20,000	20,000
590-001-746-008	MISCELLANEOUS EXPENSE	555	836	1,739	518	500	500
590-001-746-009	CHLORINE	21,443	28,532	40,904	17,825	25,000	62,400
590-001-746-010	FERROUS CHLORIDE	23,266	24,247	24,039	11,775	22,000	22,000
590-001-746-011	NITRIC ACID	0	0	0	0	0	0
590-001-746-012	POLYMER	30,107	30,107	36,501	15,180	40,000	40,000
590-001-746-013	SULPHUR DIOXIDE	15,940	16,413	21,737	5,268	15,000	15,000
590-001-746-014	SALT	432	0	0	0	0	0
590-001-746-016	SLUDGE REMOVAL	103,004	102,890	104,593	36,874	90,000	90,000
590-001-756-004	GASOLINE & OIL	3,134	7,689	4,377	1,767	5,000	5
590-001-770-016	GENERAL SUPPLIES EXPENSE	2,507	2,059	2,144	1,133	3,000	3
590-001-770-017	MTNCE - BUILDING	2,690	4,114	2,640	800	5,000	5,000
590-001-770-018	MTNCE - GROUNDS	12,359	7,764	21,156	3,232	29,000	15,000
590-001-775-008	MTNCE - FIELD EQUIPMENT	71	836	2,521	722	4,000	4,000
590-001-775-012	MTNCE - PLANT EQUIPMENT	45,508	55,216	56,589	38,319	40,000	100,000
590-001-775-013	MTNCE - PLANT EQUIPMENT REPLAC	64,898	101,399	83,696	4,250	150,000	150,000
590-001-775-021	MTNCE - LABORATORY EQUIPMENT	2,486	1,703	2,873	2,145	2,000	4,000
590-001-775-022	MTNCE - INSTRUMENT	2,898	9,697	1,555	0	1,000	10,000
590-001-784-004	VEHICLE MAINTENANCE	6,058	7,615	9,177	3,201	10,000	11,500
590-001-785-011	HAZARDOUS WASTE REMOVAL	85	0	165	139	0	500
590-001-788-002	MTNCE - SERVICE BUILDING	188	0	0	220	0	500
590-001-788-007	MTNCE - RADIO EQUIPMENT	636	349	465	349	500	500
590-001-789-001	TOOL EXPENSE	4,650	4,080	6,844	3,620	5,000	10,000
590-001-789-005	LABORATORY EQUIPMENT	5,535	2,228	186	0	1,000	1,000
590-001-790-001	DISASTER REC - NON-WORK PD	29,082	572	0	38	0	0
590-001-790-020	DISASTER REC - PR & COSTS	6,342	2,585	615	154	0	0
590-001-817-001	LABORATORY TESTING & ANALYSIS	1,137	2,381	3,564	1,475	2,000	2,000
590-001-969-014	LICENSE & PERMIT EXPENSE	165	11,592	5,770	5,597	12,000	12,000
Total PROCESSING:		1,018,239	1,150,782	1,215,298	577,547	1,189,500	1,558,872
INTERCEPTER SEWER							
590-002-750-016	OPERATION - DIVERSION CHAMBER	0	0	0	0	0	0

		2019-20	2020-21	2021-22	10/22-03/23	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>
590-002-750-017	ELECTRICITY - DIVERSION CHAMBE	80	122	204	0	0	0
590-002-780-021	MTNCE - INTERCEPTER SEWERS	0	0	0	0	0	5,083
590-002-780-023	MTNCE - DIVERSION CHAMBERS	30	0	0	0	0	0
Total INTERCEPTER SEWER:		110	122	204	0	0	5,083
<b>SANITARY SEWER</b>							
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	1,256	1,031	1,067	645	1,000	2,000
590-003-750-022	ELECTRICITY - PROGRESSIVE DRIV	133	746	10,151	326	2,000	2,000
590-003-750-026	ELECTRICITY - BERTRAND CROSSIN	1,064	985	1,009	469	900	1,200
590-003-759-001	MAPS AND RECORDS	15,942	23,197	19,097	6,286	15,000	20,000
590-003-762-001	UAS	505	115	14	22	3,000	3,000
590-003-780-005	MTNCE - SANITARY SEWERS	383,032	327,854	313,833	84,919	600,000	384,355
590-003-784-004	VEHICLE MAINTENANCE	448	617	496	156	0	500
590-003-786-022	MTNCE - WESTERN ELEC SEWAGE LI	14,007	135	0	0	0	1,000
590-003-786-024	MTNCE - HOWARD TWP SEWAGE LIFT	0	0	0	0	0	0
590-003-786-025	MTNCE - PROGRESSIVE DRIVE LIFT	816	135	89	0	0	1,000
590-003-786-026	MTNCE - BERTRAND CROSSING LIFT	784	135	0	0	0	1,000
590-003-786-027	MTNCE - INDUSTRIAL DR LIFT	1,233	673	671	280	1,000	1,000
590-003-787-001	MTNCE - METERS	1,049	506	0	0	0	0
590-003-787-004	MTNCE - INSTALLED FLOW METERS	1,020	1,020	1,020	0	1,200	1,200
590-003-787-005	MTNCE - INSTALLED FLOW METERS	170	170	170	0	0	0
Total SANITARY SEWER:		421,460	357,318	347,617	93,102	624,100	418,255
<b>ADMINISTRATIVE &amp; GENERAL</b>							
590-004-708-001	PAYROLL - METER READERS	10,781	10,934	10,945	6,856	12,000	16,500
590-004-709-001	PAYROLL - CLERICAL	61,689	61,478	67,751	36,138	72,000	90,474
590-004-709-002	PAYROLL - ADMINISTRATIVE	120,438	108,620	84,895	37,391	120,000	92,010
590-004-717-001	PENSION FUND EXPENSE	129,126	120,712	110,789	33,489	96,767	74,190
590-004-717-002	RETIREEES GROUP MED INSURANCE	13,342	8,069	2,224	0	0	0
590-004-717-003	SOCIAL SECURITY TAX	46,554	45,655	52,992	26,618	61,904	58,826
590-004-717-004	EMPLOYEES GROUP INSURANCE - ME	215,120	230,190	196,927	92,160	196,354	205,763
590-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
590-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	77	20	0	0
590-004-717-008	PAYROLL - VACATION PAY	13,620	14,342	19,264	4,056	0	0
590-004-717-009	PAYROLL - HOLIDAY PAY	7,021	6,436	4,991	2,635	0	0
590-004-717-010	PAYROLL - PERSONAL DAYS	2,731	1,760	1,776	741	0	0
590-004-717-011	PAYROLL - SICK PAY	5,127	4,060	9,080	2,600	0	0
590-004-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
590-004-717-013	PAYROLL - FUNERAL PAY	198	423	399	253	0	0
590-004-717-014	PAYROLL - JURY DUTY & OTHER	0	25	84	0	0	0
590-004-717-015	PAYROLL - TERMINATION PAY	480	0	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	2,226
590-004-717-020	UNEMPLOYMENT COMPENSATION	0	0	724	517	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	7,939	(1,289)	5,238	0	0	0
590-004-717-060	OPEB - RETIREE HEALTH INSUR	0	0	0	0	0	0
590-004-727-001	OFFICE SUPPLIES	2,347	1,835	4,623	1,155	3,000	3,000
590-004-731-001	BOOKS & PERIODICALS	4	41	0	20	500	500
590-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	13,485	14,994	18,993	6,516	15,000	15,000
590-004-733-002	NETWORK COMPUTER EQUIPMENT	5,699	14,859	8,574	3,203	10,000	10,000

