



CITY OF NILES

July 10, 2024

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

Honorable Mayor Shelton, Members of the City Council, and Citizens of the City of Niles:

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 2025. 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 49th 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. This lack of investment through revenue sharing 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.

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.

The available data on lost revenue sharing to Michigan communities has become dated. Between 2001 and 2016 \$8.6 billion was diverted away from Michigan communities by state legislators. Beginning in 2003 through 2017 the City of Niles' share of lost revenue was \$8,505,284. The current Michigan legislature is just starting to recognize this disinvestment in local municipalities. There was legislative talk about a 5% increase in statutory revenue sharing in fiscal year 2025. So far, the proposed State recommendation is a 0.8% increase for fiscal year 2025. Far below inflation much less increases experienced in supply costs and contractual services which in some cases increased by triple digit percentages. While any increase is welcomed, it falls short of the real community needs exacerbating the challenges of municipal service delivery.

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 use (sales) 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 use. The current makeup of the Michigan legislature has the highest number of past municipal officials as representatives than any time in the past and many understand the municipal finance challenges.

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. 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 recover from the property value losses of the 2008 recession. The maximum millage rate for the City is 15 mils. This rate has been rolled back several times over the years and is now set at 13.5921 mils for FY 2025. 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 six years Niles has experienced strong community growth of approximately \$12-\$20 million taxable value per year. 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 significant item holding Niles back from additional growth is the lack of housing. This isn't just a Niles issue. The State of Michigan announced a housing crisis statewide. 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.

This crisis is largely driven by increased interest rates and construction costs. With construction of new housing minimally occurring and the demand for housing increasing the cost of purchasing a home has quickly become out of reach for many potential home buyers. This in turn has driven up home rental rates pricing units beyond many entry wage earner's ability to pay. 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 rental, starter home, family home, and retirement home keeps the community relevant and the community is more likely to retain its citizens. This movement is also important from a municipal revenue perspective. As homes are sold they "uncap" allowing the taxable value to be reset from Proposal A's restrictions. 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. A revised Zoning Ordinance is the final hurdle the City must cross before becoming Redevelopment Ready Community Certified through the Michigan Economic Development Corporation.

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 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.

General Fund Revenues

For the past six years, the City of Niles has experienced growth and investment. General Fund budgeted revenues are projected to increase \$1,105,450 over FY 2024'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.

The City's real and personal property taxable value increased \$12,218,357 over the last year to \$271,204,910. This is the sixth 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.

General Fund Expenses

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

Combined proposed General Fund/Operating Fund expenditures are \$20,763,283, an increase of \$1,250,919 or 6% over FY 2024, with a projected combined ending General Fund/Operating Fund balance of \$48,989,464 which is a 2.6% fund balance increase over the previous year. Capital ARPA expenditures are not included in these numbers.

GENERAL FUND EXPENSES

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

This category of the General Fund increased 5.1%. Wages are projected to increase 3% with fringe benefits increasing slightly more. This includes an increase in the City Clerk's office for compliance with new election laws.

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

This category of the General Fund increased 14.3%. Wages are projected to increase 3% with fringe benefits increasing slightly more. Building maintenance, professional services, and roadway maintenance costs have increased.

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

This category of the General Fund increased 5.8%. Wages are projected to increase 3% with fringe benefits increasing slightly more. Payroll costs are a substantial portion of the Public Safety funds (80+%). Equipment maintenance costs and capital equipment costs have increased. Public Safety accounts for 52% 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 3.9%. Wages are projected to increase 3% with fringe benefits increasing slightly more.

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

Overall this category of the General Fund increased 0.1%%. Insurance and miscellaneous expenses are anticipated to remain fairly consistent with the previous fiscal year.

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 4.8%. This increase is related to increased roadway maintenance costs, and employment costs.

GENERAL FUND SUMMARY

You should use some caution when considering the total 6% change in combined Operating Funds. The Pension Fund represents approximately 70% of the 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.

ENTERPRISE FUNDS

The combined Enterprise Funds' revenues are projected to decrease \$449,395 from FY 2024's projected revenues. Enterprise Fund revenues come from the sale of commodities and services. The major sources are Electric Division \$16,800,914, Wastewater Division \$4,584,882, Water Division \$3,202,917, Cemetery \$239,000, Airport \$389,200, and Golf Course \$208,700.

Combined proposed Enterprise Fund expenditures are \$23,584,816, a decrease of \$424,556 from FY 2024's projected expenditures. Combined Enterprise Fund retained earnings of \$39,463,829 is an increase of \$1,840,797 over FY 2024.

The decrease in total revenues and decrease in total expenditures are largely due to the Pucker Street Dam project grant funding and capital work being completed.

Cemetery Fund

Expenses at the Cemetery increased 2.5%. There is a transfer from the General Fund to the Cemetery fund of \$30,000 to meet the expense needs for this fiscal year. The increase is related to employee costs and capital investment.

Airport Fund

Expenses at the Airport decreased 35.3%. This decrease is due to reduced fuel sales, available grant funding, and capital projects planned for the airport.

Golf Fund

Expenses at the Golf Course increased 13%. This increase is the result of increasing staff costs and operation costs.

Electric Utility Fund

Expenses are expected to increase 1.3%. This increase is attributed to personnel expenses and capital project plans for fiscal year 2025.

Wastewater Utility Fund

Expenses are expected to increase 3%. This is due to personnel expenses and capital replacement projects.

Water Utility Fund

Expenses are expected to decrease 19.3%. This is due to lead service line replacement moved to capital projects, reduction in vehicle maintenance labor cost, and some professional services expenses have been moved to capital projects.

ENTERPRISE FUND SUMMARY

Combined Enterprise Fund expenses decreased 1.8%.

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 historically conservative financial approach as well as the dedication of all City employees.

I encourage the Council to continue with a conservative budget and continue building the fund balance in preparation for the next financial crisis.

Respectfully submitted,

Richard A. Huff, City Administrator

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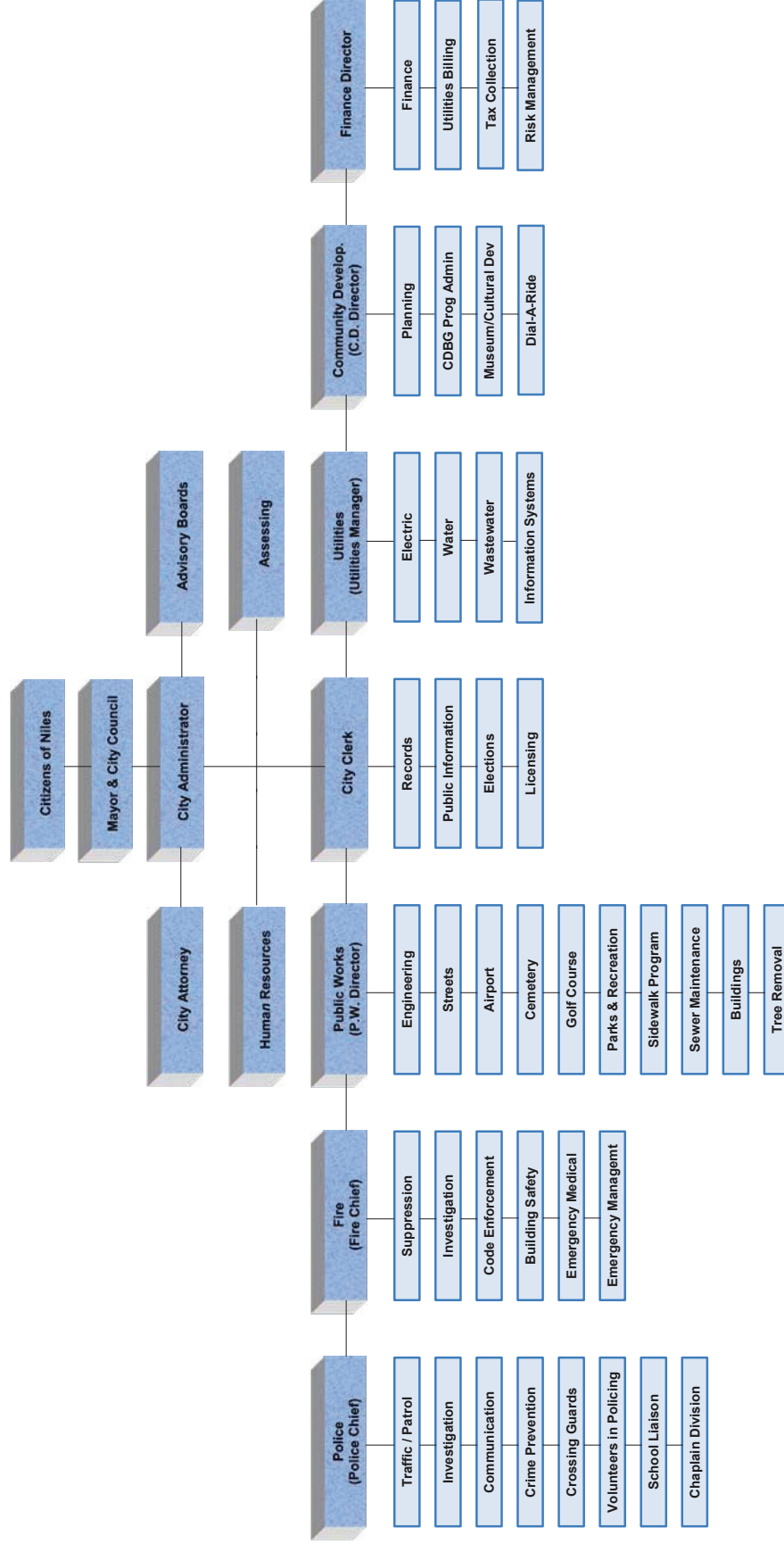
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City of Niles Organizational Chart



CITY OF NILES
FISCAL YEAR 2024-2025
ANNUAL BUDGET

Fund #	Fund Name	Actual 2021/2022 Ending Balance	Actual 2022/2023 Revenue	Actual 2022/2023 Expenditures	Actual 2022/2023 Ending Balance	Budgeted 2023/2024 Revenue	Budgeted 2023/2024 Expenditures	Projected 2023/2024 Ending Balance	Proposed Budget 2024/2025 Revenue	Proposed Budget 2024/2025 Expenditures	Proposed Budget 2024/2025 Net Rev (Exp)	Projected 2024/2025 Ending Balance
	OPERATING FUNDS	Fund Balance			Fund Balance			Fund Balance				Fund Balance
101	General	5,258,462	12,051,615	10,746,753	6,563,324	9,675,092	9,134,695	7,103,721	10,288,393	9,862,448	425,945	7,529,666
155	Cemetary Perpetual Care	643,597	14,207	0	657,804	8,000	0	665,804	10,000	0	10,000	675,804
202	Major Highway	1,444,057	1,269,350	987,882	1,725,524	1,236,598	1,580,046	1,382,076	1,321,582	1,591,164	(269,582)	1,112,494
203	Local Highway	398,650	599,369	636,689	361,331	584,844	695,722	250,453	644,234	711,229	(66,995)	183,458
243	Indeck Brownfield	384,040	229,550	349,015	264,575	258,380	258,180	264,775	210,500	209,500	1,000	265,775
245	Drive and Shine Fund	11,588	12,837	11,090	13,334	12,926	12,926	13,334	13,654	13,654	0	13,334
247	Tax Incremental Finance Authority (TIFA)	169,231	208,529	266,664	111,096	229,477	229,477	111,096	227,000	227,000	0	111,096
249	Building Department	457,752	162,119	179,526	440,345	133,750	232,065	342,030	150,900	177,349	(26,449)	315,581
279	HUD Entitlement Program Fund	259	245,656	245,825	90	261,016	261,016	90	275,236	275,236	0	90
284	Opioid Settlement Fund	0	23,074	0	23,074	15,000	0	38,074	15,000	0	15,000	53,074
297	Economic Development Grants & Loans	487,380	8,794	0	496,174	3,651	0	499,825	8,800	0	8,800	508,625
401	Capital Improvement	32,003	356	0	32,358	0	0	32,358	1,000	0	1,000	33,358
402	Equipment Replacement	459,699	99,253	176,000	382,952	20,000	0	402,952	55,000	0	55,000	457,952
412	Industrial Park	58,061	652	131	58,582	100	0	58,682	1,000	0	1,000	59,682
445	Local Improvement Revolving	64,051	711	0	64,762	100	0	64,862	1,000	0	1,000	65,862
516	Delinquent Tax Revolving	439,711	189,586	207,945	421,353	185,500	206,200	400,653	201,700	156,200	45,500	446,153
588	Dial-A-Ride	1,235,351	1,401,224	1,032,645	1,603,930	1,055,293	892,098	1,767,125	1,073,298	986,590	86,708	1,853,833
675	Sewer Maintenance	45,748	191,182	196,679	40,251	389,288	389,438	40,101	412,413	412,413	0	40,101
677	Insurance	1,547,840	2,265,923	2,213,046	1,600,716	2,178,125	2,246,000	1,532,841	2,441,880	2,565,500	(123,620)	1,409,221
731	Pension	29,761,711	4,871,791	3,229,696	31,403,806	4,700,000	3,374,500	32,729,306	4,700,000	3,575,000	1,125,000	33,854,306
	Total Operating Funds	42,899,190	23,845,779	20,479,588	46,265,381	20,947,140	19,512,364	47,700,157	22,052,590	20,763,283	1,289,307	48,989,464
		Retained			Retained			Retained				Retained
	ENTERPRISE FUNDS	Earnings			Earnings			Earnings				Earnings
209	Cemetery	241,246	214,486	209,615	246,117	231,600	231,962	245,755	239,000	237,847	1,154	246,908
581	Airport	1,185,866	317,374	191,539	1,311,702	464,000	462,585	1,313,117	389,200	299,200	90,000	1,403,117
584	Golf	170,713	203,508	183,396	190,824	181,500	212,817	159,507	208,700	244,632	(35,932)	123,575
582	Electric Utility	8,325,903	17,780,489	14,435,967	11,670,425	17,120,768	16,153,227	12,637,966	16,800,914	16,370,454	430,460 *	13,068,426
590	WasteWater Utility	12,333,615	4,392,625	3,347,367	13,378,874	4,230,500	3,698,703	13,910,671	4,584,882	3,811,363	773,518 *	14,684,189
591	Water Utility	8,209,554	3,329,901	2,580,060	8,959,394	3,646,700	3,250,078	9,356,017	3,202,917	2,621,320	581,597 *	9,937,614
	Total Enterprise Funds	28,303,057	26,238,383	20,947,944	35,757,336	25,875,068	24,009,372	37,623,032	25,425,613	23,584,816	1,840,797	39,463,829
	GRAND TOTAL		50,084,162	41,427,532		46,822,208	43,521,735		47,478,203	44,348,099	3,130,104	

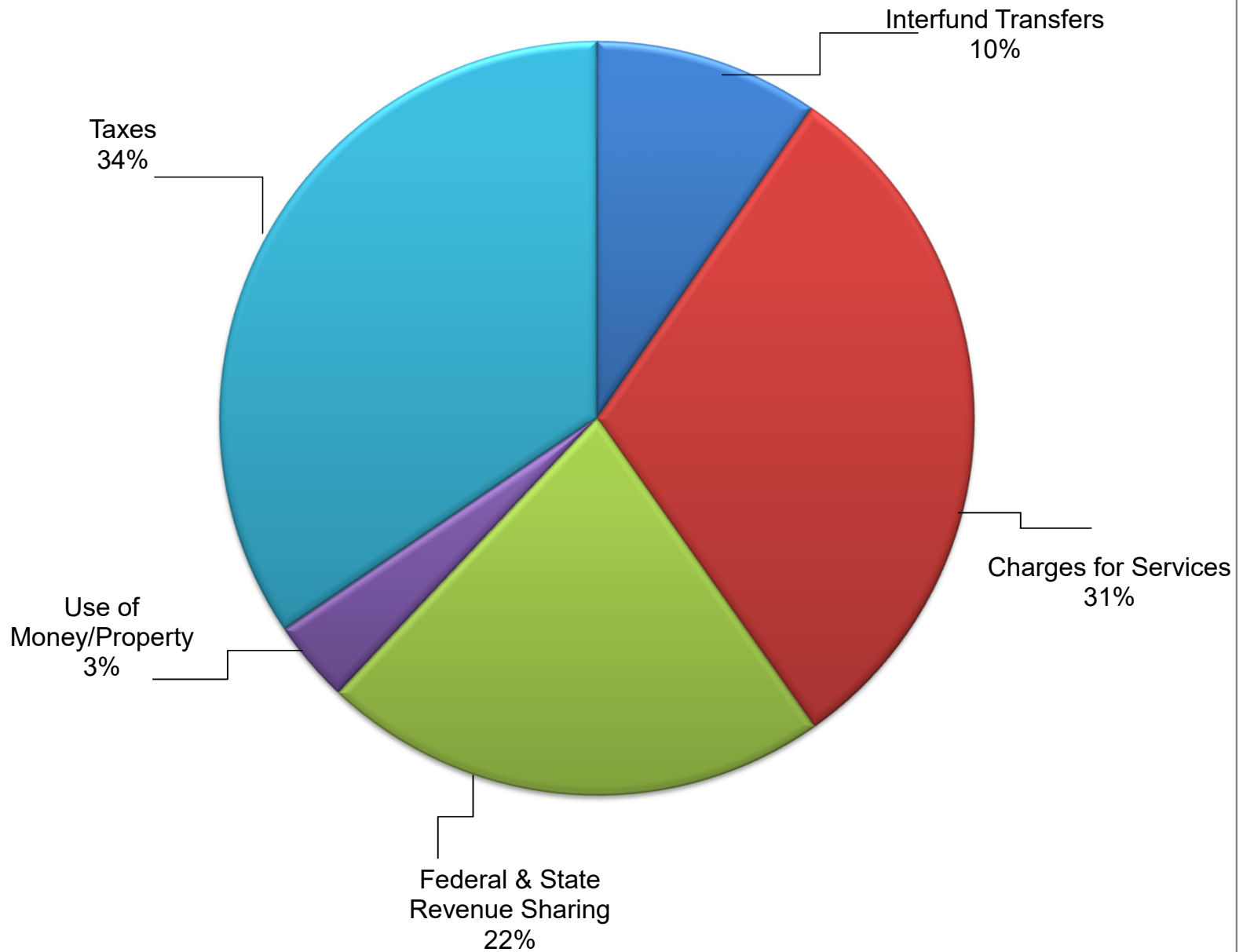
CITY OF NILES
FISCAL YEAR 2024 - 2025
OPERATING FUNDS BALANCE SUMMARY

Fund #	Fund Name	Actual 2021/2022 Ending Balance	Actual 2022/2023 Ending Balance	Projected 2023/2024 Ending Balance	Proposed Budget 2024/2025 Revenue	Proposed Budget 2024/2025 Expenditures	Projected 2024/2025 Ending Balance	Fund Balance As % of Operating Revenues
101	General	5,258,462	6,563,324	7,103,721	10,288,393	9,862,448	7,529,666	73%
202	Major Highway	1,444,057	1,725,524	1,382,076	1,321,582	1,591,164	1,112,494	84%
203	Local Highway	398,650	361,331	250,453	644,234	711,229	183,458	28%
588	Dial-A-Ride	1,235,351	1,603,930	1,767,125	1,073,298	986,590	1,853,833	173%
675	Sewer Maintenance	45,748	40,251	40,101	412,413	412,413	40,101	10%
TOTAL		8,382,268	10,294,360	10,543,475	13,739,920	13,563,844	10,719,551	78%

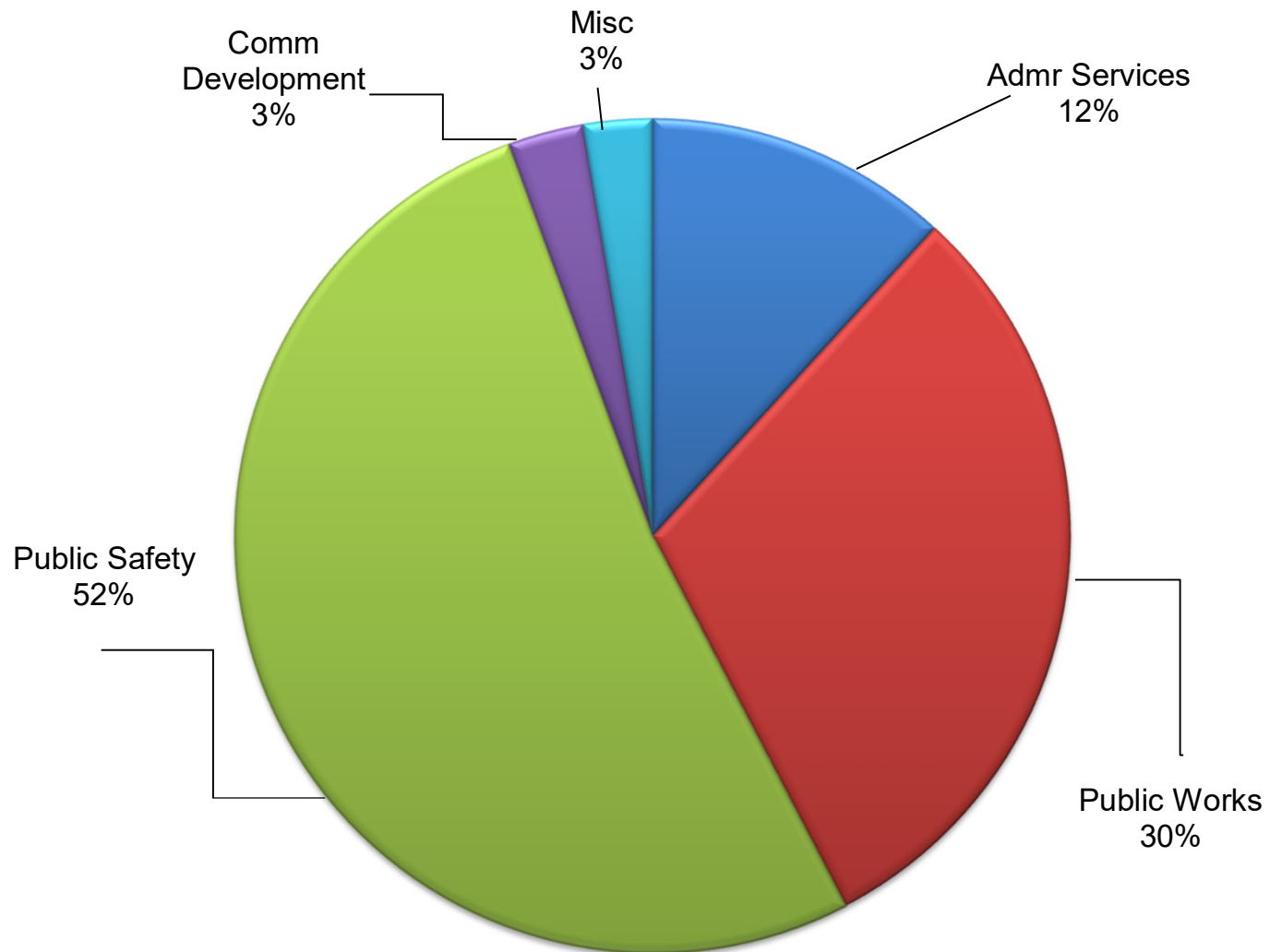
CITY OF NILES
FISCAL YEAR 2024 - 2025
ENTERPRISE FUNDS CASH AND INVESTMENT BALANCE SUMMARY