		2019-20	2020-21	2021-22	10/22-03/23	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>
590-004-735-001	OFFICE FURNITURE & EQUIPMENT E	1,319	191	644	396	500	500
590-004-736-001	POSTAGE EXPENSE	650	908	1,240	520	1,000	1,500
590-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	0	0	0	675	75	100
590-004-756-005	CAR ALLOWANCE/MILEAGE	855	720	685	67	1,000	1,000
590-004-790-001	DISASTER REC - NON-WORK PD	4,743	0	0	0	0	0
590-004-801-001	PROFESSIONAL SERVICES	480,573	220,330	16,665	5,588	25,000	100,000
590-004-801-005	AUDIT FEES	2,400	2,300	2,300	2,350	2,300	2,900
590-004-801-007	OFFICE SECURITY EXPENSES	3,445	4,216	1,713	0	0	17,000
590-004-801-009	AMI DISPATCH SERVICES	0	0	0	0	0	0
590-004-803-001	CITY ADMINISTRATION EXPENSE	32,809	31,868	39,372	23,857	28,075	34,600
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	819	284	1,325	641	500	500
590-004-820-001	TRAVEL, TRAINING & CONFERENCE	10,147	8,391	3,431	2,844	5,000	5,000
590-004-821-001	MEMBERSHIP FEES	430	3,076	3,019	85	100	100
590-004-851-001	TELEPHONE EXPENSE	8,390	10,813	9,031	2,912	7,000	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	676	713	2,354	588	500	500
590-004-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
590-004-920-005	HEAT & UTILITIES - OFFICE BUIL	4,111	3,842	4,511	2,792	5,000	7,000
590-004-930-001	MTNCE - OFFICE EQUIPMENT	6,614	5,051	5,204	2,689	5,500	0
590-004-930-002	MTNCE - COMPUTER EQUIPMENT	2,940	2,151	1,803	443	1,000	1,000
590-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
590-004-931-002	MTNCE - OFFICE BUILDING	4,254	2,912	6,558	6,030	5,000	15,000
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	1,195	470	2,892	1,207	500	3,000
590-004-956-015	BANK SERVICE FEES	0	13	0	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	58,720	61,193	63,160	34,263	60,000	80,000
590-004-957-003	INSURANCE - WORKMENS COMPENSAT	4,109	1,921	2,373	2,199	1,497	2,320
590-004-965-001	BAD DEBTS	1,285	4,978	2,582	3,130	3,500	3,500
590-004-965-002	BAD DEBTS - DAMAGE CLAIMS	0	0	(0)	0	0	0
590-004-965-003	BAD DEBT COLLECTION FEES	418	283	209	63	0	200
590-004-993-005	INTEREST PAID ON CUSTOMER DEP	54	74	79	0	0	0
590-004-993-020	INTEREST PD ON ELECT DEPT LOAN	0	0	0	0	0	0
Total ADMINISTRATIVE & GENERA		1,295,741	1,018,923	780,583	352,248	749,572	860,208
INDUSTRIAL PRE-TREATMENT							
590-005-961-001	IPP PAYROLL - SUPERVISION (ACT	0	0	0	0	0	0
590-005-961-002	IPP PAYROLL - CHEMIST (ACTUAL	16,599	19,009	16,830	10,410	22,000	25,978
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	104	(0)	0	0	0	0
590-005-961-022	IPP PROFESSIONAL SERVICE FEES	0	0	0	0	0	0
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