Fund #	Fund Name	Actual 2021/2022 Ending Balance	Actual 2022/2023 Ending Balance	Projected 2023/2024 Ending Balance	Projected 2024/2025 Receipts	Projected 2024/2025 Expenditures	Projected 2024/2025 Depreciation	Projected 2024/2025 Cash Flow	Projected 2024/2025 Ending Balance	Cash Balance as Percentage of Operating Receipts
209	Cemetery	184,263	267,987	274,625	239,000	237,847	7,100	8,254	282,879	118%
581	Airport	228,090	90,198	227,613	389,200	299,200	121,000	211,000	438,613	113%
584	Golf	126,301	143,076	124,759	208,700	244,632	13,000	(22,932)	101,827	49%
582	Electric Utility	5,473,663	4,603,547	6,181,088	16,800,914	16,370,454	180,000	610,460	6,791,548	40%
590	WasteWater Utility	6,036,577	8,051,610	9,373,407	4,584,882	3,811,363	47,000	820,518	10,193,925	222%
591	Water Utility	743,056	2,286,888	3,131,510	3,202,917	2,621,320	480,000	1,061,597	4,193,107	131%
	TOTAL	12,791,950	15,443,306	19,313,002	25,425,613	23,584,816	848,100	2,688,897	22,001,899	87%

FY 2025 GENERAL FUND REVENUES (PROPOSED)



FY 2025 GENERAL FUND EXPENDITURES (PROPOSED)



CITY OF NILES

FISCAL Year 2024- 2025

General Fund Expenditures Summary

Department/Program	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Proposed	% of Change From FY 24
Administrative Services						
Council	170,954	154,114	154,145	160,085	159,668	0%
Administration	131,623	111,370	96,095	106,824	88,128	-18%
Assessor	72,771	85,684	110,254	92,876	94,121	1%
Legal	84,254	59,126	59,594	60,000	60,000	0%
Clerk	152,611	174,931	152,538	190,491	241,827	27%
Treasurer	90,213	102,865	108,239	108,483	116,928	8%
Management Services	316,424	347,754	480,359	390,160	404,823	4%
Subtotal	1,018,850	1,035,844	1,161,223	1,108,919	1,165,495	5.1%
Public Works						
Buildings	359,593	424,877	444,328	443,583	496,550	12%
Streets/Engineering	1,452,290	2,336,053	2,782,812	1,785,022	2,093,274	17%
Sanitation	42,091	51,542	53,708	58,000	60,000	3%
Parks & Recreation	161,523	711,054	182,926	222,310	235,646	6%
Tree Trimming	54,870	19,620	25,537	50,000	50,000	0%
Tree Removal	59,414	86,616	53,165	75,000	75,000	0%
Subtotal	2,129,780	3,629,762	3,542,475	2,633,915	3,010,470	14.3%
Public Safety						
Police	2,996,416	3,261,030	3,040,340	3,385,057	3,584,966	6%
Fire	1,324,318	2,896,744	1,717,788	1,464,903	1,548,494	6%
Emergency Operation Center	385	465	581	1,100	1,100	0%
Subtotal	4,321,119	6,158,238	4,758,710	4,851,060	5,134,560	5.8%
Community Development						
Niles History Center	165,643	178,499	903,225	175,914	182,012	3%
Community Development	85,531	38,071	114,479	101,678	106,468	5%
Subtotal	251,174	216,570	1,017,704	277,592	288,480	3.9%
Miscellaneous						
Prop/Liab Insurance	143,798	152,644	168,446	165,000	165,000	0%
Miscellaneous	94,271	89,331	98,195	98,209	98,443	0%
Subtotal	238,069	241,975	266,640	263,209	263,443	0.1%
TOTAL	7,958,991	11,282,389	10,746,753	9,134,695	9,862,448	7.97%

CITY OF NILES
FISCAL YEAR 2024-2025
GENERAL FUND DEPARTMENT BUDGET EXPENDITURE SUMMARY REPORT

Number	Department	2021		2022		2023		2024				2025			
		Actual	Percent	Actual	Percent	Actual	Percent	YTD Actual thru Mar 2024	Percent	Budget	Percent	Proposed Budget	Percent	Budget Variance	
														Dollars	Percent
101101	Council	170,954	2.15%	154,114	1.37%	154,145	1.43%	63,477	1.37%	160,085	1.75%	159,668	1.62%	(417)	-0.26%
101172	Administration	131,623	1.65%	111,370	0.99%	96,095	0.89%	40,714	0.88%	106,824	1.17%	88,128	0.89%	(18,696)	-17.50%
101215	Clerk	152,611	1.92%	174,931	1.55%	152,538	1.42%	85,371	1.84%	190,491	2.09%	241,827	2.45%	51,336	26.95%
101253	Treasurer	90,213	1.13%	102,865	0.91%	108,239	1.01%	51,749	1.11%	108,483	1.19%	116,928	1.19%	8,445	7.78%
101255	Management Services	316,424	3.98%	347,754	3.08%	480,359	4.47%	234,070	5.04%	390,160	4.27%	404,823	4.10%	14,663	3.76%
101257	Assessor	72,771	0.91%	85,684	0.76%	110,254	1.03%	48,936	1.05%	92,876	1.02%	94,121	0.95%	1,245	1.34%
101265	Buildings	359,593	4.52%	424,877	3.77%	444,328	4.13%	194,953	4.20%	443,583	4.86%	496,550	5.03%	52,967	11.94%
101266	Legal	84,254	1.06%	59,126	0.52%	59,594	0.55%	27,314	0.59%	60,000	0.66%	60,000	0.61%	0	0.00%
101301	Police	2,996,416	37.65%	3,261,030	28.90%	3,040,340	28.29%	1,640,853	35.33%	3,385,057	37.06%	3,584,966	36.35%	199,909	5.91%
101336	Fire	1,324,318	16.64%	2,896,744	25.67%	1,717,788	15.98%	687,122	14.79%	1,464,903	16.04%	1,548,494	15.70%	83,591	5.71%
101509	EOC	349	0.00%	465	0.00%	581	0.01%	116	0.00%	1,100	0.01%	1,100	0.01%	0	0.00%
101513	Streets/Engineering	1,452,290	18.25%	2,336,053	20.71%	2,782,812	25.89%	858,851	18.49%	1,785,022	19.54%	2,093,274	21.22%	308,252	17.27%
101520	Sanitation	42,091	0.53%	51,542	0.46%	53,708	0.50%	41,830	0.90%	58,000	0.63%	60,000	0.61%	2,000	3.45%
101751	Parks & Recreation	161,523	2.03%	711,054	6.30%	182,926	1.70%	60,801	1.31%	222,310	2.43%	235,646	2.39%	13,336	6.00%
101781	Tree Trimming	54,870	0.69%	19,620	0.17%	25,537	0.24%	1,300	0.03%	50,000	0.55%	50,000	0.51%	0	0.00%
101782	Tree Removal	59,414	0.75%	86,616	0.77%	53,165	0.49%	19,258	0.41%	75,000	0.82%	75,000	0.76%	0	0.00%
101800	Community Development	85,531	1.07%	38,071	0.34%	114,479	1.07%	35,199	0.76%	101,678	1.11%	106,468	1.08%	4,790	4.71%
101804	Niles History Center	165,643	2.08%	178,499	1.58%	903,225	8.40%	359,091	7.73%	175,914	1.93%	182,012	1.85%	6,098	3.47%
101853	Prop/Liab Insurance	143,798	1.81%	152,644	1.35%	168,446	1.57%	158,526	3.41%	165,000	1.81%	165,000	1.67%	0	0.00%
101999	Miscellaneous	94,271	1.18%	89,331	0.79%	98,195	0.91%	35,150	0.76%	98,209	1.08%	98,443	1.00%	234	0.24%
	Totals	7,958,955	100.00%	11,282,389	100.00%	10,746,753	100.00%	4,644,680	100.00%	9,134,695	100.00%	9,862,448	100.00%	727,753	7.97%

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 time the mills assessed may be rolled back due to the interaction of the Headlee Amendment and Proposal A. The millage rate was stable for a number of years at 14.1334 mills. However starting in FY 2020 the City of Niles experienced taxable value growth decreased the millage rate to 13.8705 since then continued growth now has the millage rate rolled back to 13.5921 for FY 2025. 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 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.

FY 2025

- The City of Niles continues to experience economic growth resulting in a further roll back of the millage rate impacting the City's revenues. The proposed FY 2025 budget is expected to add approximately \$425,945 to the City's fund balance.

CITY OF NILES							
Budget Worksheet - GF Revenues							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
GENERAL FUND REVENUES							
TAXES							
101-100-402-001	REAL PROPERTY TAXES - CURRENT	2,586,286	2,685,594	2,814,132	3,018,660	3,094,500	3,334,703
101-100-402-006	REAL PROPERTY TAXES - CASS COU	35,209	152,374	226,280	142,529	216,340	143,000
101-100-403-000	SPECIAL TAXES - WEEDS, DEMO, E	10,315	16,204	5,705	5,915	10,000	8,000
101-100-411-001	DEL. REAL PROPERTY TAXES - CIT	971	866	1,922	1,551	500	600
101-100-411-010	DELINQUENT REAL TAXES - SEWER	0	0	0	0	0	0
101-100-412-001	DEL. PERSONAL TAXES - CITY	(568)	52	161	24	0	0
101-100-432-001	PAYMENT IN LIEU OF TAXES-PILOT	54,219	52,758	52,098	33,827	50,000	53,000
101-100-437-001	IFT/CFT'S	9,084	6,622	7,638	(753)	0	0
101-100-445-001	INTEREST & PENALTY - REAL PROP	8,009	8,705	7,874	7,245	8,500	8,000
101-100-445-003	INTEREST & PENALTY - PERSONAL	0	0	0	0	0	0
TOTAL TAXES		2,703,525	2,923,176	3,115,810	3,208,997	3,379,840	3,547,303
LICENSES AND PERMITS							
101-100-490-000	MULTIPLE DWELLINGS	38,189	38,840	43,227	9,130	34,000	34,000
101-100-490-003	TAXI, BIKE & MISC LICENSES	2,560	4,110	4,153	2,202	3,200	4,200
101-100-490-007	SEWER PERMITS	0	0	0	0	0	0
TOTAL LICENSES AND PERMITS		40,749	42,950	47,380	11,332	37,200	38,200
SHARED REVENUE							
101-100-439-001	MARIJUANA FEES - STATE	0	169,360	209,565	354,518	200,000	350,000
101-100-476-000	LIQUOR LICENSES	6,322	11,901	11,335	83	6,000	12,000
101-100-501-001	FEDERAL GRANTS	0	0	74,000	0	0	0
101-100-501-029	FEDERAL GRANT- POLICE	2,028	1,734	3,520	0	2,000	2,000
101-100-528-001	OTHER FEDERAL GRANTS	95,934	2,849,371	1,469,098	4,386	0	0
101-100-548-001	STATE GRANTS	63,265	8,305	1,928	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	1,896	2,144	3,632	3,039	3,000	3,000
101-100-548-007	STATE GRANTS - POLICE	0	12,626	53,166	6,921	0	9,500
101-100-573-001	LCSA - PP TAX REIMB	69,297	66,044	39,212	0	70,000	45,000
101-100-574-004	SALES & USE	1,541,765	1,721,329	1,724,693	596,203	1,809,780	1,771,000
101-100-574-007	TELECOMMUNICATIONS RIGHTS-OF-W	47,568	49,900	53,205	0	94,900	50,000
101-100-574-008	TCPS REVENUE SHARING (POLICE)	0	0	0	0	0	0
TOTAL SHARED REVENUE		1,828,073	4,892,714	3,643,355	965,150	2,185,680	2,242,500
CHARGES FOR SERVICE							
101-100-607-001	FEES	251,407	209,496	216,338	128,388	130,000	200,000
101-100-607-006	TAX COLLECTION FEES	97,762	108,793	113,138	39,576	80,000	112,000
101-100-607-007	FEES - POLICE DEPARTMENT	160	40	0	0	0	0
101-100-607-009	FEES - STREETS & HIGHWAYS	0	0	0	0	0	0
101-100-607-010	BAIL BOND PROCESSING FEES	6,480	7,170	6,420	2,695	4,000	4,000
101-100-607-035	FIRE DEPT CPR TECH FEES	190	0	75	0	200	0
101-100-607-050	PARK APPLICATION FEES	2,300	6,388	25,565	1,365	1,000	1,000
101-100-607-055	TYLER FIELD FEES	11,750	1,000	0	500	1,000	500
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	54,789	98,771	77,067	36,783	30,000	60,000
101-100-626-002	SERVICES RENDERED-UTILITY	28,090	24,857	19,573	19,759	25,000	25,000
101-100-626-003	SERVICES RENDERED - POLICE DEP	246,274	261,924	231,083	133,455	337,630	424,490

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
		Actual	Actual	Actual	Actual	Budget	PROJECTED
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	Budget
101-100-626-004	SERV RENDERED-SALVAGE VEH INSP	0	0	0	0	0	0
101-100-626-005	SERVICES RENDERED - UTIL PILOT	1,853,822	2,127,322	2,267,609	932,027	2,198,900	2,200,000
101-100-626-010	SERV RENDERED-CENTRAL MAINT	70,403	37,125	69,225	40,142	30,000	40,000
101-100-626-040	SERVICES RENDERED - MUSEUM	262	350	445	260	300	300
TOTAL CHARGES FOR SERVICE		2,623,689	2,883,235	3,026,538	1,334,950	2,838,030	3,067,290
FINES AND PENALTIES							
101-100-655-001	ORDINANCE FINES & PENALTIES	44,270	23,513	33,815	17,046	42,000	40,000
101-100-655-002	PARKING FINES & PENALTIES	0	0	0	0	0	0
101-100-655-003	FORFEITED PROPERTY	7,682	6,613	189	23	4,000	2,000
101-100-655-004	FEDERAL FORFEITED PROPERTY	0	0	0	0	0	0
TOTAL FINES AND PENALTIES		51,952	30,126	34,004	17,069	46,000	42,000
INTEREST							
101-100-665-011	INTEREST	19,054	(92,957)	310,303	258,644	20,000	300,000
101-100-665-012	INTEREST-SALE OF PROPERTY	0	0	0	0	0	0
TOTAL INTEREST		19,054	(92,957)	310,303	258,644	20,000	300,000
OTHER							
101-100-642-004	STREET DEPARTMENT SALES	3,015	3,319	1,489	1,466	500	500
101-100-642-005	SALE OF EASEMENTS	0	300	28,640	0	0	0
101-100-642-006	SALE OF BRICKS - VET MEMORIAL	650	500	525	400	200	200
101-100-642-011	SALE OF MISCELLANEOUS ITEMS	212	184	2,073	3,398	200	200
101-100-642-012	MUSEUM GIFT SHOP SALES	150	477	425	532	0	200
101-100-667-001	RENTAL OF PROPERTY	1,250	1,250	1,250	1,250	1,300	1,300
101-100-674-008	CHAPIN MANSION FUNDRAISING	0	0	0	0	0	0
101-100-675-000	MISCELLANEOUS	5,410	15,975	28,422	14,057	20,000	20,000
101-100-687-001	REFUNDS & REBATES	2,961	78,317	83,557	9,064	3,000	10,000
101-100-693-001	SALE OF PROPERTY	2,991	3,099	27,995	(27)	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	(48,180)	(188,990)	(25,603)	0	0	0
TOTAL OTHER		(31,541)	(85,570)	148,772	30,141	26,200	33,400
CONTRIBUTIONS							
101-100-674-001	CONTRIB FROM PRIVATE SOURCES	22,161	2,500	487,787	22,889	2,000	2,000
101-100-674-002	CONTRIB PRIVATE SOURCE-POLICE	84,069	1,000	2,005	750	3,500	3,500
101-100-674-003	CONTRIB FROM PRIVATE SOURCES	0	0	1,500	0	0	0
101-100-674-004	CONTRIBUTIONS - DARE	0	0	0	0	0	0
101-100-674-005	SPECIAL RESPONSE TEAM CONTRIBU	0	0	0	0	0	0
101-100-674-027	CONTRIBUTIONS - CRO	0	0	0	0	0	0
101-100-674-040	CONTRIB FROM PRIVATE-MUSEUM	110,875	57,681	158,686	10,456	25,000	20,000
101-100-674-041	CONTRIBUTIONS-ARCHEOLOGY CAMP	0	0	800	1,250	200	200
101-100-674-050	CONTRIB PRIVATE SOURCE-PUB WKS	992	1,080	2,797	1,183	1,000	1,000
101-100-674-060	CONTRIB PRIVATE SOURCE-PAC	10	895	0	0	0	0
101-100-674-061	CONT PRIVATE-PAC GENERATIONS	0	0	0	0	0	0
TOTAL CONTRIBUTIONS		218,106	63,156	653,575	36,528	31,700	26,700
INTERFUND TRANSFERS							
101-100-645-202	WINTER MAINTENANCE - MAJOR	42,972	50,111	31,063	0	45,000	88,000
101-100-645-203	WINTER MAINTENANCE - LOCAL	0	81	0	0	0	0
101-100-667-202	EQUIPMENT RENTAL - MAJOR	202,222	334,841	257,233	55,385	396,096	321,000
101-100-667-203	EQUIPMENT RENTAL - LOCAL	340,534	276,685	343,479	56,448	402,422	380,000
101-100-667-675	EQUIPMENT RENTAL - SEWER	57,055	45,968	64,102	24,357	66,924	52,000
101-100-699-001	INTERFUND TRANSFER	0	79,683	176,000	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

							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
101-100-699-004	INTERFUND TRANSFER - TAX REVOL	200,000	200,000	200,000	0	200,000	150,000
101-100-699-020	INTERFUND TRANSFER - INDUSTRIA	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		842,783	987,369	1,071,877	136,190	1,110,442	991,000
Total GENERAL FUND REVENUES:		8,296,389	11,644,201	12,051,615	5,999,001	9,675,092	10,288,393

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 2023

- Community Promotions was increased \$5,000.

FY 2024

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

FY 2025

- No significant change from previous year.

CITY OF NILES							
Budget Worksheet - GF (101) Council							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
COUNCIL							
101-101-702-001	SALARIES & WAGES - FULL TIME	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	47,700	52,051	25,200	50,400	50,400
101-101-714-001	FRINGES-FICA	4,232	4,247	4,276	2,142	3,900	3,900
101-101-714-012	FRINGES-W/C INS PREMIUMS	93	60	70	42	85	68
101-101-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-101-727-001	OFFICE SUPPLIES	308	0	18	12	200	100
101-101-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	64	0	0	0	0
101-101-736-001	POSTAGE EXPENSE	0	3,500	1,549	0	0	0
101-101-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	200	200
101-101-801-001	PROFESSIONAL SERVICES	0	0	260	6,080	500	500
101-101-820-001	TRAVEL, TRAINING & CONFERENCE	711	397	2,610	95	500	500
101-101-830-001	DUES & SUBSCRIPTIONS	4,034	4,292	5,301	5,493	7,500	7,500
101-101-830-002	NATS DUES	2,442	2,402	2,848	0	2,700	3,900
101-101-850-001	COMMUNICATIONS	6,171	7,072	6,028	3,187	8,500	7,000
101-101-880-001	COMMUNITY PROMOTIONS	29,296	28,296	27,492	3,424	30,000	30,000
101-101-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-101-932-018	DISASTER REC - PR & COSTS	3,325	8	10	4	0	0
101-101-956-008	MISCELLANEOUS	22	44	555	10,055	500	500
101-101-956-017	DISASTER PREPAREDNESS	0	0	0	0	0	0
101-101-956-018	CONTINGENCY	25,174	4,679	8,760	2,382	15,000	15,000
101-101-956-020	PURCHASE OF PROPERTY	11,457	2,545	2,100	660	0	0
101-101-959-000	DDA CONTRIBUTION	0	0	0	0	0	0
101-101-959-001	SMEGA CONTRIBUTION	0	9,115	9,115	0	9,100	9,100
101-101-974-006	LAND PURCHASE	15,291	8,694	601	4,702	0	0
101-101-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-101-995-001	TRANSFERS OUT	18,000	31,000	30,500	0	31,000	31,000
TOTAL EXPENDITURES		170,954	154,114	154,145	63,477	160,085	159,668

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 2023

- No significant changes.

FY 2024

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

FY 2025

- Wages and fringes adjusted for part-time administrative executive assistant.

CITY OF NILES							
Budget Worksheet - GF (172) Administration							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
ADMINISTRATION							
101-172-702-001	SALARIES & WAGES - FULL TIME	62,406	62,600	60,559	28,898	80,500	61,800
101-172-702-002	OVERTIME WAGES	0	581	593	0	0	0
101-172-714-001	FRINGES-FICA	6,179	5,582	5,028	2,276	6,200	4,800
101-172-714-004	FRINGES-GROUP MEDICAL INS	15,000	4,000	5,167	1,938	4,000	4,000
101-172-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-172-714-012	FRINGES-W/C INS PREMIUMS	226	159	174	104	301	134
101-172-714-017	FRINGES-PENSION CONTRI EXPENSE	8,901	6,366	7,155	2,926	7,023	8,594
101-172-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-172-717-008	PAYROLL - VACATION ALLOCATION	10,560	2,515	2,634	653	0	0
101-172-717-009	PAYROLL - HOLIDAY ALLOCATION	2,055	2,024	1,503	464	0	0
101-172-717-010	PAYROLL - PERSONAL HOL ALLOC	614	781	554	155	0	0
101-172-717-011	PAYROLL - SICK ALLOCATION	13,037	2,628	1,017	0	0	0
101-172-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-172-717-013	PAYROLL - FUNERAL ALLOCATION	0	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	949	942	19	614	600	600
101-172-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,600	14,811	3,335	280	1,000	1,000
101-172-736-001	POSTAGE EXPENSE	0	30	40	16	0	0
101-172-740-001	OPERATING SUPPLIES	0	189	0	0	0	0
101-172-756-005	CAR ALLOWANCE/MILEAGE	1,216	1,154	1,259	733	1,200	1,200
101-172-801-001	PROFESSIONAL SERVICES	68	17	0	0	0	0
101-172-820-001	TRAVEL, TRAINING & CONFERENCE	137	704	752	332	1,500	1,500
101-172-830-001	DUES & SUBSCRIPTIONS	919	145	7	223	0	0
101-172-850-001	COMMUNICATIONS	6,737	6,122	6,023	1,103	4,500	4,500
101-172-880-001	COMMUNITY PROMOTIONS	0	0	0	0	0	0
101-172-930-001	MTNCE - OFFICE EQUIPMENT	0	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	20	20	277	0	0	0
TOTAL EXPENDITURES		131,623	111,370	96,095	40,714	106,824	88,128

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.

Recently added to the Clerk's responsibilities is issuing licenses and tracking inspections for Marihuana, and all other Marihuana related duties. This includes issuing RFP's, updating ordinances, completing compliance inspections, and various other tasks.

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.

SIGNIFICANT CHANGES:

FY 2025

- A full time Deputy Clerk is needed in place of part time due to increasing election demands as well as the clerk's office adding the additional work of Marijuana businesses outside of the currently issued licenses and tracking of inspections for the following accounts: An additional \$52,457 is requested for account 101215-702001 Salaries & Wages – Full Time, a decrease of \$26,890 to 101215-703001 Salaries & Wages Part Time, and an additional \$15,500 is requested for account 101215-714004 Fringes-Group Medical Ins.
- Increase in Clerk wages due to the completion of the three-year training/education process to obtain the Michigan Professional Municipal Clerk Certification. An additional \$7,208 is requested for account 101215-702001 Salaries & Wages – Full Time.
- Due to two elections in FY23-24 and one election in FY24-25, there is a decrease of \$1,900 to 101215-76001 Postage Expense and a decrease of \$8,650 to 101215-703001 Salaries & Wages Part Time.
- Increase in training in order for Deputy Clerk to start certification process and to accompany the clerk at the clerk's conference. An additional \$4,020 is requested for account 101215-820001 Travel, Training & Conference.

CITY OF NILES							
Budget Worksheet - GF (215) Clerk							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
CLERK							
101-215-702-001	SALARIES & WAGES - FULL TIME	64,118	51,684	51,527	39,779	69,720	132,500
101-215-702-002	OVERTIME WAGES	410	0	0	0	500	445
101-215-702-012	STREET DEPARTMENT LABOR ONLY	484	502	788	427	500	700
101-215-703-001	SALARIES & WAGES - PART TIME	10,934	23,493	39,838	12,079	54,500	23,960
101-215-714-001	FRINGES-FICA	5,060	5,734	6,304	3,442	4,466	10,060
101-215-714-003	FRINGES - MESC	0	0	0	0	0	0
101-215-714-004	FRINGES-GROUP MEDICAL INS	27,000	20,000	15,500	10,333	15,500	32,000
101-215-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-215-714-012	FRINGES-W/C INS PREMIUMS	283	207	227	136	300	249
101-215-714-017	FRINGES-PENSION CONTRI EXPENSE	10,009	13,946	11,428	3,620	8,446	13,893
101-215-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-215-717-008	PAYROLL - VACATION ALLOCATION	2,422	13,254	4,667	703	5,372	0
101-215-717-009	PAYROLL - HOLIDAY ALLOCATION	2,446	1,722	1,874	862	2,015	0
101-215-717-010	PAYROLL - PERSONAL HOL ALLOC	390	544	1,343	0	672	0
101-215-717-011	PAYROLL - SICK ALLOCATION	0	17,725	450	500	0	0
101-215-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-215-717-013	PAYROLL - FUNERAL ALLOCATION	0	825	477	0	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	264	408	121	260	1,000	500
101-215-727-003	ELECTION SUPPLIES	10,245	4,212	6,240	3,286	10,000	8,500
101-215-733-001	COMPUTER EQUIPMENT & SUPPLIES	397	5,949	2,474	1,016	1,500	1,500
101-215-736-001	POSTAGE EXPENSE	479	4,047	843	1,002	3,400	1,500
101-215-756-005	CAR ALLOWANCE/MILEAGE	0	240	162	65	200	200
101-215-801-001	PROFESSIONAL SERVICES	14,936	2,520	2,080	669	5,000	4,000
101-215-814-001	HIRED SERVICES	0	0	0	0	0	0
101-215-820-001	TRAVEL, TRAINING & CONFERENCE	228	2,893	3,426	3,986	2,000	6,020
101-215-830-001	DUES & SUBSCRIPTIONS	268	510	85	210	200	200
101-215-850-001	COMMUNICATIONS	1,504	1,596	1,739	810	1,500	1,500
101-215-880-001	COMMUNITY PROMOTIONS	66	0	33	0	200	100
101-215-900-001	PRINTING & PUBLISHING	405	2,131	595	166	1,000	1,500
101-215-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	2,000	2,000
101-215-932-018	DISASTER REC - PR & COSTS	223	0	0	0	0	0
101-215-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
101-215-956-008	MISCELLANEOUS	39	788	317	483	500	500
101-215-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	1,537	0	0
101-215-995-001	TRANSFERS OUT	0	0	0	0	0	0
TOTAL EXPENDITURES		152,611	174,931	152,538	85,371	190,491	241,827

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 2023

- This budget includes a 4% wage increase.

FY 2024

- This budget includes a 3% wage increase.

FY2025

- This budget includes a 3% wage increase.

CITY OF NILES							
Budget Worksheet - GF (253) Treasurer							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
TREASURER							
101-253-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-253-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-253-703-001	SALARIES & WAGES - PART TIME	0	0	0	0	0	0
101-253-709-001	SALARIES & WAGES - CLERICAL	8,524	11,750	11,637	6,238	11,800	12,500
101-253-709-002	SALARIES & WAGES - ADMIN	36,051	39,904	42,774	23,022	52,700	54,800
101-253-714-001	FRINGES-FICA	3,899	4,661	4,831	2,489	5,000	5,200
101-253-714-003	FRINGES - MESC	0	0	0	0	0	0
101-253-714-004	FRINGES-GROUP MEDICAL INS	9,000	8,000	7,750	3,875	7,750	8,000
101-253-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-253-714-012	FRINGES-W/C INS PREMIUMS	64	63	97	34	68	69
101-253-714-017	FRINGES-PENSION CONTRI EXPENSE	8,398	10,731	13,623	5,527	13,265	17,359
101-253-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-253-717-008	PAYROLL - VACATION ALLOCATION	5,416	5,398	7,154	1,309	0	0
101-253-717-009	PAYROLL - HOLIDAY ALLOCATION	1,667	1,795	2,098	1,310	0	0
101-253-717-010	PAYROLL - PERSONAL HOL ALLOC	1,079	891	867	321	0	0
101-253-717-011	PAYROLL - SICK ALLOCATION	918	1,280	1,087	1,017	0	0
101-253-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-253-717-013	PAYROLL - FUNERAL ALLOCATION	128	0	0	499	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	1,270	713	644	853	1,500	1,500
101-253-733-001	COMPUTER EQUIPMENT & SUPPLIES	116	772	261	379	500	500
101-253-736-001	POSTAGE EXPENSE	3,321	3,324	4,394	2,472	4,000	5,000
101-253-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-253-756-005	CAR ALLOWANCE/MILEAGE	161	235	346	104	200	200
101-253-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-253-813-001	CONTRACTUAL SERVICES	9,122	7,718	9,413	1,426	9,000	9,500
101-253-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	100	100
101-253-830-001	DUES & SUBSCRIPTIONS	370	275	410	428	1,000	1,000
101-253-850-001	COMMUNICATIONS	667	540	826	387	1,000	500
101-253-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-253-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	500	500
101-253-956-008	MISCELLANEOUS	0	4,833	0	14	100	100
101-253-956-015	BANK SERVICE FEES	0	0	0	30	0	100
101-253-965-004	CASH OVER/SHORT	41	(16)	27	16	0	0
101-253-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		90,213	102,865	108,239	51,749	108,483	116,928

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 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.

FY 2025

- There is a 3% wage increase included in this budget.

CITY OF NILES							
Budget Worksheet - GF (255) Management Services							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>9/30/2021</u>	<u>9/30/2022</u>	<u>9/30/2023</u>	<u>3/31/2024</u>	<u>10/1/2023</u>	<u>10/1/2024</u>
MANAGEMENT SERVICES							
101-255-702-001	SALARIES & WAGES - FULL TIME	42,139	73,960	76,153	31,410	82,900	69,500
101-255-702-002	OVERTIME WAGES	0	0	191	392	0	0
101-255-709-001	SALARIES & WAGES - CLERICAL	27,692	16,784	16,229	16,540	14,800	38,400
101-255-709-002	SALARIES & WAGES - ADMIN	26,635	27,963	41,159	23,225	54,600	56,700
101-255-714-001	FRINGES-FICA	7,986	11,013	11,053	6,120	11,700	12,600
101-255-714-003	FRINGES - MESC	0	0	0	0	0	0
101-255-714-004	FRINGES-GROUP MEDICAL INS	16,200	17,733	28,159	14,725	29,450	30,400
101-255-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-255-714-012	FRINGES-W/C INS PREMIUMS	214	131	183	87	198	167
101-255-714-017	FRINGES-PENSION CONTRI EXPENSE	8,427	10,846	10,404	1,928	4,912	5,956
101-255-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-255-717-008	PAYROLL - VACATION ALLOCATION	6,471	9,086	7,113	2,988	0	0
101-255-717-009	PAYROLL - HOLIDAY ALLOCATION	3,057	3,743	4,159	3,431	0	0
101-255-717-010	PAYROLL - PERSONAL HOL ALLOC	1,432	1,665	1,275	1,326	0	0
101-255-717-011	PAYROLL - SICK ALLOCATION	2,287	13,099	5,395	3,904	0	0
101-255-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-255-717-013	PAYROLL - FUNERAL ALLOCATION	415	362	153	0	0	0
101-255-717-014	PAYROLL - JURY DUTY ALLOCATION	0	87	0	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	2,912	5,708	1,974	233	4,000	2,000
101-255-733-001	COMPUTER EQUIPMENT & SUPPLIES	119,375	105,004	79,898	82,934	130,000	130,000
101-255-736-001	POSTAGE EXPENSE	7,390	6,112	5,100	2,844	6,000	6,000
101-255-740-001	OPERATING SUPPLIES	239	354	0	0	0	0
101-255-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	0	0
101-255-801-001	PROFESSIONAL SERVICES	969	1,039	9,968	1,663	5,000	5,000
101-255-801-005	AUDIT FEES	11,500	11,500	12,000	16,750	12,500	15,000
101-255-801-007	ARMORED CAR SERVICES	0	0	0	0	0	0
101-255-803-001	CITY ADMINISTRATIVE EXPENSE	0	64	0	0	0	0
101-255-820-001	TRAVEL, TRAINING & CONFERENCE	787	1,364	3,526	2,439	3,000	3,000
101-255-830-001	DUES & SUBSCRIPTIONS	4,324	2,919	1,069	11	3,000	2,000
101-255-850-001	COMMUNICATIONS	5,421	8,373	9,121	2,183	5,000	5,000
101-255-851-001	TELEPHONE EXPENSE	1,344	342	442	664	1,500	1,500
101-255-880-001	COMMUNITY PROMOTIONS	0	225	0	0	0	0
101-255-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-255-930-001	MTNCE - OFFICE EQUIPMENT	16,076	16,136	18,403	6,564	20,000	20,000
101-255-930-002	MTNCE - COMPUTER EQUIPMENT	238	204	7,157	108	500	500
101-255-932-018	DISASTER REC - PR & COSTS	2,621	0	0	0	0	0
101-255-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
101-255-956-008	MISCELLANEOUS	245	1,937	1,494	492	1,000	1,000
101-255-956-015	BANK SERVICE FEES	30	0	0	42	100	100
101-255-958-001	GRANT EXP-ARPA (FED)	0	0	104,000	0	0	0
101-255-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	24,581	11,066	0	0
TOTAL EXPENDITURES		316,424	347,754	480,359	234,070	390,160	404,823

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 2023

- \$500 increase in office supply expenses.

FY 2024

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

FY 2025

- No significant change from previous year.

CITY OF NILES							
Budget Worksheet - GF (257) Assessor							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
ASSESSOR							
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	32,852	37,350	24,305	7,885	0	0
101-257-714-001	FRINGES-FICA	2,507	2,932	1,884	603	0	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	169	149	140	92	0	0
101-257-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	0	924	876	2,721
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	11	1,576	392	29	1,000	500
101-257-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,349	4,959	4,087	1,913	1,000	1,000
101-257-736-001	POSTAGE EXPENSE	1,891	2,098	2,315	2,375	2,000	2,500
101-257-756-004	GASOLINE & OIL	0	0	0	0	0	0
101-257-801-001	PROFESSIONAL SERVICES	31,916	35,779	76,154	34,081	87,000	87,000
101-257-820-001	TRAVEL, TRAINING & CONFERENCE	160	50	0	0	0	0
101-257-830-001	DUES & SUBSCRIPTIONS	0	0	391	520	0	0
101-257-850-001	COMMUNICATIONS	282	292	306	111	400	200
101-257-900-001	PRINTING & PUBLISHING	562	499	145	116	600	200
101-257-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0
101-257-956-008	MISCELLANEOUS	73	0	135	0	0	0
101-257-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	289	0	0
TOTAL EXPENDITURES		72,771	85,684	110,254	48,936	92,876	94,121

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 2023

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

FY 2024

- Continue driveway repairs at Street Division

FY 2025

- 2% increase in electricity
- Continue driveway repairs at the Street Division

CITY OF NILES							
Budget Worksheet - GF (265) Buildings							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
BUILDINGS							
101-265-702-001	SALARIES & WAGES - FULL TIME	0	3	644	1,482	4,000	4,000
101-265-702-002	OVERTIME WAGES	0	8	19	16	0	0
101-265-702-008	CITY HALL & GROUNDS	7,674	3,498	2,772	3,650	11,000	10,000
101-265-714-001	FRINGES-FICA	194	262	225	157	2,533	2,230
101-265-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	0	0
101-265-714-012	FRINGES-W/C INS PREMIUMS	133	90	102	60	132	132
101-265-714-017	FRINGES-PENSION CONTRI EXPENSE	545	808	844	49	118	188
101-265-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-265-717-008	PAYROLL - VACATION ALLOCATION	0	0	117	31	0	0
101-265-717-009	PAYROLL - HOLIDAY ALLOCATION	0	0	15	77	0	0
101-265-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	36	15	0	0
101-265-717-011	PAYROLL - SICK ALLOCATION	0	0	6	53	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	268	0	0	0	500
101-265-740-002	OPERATING SUPPLIES - ALL BUILD	60	199	10	0	200	500
101-265-740-008	OPERATING SUPPLIES - CITY HALL	1,138	1,990	4,715	695	4,000	6,000
101-265-740-009	OPERATING SUPPLIES - STREETS	1,238	900	2,706	396	4,000	4,000
101-265-784-004	VEHICLE MAINTENANCE	0	0	110	0	0	0
101-265-801-001	PROFESSIONAL SERVICES	119	1,133	7,600	3,310	0	5,000
101-265-813-001	CONTRACTUAL SERVICES	13,017	15,090	14,333	5,332	16,000	20,000
101-265-815-002	TRASH DISPOSAL - FIRE & POLICE	737	872	802	535	1,000	1,000
101-265-815-003	TRASH DISPOSAL - ALL OTHER BUI	1,812	1,647	2,527	1,108	2,500	3,000
101-265-890-001	STREET FLAGS, POLES, & MISC	3,630	178	3,024	0	4,500	4,500
101-265-920-001	UTILITIES	430	544	553	184	1,000	1,000
101-265-920-002	UTILITIES - CITY HALL & MUSEUM	1,870	2,901	2,817	1,160	3,400	4,000
101-265-920-003	UTILITIES - CARNEGIE	4,117	2,952	0	0	0	0
101-265-920-004	UTILITIES - STREET DEPT BARN	2,511	2,495	3,717	1,347	3,200	4,500
101-265-920-005	ELECTRIC FOR CITY FACILITIES	300,858	315,660	357,593	140,242	330,000	365,000
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	17,329	68,705	29,264	31,674	50,000	50,000
101-265-931-006	BUILDING REPAIRS - ALL BUILDIN	554	0	0	0	1,000	1,000
101-265-931-007	BUILDING REPAIRS - CITY HALL	1,628	4,300	9,777	3,381	5,000	10,000
101-265-931-050	BLDG REPAIRS - C. HALL (ARRA)	0	0	0	0	0	0
101-265-932-001	REPAIRS & MAINTENANCE	0	350	0	0	0	0
101-265-956-008	MISCELLANEOUS	0	22	0	0	0	0
101-265-965-001	BLDG DEMO-OLD PUB SAFETY BLDG.	0	0	0	0	0	0
101-265-975-001	BUILDING IMPROV - CAP OUTLAY	0	0	0	0	0	0
101-265-975-002	BUILDING - CITY ADMINISTRATION	0	0	0	0	0	0
TOTAL EXPENDITURES		359,593	424,877	444,328	194,953	443,583	496,550

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 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.

FY 2025

- Maintained expense level due to labor agreements expiring in 2025.

CITY OF NILES							
Budget Worksheet - GF (266) Legal							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
LEGAL							
101-266-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-266-801-001	PROFESSIONAL SERVICES	84,254	59,126	59,594	27,314	60,000	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		84,254	59,126	59,594	27,314	60,000	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.

SIGNIFICANT CHANGES:

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.

FY 2025

Increases

- Salaries & Wages Full Time – Increased \$115,557. This increase is due to an anticipated wage increase of 3% for all employees. It also takes into account one anticipated retirement during this FY.
- Overtime Wages – Increased \$8,639. While this increase takes into account the anticipated wage increase, and is based on an average use over the last few years, it is possible that it will not increase, or at least by this much, if we are able to get the department back to fully staffed.
- Fringes – Group Medical Insurance – Increased \$30,000. While we have little control over this increase, I do believe that our employees have become better users of their medical benefit.
- Fringes – Pension Contribution increased \$62,704. No control over this figure.
- Travel/Training Conferences – Increased \$25,000. This increase helps cover the anticipated hiring of a recruit and sending them to the police academy. If still in place at that time, at least some or all of these funds could be recovered through a State of Michigan grant.
- Maintenance – Other Equipment – Increased \$3,480. This is due to slight annual increases in maintenance costs across the various vendors we use for these services.
- Vehicle/Capital – Increase \$8,000. Due to anticipated costs to purchase, equip and upfit one patrol vehicle in FY25.

Decreases

- Salaries & Wages Part Time – Decreased \$21,387. This is largely due to the elimination of the court officer position.
- Fringes – Work Comp. Ins. Premiums – Decreased \$5,413. No control over this figure.
- Computer Equipment – Decreased \$28,000. This decrease brings us back in line with the typical yearly budget amount for this line item. It was increased significantly in FY24 to purchase replacement mobile computers for patrol cars.
- Operating Supplies – Decreased \$3,500. This decrease is in line with the average purchasing of the last few years.

CITY OF NILES							
Budget Worksheet - GF (301) Police							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
POLICE							
101-301-702-001	SALARIES & WAGES - FULL TIME	1,355,365	1,529,127	1,437,281	774,200	1,769,955	1,885,512
101-301-702-002	OVERTIME WAGES	37,640	39,781	15,328	31,652	56,635	65,274
101-301-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
101-301-703-001	SALARIES & WAGES - PART TIME	52,064	70,621	77,005	39,368	175,915	154,528
101-301-704-001	SALARIES-COURT & WITNESS FEES	2,210	999	1,901	1,632	5,000	5,000
101-301-705-001	SALARIES & WAGES - SCHOOL GUAR	0	0	0	0	0	0
101-301-714-001	FRINGES-FICA	52,589	64,400	56,062	31,408	70,369	72,368
101-301-714-003	FRINGES - MESC	0	0	2,006	0	0	0
101-301-714-004	FRINGES-GROUP MEDICAL INS	490,500	395,999	364,251	204,084	434,000	464,000
101-301-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-301-714-012	FRINGES-W/C INS PREMIUMS	27,215	22,200	23,935	14,923	29,905	24,492
101-301-714-017	FRINGES-PENSION CONTRI EXPENSE	340,224	435,977	377,980	158,855	357,500	420,204
101-301-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-301-717-008	PAYROLL - VACATION ALLOCATION	110,464	143,240	113,553	42,103	0	0
101-301-717-009	PAYROLL - HOLIDAY ALLOCATION	69,588	64,205	46,304	51,265	60,000	60,000
101-301-717-010	PAYROLL - PERSONAL HOL ALLOC	11,785	9,610	5,411	3,161	0	0
101-301-717-011	PAYROLL - SICK ALLOCATION	98,401	128,318	89,100	28,144	0	0
101-301-717-012	PAYROLL - WORK INJURY PAY	0	0	0	0	0	0
101-301-717-013	PAYROLL - FUNERAL ALLOCATION	3,282	2,955	845	0	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	59	0	0	0	0	0
101-301-727-001	OFFICE SUPPLIES	2,072	2,164	7,642	1,422	4,500	4,500
101-301-733-001	COMPUTER EQUIPMENT & SUPPLIES	6,404	12,727	15,884	10,391	46,500	18,500
101-301-736-001	POSTAGE EXPENSE	453	428	271	5	900	900
101-301-740-001	OPERATING SUPPLIES	28,162	20,295	21,127	9,482	36,100	32,600
101-301-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-301-740-021	OPERATING SUPPLIES - POLICE FO	9,191	11,027	5,119	4,118	12,000	9,000
101-301-740-025	OPERATING SUPPLIES - CRIME PRE	2,301	1,321	2,058	513	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	895	3,470	0	0	1,500	1,500
101-301-740-040	OPER SUPP-VEH INSP (POLICE)	0	0	0	0	0	0
101-301-741-001	PURCHASE OF FOOD	2,958	2,404	15,725	415	5,000	5,000
101-301-744-001	UNIFORMS	15,851	15,176	22,323	10,860	15,000	17,000
101-301-744-002	RESERVES UNIFORMS & EQUIPMENT	2,931	518	1,966	0	2,500	2,500
101-301-756-004	GASOLINE & OIL	31,113	44,532	23,729	12,901	51,564	50,084
101-301-784-004	VEHICLE MAINTENANCE	33,440	35,840	49,608	18,938	35,000	37,000
101-301-784-007	VEHICLE DAMAGE/ACCIDENTS	0	1,054	802	5,077	2,000	2,000
101-301-801-001	PROFESSIONAL SERVICES	4,053	3,165	6,452	2,147	6,000	6,000
101-301-813-001	CONTRACTUAL SERVICES	209	182	470	117	500	500
101-301-820-001	TRAVEL, TRAINING & CONFERENCE	25,036	27,143	47,125	49,721	33,000	58,000
101-301-820-003	STATE (302) TRAINING	3,363	2,041	2,516	1,344	1,950	2,000
101-301-830-001	DUES & SUBSCRIPTIONS	2,976	2,711	2,187	1,525	3,500	3,500
101-301-850-001	COMMUNICATIONS	26,845	25,632	25,564	8,623	25,100	26,100
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	57	189	960	0	500	500

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
							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>
101-301-930-001	MTNCE - OFFICE EQUIPMENT	14,920	12,789	13,278	3,517	26,884	29,144
101-301-930-004	MTNCE - OTHER EQUIPMENT	14,500	17,512	15,557	2,453	25,280	28,760
101-301-932-001	REPAIRS & MAINTENANCE	0	0	0	0	500	500
101-301-932-018	DISASTER REC - PR & COSTS	1,363	0	0	0	0	0
101-301-932-020	DISASTER REC - NON-WORK PD	241	0	0	0	0	0
101-301-940-001	RENTALS	28,091	0	0	0	25,000	25,000
101-301-956-008	MISCELLANEOUS	46	228	14	0	1,000	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	99,414	0	0
101-301-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
101-301-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	23,973	11,619	18,871	15,383	0	0
101-301-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	42,672	4,231	0	0	0	0
101-301-979-001	VEHICLE CAPITAL OUTLAY	15,500	95,203	54,192	1,694	60,000	68,000
101-301-991-001	DEBT SERVICE - PRINCIPAL	5,078	0	5,940	0	0	0
101-301-993-001	DEBT SERVICE - INTEREST	336	0	0	0	0	0
101-301-995-001	TRANSFERS OUT	0	0	70,000	0	0	0
TOTAL EXPENDITURES		2,996,416	3,261,030	3,040,340	1,640,853	3,385,057	3,584,966

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:

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.