		2019-20	2020-21	2021-22	10/22-03/23	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>
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	585	(585)	0	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-TREATMEN		16,704	19,594	16,245	10,410	22,000	25,978
DEPRECIATION							
590-006-968-005	DEPR - PROCESSING PLANT	602,334	610,562	612,139	306,069	610,000	615,000
590-006-968-006	DEPR - INTERCEPTER PLANT	56,450	56,450	56,450	28,225	57,000	57,000
590-006-968-007	DEPR - COLLECTION PLANT	40,892	40,892	52,395	26,198	41,000	53,000
590-006-968-008	DEPR - GENERAL PLANT	80,580	76,187	60,621	30,311	77,500	65,000
Total DEPRECIATION:		780,257	784,091	781,606	390,803	785,500	790,000
DISTRIBUTED EXPENSE							
590-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(537)	(1,164)	(831)	0	0	0
590-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(670)	(675)	(2,792)	0	0	0
590-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(4,552)	(743)	(10,699)	(481)	0	0
Total DISTRIBUTED EXPENSE:		(5,759)	(2,582)	(14,322)	(481)	0	0
CITY SERVICE							
590-008-955-001	TRANS TO CITY - PILOT	0	0	0	0	0	0
Total CITY SERVICE:		0	0	0	0	0	0
DEBT							
590-009-993-004	INTEREST ON BONDED DEBT	62,307	56,994	51,557	24,403	45,994	40,307
590-009-994-001	BOND ISSUE EXPENSE	0	0	0	0	0	0
Total DEBT:		62,307	56,994	51,557	24,403	45,994	40,307
Total FUND EXPENDITURES:		3,589,057	3,385,242	3,178,787	1,448,033	3,416,666	3,698,703
NET REVENUES (EXPENDITURES)		55,114	190,275	347,732	638,272	435,473	531,797
BEGINNING FUND BALANCE						12,333,615	12,769,088
PROJECTED ENDING FUND BALANCE						12,769,088	13,300,885

**WATER DIVISION**  
(591)

The *Water Division* is supervised by a water- superintendent, and consists of water technicians, and a shared storekeeper, service person, utility persons, and a 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 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.

FY 2024

- Saving for Century and Bertrand tower repaints.
- 2<sup>nd</sup> round try for DWRF loan of \$3M.
- AMI with Electric, 2 yr. project.
- Continuing Lead Service Line replacements.
- Looking at new wellfield for 2026/2027.
- New bed for dump truck 33.

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2024							
							2023-24
							PROJECTED
		2019-20	2020-21	2021-22	10/22-03/23	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>
<b>FUND REVENUES</b>							
<b>OPERATING REVENUES</b>							
591-101-607-011	COLLECTION FEES	2,255	2,178	4,452	2,677	2,500	6,000
591-101-607-014	METER TAMPERING FEES	396	264	198	0	0	0
591-101-607-015	METER TESTING FEES	0	0	0	0	0	0
591-101-607-016	PENALTIES	15,847	21,970	30,709	13,972	22,000	30,000
591-101-607-017	TAG NOTIFICATION FEES	540	760	1,080	420	1,000	1,000
591-101-613-001	METERED INCOME - RURAL - HOWAR	135,330	146,023	163,251	78,566	165,600	182,000
591-101-613-002	METERED INCOME - RURAL - BERTR	43,767	48,204	57,591	40,096	53,555	97,500
591-101-613-003	METERED INCOME-RURAL-MILTON	9,792	11,307	12,132	4,566	14,000	10,700
591-101-642-001	METERED INCOME - CITY	1,621,240	1,822,305	2,238,953	1,129,623	2,000,000	2,635,338
591-101-642-003	METERED INCOME - RURAL - NILES	458,246	495,264	555,498	276,668	549,000	639,662
591-101-645-001	BULK WATER SALES	11,477	20,504	29,869	3,917	22,000	8,000
591-101-647-100	UNBILLED REVENUE	(4,450)	16,534	19,449	0	0	0
591-101-680-001	RECOVERY OF BAD DEBTS	1,450	1,320	1,694	1,581	1,500	1,500
591-101-687-002	REFUNDS	0	0	0	0	0	0
Total OPERATING REVENUES:		2,295,892	2,586,633	3,114,876	1,552,087	2,831,155	3,611,700
<b>NON-OPERATING REVENUES</b>							
591-139-501-001	FEDERAL GRANTS - MDEQ	4,338	0	0	0	0	0
591-139-548-001	STATE GRANTS	0	0	0	0	0	0
591-139-626-001	SERVICES RENDERED	0	0	0	0	0	0
591-139-665-011	INTEREST	7,805	1,575	3,597	3,994	0	10,000
591-139-665-012	INTEREST - BOND FUNDS	0	0	0	0	0	0
591-139-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
591-139-667-003	RENTAL OF EQUIPMENT	12,033	12,000	12,000	6,000	12,000	12,000
591-139-669-001	GAIN/LOSS ON INVESTMENT	3,393	0	0	0	0	0
591-139-675-000	MISCELLANEOUS	2,557	1,934	3,238	4,437	4,000	8,000
591-139-642-013	SALE OF SCRAP	1,797	0	0	0	0	0
591-139-642-005	SALE OF MACHINERY & EQUIPMENT	130	0	50	0	0	0
591-139-674-006	CAPITAL CONTRIBUTIONS	28,471	0	362,322	0	0	0
591-139-642-007	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
591-139-676-005	PROFIT ON CONTRACTED SERVICES	0	0	0	0	0	0
591-139-677-001	WATER TAPS	6,767	10,444	3,450	3,925	4,000	5,000
591-139-673-001	CAPITAL GAIN OR LOSS	0	0	0	142	0	0
Total NON-OPERATING REVENUES		67,291	25,953	384,657	18,498	20,000	35,000
<b>Total REVENUES:</b>							
		2,363,183	2,612,586	3,499,533	1,570,585	2,851,155	3,646,700
<b>EXPENDITURES</b>							
<b>PRODUCTION</b>							
591-001-707-004	PAYROLL-LABORATORY OPERATIONS	8,184	4,237	12,426	8,333	12,260	15,175
591-001-707-007	PAYROLL-DAILY INSPECTIONS	0	0	0	0	0	0
591-001-717-008	PAYROLL - VACATION PAY	590	119	1,643	0	0	0
591-001-717-009	PAYROLL - HOLIDAY	343	279	451	0	0	0
591-001-717-010	PAYROLL - PERSONAL DAYS	179	166	100	0	0	0
591-001-717-011	PAYROLL - SICK PAY	315	147	1,003	0	0	0
591-001-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
591-001-746-021	LABORATORY SUPPLIES	2,890	4,283	3,628	1,671	3,500	3,500