FY 2025

Increases

- Salaries Wages – Full Time – Increased \$19,705. Due to contractual raise.
- Fringes – Group Medical Ins. – Increased \$5,750. No control over
- Fringes – Pension Contribution – Increased \$41,511. No control over

Decreases

- Overtime Wages – Decreased \$15,000. In line with average over years.
- Fringes – Work Comp. Ins. – Decreased \$4,324. No control over

CITY OF NILES							
Budget Worksheet - GF (336) Fire							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FIRE							
101-336-702-001	SALARIES & WAGES - FULL TIME	506,751	530,238	605,573	302,760	747,101	766,806
101-336-702-002	OVERTIME WAGES	38,152	48,826	11,133	11,683	50,000	35,000
101-336-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-336-703-001	SALARIES & WAGES - PART TIME	21,896	42,082	37,042	15,280	39,806	41,000
101-336-703-002	SALARIES & WAGES - BLDG INSPEC	4,805	(4,805)	0	0	0	0
101-336-714-001	FRINGES-FICA	12,033	13,623	13,298	6,585	15,568	15,749
101-336-714-003	FRINGES - MESC	0	0	0	0	0	0
101-336-714-004	FRINGES-GROUP MEDICAL INS	183,000	174,666	169,209	85,250	178,250	184,000
101-336-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-336-714-012	FRINGES-W/C INS PREMIUMS	24,227	18,613	22,637	13,070	26,189	21,865
101-336-714-017	FRINGES-PENSION CONTRI EXPENSE	169,880	201,772	224,103	101,628	238,436	279,947
101-336-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-336-717-008	PAYROLL - VACATION ALLOCATION	93,784	48,631	86,081	25,341	0	0
101-336-717-009	PAYROLL - HOLIDAY ALLOCATION	24,915	29,460	31,820	21,029	34,053	36,227
101-336-717-010	PAYROLL - PERSONAL HOL ALLOC	5,831	5,411	7,024	4,222	0	0
101-336-717-011	PAYROLL - SICK ALLOCATION	74,662	53,296	43,844	7,140	0	0
101-336-717-012	PAYROLL - WORK INJURY PAY	999	0	1,066	0	0	0
101-336-717-013	PAYROLL - FUNERAL ALLOCATION	0	2,241	2,604	928	0	0
101-336-717-014	PAYROLL - JURY DUTY ALLOCATION	0	44	0	0	0	0
101-336-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-336-720-001	DISASTER HAZARD PAY	0	0	0	0	0	0
101-336-727-001	OFFICE SUPPLIES	504	350	531	177	700	800
101-336-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,522	1,627	1,805	8,539	9,000	11,000
101-336-736-001	POSTAGE EXPENSE	0	128	55	0	100	100
101-336-740-001	OPERATING SUPPLIES	10,099	11,275	8,580	3,175	9,000	11,000
101-336-740-004	OPERATING SUPPLIES - CUSTODIAN	1,121	2,053	2,268	2,181	2,000	3,500
101-336-741-001	PURCHASE OF FOOD	5,402	5,903	7,233	5,254	5,500	6,000
101-336-744-001	UNIFORMS	4,850	3,120	8,301	3,938	3,000	5,000
101-336-744-003	SAFETY EQUIPMENT	17,081	14,919	27,943	5,745	20,000	22,000
101-336-744-050	SAFETY EQUIPMENT - DHS	0	0	0	0	0	0
101-336-756-004	GASOLINE & OIL	8,361	16,475	7,198	5,178	0	12,000
101-336-784-004	VEHICLE MAINTENANCE	58,321	43,987	45,765	11,952	28,000	28,000
101-336-801-001	PROFESSIONAL SERVICES	6,947	2,917	4,097	691	2,000	4,000
101-336-802-001	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-336-820-001	TRAVEL, TRAINING & CONFERENCE	2,908	6,569	4,764	1,519	5,500	6,000
101-336-820-002	TVL, TRAIN & CONF-INSPECTORS	2,125	5,162	1,334	0	2,500	2,500
101-336-820-015	TRAINING - EMT CLASSES	6,232	12,291	10,297	25,158	10,000	12,000
101-336-830-001	DUES & SUBSCRIPTIONS	731	1,241	1,178	650	1,100	1,200
101-336-850-001	COMMUNICATIONS	16,427	14,464	20,449	3,532	13,000	14,000
101-336-877-001	SUPPLEMENTAL RETIREMENT - CITY	0	0	0	0	0	0
101-336-880-001	COMMUNITY PROMOTIONS	1,068	964	1,504	1,184	1,000	1,500
101-336-900-001	PRINTING & PUBLISHING	64	0	0	0	100	100
101-336-920-001	UTILITIES	8,373	11,452	13,710	4,491	14,000	14,000
101-336-930-001	MTNCE - OFFICE EQUIPMENT	583	406	0	429	1,000	1,200
101-336-930-004	MTNCE - OTHER EQUIPMENT	645	0	1,025	0	2,000	2,000
101-336-931-003	BUILDING REPAIRS - FIRE STATIO	6,538	4,108	6,858	8,368	4,000	8,000
101-336-932-001	REPAIRS & MAINTENANCE	3,481	1,691	2,317	47	2,000	2,000

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
							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>
101-336-932-018	DISASTER REC - PR & COSTS	0	0	0	0	0	0
101-336-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
101-336-956-008	MISCELLANEOUS	0	0	144	0	0	0
101-336-958-001	GRANT EXP-FIREFIGHTERS (FED)	0	1,536,530	108,998	0	0	0
101-336-958-002	GRANT EXP-SAFER GRANT	0	0	0	0	0	0
101-336-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	35,017	176,000	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		1,324,318	2,896,744	1,717,788	687,122	1,464,903	1,548,494

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 2023

- No Significant Changes

FY 2024

- No Significant Changes

FY 2025

- No Significant Changes

CITY OF NILES							
Budget Worksheet - GF (509) Emergency Ops Center							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
EMERGENCY OPS CENTER							
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	349	465	581	116	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		349	465	581	116	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

- Increase of Fleet Maintenance expenses and fuel costs.

FY 2024

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

FY 2025

- Continued increase of Fleet Maintenance expenses and fuel costs.
- Budgeted \$250,000 for Capital Equipment replacement.
- Budgeted \$100,000 for Sidewalk Replacement

CITY OF NILES							
Budget Worksheet - GF (513) Streets and Highways							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
STREETS & HIGHWAYS							
101-513-702-001	SALARIES & WAGES - FULL TIME	152,198	216,276	193,232	86,558	185,677	194,621
101-513-702-002	OVERTIME WAGES	1,474	641	4,992	233	0	0
101-513-702-004	SALARIES/WAGES SEWER REPAIR	1,829	4,477	1,410	844	40,014	46,109
101-513-702-005	SALARIES/WAGES SEWER CLEANING	75	0	1,464	213	1,000	2,000
101-513-702-006	STREET DEPT. - NOT ACT 51	869	5,013	1,045	2,349	0	5,000
101-513-702-007	MOTOR POOL	97,112	112,835	149,400	76,661	148,880	185,000
101-513-702-010	SALARIES & WAGES - SIDEWALKS	18,393	3,916	1,993	2,474	10,000	10,000
101-513-702-011	SALARIES & WAGES - PARKING LOT	3,190	4,941	1,381	1,882	6,000	6,000
101-513-702-016	SALARIES & WAGES - SAFETY MTGS	519	2,548	658	27	2,500	2,500
101-513-702-017	SALARIES & WAGES - CHIPPING	0	0	90	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	765	0	0
101-513-702-300	SALARIES/WAGES - VEH MAINT PD	4,818	5,193	6,788	4,012	0	0
101-513-702-335	SALARIES/WAGES - VEH MAINT FD	4,780	5,518	5,233	1,151	0	0
101-513-702-500	SALARIES/WAGES-VEH MAINT UTIL	1,564	1,709	1,019	2,455	0	0
101-513-702-584	SALARIES/WAGES-VEH MAINT GOLF	0	174	250	159	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	14,860	18,145	17,892	6,876	17,265	18,416
101-513-714-003	FRINGES - MESC	0	0	0	0	0	0
101-513-714-004	FRINGES-GROUP MED INS (STREET)	54,000	58,667	64,584	38,750	46,500	48,000
101-513-714-006	FRINGES- FICA STREETS	41,778	49,793	53,099	27,341	60,064	0
101-513-714-007	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-513-714-012	FRINGES-W/C INS PREMIUMS	998	851	816	528	1,115	1,115
101-513-714-017	FRINGES-PENSION CONTRI EXPENSE	21,186	29,219	32,434	8,888	21,332	28,640
101-513-715-004	FRINGES-GROUP MED INS STREET	216,000	181,333	166,625	76,209	186,000	192,000
101-513-715-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-513-715-012	FRINGES- W/C INS PREMIUMS	28,801	18,341	22,271	13,144	26,097	26,097
101-513-715-017	FRINGES-PENSION (STREET)	73,974	101,592	104,979	31,630	73,072	91,950
101-513-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-513-717-008	PAYROLL - VACATION ALLOCATION	61,454	61,726	82,465	27,181	0	0
101-513-717-009	PAYROLL - HOLIDAY ALLOCATION	32,155	33,458	33,738	21,767	0	0
101-513-717-010	PAYROLL - PERSONAL HOL ALLOC	2,000	598	2,904	1,263	0	0
101-513-717-011	PAYROLL - SICK ALLOCATION	34,577	38,977	72,743	17,568	0	0
101-513-717-012	PAYROLL - WORK INJURY PAY	774	6,968	331	867	0	0
101-513-717-013	PAYROLL - FUNERAL ALLOCATION	757	2,427	1,941	1,059	0	0
101-513-717-014	PAYROLL - JURY DUTY ALLOCATION	0	166	0	0	0	0
101-513-717-017	PAYROLL - W/C ALLOCATION	0	(580)	0	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	100,906	104,626
101-513-727-001	OFFICE SUPPLIES	50	79	238	190	500	500
101-513-727-002	OFFICE SUPPLIES - MOTOR POOL	75	241	0	0	500	500
101-513-733-001	COMPUTER EQUIPMENT & SUPPLIES	659	5,789	3,374	3,735	6,000	10,000
101-513-740-001	OPERATING SUPPLIES	25,139	39,593	49,344	17,417	45,000	60,000
101-513-740-003	OPERATING SUPPLIES - STORM SEW	0	0	0	0	0	0
101-513-740-005	OPERATING SUPPLIES - SAFETY EQ	10,820	9,524	14,419	3,767	10,000	15,000

							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
101-513-740-006	OPERATING SUPPLIES - STREETS N	109,592	116,047	143,788	43,370	140,000	160,000
101-513-740-007	OPERATING SUPPLIES - MOTOR POO	8,759	10,652	9,981	7,317	12,000	12,000
101-513-740-008	OPERATING SUPPLIES - CITY HALL	0	0	553	13	0	0
101-513-756-004	GASOLINE & OIL	37,255	64,566	64,836	29,387	90,000	80,000
101-513-756-005	CAR ALLOWANCE/MILEAGE	3,600	3,415	3,621	1,800	4,500	4,500
101-513-784-004	VEHICLE MAINTENANCE	82,888	110,923	161,853	128,697	145,000	175,000
101-513-784-249	VEHICLE MAINTENANCE - BLDG.	0	0	325	0	1,000	0
101-513-784-300	VEHICLE MAINTENANCE - POLICE	20,910	31,584	27,264	12,168	35,000	35,000
101-513-784-335	VEHICLE MAINTENANCE - FIRE	34,728	18,139	18,120	1,706	28,000	28,000
101-513-784-500	VEHICLE MAINTENANCE - UTILITY	1,902	6,186	12,239	8,678	8,000	20,000
101-513-801-001	PROFESSIONAL SERVICES	1,531	2,205	4,582	814	3,000	6,000
101-513-813-001	CONTRACTUAL SERVICES	200	0	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	196	209	0	0	0
101-513-820-001	TRAVEL, TRAINING & CONFERENCE	1,654	302	2,490	160	2,000	4,000
101-513-830-001	DUES & SUBSCRIPTIONS	3,129	1,021	1,499	1,151	4,000	2,500
101-513-850-001	COMMUNICATIONS	6,142	5,406	5,665	2,419	6,200	6,200
101-513-850-002	COMMUNICATIONS - MOTOR POOL	6,331	10,565	7,563	3,662	12,000	11,000
101-513-850-003	COMMUNICATIONS - STORM SEWERS	470	499	380	569	500	500
101-513-900-001	PRINTING & PUBLISHING	146	1,227	300	270	0	0
101-513-930-001	MTNCE - OFFICE EQUIPMENT	0	27	0	0	500	500
101-513-932-001	REPAIRS & MAINTENANCE	0	3,812	0	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	5,858	0	0	0	0	100,000
101-513-932-011	REPAIRS & MTNCE - PARKING LOTS	14,351	394	106	0	10,000	0
101-513-932-013	REPAIRS & MTNCE - ENGINEERING	0	0	0	0	0	0
101-513-932-014	REPAIRS & MTNCE - ALLEYS	0	0	0	0	0	0
101-513-932-018	DISASTER REC - PR & COSTS	1,073	415	0	0	0	0
101-513-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
101-513-940-001	RENTALS	0	0	0	0	0	0
101-513-956-008	MISCELLANEOUS	8,802	16,255	14,042	7,911	25,000	25,000
101-513-956-019	MISC. SELF BALANCING EXPENSES	13,223	10,174	12,686	751	0	0
101-513-956-022	SELF BALANCING LABOR	27,201	19,399	20,286	2,713	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	801,528	586,361	783	0	0
101-513-976-001	CAPITAL IMROV - CAP OUTLAY	0	0	466,687	0	0	0
101-513-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	4,628	0	0
101-513-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	88,100	11,069	0	0	0	0
101-513-979-001	VEHICLE CAPITAL OUTLAY	0	0	51,021	121,923	200,000	250,000
101-513-991-001	DEBT SERVICE	0	0	0	0	0	0
101-513-995-001	TRANSFERS OUT	67,568	69,900	73,205	0	69,900	125,000
TOTAL EXPENDITURES		1,452,290	2,336,053	2,782,812	858,851	1,785,022	2,093,274

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 2023

- None

FY 2024

- Slight increase for leaf collection

FY 2025

- Slight increase for leaf collection

CITY OF NILES							
Budget Worksheet - GF (521) Sanitation							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
SANITATION							
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	35,087	40,219	44,208	37,897	46,000	48,000
101-521-702-017	SALARIES & WAGES - CHIPPING	6,418	10,418	8,383	3,061	12,000	12,000
101-521-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-521-714-001	FRINGES	586	905	1,117	873	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		42,091	51,542	53,708	41,830	58,000	60,000

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 2023

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

FY 2024

- Increase of \$10,000 for Operating Supplies

FY 2025

- Slight increase due to the increase in Ground Maintenance costs.
- Reduction of \$25,000 in Repairs and Maintenance.

CITY OF NILES							
Budget Worksheet - GF (751) Parks and Recreation							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
PARKS & RECREATION							
101-751-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-751-702-012	STREET DEPARTMENT LABOR ONLY	5,721	3,926	3,560	5,321	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	5,427	10,584	10,057	2,676	12,106	13,440
101-751-703-050	SALARIES & WAGES - PT TYLER	0	0	0	0	10,000	10,000
101-751-714-001	FRINGES-FICA	440	945	844	322	926	1,028
101-751-714-003	FRINGES - MESC	0	0	0	0	0	0
101-751-714-012	FRINGES-W/C INS PREMIUMS	125	199	126	114	228	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	22,849	21,632	23,935	10,518	25,000	30,000
101-751-740-010	OPERATING SUPPLIES - OTHER	0	50	0	0	0	0
101-751-740-050	OPERATING SUPPLIES - TYLER	6,896	4,593	2,870	156	10,000	10,000
101-751-756-004	GASOLINE & OIL	0	468	361	91	500	500
101-751-784-004	VEHICLE MAINTENANCE	0	5,415	3	0	0	1,000
101-751-801-001	PROFESSIONAL SERVICES	9,311	0	589	400	0	0
101-751-813-001	CONTRACTUAL SERVICES	91,015	86,253	114,090	36,991	95,000	125,000
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	6,956	6,029	5,015	1,718	7,500	7,500
101-751-815-050	TRASH DISPOSAL - TYLER	390	439	209	0	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	1,014	78	0	1,100	0
101-751-880-001	COMMUNITY PROMOTIONS	1,099	781	420	500	1,200	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	91	177	240	0	0	0
101-751-920-001	UTILITIES	0	0	1,425	1,172	0	2,000
101-751-931-001	BUILDING REPAIRS	0	11,432	1,515	0	0	0
101-751-932-001	REPAIRS & MAINTENANCE	4,489	4,216	5,523	821	50,000	25,000
101-751-932-019	REPAIRS & MTNCE - VETERANS MEM	0	0	0	0	0	0
101-751-932-050	REPAIRS & MAINTENANCE - TYLER	0	157	1,250	0	0	0
101-751-956-008	MISCELLANEOUS	0	0	7,817	0	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	499,744	0	0	0	0
101-751-974-001	LAND IMPROVEMENTS	2,855	50,000	0	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	0	0
TOTAL EXPENDITURES		161,523	711,054	182,926	60,801	222,310	235,646

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 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.

FY 2025

- None

CITY OF NILES							
Budget Worksheet - GF (781,782) Tree Trimming and Removal							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
TREE TRIMMING							
101-781-813-001	CONTRACTUAL SERVICES	54,870	19,620	25,537	1,300	50,000	50,000
Total TREE TRIMMING:		54,870	19,620	25,537	1,300	50,000	50,000
TREE REMOVAL							
101-782-813-001	CONTRACTUAL SERVICES	59,414	86,616	53,165	19,258	75,000	75,000
101-782-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
Total TREE REMOVAL:		59,414	86,616	53,165	19,258	75,000	75,000
TOTAL EXPENDITURES		114,284	106,236	78,701	20,558	125,000	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 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.

FY 2025

- Wage and benefits for new Community Development employee.

CITY OF NILES							
Budget Worksheet - GF (800) COMMUNITY DEVELOPMENT							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
COMMUNITY DEVELOPMENT							
101-800-702-001	SALARIES & WAGES - FULL TIME	27,009	16,983	45,350	10,204	60,300	65,000
101-800-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-800-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-800-703-001	SALARIES & WAGES - PART TIME	905	0	0	0	0	0
101-800-714-001	FRINGES-FICA	3,035	1,895	3,526	1,265	5,125	4,973
101-800-714-004	FRINGES-GROUP MEDICAL INS	18,000	4,000	11,625	7,750	15,500	16,000
101-800-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-800-714-012	FRINGES-W/C INS PREMIUMS	300	221	242	146	201	136
101-800-714-017	FRINGES-PENSION CONTRI EXPENSE	9,820	442	1,625	1,866	4,801	6,609
101-800-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-800-717-008	PAYROLL - VACATION ALLOCATION	2,441	4,646	275	4,434	0	0
101-800-717-009	PAYROLL - HOLIDAY ALLOCATION	1,953	0	275	409	0	0
101-800-717-010	PAYROLL - PERSONAL HOL ALLOC	1,793	0	122	629	0	0
101-800-717-011	PAYROLL - SICK ALLOCATION	6,794	153	829	739	0	0
101-800-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-800-717-013	PAYROLL - FUNERAL ALLOCATION	288	0	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	210	17	49	0	250	250
101-800-733-001	COMPUTER EQUIPMENT & SUPPLIES	957	860	2,894	0	1,500	1,500
101-800-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-800-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-800-801-001	PROFESSIONAL SERVICES	5,000	0	14,433	3,714	5,000	5,000
101-800-820-001	TRAVEL, TRAINING & CONFERENCE	864	0	3,823	624	2,000	2,000
101-800-830-001	DUES & SUBSCRIPTIONS	140	0	162	479	500	500
101-800-850-001	COMMUNICATIONS	2,312	1,531	3,846	667	2,000	2,000
101-800-880-001	COMMUNITY PROMOTIONS	557	0	421	0	2,000	1,000
101-800-880-100	COMMUNITY PROMOTIONS-NPAC	16	0	0	0	0	0
101-800-880-110	COMMTY PROMOS-NPAC GENERATION	0	0	0	0	0	0
101-800-900-001	PRINTING & PUBLISHING	2,886	323	1,205	737	2,500	1,500
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	250	0	1,277	0	0	0
101-800-958-005	GRANT EXPENDITURES - ARPA (FED)	0	5,000	22,500	0	0	0
101-800-962-001`	PRIVATE GRANT EXPENDITURES	0	0	0	0	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	1,537	0	0
101-800-995-001	TRANSFERS OUT	0	2,000	0	0	0	0
TOTAL EXPENDITURES		85,531	38,071	114,479	35,199	101,678	106,468

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.

SIGNIFICANT CHANGES:

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

FY 2025

- No major changes for FY 2025

CITY OF NILES							
Budget Worksheet - GF (804) Niles History Center							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
MUSEUM							
101-804-702-001	SALARIES & WAGES - FULL TIME	37,033	41,713	41,380	22,489	44,913	46,260
101-804-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-804-703-001	SALARIES & WAGES - PART TIME	33,600	27,358	32,567	19,571	41,920	43,178
101-804-714-001	FRINGES-FICA	5,611	5,682	5,970	3,289	6,925	7,133
101-804-714-004	FRINGES-GROUP MEDICAL INS	18,000	16,000	15,500	7,750	15,500	16,000
101-804-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-804-714-012	FRINGES-W/C INS PREMIUMS	395	224	267	155	372	306
101-804-714-017	FRINGES-PENSION CONTRI EXPENSE	6,556	8,794	9,116	1,424	3,418	4,536
101-804-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-804-717-008	PAYROLL - VACATION ALLOCATION	3,057	1,949	3,818	510	2,923	3,110
101-804-717-009	PAYROLL - HOLIDAY ALLOCATION	1,274	1,386	1,622	928	1,670	1,720
101-804-717-010	PAYROLL - PERSONAL HOL ALLOC	595	606	631	650	635	670
101-804-717-011	PAYROLL - SICK ALLOCATION	308	335	240	0	538	350
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	0	0	0	0	0	0
101-804-727-001	OFFICE SUPPLIES	0	387	532	0	400	500
101-804-733-001	COMPUTER EQUIPMENT & SUPPLIES	322	552	4,290	1,892	500	500
101-804-740-001	OPERATING SUPPLIES	1,119	2,937	1,577	1,006	1,500	2,000
101-804-740-011	OPERATING SUPPLIES - EXHIBITS	453	527	1,264	1,097	500	500
101-804-740-012	OPERATING SUPPLIES - MUSEUM GI	0	59	94	100	100	200
101-804-740-013	OPERATING SUPPLIES - EDUCATION	0	0	0	0	250	250
101-804-801-001	PROFESSIONAL SERVICES	1,000	4,893	2,812	1,354	500	500
101-804-801-010	PROF SERVICES - ARCHEOLOGY	10,850	16,895	13,778	9,679	15,000	16,000
101-804-813-001	CONTRACTUAL SERVICES	15,977	13,711	12,029	5,092	15,000	14,000
101-804-814-001	FAIRS AND FESTIVAL EXPENSES	7,680	313	0	0	500	0
101-804-820-001	TRAVEL, TRAINING & CONFERENCE	418	700	1,653	640	1,400	1,400
101-804-830-001	DUES & SUBSCRIPTIONS	255	278	422	150	500	500
101-804-850-001	COMMUNICATIONS	1,854	1,560	1,598	663	500	700
101-804-880-001	COMMUNITY PROMOTIONS	1,083	3,847	2,412	1,898	750	1,200
101-804-900-001	PRINTING & PUBLISHING	0	95	627	300	500	500
101-804-920-002	UTILITIES - CITY HALL & MUSEUM	10,439	13,259	14,471	5,152	16,000	15,000
101-804-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	682	1,200	0
101-804-932-001	REPAIRS & MAINTENANCE	6,040	7,764	3,164	7,400	2,000	5,000
101-804-932-018	DISASTER REC - PR & COSTS	30	0	0	0	0	0
101-804-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
101-804-956-008	MISCELLANEOUS	2	28	50	9	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	6,570	647,239	150,169	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	1,193	77	0	0	0	0
101-804-975-001	BUILDING IMPROV - CAP OUTLAY	0	0	84,106	109,777	0	0
101-804-977-001	OFFICE EQUIPMENT CAPITAL OUTLAY	0	0	0	5,266	0	0
101-804-978-001	OTHER EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
101-804-995-001	TRANSFERS OUT	500	0	0	0	0	0
TOTAL EXPENDITURES		165,643	178,499	903,225	359,091	175,914	182,012

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 2023

- None

FY 2024

- None

FY 2025

- None

CITY OF NILES							
Budget Worksheet - GF (853) Insurance							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
GENERAL INSURANCE							
101-853-957-001	INSURANCE - GENERAL	143,798	152,644	162,090	158,526	165,000	165,000
101-853-957-002	GENERAL INSURANCE DEDUCTIBLES	0	0	6,356	0	0	0
TOTAL EXPENDITURES		143,798	152,644	168,446	158,526	165,000	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 2023

- None

FY 2024

- None

FY 2025

- None

CITY OF NILES							
Budget Worksheet - GF (999) Miscellaneous							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
MISCELLANEOUS EXPENSE							
101-999-714-004	FRINGES-GROUP MED INS RETIREES	53,250	58,334	67,167	34,230	65,000	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	920	2,209	2,443
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	41,021	30,997	31,027	0	31,000	31,000
TOTAL EXPENDITURES		94,271	89,331	98,195	35,150	98,209	98,443

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 1st Source Bank and it is used somewhat like an endowment fund. In previous years only the net interest earnings were transferred back into the Cemetery Fund to effectively pay for the grounds maintenance contract. During FY2007 approval was obtained to fund large special projects by the trust fund.