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591-001-747-001	ELECTRICITY/LIGHT&HEAT-PARKER	2,062	2,377	3,639	2,601	4,500	5,000
591-001-747-003	ELECTRICITY/LIGHT&HEAT-FRONT S	194	7,343	2,562	1,584	3,500	4,000
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	1,572	2,517	3,144	2,190	4,000	5,000
591-001-747-007	ELECTRICITY/LIGHT&HEAT-CLAY ST	766	1,356	2,422	1,422	3,200	4,000
591-001-747-008	ELECTRICITY/LIGHT&HEAT-DECKER	1,984	1,985	2,698	2,557	3,500	4,500
591-001-747-009	ELECTRICITY/LIGHT&HEAT-AIRPORT	3,355	2,813	3,716	3,004	5,000	5,500
591-001-747-011	ELECTRICITY/LIGHT&HEAT-AIRPT 2	0	0	0	0	0	0
591-001-747-020	ELECT/LIGHT & HEAT - TR PLANT	1,209	953	1,568	1,141	2,000	3,000
591-001-749-001	ELECTRICITY/PUMPING-PARKER WEL	15,476	17,746	21,812	9,563	17,000	23,000
591-001-749-003	ELECTRICITY/PUMPING-FRONT ST W	0	107	42	20	200	500
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	5,217	4,478	8,496	2,237	11,000	10,000
591-001-749-007	ELECTRICITY/PUMPING-CLAY ST WE	5,701	6,294	5,265	2,713	3,000	6,000
591-001-749-008	ELECTRICITY/PUMPING-DECKER WEL	5,538	6,035	12,334	2,994	10,000	7,000
591-001-749-009	ELECTRICITY/PUMPING-AIRPORT WE	6,258	8,298	12,475	3,766	10,000	10,000
591-001-749-011	ELECTRICITY/PUMPING-AIRPORT 2	5,954	5,921	8,215	4,998	4,600	12,000
591-001-749-020	ELECT/PUMPING - TREAT PLANT	34,328	36,335	43,437	19,703	32,000	50,000
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	1,571	108	0	0	0	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)	5,835	7,606	9,228	4,923	9,000	12,000
591-001-752-003	FLUORIDE (H2SIF6)	9,369	9,901	8,772	2,737	8,500	8,500
591-001-752-005	PHOSPHATE	10,660	9,405	12,684	4,028	7,500	12,000
591-001-770-001	MTNCE/BLDG & GRNDS-PARKER WELL	316	143	6	0	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	674	6,687	2,391	0	200	200
591-001-770-004	MTNCE/BLDG & GRNDS-KING WELL	153	262	247	25	100	100
591-001-770-005	MTNCE/BLDG & GRNDS-FORT ST WEL	952	1,090	1,308	146	100	1,000
591-001-770-006	MTNCE/BLDG & GRNDS-WESTERN WEL	853	655	3	129	100	200
591-001-770-007	MTNCE/BLDG & GRNDS-CLAY ST WEL	384	147	3	34	200	200
591-001-770-008	MTNCE/BLDG & GRNDS-DECKER ST W	1,727	2,600	3,680	147	1,000	1,000
591-001-770-009	MTNCE/BLDG & GRNDS-AIRPORT WEL	2,077	2,310	2,765	315	1,000	1,500
591-001-770-011	MTNCE/BLDG & GRNDS-AIRPORT 2	302	28	3	0	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	11,807	2,039	4,317	395	2,500	2,500
591-001-770-024	SNOW PLOWING	0	0	0	0	0	0
591-001-770-030	MTNCE/BLDG & GRNDS-BOOSTER STN	0	0	0	0	250	0
591-001-771-001	MTNCE/WELLS & PIPING-PARKER WE	0	0	27,481	0	250	1,000



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591-001-771-002	MTNCE/WELLS & PIPING-KELLY WEL	0	0	0	0	0	0
591-001-771-003	MTNCE/WELLS & PIPING-FRONT ST	739	0	0	0	250	1,000
591-001-771-004	MTNCE/WELLS & PIPING-KING ST W	0	0	0	0	0	0
591-001-771-005	MTNCE/WELLS & PIPING-FORT ST W	0	0	0	0	250	0
591-001-771-006	MTNCE/WELLS & PIPING-WESTERN S	0	0	0	0	250	1,000
591-001-771-007	MTNCE/WELLS & PIPING-CLAY ST W	0	29	7,487	0	250	1,000
591-001-771-008	MTNCE/WELLS & PIPING-DECKER ST	37	0	18	18	250	1,000
591-001-771-009	MTNCE/WELLS & PIPING-AIRPORT W	739	0	0	0	250	1,000
591-001-771-010	MTNCE/WELLS & PIPING-BRANDYWIN	0	0	0	0	0	0
591-001-771-011	MTNCE/WELLS & PIPING-AIRPORT 2	0	0	0	0	250	1,000
591-001-771-020	MAINT/PIPING - TREATMENT PLAN	401	804	0	0	5,000	5,000
591-001-772-001	MTNCE/PUMP, MOTOR & EQUIP-PARK	931	275	302	0	500	1,000
591-001-772-002	MTNCE/PUMP, MOTOR & EQUIP-KELL	0	0	0	0	0	0
591-001-772-003	MTNCE/PUMP, MOTOR & EQUIP-FRON	1,049	275	280	0	250	1,000
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	813	275	2,514	0	250	1,000
591-001-772-007	MTNCE/PUMP, MOTOR & EQUIP-CLAY	275	6,118	280	0	250	1,000
591-001-772-008	MTNCE/PUMP, MOTOR & EQUIP-DECK	2,303	275	302	180	250	1,000
591-001-772-009	MTNCE/PUMP, MOTOR & EQUIP-AIRP	813	775	280	1,495	250	2,000
591-001-772-011	MTNCE/PUMP, MOTOR & EQUIP-AIR2	0	775	4,995	0	250	2,000
591-001-772-020	MAINT/PUMP, MOTOR & EQ - TREAT	146	22	42,545	0	250	25,000
591-001-773-001	MTNCE/CHL & FLUO EQUIP-PARKER	0	0	0	0	100	0
591-001-773-003	MTNCE/CHL & FLUO EQUIP-FRONT S	371	687	0	0	100	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	427	468	0	0	100	100
591-001-773-007	MTNCE/CHL & FLUO EQUIP-CLAY ST	119	468	0	0	100	100
591-001-773-008	MTNCE/CHL & FLUO EQUIP-DECKER	119	499	4,295	0	100	100
591-001-773-009	MTNCE/CHL & FLUO EQUIP-AIRPORT	0	0	0	0	100	0
591-001-773-011	MTNCE/CHL & FLUO EQUIP-AIRPT 2	0	0	0	0	100	0
591-001-773-020	MAINT/CHL & FLUO EQ - TREAT PL	251	3,606	719	421	2,000	2,000
591-001-776-001	MTNCE - WELL CONTROL SYSTEM	7,919	7,963	14,395	2,259	25,000	25,000
591-001-817-001	LABORATORY TESTING & ANALYSIS	16,864	16,835	15,346	4,523	0	15,000
591-001-817-002	SAMPLING REBATES	0	0	0	0	0	0
591-001-817-005	WELLHEAD PROTECTION PROG EXP	9,510	860	0	0	0	0
<b>Total PRODUCTION:</b>		<b>192,621</b>	<b>197,777</b>	<b>317,721</b>	<b>92,271</b>	<b>196,860</b>	<b>295,975</b>
<b>DISTRIBUTION</b>							
591-003-706-001	PAYROLL-DIST SUPERVISION & ENG	8,002	0	0	0	72,000	75,000
591-003-707-005	INSPECTING & TESTING METERS	0	0	0	0	0	0
591-003-707-006	OPERATION - STOREROOM	10,827	10,383	11,251	5,966	11,250	12,500
591-003-707-008	CHECKING FOR CROSS CONNECTIONS	0	0	0	0	0	100
591-003-707-009	THAWING SERVICES AND MAINS	0	21	0	0	0	0
591-003-707-010	FLUSHING WATER MAINS	495	0	1,529	0	1,000	0
591-003-717-005	PAYROLL - COMP TIME	(376)	(476)	(1,461)	222	0	0
591-003-717-008	PAYROLL - VACATION PAY	24,760	10,890	24,483	1,542	0	0
591-003-717-009	PAYROLL - HOLIDAY	8,963	8,606	7,626	1,894	0	0
591-003-717-010	PAYROLL - PERSONAL DAYS	2,206	3,031	2,905	702	0	0
591-003-717-011	PAYROLL - SICK PAY	20,750	7,246	19,261	365	0	0
591-003-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
591-003-717-013	PAYROLL - FUNERAL	1,093	2,024	549	0	0	0

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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	(11,569)	613	(16,383)	0	0	0
591-003-744-001	UNIFORMS	8,777	9,925	11,853	2,772	12,000	12,000
591-003-744-004	RISK MGMT - EQUIP & MEETINGS	9,013	10,345	3,163	1,143	5,000	5,000
591-003-745-001	STOCK INVENTORY ADJUSTMENT	(1,335)	4,035	(1,798)	(1,433)	0	0
591-003-756-004	GASOLINE & OIL	6,436	6,656	13,379	6,164	12,000	20,000
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	10,672	20,359	16,264	5,521	14,000	15,000
591-003-762-001	UAS	431	143	18	26	2,000	2,000
591-003-770-005	MTNCE/GROUNDS-BOOSTER STATION	22	51	29	6	500	100
591-003-770-011	MTNCE/GROUNDS - CHERRY ST TANK	370	556	522	59	500	500
591-003-770-012	MTNCE/GROUNDS - N. 5TH ST TANK	1,888	2,225	2,664	303	1,500	1,500
591-003-770-013	MTNCE/GROUNDS - CENTURY WATER	746	0	59	0	500	100
591-003-770-014	MAINT/GRNDS - BERT CROSS TOWER	22	27	88	6	100	100
591-003-770-015	MAINT/GRNDS - CARBERRY TOWER	327	403	479	93	250	250
591-003-770-016	GENERAL SUPPLIES EXPENSE	2,186	5,470	3,060	1,773	3,222	5,000
591-003-775-006	MTNCE - STOREROOM EQUIPMENT	161	1,275	555	0	0	0
591-003-775-008	MTNCE - FIELD EQUIPMENT	4,597	7,481	5,838	5,693	5,000	10,000
591-003-777-005	MTNCE - BOOSTER STATION	4,412	4,859	23,882	2,673	500	500
591-003-777-011	MTNCE - CHERRY STREET TANK	3,038	2,352	3,563	1,376	3,000	10,000
591-003-777-012	MTNCE - N. 5TH ST TANK	1,812	1,128	2,581	756	1,500	10,000
591-003-777-013	MTNCE - CENTURY WATER TANK	2,715	5,680	5,412	3,136	5,000	10,000
591-003-777-014	MAINT - BERTRAND CROSS TOWER	3,166	4,164	4,256	2,220	5,000	20,000
591-003-777-015	MAINT - CARBERRY TOWER	2,318	2,595	3,405	1,392	5,000	10,000
591-003-780-004	MTNCE - DISTRIBUTION MAINS	233,195	210,490	275,771	105,210	250,000	217,000
591-003-780-006	MTNCE - SERVICES	113,627	171,041	217,121	113,576	200,000	500,000
591-003-780-007	MTNCE - SERVICES (STREET PAVIN	0	(475)	0	0	0	0
591-003-781-001	CUSTOMER PREMISE EXPENSE	0	0	0	0	0	0
591-003-784-004	VEHICLE MAINTENANCE	18,058	24,165	26,760	12,260	30,000	50,354
591-003-785-011	HAZARDOUS WASTE DISPOSAL	1,399	589	65	0	500	0
591-003-787-001	MTNCE - METERS	10,082	35,733	2,534	10,965	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	23,481	17,506	22,499	8,004	16,370	20,000
591-003-788-007	MTNCE - RADIO EQUIPMENT	1,041	349	465	349	500	500
591-003-789-001	TOOL EXPENSE	16,601	11,310	15,772	1,919	15,000	15,000
591-003-790-001	DISASTER REC - NON-WORK PD	27,547	572	0	48	0	0
591-003-790-020	DISASTER REC - PR & COSTS	11,117	6,655	732	192	0	0
591-003-920-006	HEAT & UTILITIES - SERVICE BUI	10,328	9,922	11,143	6,475	10,000	20,000
591-003-940-001	EQUIPMENT RENTAL	0	0	0	0	0	0
591-003-969-014	LICENSE & PERMIT EXPENSE	11,671	555	6,240	6,694	10,000	10,000
Total DISTRIBUTION:		605,070	620,476	728,132	310,061	733,192	1,092,504
ADMINISTRATIVE & GENERAL							
591-004-708-001	PAYROLL - METER READERS	10,787	10,934	10,947	6,856	12,000	16,500
591-004-709-001	PAYROLL - CLERICAL	72,164	71,861	77,922	41,660	80,000	106,556
591-004-709-002	PAYROLL - ADMINISTRATIVE	90,654	81,011	80,911	42,972	86,000	100,000