SIGNIFICANT CHANGES:

FY 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.

FY 2025

- There are no significant changes to this fund.

CITY OF NILES							
Budget Worksheet - Fund 155 (Perpetual Care Fund)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
155-100-642-010	PERPETUAL CARE OF LOTS	0	0	0	0	0	0
155-100-665-011	INTEREST	(1,495)	6	2,003	20	0	0
155-100-665-014	INTEREST - PERPETUAL CARE	(3,435)	(45,332)	12,204	21,412	8,000	10,000
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:		(4,930)	(45,325)	14,207	21,432	8,000	10,000
EXPENDITURES							
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	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)		(4,930)	(45,325)	14,207	21,432	8,000	10,000
BEGINNING FUND BALANCE						657,804	665,804
PROJECTED ENDING FUND BALANCE						665,804	675,804

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 2023

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

FY 2024

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

FY 2025

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

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
202-100-548-001	STATE GRANTS	0	0	0	0	0	0
202-100-569-001	STATE GRANTS - OTHER	0	0	0	0	0	0
202-100-574-002	GAS & WEIGHT	1,040,543	1,108,643	1,153,810	391,536	1,086,237	1,139,221
202-100-626-041	CHARGES FOR SERVICES - COSTS	91,450	159,650	92,377	13,155	147,361	147,361
202-100-626-042	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
202-100-665-011	INTEREST	2,913	2,593	23,163	34,145	3,000	35,000
202-100-675-000	MISCELLANEOUS	0	0	0	0	0	0
Total FUND REVENUES:		1,134,906	1,270,886	1,269,350	438,836	1,236,598	1,321,582
EXPENDITURES							
17TH ST/MAIN-EAGLE							
202-457-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
202-457-814-001	HIRED SERVICES	0	0	0	0	0	0
Total 17TH ST/MAIN-EAGLE:		0	0	0	0	0	0
PREVENTION - ROADS & STREETS							
202-463-702-001	SALARIES & WAGES - FULL TIME	52,000	73,868	93,156	46,768	85,000	92,000
202-463-702-002	OVERTIME WAGES	7,282	10,324	10,212	7,565	10,000	10,000
202-463-714-001	FRINGES	40,970	62,126	65,463	0	60,164	56,875
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	41,046	45,301	63,326	38,704	45,000	52,000
202-463-801-001	PROFESSIONAL SERVICES	22,775	61,262	1,147	0	65,000	45,000
202-463-814-001	HIRED SERVICES	264,620	670,414	353,061	19,275	750,000	750,000
202-463-815-001	TRASH DISPOSAL	2,436	2,697	3,776	789	10,000	4,000
202-463-850-001	COMMUNICATIONS	0	0	0	0	0	0
202-463-932-001	REPAIRS & MAINTENANCE	4,268	32,012	27,358	18,424	10,000	30,000
202-463-974-006	LAND PURCHASES	0	0	0	0	0	0
Total PREVENTION - ROADS & STR		435,397	958,003	617,498	131,525	1,035,164	1,039,875
PREVENTION - BRIDGES							
202-473-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	5,000	4,000
202-473-714-001	FRINGES	0	0	0	0	3,167	2,230
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	127,701	14,899	65,827	4,366	20,000	40,000
202-473-814-001	HIRED SERVICES	0	10,000	8,000	0	25,000	15,000
202-473-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-473-932-001	REPAIRS & MAINTENANCE	56,968	1,786	921	0	10,000	10,000
Total PREVENTION - BRIDGES:		184,669	26,685	74,748	4,366	63,167	71,230
TRAFFIC SERVICES MAINT							
202-474-260-000	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
202-474-702-001	SALARIES & WAGES - FULL TIME	8,741	17,723	9,711	5,314	20,000	15,000
202-474-702-002	OVERTIME WAGES	280	337	81	0	500	500
202-474-714-001	FRINGES	6,041	12,577	6,202	1,886	12,983	8,643
202-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-474-740-001	OPERATING SUPPLIES	1,075	6,048	773	0	5,000	5,000

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
		Actual	Actual	Actual	Actual	Budget	PROJECTED
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	Budget
202-474-784-004	VEHICLE MAINTENANCE	3,191	13,322	1,451	1,974	6,000	1,000
202-474-932-001	REPAIRS & MAINTENANCE	8,859	6,876	8,619	0	10,000	10,000
Total TRAFFIC SERVICES MAINT:		28,188	56,884	26,837	9,175	54,483	40,143
WINTER MAINTENANCE							
202-478-702-001	SALARIES & WAGES - FULL TIME	11,385	13,695	9,229	12,441	40,000	40,000
202-478-702-002	OVERTIME WAGES	4,570	9,130	9,396	7,258	15,000	15,000
202-478-714-001	FRINGES	11,026	16,842	11,795	0	34,832	30,668
202-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-478-740-001	OPERATING SUPPLIES	28,238	34,860	20,287	0	38,000	38,000
202-478-784-004	VEHICLE MAINTENANCE	22,723	33,515	25,116	29,630	35,000	36,000
202-478-932-001	REPAIRS & MAINTENANCE	0	0	1,978	0	5,000	5,000
Total WINTER MAINTENANCE:		77,943	108,041	77,799	49,330	167,832	164,668
ENGINEERING							
202-483-801-001	PROFESSIONAL SERVICES	24,072	24,072	25,392	6,348	33,339	35,687
Total ENGINEERING:		24,072	24,072	25,392	6,348	33,339	35,687
TRAFFIC SIGNALS							
202-485-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	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	0	0	0	0	1,500	15,000
202-485-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total TRAFFIC SIGNALS:		0	0	0	0	1,500	15,000
STATE TRUNKLINES MAINT							
202-486-702-001	SALARIES & WAGES - FULL TIME	9,848	19,218	3,758	3,484	40,000	40,000
202-486-702-002	OVERTIME WAGES	54	297	583	0	0	0
202-486-784-004	VEHICLE MAINTENANCE	11,876	25,074	1,923	2,838	15,000	15,000
202-486-813-001	MDOT PAVEMENT MAINTENANCE	0	0	33,215	0	0	0
202-486-932-001	REPAIRS & MAINTENANCE	6,627	17,330	1,261	0	6,761	6,761
Total STATE TRUNKLINES MAINT:		28,406	61,919	40,740	6,322	61,761	61,761
STREET SWEEPING							
202-488-702-001	SALARIES & WAGES - FULL TIME	805	1,399	1,309	0	1,200	1,200
202-488-702-002	OVERTIME WAGES	672	289	98	0	800	800
202-488-784-004	VEHICLE MAINTENANCE	3,074	2,250	2,479	0	1,500	1,500
202-488-815-001	TRASH DISPOSAL	1,644	1,950	2,236	789	3,000	3,000
202-488-850-001	COMMUNICATIONS	0	0	0	0	0	0
Total STREET SWEEPING:		6,195	5,888	6,122	789	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	0	1,614	188	0	4,000	4,000
202-490-702-002	OVERTIME WAGES	0	0	0	0	0	0
202-490-784-004	VEHICLE MAINTENANCE	0	314	86	0	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:		0	1,928	274	0	10,000	10,000
DRAINAGE & BACKSLOPES							
202-491-702-001	SALARIES & WAGES - FULL TIME	195	3,904	957	0	2,000	2,000
202-491-702-002	OVERTIME WAGES	0	0	0	0	500	500
202-491-784-004	VEHICLE MAINTENANCE	202	3,061	1,110	0	1,000	1,000

							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
202-491-932-001	REPAIRS & MAINTENANCE	0	4,725	2,332	2,113	1,000	1,000
Total DRAINAGE & BACKSLOPES:		398	11,689	4,399	2,113	4,500	4,500
GRASS & WEED CONTROL							
202-493-702-001	SALARIES & WAGES - FULL TIME	400	321	288	0	1,000	1,000
202-493-784-004	VEHICLE MAINTENANCE	862	792	588	0	500	500
202-493-813-001	CONTRACTUAL SERVICES	87	0	110	0	0	0
202-493-932-001	REPAIRS & MAINTENANCE	0	0	0	0	500	500
Total GRASS & WEED CONTROL:		1,349	1,113	986	0	2,000	2,000
TRAFFIC SERVICES MAINT							
202-494-702-001	SALARIES & WAGES - FULL TIME	620	844	562	397	750	750
202-494-702-002	OVERTIME WAGES	19	102	0	0	100	100
202-494-784-004	VEHICLE MAINTENANCE	373	353	379	157	100	100
202-494-932-001	REPAIRS & MAINTENANCE	139	272	39	0	50	50
Total TRAFFIC SERVICES MAINT:		1,150	1,571	980	555	1,000	1,000
PAVEMENT MARKING							
202-495-702-001	SALARIES & WAGES - FULL TIME	25	301	105	0	100	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	0	339	0	0	100	100
202-495-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total PAVEMENT MARKING:		25	640	105	0	200	200
STATE TRUNKLINES WINTER MAINT							
202-497-702-001	SALARIES & WAGES - FULL TIME	2,254	2,877	1,678	1,650	5,000	5,000
202-497-702-002	OVERTIME WAGES	2,115	3,179	3,705	2,211	4,000	4,000
202-497-702-014	SALARIES & WAGES - SNOW HAULIN	369	526	558	490	1,000	1,000
202-497-740-001	OPERATING SUPPLIES	14,734	15,251	10,776	0	15,000	15,000
202-497-784-004	VEHICLE MAINTENANCE	8,373	11,152	6,512	6,603	15,000	15,000
202-497-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total STATE TRUNKLINES WINTER		27,844	32,986	23,229	10,954	40,000	40,000
FRINGES							
202-502-714-001	FRINGES	13,170	29,050	11,537	3,178	17,500	17,500
202-502-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
Total FRINGES:		13,170	29,050	11,537	3,178	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	7,629	12,272	7,237	3,483	11,100	11,100
Total DISTRIBUTED EXPENSES:		7,629	12,272	7,237	3,483	11,100	11,100
ADMINISTRATION							
202-504-956-015	BANK SERVICE FEES	0	0	0	0	0	0
Total ADMINISTRATION:		0	0	0	0	0	0
Total FUND EXPENDITURES:		906,436	1,402,741	987,882	228,139	1,580,046	1,591,164
NET REVENUES (EXPENDITURES):		228,470	(131,856)	281,467	210,697	(343,448)	(269,582)
BEGINNING FUND BALANCE:						1,725,525	1,382,077
PROJECTED ENDING FUND BALANCE:						1,382,077	1,112,495

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 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.\

FY 2025

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

CITY OF NILES							
Budget Worksheet - Fund 203 (Local Highway)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
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	427,813	453,083	472,095	164,585	463,944	487,234
203-100-626-042	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
203-100-665-011	INTEREST	994	665	4,070	6,514	1,000	12,000
203-100-675-000	MISCELLANEOUS	0	0	0	0	0	0
203-100-699-001	INTERFUND TRANSFER	117,568	119,900	123,205	0	119,900	145,000
Total FUND REVENUES:		546,375	573,648	599,369	171,099	584,844	644,234
EXPENDITURES							
PREVENTION - ROADS & STREETS							
203-463-702-001	SALARIES & WAGES - FULL TIME	113,550	112,047	142,178	58,193	140,000	152,000
203-463-702-002	OVERTIME WAGES	17,621	21,400	23,302	16,130	20,000	25,000
203-463-714-001	FRINGES	93,287	100,725	108,752	20,793	101,828	98,695
203-463-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-463-784-004	VEHICLE MAINTENANCE	140,991	88,793	134,701	41,653	150,000	140,000
203-463-814-001	HIRED SERVICES	88,182	184,252	84,208	250	75,000	100,000
203-463-815-001	TRASH DISPOSAL	3,147	3,018	3,116	0	5,000	4,000
203-463-850-001	COMMUNICATIONS	0	0	0	0	0	0
203-463-932-001	REPAIRS & MAINTENANCE	22,543	11,076	38,841	16,343	30,000	36,000
Total PREVENTION - ROADS & STREETS:		479,319	521,310	535,098	153,362	521,828	555,695
TRAFFIC SERVICES MAINT							
203-474-702-001	SALARIES & WAGES - FULL TIME	22,973	18,061	18,948	13,106	23,000	20,000
203-474-702-002	OVERTIME WAGES	0	77	20	0	300	300
203-474-714-001	FRINGES	16,017	13,349	12,244	807	14,756	11,319
203-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-474-740-001	OPERATING SUPPLIES	0	200	0	0	0	0
203-474-784-004	VEHICLE MAINTENANCE	7,189	4,734	3,204	2,313	8,000	6,000
203-474-932-001	REPAIRS & MAINTENANCE	4,280	25,043	1,249	0	20,000	10,000
Total TRAFFIC SERVICES MAINT:		50,459	61,463	35,664	16,226	66,056	47,619
WINTER MAINTENANCE							
203-478-702-001	SALARIES & WAGES - FULL TIME	11,652	11,071	9,975	5,882	20,000	20,000
203-478-702-002	OVERTIME WAGES	5,112	6,031	4,349	5,827	10,000	10,000
203-478-714-001	FRINGES	11,786	12,892	9,416	343	18,999	16,728
203-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-478-740-001	OPERATING SUPPLIES	0	753	0	0	0	0
203-478-784-004	VEHICLE MAINTENANCE	23,601	23,482	15,346	12,482	25,000	25,000
203-478-932-001	REPAIRS & MAINTENANCE	0	0	1,108	0	500	500
Total WINTER MAINTENANCE:		52,150	54,229	40,194	24,535	74,499	72,228
ENGINEERING							
203-483-801-001	PROFESSIONAL SERVICES	24,072	24,072	25,733	6,358	33,339	35,687
Total ENGINEERING:		24,072	24,072	25,733	6,358	33,339	35,687
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:		606,001	661,075	636,689	200,481	695,722	711,229
NET REVENUES (EXPENDITURES)		(59,626)	(87,427)	(37,319)	(29,382)	(110,878)	(66,995)
BEGINNING FUND BALANCE						361,331	250,453
PROJECTED ENDING FUND BALANCE						250,453	183,458

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 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

FY 2025

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

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
209-100-607-001	FEES	74,075	71,505	57,328	27,200	80,000	75,000
209-100-626-041	CHARGES FOR SERVICES - COSTS	12,406	9,000	5,800	3,900	12,000	9,000
209-100-642-008	SALE OF FOUNDATIONS	22,291	20,424	23,533	8,333	22,000	24,000
209-100-642-009	SALE OF CEMETERY LOTS	118,538	91,674	82,336	35,356	80,000	85,000
209-100-665-011	INTEREST	292	493	3,880	4,725	600	8,000
209-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
209-100-675-000	MISCELLANEOUS	4,191	8,399	11,609	7,100	7,000	8,000
209-100-699-001	INTERFUND TRANSFER	40,000	30,000	30,000	0	30,000	30,000
209-100-699-005	TRANSFER FROM TRUST	0	0	0	0	0	0
Total FUND REVENUES:		271,793	231,495	214,486	86,614	231,600	239,000
EXPENDITURES							
209-567-702-001	SALARIES & WAGES - FULL TIME	36,919	38,863	43,538	20,435	57,450	59,594
209-567-702-002	OVERTIME WAGES	764	1,614	1,037	721	1,450	1,479
209-567-702-012	STREET DEPARTMENT LABOR ONLY	0	148	78	0	1,000	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	0	0	31	1,030	4,506	4,596
209-567-714-003	FRINGES - MESC	0	0	0	0	0	0
209-567-714-004	FRINGES-GROUP MEDICAL INS	18,000	16,000	15,500	7,750	15,500	16,000
209-567-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
209-567-714-012	FRINGES-W/C INS PREMIUMS	1,418	998	1,109	667	1,336	1,336
209-567-714-017	FRINGES-PENSION CONTRI EXPENSE	13,843	15,185	44,705	1,244	2,987	4,542
209-567-717-002	RETIRES GROUP MED INSURANCE	884	285	61	0	0	0
209-567-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
209-567-717-008	PAYROLL - VACATION ALLOCATION	4,546	5,230	5,183	1,683	5,303	0
209-567-717-009	PAYROLL - HOLIDAY ALLOCATION	2,405	2,453	2,600	1,547	2,652	0
209-567-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	0	0	0
209-567-717-011	PAYROLL - SICK ALLOCATION	0	0	487	1,353	0	0
209-567-717-012	PAYROLL - WORK INJURY PAY	0	0	0	0	0	0
209-567-717-013	PAYROLL - FUNERAL ALLOCATION	0	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	6	0	0	0	0	0
209-567-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	1,837	850	1,000
209-567-740-001	OPERATING SUPPLIES	3,404	7,055	6,790	1,672	8,000	8,000
209-567-756-004	GASOLINE & OIL	718	772	1,009	139	1,200	1,400
209-567-784-004	VEHICLE MAINTENANCE	636	127	3,886	10,129	1,000	4,000
209-567-801-001	PROFESSIONAL SERVICES	35	54	114	0	0	0
209-567-813-001	CONTRACTUAL SERVICES	65,926	69,982	69,885	31,968	69,528	80,000
209-567-815-001	TRASH DISPOSAL	941	1,094	1,240	580	1,200	1,300
209-567-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
209-567-830-001	DUES & SUBSCRIPTIONS	0	40	45	0	0	0
209-567-850-001	COMMUNICATIONS	240	227	241	120	500	500

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
		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>
209-567-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
209-567-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	1,000	1,000
209-567-931-001	BUILDING REPAIRS	0	682	710	948	5,000	5,000
209-567-932-001	REPAIRS & MAINTENANCE	2,444	0	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	3,805	4,084	4,295	5,153	4,500	5,000
209-567-968-001	DEPRECIATION EXPENSE	3,959	6,630	7,072	3,536	7,000	7,100
209-567-974-001	LAND IMPROVEMENTS	0	0	0	7,729	0	0
209-567-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	40,000	35,000
209-567-995-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		160,890	171,521	209,615	100,242	231,962	237,847
NET REVENUES (EXPENDITURES)		110,904	59,973	4,870	(13,627)	(362)	1,154
BEGINNING FUND BALANCE						246,117	245,755
PROJECTED ENDING FUND BALANCE						245,755	246,908

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 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.

FY 2025

- The Brownfield Fund capture has been reduced due to construction activities ceasing and Headlee rollback.

CITY OF NILES							
Budget Worksheet - Fund 243 (Indeck Brownfield Revelopment Auth)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
243-100-402-001	REAL ESTATE TAXES - CURRENT	74,837	233,502	225,676	90,867	258,180	209,500
243-100-665-011	INTEREST	40	203	0	5,067	200	1,000
243-100-665-012	INTEREST - INDECK	0	0	3,875	2,152	0	0
243-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		74,877	233,705	229,550	98,087	258,380	210,500
EXPENDITURES							
243-820-956-008	MISCELLANEOUS	0	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	329,085	0	246,180	199,000
243-856-801-001	PROFESSIONAL SERVICES	0	0	0	0	1,000	0
243-856-801-003	BOARD OF DIRECTORS FEES	0	0	0	150	1,000	500
243-856-801-010	CITY ADMINISTRATION	0	0	0	0	10,000	10,000
243-856-965-001	OTHER CHARGES-TRANSFERS OUT	0	2,249	19,931	0	0	0
Total FUND EXPENDITURES:		0	2,249	349,015	150	258,180	209,500
NET REVENUES (EXPENDITURES)		74,877	231,456	(119,465)	97,937	200	1,000
BEGINNING FUND BALANCE						264,575	264,775
PROJECTED ENDING FUND BALANCE						264,775	265,775

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.

FY 2025

- Capture is estimated to be \$13,654. Summer capture is set at \$12,154.50 but at budget preparation time winter capture is not finalized.

CITY OF NILES							
Budget Worksheet - Fund 245 (Drive and Shine)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
245-100-402-001	REAL ESTATE TAXES - CURRENT	0	56,175	12,832	1,444	12,926	13,654
245-100-665-011	INTEREST	0	6	5	3	0	0
245-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		0	56,181	12,837	1,447	12,926	13,654
EXPENDITURES							
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	150	0	0	0	0
245-856-801-010	CITY ADMINISTRATION	0	0	0	0	0	0
245-856-965-001	OTHER CHARGES-TRANSFERS OUT	0	44,444	11,090	11,931	12,926	13,654
Total FUND EXPENDITURES:		0	44,594	11,090	11,931	12,926	13,654
NET REVENUES (EXPENDITURES)		0	11,588	1,747	(10,484)	0	0
BEGINNING FUND BALANCE						13,334	13,334
PROJECTED ENDING FUND BALANCE						13,334	13,334

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 Vitality 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 2023

- No significant changes.

FY 2024

- No significant changes.

FY 2025

- No significant changes.