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591-004-709-006	CUT-OFF & COLLECTION EXPENSE	19,497	19,512	21,017	8,253	23,000	52,641
591-004-717-001	PENSION FUND EXPENSE	131,383	92,877	78,325	20,227	70,369	86,698
591-004-717-002	RETIREES GROUP MED INSURANCE	10,218	11,580	5,400	258	6,200	0
591-004-717-003	SOCIAL SECURITY TAX	44,061	43,829	49,135	23,079	47,100	50,875
591-004-717-004	EMPLOYEES GROUP INSURANCE - ME	177,659	185,445	159,339	85,935	174,298	184,140
591-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
591-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	98	25	0	0
591-004-717-008	PAYROLL - VACATION PAY	12,900	12,862	15,804	4,566	0	0
591-004-717-009	PAYROLL - HOLIDAY PAY	7,037	6,269	5,916	3,402	0	0
591-004-717-010	PAYROLL - PERSONAL DAYS	2,714	2,305	2,303	833	0	0
591-004-717-011	PAYROLL - SICK PAY	5,839	4,479	11,259	3,106	0	0
591-004-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
591-004-717-013	PAYROLL - FUNERAL PAY	223	488	499	316	0	0
591-004-717-014	PAYROLL - JURY DUTY & OTHER	0	31	105	0	0	0
591-004-717-015	PAYROLL - TERMINATION PAY	600	0	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	5,091
591-004-717-020	UNEMPLOYMENT COMPENSATION	430	0	0	646	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	8,793	(1,788)	2,872	0	0	0
591-004-717-060	OPEB - RETIREE HEALTH INSUR	0	0	0	0	0	0
591-004-727-001	OFFICE SUPPLIES	2,612	2,723	6,089	1,591	10,000	5,000
591-004-731-001	BOOKS & PERIODICALS	26	189	0	25	100	100
591-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	18,677	21,050	27,720	8,630	25,000	25,000
591-004-733-002	NETWORK COMPUTER EQUIPMENT	8,516	23,544	8,329	3,900	50,000	50,000
591-004-735-001	OFFICE FURNITURE & EQUIPMENT E	2,442	703	913	4,783	1,000	1,000
591-004-736-001	POSTAGE EXPENSE	656	3,199	1,741	538	2,000	2,000
591-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	168	410	1,675	1,700	600	600
591-004-756-005	CAR ALLOWANCE/MILEAGE	798	720	692	68	800	200
591-004-790-001	DISASTER REC - NON-WORK PD	5,709	311	0	0	0	0
591-004-801-001	PROFESSIONAL SERVICES	47,122	20,985	30,055	16,704	500,000	500,000
591-004-801-005	AUDIT FEES	2,325	2,875	2,875	2,938	4,000	3,700
591-004-801-007	OFFICE SECURITY EXPENSES	4,306	5,270	2,141	0	0	21,250
591-004-801-009	AMI DISPATCH SERVICES	0	0	0	0	0	0
591-004-803-001	CITY ADMINISTRATION EXPENSE	30,680	29,960	38,420	23,039	35,144	43,300
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	1,160	1,225	1,291	424	500	500
591-004-820-001	TRAVEL, TRAINING & CONFERENCE	5,432	5,516	5,549	974	5,000	10,000
591-004-821-001	MEMBERSHIP FEES	2,565	5,954	7,140	48	3,000	3,000
591-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	128	0	(180)	0	0	0
591-004-851-001	TELEPHONE EXPENSE	8,655	10,053	10,083	3,533	10,000	10,000
591-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
591-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	712	802	1,619	668	3,000	1,500
591-004-900-001	PRINTING & PUBLISHING	5,352	5,381	5,687	0	0	0
591-004-920-005	HEAT & UTILITIES - OFFICE BUIL	4,111	4,380	5,282	2,792	5,000	6,500
591-004-930-001	MTNCE - OFFICE EQUIPMENT	7,773	6,217	6,311	3,350	6,500	6,500
591-004-930-002	MTNCE - COMPUTER EQUIPMENT	987	728	814	452	1,000	1,000
591-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	19	0	0
591-004-931-002	MTNCE - OFFICE BUILDING	4,928	3,329	9,801	6,428	8,000	15,000

		2019-20	2020-21	2021-22	10/22-03/23	2022-23	2023-24
<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>
591-004-945-001	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	1,767	1,526	4,567	1,509	1,000	2,000
591-004-956-015	BANK SERVICE FEES	50	50	50	25	100	100
591-004-957-001	INSURANCE - GENERAL	28,239	30,524	32,290	18,594	35,000	40,000
591-004-957-003	INSURANCE - WORKMENS COMPENSAT	5,462	4,742	5,202	5,149	3,494	5,274
591-004-965-001	BAD DEBTS	2,201	4,089	2,757	5,031	5,000	10,000
591-004-965-002	BAD DEBTS - DAMAGE CLAIMS	5,768	5,382	1,003	9	1,000	500
591-004-965-003	BAD DEBT COLLECTION FEES	607	397	352	116	0	200
591-004-993-005	INTEREST PAID ON CUSTOMER DEPO	1,834	2,876	2,251	1,075	2,500	2,500
591-004-993-020	INTEREST PD ON ELECT DEPT LOAN	1,030	67	0	0	1,000	0
Total ADMINISTRATIVE & GENERA		816,842	755,959	753,455	360,787	1,227,705	1,378,225
DEPRECIATION							
591-006-968-001	DEPR - PRODUCTION PLANT	132,263	132,285	137,451	68,726	133,000	138,000
591-006-968-003	DEPR - DISTRIBUTION PLANT	254,410	264,075	259,545	129,772	265,000	261,000
591-006-968-008	DEPR - GENERAL PLANT	45,233	48,733	51,778	25,889	50,000	53,000
Total DEPRECIATION:		431,905	445,093	448,773	224,387	448,000	452,000
DISTRIBUTED EXPENSE							
591-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(13,518)	(16,874)	(3,071)	(2,324)	0	0
591-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(12,192)	(22,076)	(3,978)	(1,918)	0	0
591-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(37,509)	(26,840)	(2,829)	(1,529)	0	0
Total DISTRIBUTED EXPENSE:		(63,220)	(65,790)	(9,878)	(5,771)	0	0
CITY SERVICE							
591-008-955-001	TRANSFERS TO MUNICIPALITY	0	0	0	0	0	0
591-008-955-002	CITY UTILITY SERVICE	23,180	34,074	24,061	10,859	20,000	20,000
591-008-955-006	EXPENSE INCURRED AT REQUEST OF	1,435	730	2,398	0	1,000	0
591-008-955-021	MTNCE - WATER MAIN (FIRE DEPT	0	0	0	0	0	0
591-008-955-022	MTNCE - HYDRANTS	5,182	5,489	6,767	1,144	5,000	5,000
591-008-955-023	MTNCE - FOUNTAINS	0	93	31	0	0	100
591-008-955-024	MTNCE - PARK & PLAYGROUND PIPI	0	0	0	0	0	0
Total CITY SERVICE:		29,796	40,387	33,257	12,003	26,000	25,100
BOND EXPENSE							
591-009-993-002	INTEREST - BONDED DEBT	36,188	27,468	18,530	4,687	9,374	0
591-009-994-001	BOND ISSUE EXPENSE	0	0	0	0	0	0
591-009-994-002	BOND OUTFLOW INT EXPENSE	19,968	19,968	19,968	9,984	0	0
Total BOND EXPENSE:		56,156	47,436	38,498	14,671	9,374	0
Total FUND EXPENDITURES:		2,069,172	2,041,339	2,309,959	1,008,408	2,641,131	3,243,804
NET REVENUES (EXPENDITURES)		294,011	571,247	1,189,574	562,176	210,024	402,896
BEGINNING FUND BALANCE						8,209,554	8,419,578
PROJECTED ENDING FUND BALANCE						8,419,578	8,822,475

**CITY OF NILES - UTILITIES DEPARTMENT  
"SIGNIFICANT" EXPENDITURES  
ELECTRIC DIVISION - 5 YEAR PLAN  
FY 2023-2024**

Account Category / Project Description

**TRANSMISSION PLANT**

**1. Overhead Conductors & Devices**

- a. Transmission (re-conductor 34 throughout system)
- b. Engineering

**2. Equipment Radial to Network Feasibility for SCADA**

- a. Feasibility of changing from Radial to Network System (coincides w/ AMI completion)
- b. Southside Station Upgrades for AEP/I&M Fourflags Station

"Transmission Plant" Subtotal

**DISTRIBUTION PLANT**

**1. Poles / Towers / Fixtures (New Construction)**

**2. Overhead Conductors & Devices**

- a. Downtown network upgrades
- b. New System Additions - Unknown Customer Activity

**3. AMI via Infrastructure Grant**

**3. Overhead Street Lights**

- a. Maintain existing lights as expense item. Replace as needed.
- b. Install Decorative Street Lights - 5th-9th, West Main St., State St.
- c. Strain pole signal/walk lights as needed

**4. Underground Conversions, Conductors & Devices**

- a. Underbuild on AEP behind Ballard Hills

**5. Distribution Transformers**

"Distribution Plant" Subtotal

**GENERAL PLANT**

**1. Trucks & Trailers**

- a. Service truck, split with W
- b. Order new 55' aerial truck
- c. Reel trailer (3 reel configuration)

**2. Tools & Shop Equipment**

- a. Misc. Tooling

"General Plant" Subtotal

TOTAL COMMITMENT BY YEAR

TOTAL 5 - YEAR COMMITMENT

	Fiscal Year 2023-2024	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28
	\$ 200,000	\$ 100,000	\$ 100,000	\$ 250,000	\$ 250,000
	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
			\$ 150,000	\$ 150,000	\$ 150,000
	\$ 1,000,000	\$ 1,000,000			
	<b>\$ 1,265,000</b>	<b>\$ 1,165,000</b>	<b>\$ 315,000</b>	<b>\$ 465,000</b>	<b>\$ 465,000</b>
	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
		\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
		\$ 10,000	\$ 10,000	\$ 25,000	\$ 10,000
	\$ 750,000	\$ 750,000			
			\$ 100,000		
				\$ 100,000	\$ 100,000
			\$ 150,000		
	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	<b>\$ 1,350,000</b>	<b>\$ 1,710,000</b>	<b>\$ 1,210,000</b>	<b>\$ 1,075,000</b>	<b>\$ 1,060,000</b>
		\$ 35,000			
			\$ 150,000	\$ 150,000	
	\$ 100,000				
	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	<b>\$ 110,000</b>	<b>\$ 45,000</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 10,000</b>
	<b>\$ 2,725,000</b>	<b>\$ 2,920,000</b>	<b>\$ 1,685,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,535,000</b>
	<b>\$ 10,565,000</b>				