CITY OF NILES							
Budget Worksheet - Fund 247 (TIFA)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
TAXES							
247-100-402-001	REAL PROPERTY TAXES - CURRENT	68,046	71,128	79,492	96,076	101,661	102,000
247-100-432-001	PAYMENT IN LIEU OF TAXES-PILOT	13,292	14,691	14,513	0	14,691	14,600
Total TAXES:		81,338	85,819	94,005	96,076	116,352	116,600
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	0	0	0	0	0	0
247-100-581-000	GRANT REVENUE - CITY	0	0	0	0	0	0
Total GRANTS:		0	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	0	10,000	0	10,000
247-100-607-004	MEMBERSHIP - BUSINESS	0	0	0	0	0	0
Total MEMBERSHIPS:		10,000	10,000	0	10,000	0	10,000
OTHER							
247-100-665-011	INTEREST	228	276	820	2,493	250	250
247-100-665-001	LOAN INT - M. REED	0	0	0	0	0	0
247-100-665-002	LOAN INT - J. MORRIS	7	1	0	37	0	75
247-100-665-003	LOAN INT - C.MITCHELL	0	94	72	23	75	75
247-100-675-000	MISCELLANEOUS	50	134	81	71	0	0
247-100-693-001	SALE OF PROPERTY	10,761	13,157	8,119	0	7,500	0
247-100-674-001	CONTRIB FROM PRIVATE SOURCES	75,000	41,000	35,000	412,418	0	0
247-100-699-001	INTERFUND TRANSFER	18,500	32,902	30,500	0	30,500	30,500
Total OTHER:		104,546	87,564	74,593	415,042	38,325	30,900
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	2,579	5,778	1,411	718	2,500	1,000
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:		2,579	5,778	1,411	718	2,500	1,000
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

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
		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>
247-133-667-006	NECI - OFFICE SPACE RENT	0	0	0	0	0	0
247-133-667-007	NECI - KITCHEN USE RENT	1,600	0	0	0	0	0
247-133-667-008	NECI - STORAGE RENT	0	0	0	0	0	0
247-133-675-000	NECI - OTHER	0	0	0	0	0	0
247-133-674-001	NECI - DONATIONS	0	0	0	0	0	0
247-133-674-007	NECI - SPONSORS	0	0	0	0	0	0
Total NECI:		1,600	0	0	0	0	0
NILES THEN & NOW BOOK							
247-134-642-001	NILES THEN & NOW BOOK	0	40	0	0	200	0
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:		0	40	0	0	200	0
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	18,589	4,184	0	0	12,000	12,000
247-136-674-001	NODE RESTROOMS	400	(200)	0	0	0	0
247-136-674-007	SOCIAL DISTRICT	150	0	0	0	1,000	1,000
Total 2ND STREET DINING AREA:		19,139	3,984	0	0	13,000	13,000
RESTAURANT WEEK							
247-137-642-001	RESTAURANT WEEK	5,750	(2,134)	0	0	5,000	0
Total RESTAURANT WEEK:		5,750	(2,134)	0	0	5,000	0
THIRD THURSDAY							
247-138-642-001	THIRD THURSDAY	905	(225)	0	0	0	0
Total THIRD THURSDAY:		905	(225)	0	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	0	0	0	0	0	0
247-139-674-007	ARTS IN MOTION - SPONSORS	0	0	0	0	0	0
Total MISCELLANEOUS PROJECTS:		0	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	0	0	2,337	0	0	0
247-140-651-002	HUNTER ICE FEST- CHILI CRAWL	0	0	1,260	1,372	4,000	5,000
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	0	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	19,713	32,155	34,857	51,513	40,000	40,000
Total HUNTER ICE FESTIVAL:		19,713	32,155	38,454	52,884	54,000	55,000
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	0	0	0	0	0	0
Total BRIDGE BASH:		0	0	0	0	0	0
MOVIES IN THE PARK							
247-142-674-007	MOVIES IN THE PK - SPONSORS	3,320	480	0	0	0	0
Total MOVIES IN THE PARK:		3,320	480	0	0	0	0
CONCERTS IN THE PARK							

							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
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	132	67	0	100	0
247-146-675-000	HOLIDAY HOMECOMING-OTHER	0	999	0	0	0	0
247-146-674-001	HOLIDAY HOMECOMING-DONATIONS	0	0	0	0	0	250
247-146-674-007	HOLIDAY HOMECOMING-SPONSORS	2,897	0	0	0	0	0
Total HOLIDAY HOMECOMING:		2,897	1,132	67	0	100	250
FALL FESTIVAL							
247-147-674-001	FALL FESTIVAL - DONATIONS	0	0	0	76	0	250
Total FALL FESTIVAL:		0	0	0	76	0	250
Total FUND REVENUES:		251,786	224,592	208,529	574,795	229,477	227,000
EXPENDITURES							
HUNTER ICE FESTIVAL							
247-806-741-001	HUNTER ICE FEST - CHILI CRAWL	0	0	313	524	1,000	1,000
247-806-741-002	HUNTER ICE FEST - ICE	8,538	18,619	24,088	26,478	25,000	25,000
247-806-741-003	HUNTER ICE FEST - ICE CREAM	0	199	3,054	(607)	0	0
247-806-765-001	HUNTER ICE FEST - MERCHANDISE	0	0	0	0	0	0
247-806-814-001	HUNTER ICE FEST - CARVERS FEE	11,600	16,100	21,500	19,500	25,000	20,000
247-806-826-001	HUNTER ICE FEST - CARVER FOOD	76	0	0	0	0	0
247-806-826-002	HUNTER ICE FEST - CARVER HOTEL	0	2,827	3,350	2,582	3,500	3,500
247-806-826-003	HUNTER ICE FEST - CARVER TRAVL	0	0	0	0	0	0
247-806-880-001	HUNTER ICE FEST - SPONSORSHIP	321	275	59	780	1,000	1,000
247-806-881-001	HUNTER ICE FEST - ADVERTISING	0	0	0	230	0	0
247-806-883-001	HUNTER ICE FEST- WARMING CTR	0	0	0	0	0	0
Total HUNTER ICE FESTIVAL:		20,534	38,020	52,363	49,487	55,500	50,500
BRIDGE BASH							
247-807-740-001	BRIDGE BASH - SUPPLIES	0	0	0	0	0	0
247-807-741-001	BRIDGE BASH - FOOD	0	0	0	0	0	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	0	0
247-807-920-001	BRIDGE BASH - UTILITIES	0	0	0	0	0	0
Total BRIDGE BASH:		0	0	0	0	0	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	300	928	0	0	0	0
Total MOVIES IN THE PARK:		300	928	0	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

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
		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>
SAFE TRICK OR TREAT							
247-810-880-001	SAFE TRICK OR TREAT	0	0	0	3,179	100	3,500
Total SAFE TRICK OR TREAT:		0	0	0	3,179	100	3,500
VISIT WITH SANTA							
247-811-880-001	VISIT WITH SANTA	48	0	0	0	0	0
Total VISIT WITH SANTA:		48	0	0	0	0	0
HOLIDAY HOMECOMING							
247-812-880-001	HOLIDAY HOMECOMING	1,000	800	3,908	3,050	3,500	3,500
Total HOLIDAY HOMECOMING:		1,000	800	3,908	3,050	3,500	3,500
FALL FESTIVAL							
247-813-880-001	FALL FESTIVAL	0	0	0	0	0	0
Total FALL FESTIVAL:		0	0	0	0	0	0
FLOWERS							
247-830-813-001	FLOWERS - CONTRACT	0	345	2,184	70	300	0
247-830-920-001	FLOWERS - IRRIGATION	177	931	285	0	0	0
247-830-932-001	FLOWERS - REPAIRS	0	0	0	0	0	0
Total FLOWERS:		177	1,276	2,469	70	300	0
FRENCH MARKET							
247-831-880-001	FRENCH MARKET - SET UP	0	741	776	592	1,000	1,000
247-831-881-001	FRENCH MARKET - ADVERTISING	1,246	453	550	0	0	0
247-831-920-001	FRENCH MARKET - UTILITIES	341	338	385	199	300	300
247-831-940-001	FRENCH MARKET - RENT	0	0	0	0	0	0
Total FRENCH MARKET:		1,586	1,532	1,711	791	1,300	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	0	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	0	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	250	564	2,897	992	0	0
247-833-820-002	NECI - TRAINING - NECI	0	0	0	0	0	0
247-833-920-001	NECI - UTILITIES	7,912	8,994	3,605	726	0	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:		8,163	9,558	6,502	1,718	0	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

							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
2ND STREET DINING AREA							
247-836-814-001	2ND STREET DINING AREA	14,285	3,068	12,651	0	12,000	12,000
247-836-932-001	NODE - RESTROOMS	3,638	5,622	5,367	1,124	6,000	6,000
247-836-956-001	SOCIAL DISTRICT	3,259	611	372	0	750	1,000
Total 2ND STREET DINING AREA:		21,183	9,301	18,390	1,124	18,750	19,000
RESTAURANT WEEK							
247-837-814-001	RESTAURANT WEEK EXPENSES	3,887	995	0	0	5,000	0
Total RESTAURANT WEEK:		3,887	995	0	0	5,000	0
THIRD THURSDAY							
247-838-814-001	THIRD THURSDAY EXPENSES	1,210	0	0	0	0	0
Total THIRD THURSDAY:		1,210	0	0	0	0	0
GENERAL AND ADMINISTRATIVE							
247-839-702-002	OVERTIME WAGES	0	0	0	0	0	0
247-839-702-012	STREET DEPARTMENT LABOR ONLY	6,032	0	0	0	0	0
247-839-703-001	SALARIES & WAGES - MANAGER	54,866	56,154	61,177	29,508	56,000	58,000
247-839-714-001	FRINGES - FICA	3,567	4,472	4,381	2,119	4,500	4,500
247-839-714-004	FRINGES-GROUP MED INS	18,000	16,000	15,500	7,750	15,500	16,000
247-839-714-012	FRINGES - W/C INS PREMIUMS	166	115	127	75	134	134
247-839-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
247-839-727-001	OFFICE SUPPLIES	149	487	388	25	500	500
247-839-733-001	COMPUTER EQUIPMENT & SUPPLIES	80	1,420	0	0	0	0
247-839-736-001	POSTAGE EXPENSE	0	174	180	0	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	920	5,912	5,714	530	10,000	10,000
247-839-830-001	DUES & SUBSCRIPTIONS	460	375	375	0	600	600
247-839-850-001	COMMUNICATIONS	2,483	3,388	3,722	1,379	0	1,500
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	294	367	358	197	0	0
247-839-920-005	UTILITIES - CHARGING STATIONS	0	0	0	244	2,000	2,400
247-839-932-015	REPAIRS & MAINT - RIVERFRONT	0	508	0	0	1,000	1,000
247-839-932-016	REPAIRS & MAINT - DOWNTOWN	1,197	1,477	1,396	790	1,000	1,000
247-839-940-001	RENTALS	3,825	4,675	5,950	0	1,800	1,800
247-839-956-008	MISCELLANEOUS	530	1,065	43	36	41,143	40,916
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	781	807	801	776	850	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		97,349	101,394	104,113	43,429	136,027	140,200
MISC PROJECTS							
247-840-880-001	COMMUNITY PROMOTIONS	5,493	1,574	2,843	1,878	2,500	2,500
247-840-880-002	PARK PROGRAMS	0	0	345	0	0	0
247-840-880-003	DECORATE DOWNTOWN	1,441	4,394	2,771	0	2,500	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

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
							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>
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	483	275	0	0
247-840-880-011	ARTS IN MOTION - TENT	0	0	0	0	0	0
247-840-880-012	DOWNTOWN DOLLARS PROGRAM	0	130	0	135	0	0
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	0	0	2,167	0	0	0
247-840-880-051	ECON RESTRUCTURING COMMITTEE	0	7,154	18,600	20,000	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 GRANT	25,000	21,000	50,000	0	0	0
Total MISC PROJECTS:		31,934	34,252	77,208	22,288	5,000	5,000
Total FUND EXPENDITURES:		187,370	198,055	266,664	125,137	229,477	227,000
NET REVENUES (EXPENDITURES)		64,416	26,536	(58,135)	449,659	0	0
BEGINNING FUND BALANCE						111,096	111,096
PROJECTED ENDING FUND BALANCE						111,096	111,096

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 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.

FY 2025

Increases

- Salaries & Wages Part Time – Increased \$3,485. Due to annual percentage increase
- Fringes – Pension – Increased \$3,402. No control over

Decreases

- Salaries & Wages Full Time – Decreased \$30,510. Due to no retirement payouts this FY
- Fringes – Group Medical Ins. – Decreased \$15,000. Eliminated Building Inspector position.

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
249-100-490-000	MULTIPLE DWELLINGS	0	0	0	0	0	0
249-100-490-001	ELECT & MECHANICAL PERMITS	44,506	59,679	51,767	27,488	45,000	48,000
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	82,382	151,734	97,167	78,407	80,000	90,000
249-100-490-005	BUILDING PERMITS/PLAN REVIEWS-	0	0	0	0	0	0
249-100-490-006	DEMOLITION PERMITS	5,602	8,455	4,077	1,195	6,000	5,000
249-100-607-001	FEES	2,500	3,700	3,450	1,275	1,600	2,500
249-100-607-008	FEES - INSPECTION BUREAU	0	0	0	0	0	0
249-100-665-011	INTEREST	806	686	4,824	7,853	750	5,000
249-100-675-000	MISCELLANEOUS	147	593	834	209	400	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:		135,943	224,847	162,119	116,427	133,750	150,900
EXPENDITURES							
249-703-702-001	SALARIES & WAGES - FULL TIME	19,691	48,708	79,217	44,124	82,843	52,333
249-703-702-002	OVERTIME WAGES	357	575	1,478	1,186	1,000	1,500
249-703-703-001	SALARIES & WAGES - PART TIME	24,892	23,786	4,780	305	16,375	19,860
249-703-714-001	FRINGES-FICA	4,105	6,227	6,648	5,065	7,178	6,523
249-703-714-003	FRINGES - MESC	0	0	0	0	0	0
249-703-714-004	FRINGES-GROUP MEDICAL INS	18,000	16,000	15,500	7,750	31,000	16,000
249-703-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
249-703-714-012	FRINGES-W/C INS PREMIUMS	382	336	328	208	553	421
249-703-714-017	FRINGES-PENSION CONTRI EXPENSE	6,221	9,317	9,066	2,644	4,810	8,212
249-703-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
249-703-717-008	PAYROLL - VACATION ALLOCATION	6,746	4,301	2,596	11,826	6,233	0
249-703-717-009	PAYROLL - HOLIDAY ALLOCATION	1,225	1,250	1,559	1,575	3,441	0
249-703-717-010	PAYROLL - PERSONAL HOL ALLOC	30	738	736	0	1,147	0
249-703-717-011	PAYROLL - SICK ALLOCATION	1,346	799	501	14,700	5,735	0
249-703-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
249-703-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	137	319	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	278	632	688	91	750	800
249-703-733-001	COMPUTER EQUIPMENT & SUPPLIES	3,234	3,496	3,582	5,773	4,000	5,000
249-703-736-001	POSTAGE EXPENSE	0	1,109	825	377	900	900
249-703-740-001	OPERATING SUPPLIES	317	336	1,415	144	500	600
249-703-756-004	GASOLINE & OIL	370	245	0	0	500	250
249-703-784-004	VEHICLE MAINTENANCE	18	208	0	12	600	250
249-703-801-001	PROFESSIONAL SERVICES	3,119	0	319	150	500	500
249-703-801-008	PROFESSIONAL SERVICES-MISC	0	0	0	0	0	0
249-703-813-001	CONTRACTUAL SERVICES	52,014	71,056	46,387	21,249	50,000	50,000
249-703-814-004	DEMOLITION	7,745	0	0	0	8,000	8,000
249-703-820-001	TRAVEL, TRAINING & CONFERENCE	467	1,080	0	0	1,000	1,000

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
							PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
249-703-830-001	DUES & SUBSCRIPTIONS	145	0	0	383	400	500
249-703-850-001	COMMUNICATIONS	716	1,620	1,506	256	1,500	1,500
249-703-900-001	PRINTING & PUBLISHING	0	0	61	0	200	200
249-703-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	400	500
249-703-932-018	DISASTER REC - PR & COSTS	0	0	0	0	0	0
249-703-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
249-703-956-008	MISCELLANEOUS	0	0	0	0	0	0
249-703-956-015	BANK SERVICE FEES	0	55	0	0	0	0
249-703-957-001	INSURANCE - GENERAL	2,291	1,885	2,200	1,629	2,500	2,500
249-703-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	5,773	0	0
249-703-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		153,710	193,759	179,526	125,538	232,065	177,349
NET REVENUES (EXPENDITURES)		(17,767)	31,089	(17,407)	(9,111)	(98,315)	(26,449)
BEGINNING FUND BALANCE						440,344	342,029
PROJECTED ENDING FUND BALANCE						342,029	315,580

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 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.

FY 2025

- 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 with emergency housing.

CITY OF NILES							
Budget Worksheet - Fund 279 (HUD Entitlement Fund)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
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	22,167	0	0	2,349	17,000	75,000
279-100-501-015	DOWN PAYMENT ASSISTANCE	0	0	0	0	0	0
279-100-501-016	RENTAL REHABILITATION PROGRAM	4,328	509	0	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	167,258	0	0	0	0
279-100-501-022	SLUM & BLIGHT ELIMINATION	72,750	2,370	102,185	0	48,000	35,236
279-100-501-023	CORE AREA ECONOMIC DEVELOPMENT	0	0	0	0	0	0
279-100-501-024	CODE ENFORCEMENT	51,722	83,074	95,000	42,802	64,000	75,000
279-100-501-025	HOMELESS INTERVENTION	59,405	7,936	1,679	0	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	16,615	15,635	15,000	7,574	15,000	15,000
279-100-501-038	PUBLIC SERVICES	66,203	10,224	10,150	0	23,000	25,000
279-100-501-049	ECONOMIC DEVELOPMENT	48,900	0	0	0	0	0
279-100-501-066	PUBLIC FACILITY IMPROVEMENTS	0	42,499	1,250	0	40,000	0
279-100-501-068	TRANSPORTATION	4,030	836	0	0	1,016	0
279-100-501-090	CONTINGENCY PROJECTS	0	0	0	0	0	0
279-100-501-095	PROJECT ADMINISTRATION	72,640	14,553	19,561	9,500	53,000	50,000
279-100-653-001	PROGRAM INCOME-UTIL PYMT ASST	151	314	828	0	0	0
279-100-653-002	PROGRAM INCOME-HAP	0	0	0	0	0	0
279-100-665-011	INTEREST	24	3	3	0	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	20,000	10,000	0	0	0	0
279-100-674-002	CONTRIBUTIONS-COMMUNITY GARDEN	0	0	0	0	0	0
279-100-699-001	INTERFUND TRANSFER	2,178	2,000	0	0	0	0
Total FUND REVENUES:		441,112	357,209	245,656	62,225	261,016	275,236
EXPENDITURES							
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	25	0	0	0	0
279-820-958-010	GRANT EXPENDITURES - HUD	29,438	0	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

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
							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>
279-820-958-015	5TH ST NEIGHBORHOOD DEV/FERRY	0	0	0	0	0	0
279-820-958-016	5TH ST NBHOOD CTR DEV/FERRY-AD	0	0	0	0	0	0
279-820-958-020	5TH ST NBHOOD CTR PROGRAMMING	0	0	0	0	0	0
279-820-958-021	5TH ST NBHOOD CTR PROG-ADMR	0	0	0	0	0	0
279-820-958-022	HOUSING ASSISTANCE	12,193	7,936	1,679	0	17,000	75,000
279-820-958-023	HOMELESS INTERVENTION-ADMIN	0	0	0	0	0	0
279-820-958-024	OWNER-OCCUP HOUSING MI GATEWAY	15,507	12,346	1,000	0	0	0
279-820-958-025	OWNER-OCCUPIED HOUSING ASSIST	4,328	509	0	2,349	0	0
279-820-958-026	OWNER-OCC HOUSING ASSIST-ADMR	0	0	0	0	0	0
279-820-958-027	DOWN PAYMENT ASSISTANCE	0	0	0	0	0	0
279-820-958-028	DOWN PAYMENT ASSISTANCE-ADMR	0	0	0	0	0	0
279-820-958-030	RENTAL PROPERTY IMPROVEMENTS	0	0	0	0	0	0
279-820-958-031	RENTAL PROP IMPVTS - ADMR	0	0	0	0	0	0
279-820-958-032	CODE ENFORCEMENT	61,901	83,074	95,000	56,399	64,000	75,000
279-820-958-035	CORE AREA ECON DEV & INFRASTR	0	0	0	0	0	0
279-820-958-036	CORE AREA ECON DEV & INF -ADMR	0	0	0	0	0	0
279-820-958-037	CRIME PREVENTION	16,615	15,635	15,000	9,091	15,000	15,000
279-820-958-038	PUBLIC SERVICES	10,612	10,000	10,150	0	23,000	25,000
279-820-958-039	UTILITIES ASSISTANCE	33,116	0	0	0	0	0
279-820-958-040	BROWNFIELD ECONOMIC DEVELOPMENT	0	0	0	0	0	0
279-820-958-041	BROWNFIELD ECON DEV - ADMR	0	0	0	0	0	0
279-820-958-045	NBHOOD PARK IMPROVEMENTS	0	167,258	0	0	0	0
279-820-958-046	NBHOOD PARK IMPVTS - ADMR	0	0	0	0	0	0
279-820-958-047	COMMUNITY GARDENS-HUD	0	0	0	0	0	0
279-820-958-048	COMMUNITY GARDENS-PRIVATE	0	0	0	0	0	0
279-820-958-049	ECONOMIC DEVELOPMENT	50,000	0	0	0	0	0
279-820-958-050	THOMAS STADIUM PARKING LOT	0	0	0	0	0	0
279-820-958-051	THOMAS STAD PARKING LOT- ADMR	0	0	0	0	0	0
279-820-958-055	SLUM & BLIGHT ELIMINATION	72,750	2,370	102,185	0	48,000	35,236
279-820-958-056	SLUM & BLIGHT ELIMINAT - ADMIN	0	0	0	0	0	0
279-820-958-060	JOB CREATION PROGRAM	0	0	0	0	0	0
279-820-958-061	TECHNICAL ASSISTANCE	0	0	0	0	0	0
279-820-958-065	MUSEUM RENOVATION	0	0	0	0	0	0
279-820-958-066	PUBLIC FACILITY IMPROVEMENTS	0	42,499	1,250	0	40,000	0
279-820-860-000	TRANSPORTATION	4,030	836	0	0	1,016	0
279-820-860-001	TRANSPORTATION - ADMIN	0	0	0	0	0	0
279-820-958-070	HOUSING ASSISTANCE CV	7,362	0	0	0	0	0
279-820-958-071	UTILITIES ASSISTANCE CV	0	0	0	0	0	0
279-820-958-072	HOMELESS RESOURCE PROGRAM	22,102	224	0	0	0	0
279-820-958-073	FOOD ASSISTANCE	1,200	0	0	0	0	0
279-820-958-074	ADMINISTRATION CV	32,257	0	0	0	0	0
279-820-958-075	EVICTON DIVERSION - CV	25,452	0	0	0	0	0
279-820-958-080	RAPID RE-HOUSING	6,731	0	0	0	0	0
279-820-958-081	RAPID RE-HOUSING - CV	12,335	0	0	0	0	0
279-820-958-082	RENTAL ASSISTANCE (EDP)	7,204	0	0	0	0	0
279-820-958-095	TOTAL PROJECT ADMINISTRATION	40,384	39,436	19,561	11,250	53,000	50,000
279-820-995-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		465,516	382,147	245,825	79,089	261,016	275,236
NET REVENUES (EXPENDITURES)		(24,404)	(24,938)	(169)	(16,863)	0	0

							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
BEGINNING FUND BALANCE						90	90
PROJECTED ENDING FUND BALANCE						90	90

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.

FY 2025

- Estimating revenue to this fund is difficult. Several of the manufacturers liable for the opioid crisis have since filed for bankruptcy. Actual revenue to be received is uncertain.

CITY OF NILES							
Budget Worksheet - Fund 284 (Opioid Settlement Fund)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
284-100-665-011	INTEREST	0	0	286	476	0	0
284-100-685-001	OPIOID SETTLEMENT REVENUE	0	0	22,788	2,390	15,000	15,000
Total FUND REVENUES:		0	0	23,074	2,866	15,000	15,000
EXPENDITURES							
284-820-956-008	MISCELLANEOUS	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)		0	0	23,074	2,866	15,000	15,000
BEGINNING FUND BALANCE						23,074	38,074
PROJECTED ENDING FUND BALANCE						38,074	53,074

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 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.

FY 2025

- Anticipate a reduction in interest and loan income due to the payoff of loans and defaults.