**CITY OF NILES - UTILITIES DEPARTMENT  
"SIGNIFICANT" EXPENDITURES  
WASTEWATER DIVISION - 5 YEAR PLAN  
FY 2023-2024**

Account Category / Project Description	Fiscal Year 2023-2024	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28
<b><u>PROCESSING PLANT</u></b>					
<b><i>1. Building and Equipment</i></b>					
a. Contact Tank rehab- lining and baffling		\$ 75,000	\$ 75,000		
b. Huber rebuild project				\$ 22,000	
c. Roof replacement		\$ 75,000	\$ 75,000	\$ 75,000	
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			\$ 30,000		
g. Septage receiving station			\$ 75,000	\$ 75,000	\$ 50,000
h. Above ground stormwater retention tank - engineering				\$ 100,000	
i. MAU replacement		\$ 50,000	\$ 50,000	\$ 25,000	
j. Dry pit submersible raw sewage pumps	\$ 75,000	\$ 75,000			
k. Wetwell cleaning/grit removal	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
l. Pipe replacement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
m. Transformer replacement	\$ 80,000				
n. Grit removal equipment	\$ 60,000	\$ 60,000			
o. PLC upgrades	\$ 5,000	\$ 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. VFD's on PEW system	\$ 30,000				
s. Sluice gate upgrades- actuators	\$ 30,000				
t. Aeration tank air drop replacement	\$ 15,000	\$ 15,000			
u. Force main replacement on Chicago Road	\$ 450,000	\$ 450,000			
v. Gas line assessment and repair inside buildings and underground	\$ 30,000	\$ 100,000			
<b>"Processing Plant" Sub Total</b>	<b>\$ 803,000</b>	<b>\$ 833,000</b>	<b>\$ 403,000</b>	<b>\$ 395,000</b>	<b>\$ 173,000</b>
<b><u>COLLECTION PLANT</u></b>					
<b><i>1. Infrastructure Changes (Collection System)</i></b>					
a. AMI	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>"Collection Plant" Sub Total</b>	<b>\$ 500,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>
<b><u>GENERAL PLANT</u></b>					
<b><i>1. Field Equipment</i></b>					
Vactor (Street Dept.) Replacement	\$ 150,000	\$ 150,000	\$ 150,000	\$ 50,000	\$ 50,000
Lift Station Service Truck				\$ 150,000	\$ 150,000
<b>"General Plant" Sub Total</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b>TOTAL COMMITMENT BY YEAR</b>	<b>\$ 1,453,000</b>	<b>\$ 1,733,000</b>	<b>\$ 1,303,000</b>	<b>\$ 1,345,000</b>	<b>\$ 1,123,000</b>
<b>TOTAL 5 - YEAR COMMITMENT</b>	<b>\$ 6,957,000</b>				

**CITY OF NILES - UTILITIES DEPARTMENT  
"SIGNIFICANT" EXPENDITURES  
WATER DIVISION - 5 YEAR PLAN  
FY 23-24**

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<u>Account Category / Project Description</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>Fiscal Year 2027-28</u>
<b><u>PRODUCTION PLANT</u></b>					
<b>1. Well Maintenance</b>					
a. Booster Station and Parker Well	\$ 15,200				
b. Preventative Maintenance of all wells	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
c. Other wells regular maintenance		\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600
<b>2. Tower Maintenance</b>					
a. Century (paint recoat)		\$ 350,000			
b. Bertrand (paint)			\$ 375,000		
c. Carberry (paint)					\$ 400,000
d. 5th St recoat				\$ 400,000	
e. Tower inspections (Drained inspections 2 per year)	\$ 8,000	\$ 8,000	\$ 4,000		\$ 8,000
f. Tower cleaning (Outside) 1 per year	\$ 8,500	\$ 8,500	\$ 10,000	\$ 10,000	\$ 10,000
<b>3. Iron Removal Plant Maintenance</b>					
a. Piping repair	\$ 50,000				
<b>4. New Production Well(s)</b>					
a. Acquire site and install new well to WF				\$ 750,000	\$ 750,000
<b>"Production Plant" Subtotal</b>	<b>\$ 84,700</b>	<b>\$ 377,100</b>	<b>\$ 399,600</b>	<b>\$ 1,170,600</b>	<b>\$ 1,178,600</b>
<b><u>DISTRIBUTION PLANT</u></b>					
<b>1. Distribution Mains</b>					
a. LSL Replacements (40 x \$2,850 ea)	\$ 114,000				
b. LSL Replacements (40 x \$3,000 ea)		\$ 120,000			
c. LSL Replacements (40 x \$3,150 ea)			\$ 126,000		
d. LSL Replacements (40 x \$3,300 ea)				\$ 132,000	
e. LSL Replacements (40 x \$3,465 ea)					\$ 138,600
e. other distribution replacements (Valves and Water mains)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
f. LSL inspections (site inspections performed by staff)					
<b>2. Meters</b>					
a. AMI Meters and Infrastructure w DWRF	\$ 500,000	\$ 500,000	\$ 500,000		
<b>"Distribution Plant" Subtotal</b>	<b>\$ 714,000</b>	<b>\$ 720,000</b>	<b>\$ 726,000</b>	<b>\$ 232,000</b>	<b>\$ 238,600</b>
<b><u>GENERAL PLANT</u></b>					
<b>1. Trucks &amp; Trailers</b>					
a. New bed for dump truck 33	\$ 200,000				
b. Service truck, split with E		\$ 35,000			
c. Refurbish or replace truck 33 chassis			\$ 100,000		
<b>"General Plant" Subtotal</b>	<b>\$ 200,000</b>	<b>\$ 35,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL COMMITMENT BY YEAR</b>					
<b>TOTAL 5 - YEAR COMMITMENT</b>					
	<b>\$ 998,700</b>	<b>\$ 1,132,100</b>	<b>\$ 1,225,600</b>	<b>\$ 1,402,600</b>	<b>\$ 1,417,200</b>
	<b>\$ 6,176,200</b>				