CITY OF NILES							
Budget Worksheet - Fund 297 (Economic Development)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
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	389	359	2,893	5,326	0	6,000
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	190	341	170	27	50	0
297-100-665-034	LOAN INT - BRYAN WILLIAMS	353	444	408	0	165	0
297-100-665-035	LOAN INT - CHAMBER	0	0	0	0	0	0
297-100-665-037	LOAN INT - SLR PILATES	610	1,484	1,294	576	1,109	1,000
297-100-665-038	LOAN INT - L&S HOLLISTER	226	528	464	164	276	300
297-100-665-039	LOAN INT - KELLER	0	366	577	0	557	0
297-100-665-040	LOAN INT - FOP	1,037	2,945	2,987	1,493	1,494	1,500
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:		2,805	6,467	8,794	7,587	3,651	8,800
EXPENDITURES							
297-728-801-001	PROFESSIONAL SERVICES	0	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	2,178	0	0	0	0	0
Total FUND EXPENDITURES:		2,178	0	0	0	0	0
NET REVENUES (EXPENDITURES)		626	6,467	8,793	7,587	3,651	8,800
BEGINNING FUND BALANCE						496,174	499,825
PROJECTED ENDING FUND BALANCE						499,825	508,625

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 2023

- There are no projects planned for this fiscal year.

FY 2024

- There are no projects planned for this fiscal year.

FY 2025

- There are no projects planned for this fiscal year. This fund is typically used for emergency repairs.

CITY OF NILES							
Budget Worksheet - Fund 401 (Capital Grant)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
401-100-626-001	SERVICES RENDERED	7,852	0	0	0	0	0
401-100-626-002	SERVICES RENDERED - SIDEWALK R	0	0	0	0	0	0
401-100-665-011	INTEREST	56	50	356	619	0	1,000
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:		7,908	50	356	619	0	1,000
EXPENDITURES							
401-902-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
401-902-932-010	REPAIRS & MTNCE - SIDEWALKS	12,823	0	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:		12,823	0	0	0	0	0
NET REVENUES (EXPENDITURES)		(4,915)	50	356	619	0	1,000
BEGINNING FUND BALANCE						32,359	32,359
PROJECTED ENDING FUND BALANCE						32,359	33,359

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 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.

FY 2025

- \$50,000 transferred into the equipment replacement fund for future Public Works capital replacements.

CITY OF NILES							
Budget Worksheet - Fund 402 (Equipment Replacement)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
402-100-607-050	PARK APPLICATION FEES	0	0	0	0	0	0
402-100-665-011	INTEREST	661	1,072	6,003	7,318	0	5,000
402-100-667-001	RENTAL OF PROPERTY	0	0	0	0	0	0
402-100-674-001	CONTRIBUTIONS - FIRE DEPT.	82,996	52,000	250	250	0	0
402-100-674-002	CONTRIBUTIONS - POLICE DEPT.	0	0	0	0	0	0
402-100-674-003	CONTRIBUTIONS - DPW	0	50,000	0	0	20,000	50,000
402-100-675-000	MISCELLANEOUS	9,339	5,492	0	0	0	0
402-100-699-001	INTERFUND TRANSFER	23,000	23,000	93,000	0	0	0
	Total FUND REVENUES:	115,995	131,564	99,253	7,568	20,000	55,000
EXPENDITURES							
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	0	79,683	176,000	0	0	0
	Total FUND EXPENDITURES:	0	79,683	176,000	0	0	0
	NET REVENUES (EXPENDITURES)	115,995	51,881	(76,747)	7,568	20,000	55,000
	BEGINNING FUND BALANCE					382,952	402,952
	PROJECTED ENDING FUND BALANCE					402,952	457,952

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 2023

- None

FY 2024

- None

FY 2025

- None

CITY OF NILES							
Budget Worksheet - Fund 412 (Industrial Park Assoc)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
412-100-665-011	INTEREST	106	90	652	1,129	100	1,000
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:		106	90	652	1,129	100	1,000
EXPENDITURES							
412-857-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
412-857-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
412-857-813-001	CONTRACTUAL SERVICES	0	0	0	0	0	0
412-857-920-001	UTILITIES	67	126	131	0	0	0
412-857-932-001	REPAIRS & MAINTENANCE	25	0	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:		92	126	131	0	0	0
NET REVENUES (EXPENDITURES)		14	(36)	521	1,129	100	1,000
BEGINNING FUND BALANCE						58,582	58,682
PROJECTED ENDING FUND BALANCE						58,682	59,682

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 2023

- None

FY 2024

- None

FY 2025

- None

CITY OF NILES							
Budget Worksheet - Fund 445 (Local Imp Revolving Fund)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
445-100-665-011	INTEREST	116	99	711	1,238	100	1,000
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:		116	99	711	1,238	100	1,000
EXPENDITURES							
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)		116	99	711	1,238	100	1,000
BEGINNING FUND BALANCE						64,762	64,862
PROJECTED ENDING FUND BALANCE						64,862	65,862

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 2023

- None

FY 2024

- None

FY 2025

- None

CITY OF NILES							
Budget Worksheet - Fund 516 (Delinq Tax Revolving)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
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	163,528	146,999	154,527	0	154,000	174,000
516-100-411-004	DEL. REAL TAXES - LIBRARY	33	122	3,002	0	0	0
516-100-411-008	DEL. REAL TAXES - SPECIAL ASSE	5,095	7,003	11,112	0	10,000	5,500
516-100-411-011	DEL. REAL TAXES - DART SHARE	5,783	0	5,547	0	5,500	6,200
516-100-445-001	INTEREST & PENALTY - REAL PROP	0	0	0	0	0	0
516-100-607-006	TAX COLLECTION FEES	6,050	5,388	5,861	0	6,000	6,000
516-100-665-011	INTEREST	(880)	(28,966)	9,478	14,199	10,000	10,000
516-100-678-007	SPECIAL ASSESSMENT - SMCAS	180	14	60	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:		179,789	130,560	189,586	14,199	185,500	201,700
FUND EXPENDITURES							
516-855-956-015	BANK SERVICE FEES	0	0	0	0	0	0
516-855-964-002	TAX REFUNDS - GENERAL	394	24,528	2,815	1,737	3,500	3,500
516-855-964-003	TAX REFUNDS - SEWER BOND	0	0	0	0	0	0
516-855-964-004	TAX REFUNDS - LIBRARY	33	2,952	309	192	0	0
516-855-964-005	TAX REFUNDS - DART	5,783	5,920	4,761	55	2,500	2,500
516-855-964-006	TAX REFUNDS - SPECIAL ASSESSME	162	10	0	289	200	200
516-855-964-007	TAX REFUNDS - SMCAS	180	14	60	210	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	150,000
Total FUND EXPENDITURES:		206,552	233,424	207,945	2,482	206,200	156,200
NET REVENUES (EXPENDITURES)		(26,762)	(102,864)	(18,359)	11,717	(20,700)	45,500
BEGINNING FUND BALANCE						421,353	400,653
PROJECTED ENDING FUND BALANCE						400,653	446,153

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 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.

FY 2025

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

CITY OF NILES							
Budget Worksheet - Fund 581 (Airport)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
581-100-501-001	FEDERAL GRANTS	139,203	31,711	160,135	0	300,000	250,000
581-100-548-001	STATE GRANTS	6,776	14	42,315	0	0	0
581-100-642-014	JET FUEL SALES	56,632	89,865	43,670	24,509	85,000	60,000
581-100-642-005	SALE OF EASEMENTS	0	0	0	0	0	0
581-100-665-011	INTEREST	400	1,720	2,184	1,077	1,500	2,000
581-100-667-001	RENTAL OF PROPERTY	66,069	67,404	67,489	45,392	75,000	75,000
581-100-675-000	MISCELLANEOUS	538	1,587	540	401	1,500	1,200
581-100-679-001	DISCOUNT ON SALES TAX PAID	11	24	14	5	0	0
581-100-693-001	SALE OF PROPERTY	0	0	0	0	0	0
581-100-699-001	INTERFUND TRANSFER	1,021	997	1,027	0	1,000	1,000
Total FUND REVENUES:		270,649	193,321	317,374	71,383	464,000	389,200
EXPENDITURES							
581-572-702-002	OVERTIME WAGES	0	0	0	0	0	0
581-572-702-012	STREET DEPARTMENT LABOR ONLY	0	718	1,295	0	2,000	2,000
581-572-703-001	SALARIES & WAGES - PART TIME	6,236	6,366	6,688	3,115	7,500	7,500
581-572-714-001	FRINGES	479	502	423	146	1,000	1,115
581-572-714-012	FRINGES-W/C INS PREMIUMS	119	37	65	42	85	85
581-572-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
581-572-740-001	OPERATING SUPPLIES	639	818	4,411	217	1,500	1,500
581-572-756-004	GASOLINE & OIL	1,086	1,415	1,824	0	2,000	2,000
581-572-784-004	VEHICLE MAINTENANCE	691	941	2,315	333	2,000	2,500
581-572-796-001	JET FUEL PURCHASES	37,250	122,114	18,036	25,606	50,000	50,000
581-572-801-001	PROFESSIONAL SERVICES	3,478	224	67	18,431	150,000	60,000
581-572-813-001	CONTRACTUAL SERVICES	971	6,498	2,367	0	15,000	10,000
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	0
581-572-830-001	DUES & SUBSCRIPTIONS	179	259	0	0	1,000	500
581-572-850-001	COMMUNICATIONS	934	861	903	305	2,000	1,000
581-572-900-001	PRINTING & PUBLISHING	0	61	80	50	0	0
581-572-920-001	UTILITIES	7,941	10,367	9,580	4,728	13,000	10,000
581-572-930-004	MTNCE - OTHER EQUIPMENT	0	0	0	0	0	0
581-572-931-001	BUILDING REPAIRS	3,788	993	2,072	2,467	5,000	5,000
581-572-932-001	REPAIRS & MAINTENANCE	0	3,306	1,546	2,017	2,000	3,000
581-572-932-017	UST CLEANUP - AIRPORT	0	0	0	0	500	0
581-572-956-008	MISCELLANEOUS	260	276	260	260	2,500	2,000
581-572-956-015	BANK SERVICE FEES	1,684	2,734	1,571	890	3,000	2,000
581-572-957-001	INSURANCE - GENERAL	16,859	4,820	17,531	4,267	15,000	18,000
581-572-968-001	DEPRECIATION EXPENSE	150,232	135,368	120,504	60,252	136,000	121,000
581-572-974-006	LAND PURCHASE	0	0	0	0	0	0
581-572-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	50,000	0
581-572-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		232,825	298,677	191,539	123,125	462,585	299,200
NET REVENUES (EXPENDITURES)		37,824	(105,355)	125,836	(51,742)	1,415	90,000
BEGINNING FUND BALANCE						1,311,702	1,313,117
PROJECTED ENDING FUND BALANCE						1,313,117	1,403,117

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 2023

- None- continue to purchase needed equipment.

FY 2024

- None- continue to purchase needed equipment.

FY 2025

- None- continue to purchase needed equipment and irrigation repairs.

CITY OF NILES							
Budget Worksheet - Fund 584 (Plym Park Golf)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
584-100-607-002	GREENS FEES	92,038	88,363	100,618	6,845	85,000	100,000
584-100-607-003	MEMBERSHIP FEES	22,540	21,490	18,031	340	18,000	22,000
584-100-607-005	CITY TOURNAMENT FEES	1,645	1,850	1,655	0	2,000	2,000
584-100-642-001	SALES - CONCESSIONS	6,333	6,828	8,045	554	7,000	8,000
584-100-645-001	SALES - GOLF MERCHANDISE	3,179	2,892	3,364	232	3,000	3,200
584-100-665-011	INTEREST	202	218	1,672	1,978	500	3,500
584-100-667-001	RENTAL OF PROPERTY	66,999	65,629	66,358	5,398	65,000	68,000
584-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
584-100-675-000	MISCELLANEOUS	18	637	3,766	427	1,000	2,000
584-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		192,955	187,908	203,508	15,773	181,500	208,700
EXPENDITURES							
584-573-702-002	OVERTIME WAGES	0	0	0	0	0	0
584-573-702-012	STREET DEPARTMENT LABOR ONLY	0	0	357	832	1,000	1,000
584-573-703-001	SALARIES & WAGES - PART TIME	85,802	75,880	77,881	15,891	80,920	95,100
584-573-703-002	OVERTIME WAGES PT	0	0	0	0	0	0
584-573-714-001	FRINGES-FICA	6,432	6,156	5,924	1,231	6,190	7,275
584-573-714-003	FRINGES - MESC	0	0	0	0	3,000	3,000
584-573-714-012	FRINGES-W/C INS PREMIUMS	671	627	608	373	757	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	5,633	5,461	6,871	326	6,000	7,000
584-573-742-001	SUPPLIES - CONCESSION SALES	3,147	3,536	3,754	69	3,500	4,000
584-573-745-001	SUPPLIES - MERCHANDISE SALES	1,128	886	1,896	985	1,500	1,600
584-573-756-004	GASOLINE & OIL	4,319	7,261	6,084	832	7,500	7,500
584-573-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
584-573-801-001	PROFESSIONAL SERVICES	5,615	4,648	1,072	134	6,000	6,000
584-573-805-001	DONATED GREEN FEES	0	0	0	0	0	0
584-573-813-001	CONTRACTUAL SERVICES	5,448	4,426	5,751	949	5,500	10,000
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	269	0	500	500
584-573-850-001	COMMUNICATIONS	283	284	303	105	500	500
584-573-900-001	PRINTING & PUBLISHING	1,631	1,183	1,764	247	1,500	1,900
584-573-920-001	UTILITIES	14,770	17,325	16,203	7,196	18,000	19,000
584-573-930-004	MTNCE - OTHER EQUIPMENT	21,216	19,442	15,042	4,710	22,000	22,000
584-573-931-001	BUILDING REPAIRS	308	12,163	2,781	142	5,000	5,000
584-573-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
584-573-932-018	LAND REPAIRS & MAINTENANCE	6,984	9,298	16,451	746	8,000	20,000
584-573-956-008	MISCELLANEOUS	200	0	251	0	500	500
584-573-956-011	CREDIT/DEBIT CARD FEES	2,450	2,433	4,443	676	3,000	4,500
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	2,372	2,706	2,841	3,990	3,200	4,000
584-573-993-020	INTEREST PD ON ELECT DEPT LOAN	120	80	78	0	250	0

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
							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	(1)	1,285	10	0	0	0
584-573-968-001	DEPRECIATION EXPENSE	11,543	12,043	12,763	6,382	13,000	13,000
584-573-974-001	LAND IMPROVEMENTS	0	0	0	65	0	0
584-573-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	(8,165)	0	0	0	15,000	10,000
584-573-995-001	DEBT SERVICE	0	0	0	0	0	0
Total FUND EXPENDITURES:		172,006	187,222	183,396	45,879	212,817	244,632
NET REVENUES (EXPENDITURES)		20,949	686	20,112	(30,106)	(31,317)	(35,932)
BEGINNING FUND BALANCE						190,824	159,507
PROJECTED ENDING FUND BALANCE						159,507	123,575

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 2025, capital projects will include the replacement of one light duty cutaway bus.

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. Driver shortage is still an issue and has caused DART to pay some drivers overtime every week. With ridership continuing to increase the cost of buses have increased with the more miles causing regular maintenance more often and the wear and tear we have to repair more often as things breakdown, cost of parts continue to rise.

As previously stated, capital expenses for FY 2025 will include the purchase of up to one 2025 Ford Transit F450 light duty cutaway bus.

SIGNIFICANT CHANGES:

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.

FY 2025

- City of Niles DART will be up for a millage renewal in 2025.
- Price of parts for buses continue to climb.
- Tablets for the buses may need to be purchased.

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
588-100-402-001	REAL PROPERTY TAXES - CURRENT	99,152	100,741	219,293	5,385	180,000	198,000
588-100-402-006	REAL PROPERTY TAXES - CASS COU	6,645	8,129	5,188	3	0	0
588-100-411-011	DEL. REAL TAXES - DART SHARE	5,774	5,084	8,666	0	5,500	4,500
588-100-412-002	DELINQUENT PERSONAL PROPERTY -	(2,549)	(1)	4	0	0	0
588-100-437-001	IFT/CFT'S	313	227	264	(26)	0	0
588-100-432-001	PMTS IN LIEU OF TAXES-PILOT	1,237	1,382	1,213	0	0	0
588-100-501-001	FEDERAL GRANTS - PREVENT MAINT	29,837	71,825	144,436	0	155,000	155,000
588-100-501-002	FEDERAL GRANTS - OPERATING	0	0	250,000	0	150,000	152,000
588-100-501-003	FEDERAL GRANT - CAPITAL	33,964	4,592	212,303	115,933	62,400	110,000
588-100-528-001	OTHER FEDERAL GRANTS	399,432	330,133	0	0	140,160	0
588-100-548-001	STATE GRANTS - OPERATNG	207,967	195,622	216,704	120,877	211,693	282,498
588-100-548-002	STATE GRANTS - OPER (FED 5311)	0	0	0	0	0	0
588-100-548-003	STATE GRANTS - CAPITAL	8,491	1,148	52,564	28,983	35,040	45,000
588-100-548-004	STATE GRANTS - PREVENT MAINT	7,459	17,956	36,109	0	31,000	38,000
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	2,485	4,196	2,365	0	0	0
588-100-574-004	SALES & USE	0	0	0	0	0	0
588-100-626-001	PASSENGER FARES-DEMAND RESP	55,686	72,557	73,697	35,966	75,000	76,500
588-100-626-002	PASSENGER FARES-ROUTE	7,302	7,603	9,969	5,111	8,000	9,800
588-100-665-011	INTEREST	1,532	1,408	22,076	28,490	1,500	2,000
588-100-667-001	RENTAL OF PROPERTY	0	0	0	0	0	0
588-100-675-000	MISCELLANEOUS	1,255	1,187	146,267	2,031	0	0
588-100-687-001	REFUNDS & REBATES	0	8,303	105	95	0	0
588-100-693-001	SALE OF PROPERTY	108	7,650	0	0	0	0
588-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		866,089	839,743	1,401,224	342,847	1,055,293	1,073,298
EXPENDITURES							
VEHICLE OPERATIONS							
588-010-702-001	SALARIES & WAGES - FULL TIME	0	0	23,356	62,464	150,010	150,000
588-010-702-003	SALARIES & WAGES - FT DISPATCH	50,110	52,428	54,286	23,669	37,648	40,800
588-010-702-018	SALARIES - DISASTER REC	0	0	0	0	0	0
588-010-702-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
588-010-703-001	SALARIES & WAGES - PT DRIVERS	142,460	212,970	224,940	72,373	168,761	244,233
588-010-703-003	SALARIES & WAGES - PT DISPATCH	127	908	2,791	2,762	28,240	30,529
588-010-714-001	FRINGES - FICA	14,228	20,752	23,031	12,229	28,689	0
588-010-714-003	FRINGES-MESC	0	6,100	0	0	0	0
588-010-714-004	FRINGES-GROUP MEDICAL INS	67,500	64,000	74,917	42,625	46,500	64,000
588-010-714-012	FRINGES - W/C INS PREMIUMS	4,052	4,133	3,744	2,801	5,614	4,476
588-010-714-017	FRINGES-PENSION CONTRI EXPENSE	2,839	4,144	4,797	1,972	5,048	3,917
588-010-791-002	UNIFORMS	289	930	0	0	2,500	2,500
588-010-791-003	ATTORNEY FEES	0	0	0	0	0	0
588-010-791-010	GENERAL MEDICAL EXPENSE	1,455	2,206	1,796	445	1,600	1,000
588-010-792-001	GAS & OIL	29,850	74,533	72,772	28,016	70,000	70,000
588-010-792-002	TIRES & TUBES	0	0	0	0	0	0

							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
588-010-792-020	OFFICE SUPPLIES	762	862	364	660	650	1,000
588-010-793-001	TELEPHONE & INTERNET	0	1,296	1,709	725	1,500	1,650
588-010-795-001	VEHICLE LICENSE FEES	89	0	0	0	0	0
588-010-797-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-010-798-001	TRAINING	1,209	619	169	624	1,600	1,600
588-010-798-002	TRAVEL & MEETINGS	0	0	0	0	1,600	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:		314,969	445,879	488,671	251,365	549,960	617,305
VEHICLE MAINTENANCE							
588-041-702-001	SALARIES & WAGES - FT MAINT	56,958	62,615	67,152	17,196	72,718	81,950
588-041-702-018	SALARIES - DISASTER REC	3	56	0	0	0	0
588-041-702-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
588-041-714-001	FRINGES - FICA	4,019	4,782	5,010	1,275	5,600	3,200
588-041-714-003	FRINGES-MESC	7,332	0	0	0	0	0
588-041-714-004	FRINGES-GROUP MEDICAL INS	3,000	16,000	15,500	7,750	15,500	16,000
588-041-714-012	FRINGES - W/C INS PREMIUMS	1,356	1,018	1,136	699	1,642	1,187
588-041-714-017	FRINGES-PENSION CONTRI EXPENSE	9,116	11,890	11,693	519	1,246	1,936
588-041-791-001	TOWING	75	150	525	0	400	400
588-041-791-002	UNIFORMS	679	1,079	995	775	1,520	2,500
588-041-791-010	GENERAL MEDICAL EXPENSE	211	154	150	0	300	200
588-041-792-001	GAS & OIL	6,479	7,029	8,482	915	4,200	2,900
588-041-792-002	TIRES & TUBES	420	920	0	0	0	0
588-041-792-003	VEHICLE PARTS & SUPPLIES	28,058	48,928	37,738	12,423	30,000	30,000
588-041-792-004	VEHICLE REPAIRS & MAINTENANCE	0	49	441	0	2,500	0
588-041-792-005	VEHICLE WASHING	24	30	114	12	100	100
588-041-792-016	EQUIPMENT MAINTENANCE	605	40	0	(32)	0	0
588-041-792-020	OFFICE SUPPLIES	0	1,622	1,451	0	300	0
588-041-793-001	TELEPHONE & INTERNET	365	401	411	182	1,600	1,000
588-041-793-002	UTILITIES	1,747	1,749	2,122	735	2,180	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	0	102	0	268	1,800	1,800
Total VEHICLE MAINTENANCE:		120,445	158,614	152,920	42,717	141,606	145,353
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	0	0	0	0	0	0
588-042-703-001	SALARIES & WAGES - PT MAINT	13,067	9,832	12,250	23,805	18,600	18,600
588-042-714-001	FRINGES - FICA	1,083	755	848	1,773	1,400	1,400
588-042-714-012	FRINGES - W/C INS PREMIUMS	546	392	443	261	361	269
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	0	0
588-042-792-010	RADIO REPAIRS & MAINTENANCE	0	0	0	0	0	0
588-042-792-013	DISASTER REC - SUPPLIES	1,592	0	0	0	0	0
588-042-792-015	BUILDING REPAIRS & MAINTENANCE	28,382	9,631	11,605	4,397	15,000	0
588-042-792-016	EQUIPMENT MAINTENANCE	625	1,118	441	0	3,000	0
588-042-792-020	OFFICE SUPPLIES	679	160	184	358	1,333	1,000

							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
588-042-794-001	BUILDING DAMAGE INSURANCE	1,687	1,720	1,955	2,059	3,700	4,000
588-042-797-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
Total NON-VEHICLE MAINTENANC		47,661	23,607	27,724	32,652	43,394	25,269
ADMINISTRATION							
588-140-702-001	SALARIES & WAGES - FULL TIME	89,934	59,487	57,657	43,819	103,000	112,000
588-140-702-018	SALARIES - DISASTER REC	0	0	0	0	0	0
588-140-702-020	DISASTER REC - NON-WORK PD	0	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	6,711	4,786	4,482	3,553	4,626	6,962
588-140-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	15,500	32,000
588-140-714-012	FRINGES-W/C INS PREMIUMS	482	305	552	201	305	312
588-140-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	1,070	758	1,207	3,739
588-140-717-008	PAYROLL - VACATION ALLOCATION	0	0	2,704	3,713	0	3,000
588-140-956-015	BANK SERVICE FEES	4	32	35	17	0	0
588-140-995-001	TRANSFERS OUT	0	0	0	0	0	0
588-140-791-002	ARMORED CAR SERVICES	4,475	0	0	0	0	0
588-140-791-003	PROFESSIONAL SERVICES	4,475	3,525	0	0	0	0
588-140-791-004	AUDIT FEES	1,000	3,500	0	0	0	0
588-140-791-005	GRANT ADMINISTRATION SERVICES	0	0	0	0	0	0
588-140-792-020	OFFICE SUPPLIES	3,456	4,148	2,358	1,859	2,700	3,000
588-140-793-001	TELEPHONE & INTERNET	5,292	5,494	5,851	2,035	5,600	5,650
588-140-793-002	UTILITIES	4,570	5,785	5,790	2,479	5,800	6,000
588-140-794-003	VEHICLE LIABILITY INSURANCE	4,724	4,493	6,200	7,544	7,000	9,000
588-140-794-004	BUILDING/PROPERTY LIABILITY INS	3,328	3,907	4,475	4,790	5,500	8,500
588-140-797-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-140-798-001	TRAINING	690	640	632	729	1,200	1,500
588-140-798-002	TRAVEL & MEETINGS	1,124	201	1,854	259	1,200	1,500
588-140-798-003	ADVERTISING & MARKETING	361	887	257	0	1,000	500
588-140-798-004	ENTERTAINMENT	0	0	0	0	0	0
588-140-798-005	DUES & SUBSCRIPTIONS	3,517	3,477	4,035	4,577	2,500	5,000
588-140-798-006	PERMIT EXPENSE	0	0	0	0	0	0
588-140-799-020	MISCELLANEOUS EXPENSE	0	0	0	540	0	0
Total ADMINISTRATION:		134,143	100,667	97,952	76,873	157,138	198,663
CAPITAL OUTLAY							
588-904-932-017	UST EXPENSES	0	0	0	0	0	0
588-904-975-001	BUILDING IMPROV-CAPITAL OUTLAY	11,608	0	118,112	0	0	0
588-904-977-001	OFFICE EQUIPMENT CAPITAL OUTLAY	0	0	0	6,292	0	0
588-904-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	40,164	5,740	0	0	0	0
588-904-979-001	VEHICLE CAPITAL OUTLAY	2,290	0	147,267	147,954	0	0
588-904-980-001	MISC FED GRANT EXPENDITURES	0	0	0	0	0	0
Total CAPITAL OUTLAY:		54,063	5,740	265,379	154,246	0	0
Total FUND EXPENDITURES:		671,282	734,506	1,032,645	557,853	892,098	986,590
NET REVENUES (EXPENDITURES)		194,807	105,236	368,579	(215,006)	163,195	86,708
BEGINNING FUND BALANCE						1,603,930	1,767,125
PROJECTED ENDING FUND BALANCE						1,767,125	1,853,833

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 2023

- None

FY 2024

- None

FY 2025

- None

CITY OF NILES							
Budget Worksheet - Fund 675 (Sewer Maintenance)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
675-100-490-007	SEWER PERMITS	0	1	2,919	1	500	500
675-100-665-011	INTEREST	40	60	417	377	250	250
675-100-667-590	SEWER MAINT - UTILITY DEPT	326,729	312,403	187,704	57,794	388,538	411,663
675-100-675-000	MISCELLANEOUS	82	86	142	122	0	0
675-100-699-002	INTERFUND TRANSFER - UTILITY	0	0	0	0	0	0
Total FUND REVENUES:		326,851	312,550	191,182	58,293	389,288	412,413
EXPENDITURES							
COLLECTION SEWER							
675-548-702-002	OVERTIME WAGES	0	0	0	0	0	0
675-548-702-004	SALARIES/WAGES SEWER REPAIR	22,546	11,887	12,725	7,668	25,000	30,000
675-548-702-005	SALARIES/WAGES SEWER CLEANING	22,556	21,083	50,621	23,120	35,000	60,000
675-548-702-019	SALARIES & WAGES - DPW	22,218	22,118	26,196	16,086	40,014	46,109
675-548-714-001	FRINGES	43,072	38,236	59,144	22,918	25,341	25,710
675-548-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
675-548-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	260	0	0	0	0
675-548-740-001	OPERATING SUPPLIES	2,133	7,267	8,027	4,149	10,000	10,000
675-548-756-004	GASOLINE & OIL	3,053	2,906	3,761	1,753	6,000	7,500
675-548-784-004	VEHICLE MAINTENANCE	53,905	18,087	11,582	8,316	40,000	25,000
675-548-801-001	PROFESSIONAL SERVICES	0	975	0	0	0	0
675-548-813-001	CONTRACTUAL SERVICES	0	10,452	0	0	0	0
675-548-815-001	TRASH DISPOSAL	219	0	270	0	0	0
675-548-850-001	COMMUNICATIONS	470	555	468	569	1,000	1,200
675-548-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
675-548-932-001	REPAIRS & MAINTENANCE	160,358	177,159	22,401	15,097	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	1,278	1,419	1,404	1,467	2,000	2,000
675-548-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
Total COLLECTION SEWER:		331,807	312,403	196,599	101,142	384,355	407,519
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	0	0	0	0	2,500	2,500
675-549-702-019	SALARIES & WAGES - DPW	0	0	0	0	0	0
675-549-714-001	FRINGES	0	0	0	0	1,583	1,394
675-549-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
675-549-740-001	OPERATING SUPPLIES	0	0	80	0	1,000	1,000
675-549-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
Total INTERCEPTOR SEWER:		0	0	80	0	5,083	4,894
Total FUND EXPENDITURES:		331,807	312,403	196,679	101,142	389,438	412,413
NET REVENUES (EXPENDITURES)		(4,955)	147	(5,497)	(42,849)	(150)	0
BEGINNING FUND BALANCE						40,251	40,101
PROJECTED ENDING FUND BALANCE						40,101	40,101

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 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.

FY 2025

- Insurance costs are expected to increase this fiscal year due to higher claims and stop loss insurance premiums. There is still significant reserves in the fund to cover these costs.

CITY OF NILES							
Budget Worksheet - Fund 677 (Insurance Fund)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
677-100-665-011	INTEREST	2,313	2,317	23,196	29,110	2,500	30,000
677-100-675-000	MISCELLANEOUS	0	287	0	0	0	0
677-100-687-001	REFUNDS & REBATES	126,114	295,868	355,554	294,069	175,000	300,000
677-100-699-001	INTERFUND TRANSFER	53,250	58,334	67,167	34,230	65,000	65,000
677-100-699-006	TRANSFER FROM GENERAL - HEALTH	1,171,200	1,008,398	985,286	524,289	1,087,325	1,154,400
677-100-699-008	TRANSFER FROM LIBRARY - HEALTH	0	0	0	0	0	0
677-100-699-009	TRANSFER FROM SEWAGE - HEALTH	236,490	201,327	199,950	106,369	205,763	218,000
677-100-699-010	TRANSFER FROM ELECTRIC - HEALT	351,690	305,566	327,297	184,703	332,398	360,000
677-100-699-012	TRANSFER FROM WATER - HEALTH &	196,920	168,040	180,201	93,976	184,140	188,480
677-100-699-013	HEALTH & LIFE/EMPLOYEE PORTION	120,091	108,418	121,648	65,219	120,000	120,000
677-100-699-015	LIFE/ADD/LTD-EMPLOYEE PORTION	5,900	6,210	5,624	3,047	6,000	6,000
Total FUND REVENUES:		2,263,968	2,154,764	2,265,923	1,335,011	2,178,125	2,441,880
EXPENDITURES							
677-999-714-001	FRINGES	1,027	753	730	875	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	610	0	0	0	0
677-999-717-004	EMPLOYERS GROUP INS - MEDICAL	1,233,166	2,110,507	2,018,608	1,038,554	2,044,000	2,300,000
677-999-717-005	EMPLOYERS GROUP INS - LIFE	17,817	17,907	17,011	8,807	18,000	18,000
677-999-717-006	EMPLOYEE ASSISTANCE SERVICES	3,881	4,486	3,966	1,681	4,000	4,000
677-999-717-007	EMPLOYER WELLNESS PROGRAM	4,553	2,228	12,276	2,382	17,000	10,000
677-999-717-009	COBRA ADMINISTRATION	800	1,625	600	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	1,413	1,620	1,393	683	1,500	1,500
677-999-717-030	EMPLOYER HSA CONTRIBUTION	150,428	148,196	146,942	186,581	150,000	200,000
677-999-717-040	OPT OUT PAYMENT - PPO PLAN	11,900	10,039	11,300	14,167	10,000	30,000
677-999-717-050	RETIREE INSURANCE STIPEND	0	0	0	2,400	0	0
677-999-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
677-999-801-001	PROFESSIONAL SERVICES	216	3,610	220	4,250	500	1,000
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:		1,425,202	2,301,581	2,213,046	1,260,579	2,246,000	2,565,500
NET REVENUES (EXPENDITURES)		838,766	(146,817)	52,877	74,432	(67,875)	(123,620)
BEGINNING FUND BALANCE						1,600,716	1,532,841
PROJECTED ENDING FUND BALANCE						1,532,841	1,409,221

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 2023

- None

FY 2024

- None

FY 2025

- None

CITY OF NILES							
Budget Worksheet - Fund 731 (Pension)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
731-100-665-001	NET INVESTMENT INCOME	6,235,474	(4,014,820)	3,203,665	3,254,890	3,000,000	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	1,388,740	1,723,758	1,668,126	838,460	1,700,000	1,700,000
731-100-675-000	MISCELLANEOUS	0	0	0	0	0	0
Total FUND REVENUES:		7,624,214	(2,291,062)	4,871,791	4,093,349	4,700,000	4,700,000
EXPENDITURES							
731-854-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
731-854-801-001	PROFESSIONAL SERVICES	51,814	62,165	71,785	36,972	72,000	75,000
731-854-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	2,500	0
731-854-874-001	PENSION PAYROLL	2,994,633	3,066,635	3,157,911	1,651,965	3,300,000	3,500,000
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:		3,046,446	3,128,800	3,229,696	1,688,937	3,374,500	3,575,000
NET REVENUES (EXPENDITURES)		4,577,767	(5,419,862)	1,642,095	2,404,413	1,325,500	1,125,000
BEGINNING FUND BALANCE						31,403,806	32,729,306
PROJECTED ENDING FUND BALANCE						32,729,306	33,854,306

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 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 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.

FY 2025

- Utilities Department FY25 budget request (\$22,803,137) is 1.3% less than last FY24's (\$23,102,008) request.
- Budgeted operating revenue increased less than 1% (0.67%) over FY24. The anticipated net revenue (\$1,785,575) will be needed for upcoming CAPEX projects.
- Employee payroll (\$3,873,169) accounts for 16.9% of the Utilities Department budget.
- Assistant Utilities Manager completes 1-year on the job.
- Rate adjustments for Water and Wastewater were skipped last FY24. All three divisions will see slight adjustments for FY25.

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

Fiscal Year 2024-2025

	Electric Division	Waste Water Division	Water Division
Operating Revenue			
Regular	16,438,446	4,314,382	3,128,917
Industrial Pretreatment Program	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenue	<u>16,438,446</u>	<u>4,314,382</u>	<u>3,128,917</u>
Operating Expense			
Regular	16,275,386	3,751,869	2,592,720
Industrial Pretreatment Program	<u>0</u>	<u>25,000</u>	<u>0</u>
Total Operating Expense	<u>16,275,386</u>	<u>3,776,869</u>	<u>2,592,720</u>
Gross Operating Income	<u>163,060</u>	<u>537,512</u>	<u>536,197</u>
City Service			
Utility Service	0	0	25,000
Other City Service Performed Without Charge	<u>10,000</u>	<u>0</u>	<u>3,600</u>
Total City Service	<u>10,000</u>	<u>0</u>	<u>28,600</u>
Total Operating Income (Loss) Net of City Service	153,060	537,512	507,597
Bond Expense	85,068	34,494	0
Non-Operating Income			
Federal and State Grants	232,800	0	4,000
Other Income	<u>129,668</u>	<u>270,500</u>	<u>70,000</u>
Total Non-Operating Income	<u>362,468</u>	<u>270,500</u>	<u>74,000</u>
Net Income (Loss)	430,460	773,518	581,597
Add Cash Flow from:			
Depreciation	665,000	793,000	480,000
Mtnce - Replacement Plant Equip (Replacement Fund)	<u>0</u>	<u>210,000</u>	<u>0</u>
Cash Available from Operations	1,095,460	1,776,518	1,061,597
Less:			
Addition to Plant & Equip	0	0	0
Addition to Equip Replace Fd	0	(210,000)	0
Bond Principal Payment	<u>(180,000)</u>	<u>(235,000)</u>	<u>0</u>
Increase (Decrease) to Cash	<u>915,460</u>	<u>1,331,518</u>	<u>1,061,597</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 2023

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

FY 2024

- Purchased power price certainty still unknown.
- AMI 1st 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.

FY 2025

- Began AMI implementation and anticipating a 2026 completion.
- AEP pushed back substation upgrades to 2028 – 2029.
- Will have completed downtown network phase I project, monitoring results.
- Lease the former dam site parking lot and boat launch to MDNR on long-term.
- Have three apprentices, one of which is graduating in Spring 2025.
- Continue to see extremely long vehicle order lead times.
- Investigating behind the meter generation to help with always increasing transmission costs.
- Budget reflects small net revenue for FY25.

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
OPERATING REVENUES							
582-101-607-011	COLLECTION FEES	20,126	26,647	28,692	14,561	20,000	28,000
582-101-607-012	START SERVICE FEE	0	0	0	0	0	0
582-101-607-013	NSF CHECK RECOVERY FEES	2,650	2,745	3,220	2,655	2,500	4,000
582-101-607-014	METER TAMPERING FEES	1,692	705	705	141	250	300
582-101-607-015	METER TESTING FEES	0	0	0	0	0	0
582-101-607-016	PENALTIES	105,728	111,738	117,255	66,719	0	120,000
582-101-607-017	TAG NOTIFICATION FEE	11,376	13,536	12,936	6,588	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	5,080,730	5,370,609	5,692,168	2,796,109	5,583,000	5,502,600
582-101-642-002	RESIDENTIAL LIGHTING - RURAL	768,506	817,754	863,217	424,366	826,896	859,456
582-101-642-014	OTHER SALES TO PUBLIC AUTHORIT	446,875	501,120	586,964	303,970	575,356	620,091
582-101-642-015	INTERDEPARTMENTAL SALES	189,579	228,844	274,212	134,284	270,811	273,939
582-101-643-004	MEDIUM POWER	1,185,559	1,267,180	1,509,588	726,353	1,438,718	1,481,760
582-101-643-005	LARGE POWER	74,309	886,956	535,027	249,913	17,250	147,047
582-101-644-001	DUSK TO DAWN LIGHTING	51,051	52,261	53,382	26,652	53,280	53,280
582-101-644-002	DUSK TO DAWN FLOOD LIGHTING	119,776	124,832	126,480	63,099	126,504	126,000
582-101-645-001	PUBLIC STREET & HIGHWAY LIGHTI	164,626	172,210	196,033	115,317	230,098	230,000
582-101-645-003	STREET LIGHTING - NILES TOWNSH	4,770	4,633	4,697	2,352	4,687	4,600
582-101-647-100	UNBILLED REVENUE	69,439	67,372	20,905	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	3,405,355	3,563,090	3,804,625	1,889,393	3,661,435	3,778,782
582-101-651-002	COMMERCIAL LIGHTING - RURAL	446,279	487,995	598,084	310,497	579,640	621,000
582-101-651-003	SMALL POWER	1,879,743	2,074,623	2,327,120	1,133,413	2,201,054	2,266,826
582-101-655-001	HYDRO-DAM DECOMMISSION	316,075	317,580	300,379	147,271	321,198	300,000
582-101-679-001	DISCOUNT ON SALES TAX PAID	2,545	2,671	2,494	883	2,383	1,766
582-101-680-001	RECOVERY OF BAD DEBTS	8,504	14,372	10,319	3,421	17,796	7,000
582-101-687-002	REFUNDS	0	0	0	0	0	0
Total OPERATING REVENUES:		14,355,293	16,109,471	17,068,502	8,417,957	15,944,856	16,438,446
NON-OPERATING REVENUES							
582-139-501-001	FEDERAL GRANTS	0	0	0	0	844,500	0
582-139-548-001	STATE GRANTS	(50,925)	0	0	0	232,800	232,800
582-139-626-001	SERVICES RENDERED	150	300	450	300	0	0
582-139-642-013	SALE OF SCRAP	1,599	8,846	8,355	5,549	3,000	7,500
582-139-642-005	SALE OF MACHINERY & EQUIPMENT	0	427	0	1,498	0	0
582-139-642-007	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
582-139-665-011	INTEREST	46,972	33,288	91,651	78,013	51,444	78,000
582-139-665-017	INT-SEWAGE/GOLF/GEN'L LOANS	187	80	78	0	0	0
582-139-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
582-139-667-002	RENTAL OF POLES	631	18,581	16,466	11,830	18,500	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	18,168	18,168
582-139-669-001	GAIN/LOSS ON INVESTMENT	(87,563)	(201,700)	0	0	0	0
582-139-673-001	CAPITAL GAIN OR LOSS	0	0	(38,245)	0	0	0
582-139-674-001	CONTRIB FROM PRIVATE SOURCE	305,000	0	0	0	0	0
582-139-674-006	CAPITAL CONTRIBUTIONS	75,886	0	0	0	0	0

							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
582-139-675-000	MISCELLANEOUS	4,523	21,105	7,864	5,898	7,500	7,500
582-139-699-001	INTERFUND TRANSFER	0	(11,658)	15,135	0	0	0
Total NON-OPERATING REVENUES		314,629	(112,562)	119,921	112,172	1,175,912	362,468
Total REVENUES:		14,669,921	15,996,908	17,188,423	8,530,128	17,120,768	16,800,914
EXPENDITURES							
PRODUCTION							
582-001-748-004	MISC POWER PLANT SUPPLIES	594	714	617	336	1,200	0
582-001-753-001	PURCHASED ELECTRIC POWER	8,237,932	11,291,460	9,563,705	4,013,997	10,000,000	10,000,000
582-001-770-014	MTNCE - POWER PLANT BUILDING	1,142	0	0	0	0	0
582-001-770-015	MTNCE - 440 Pucker St.	24,210	7,041	5,555	2,762	5,000	0
582-001-770-019	MTNCE - PARK IMPROVEMENTS	12,710	4,340	9,139	1,169	5,000	345,053
582-001-771-021	MTNCE - DAM AND FLUME	0	0	102	0	0	0
582-001-771-050	DAM REMOVAL EXPENSES	4,439,238	1,074,301	70,913	5,870	155,200	0
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:		12,715,826	12,377,855	9,650,030	4,024,135	10,166,400	10,345,053
TRANSMISSION							
582-002-777-001	MTNCE-STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0
582-002-778-001	MTNCE-GRANT & PARKWAY SWITCHING	0	0	0	0	5,000	0
582-002-778-002	MTNCE-15TH & MERRIFIELD SWITCH	0	0	0	0	1,000	0
582-002-778-003	MTNCE-FORT ST SWITCHING STN	51	60	48	12	5,000	5,000
582-002-778-004	MTNCE-FRONT ST SWITCHING STN	0	0	0	0	100,000	10,000
582-002-778-005	MTNCE-15TH & LAKE SWITCHING ST	0	0	0	0	0	0
582-002-778-006	MTNCE-BRANDYWINE SWITCHING STN	0	0	0	0	10,000	0
582-002-778-008	MTNCE-PHILIP ROAD SWITCHING ST	0	0	0	0	10,000	0
582-002-778-009	MTNCE-INDUSTRIAL PARK SWITCHING	0	0	0	0	10,000	0
582-002-778-010	MTNCE-PARKER SWITCHING SUB-STN	12	0	0	0	5,000	0
582-002-778-011	MTNCE-LAKE ST SWITCHING-AEP	821	983	784	199	25,000	10,000
582-002-779-001	MTNCE-OVERHEAD TRANSMISSION SY	4,015	4,405	98	1,866	25,000	25,000
582-002-780-001	MTNCE-UNDERGROUND TRANSMISSION	1,194	0	0	0	25,000	10,000
Total TRANSMISSION:		6,093	5,449	930	2,077	221,000	60,000
DISTRIBUTION							
582-003-706-001	PAYROLL-DIST SUPERVISION & ENG	4,954	54,388	92,890	41,544	97,000	95,790
582-003-707-005	INSPECTING & TESTING METERS	58,952	63,026	117,430	64,474	185,000	197,484
582-003-707-006	OPERATION - STOREROOM	26,991	30,419	31,837	15,946	35,000	35,000
582-003-717-005	PAYROLL - COMP TIME	1,583	(311)	(2,701)	3,174	0	0
582-003-717-008	PAYROLL - VACATION PAY	50,970	47,902	31,270	31,080	0	0
582-003-717-009	PAYROLL - HOLIDAY	22,937	19,807	15,255	18,970	0	0
582-003-717-010	PAYROLL - PERSONAL DAYS	9,415	7,685	7,889	4,374	0	0
582-003-717-011	PAYROLL - SICK PAY	44,212	30,328	11,381	23,959	0	0
582-003-717-012	PAYROLL - WORK INQUIRY	0	(701)	0	0	0	0
582-003-717-013	PAYROLL - FUNERAL	3,900	3,440	5,292	3,184	0	0
582-003-717-014	PAYROLL - JURY DUTY & OTHER	0	299	0	0	0	0
582-003-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
582-003-717-017	PAYROLL - WORKERS COMP	0	5,627	(949)	0	0	0
582-003-717-023	PAYROLL - RETROACTIVE PAY EXP	0	39	0	0	0	0
582-003-717-050	PAYROLL - COMPENSATED BENEFITS	(4,190)	6,693	19,988	1,954	4,000	0
582-003-744-001	UNIFORMS	17,770	23,355	25,926	17,052	25,000	35,000

							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
582-003-744-004	RISK MGMT - EQUIP & MEETINGS	11,550	23,263	26,059	8,078	30,000	30,000
582-003-745-001	STOCK INVENTORY ADJUSTMENT	19,982	4,908	(11,886)	(32,793)	4,000	0
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	16,874	32,620	26,854	10,711	40,000	40,000
582-003-756-005	CAR ALLOWANCE/MILEAGE	0	0	486	1,200	0	2,400
582-003-758-001	VOLTAGE SURVEYS	0	0	0	0	0	0
582-003-758-003	REMOVING & RESETTING TRANSFORM	0	0	670	0	2,500	2,500
582-003-759-001	MAPS AND RECORDS	29,519	20,999	23,586	9,314	50,000	50,000
582-003-762-001	UAS	316	39	97	75	20,000	20,000
582-003-770-016	GENERAL SUPPLIES EXPENSE	8,269	7,007	8,116	4,394	7,000	9,000
582-003-775-006	MTNCE - STOREROOM EQUIPMENT	1,912	832	0	0	1,600	0
582-003-775-008	MTNCE - FIELD EQUIPMENT	2,002	6,422	1,584	3,131	7,000	7,000
582-003-779-002	MTNCE - OVERHEAD DISTRIBUTION	458,345	682,719	872,765	586,340	1,645,000	1,645,000
582-003-779-005	MTNCE - DUSK TO DAWN LIGHTS	1,960	850	1,268	1,042	2,000	2,000
582-003-779-006	MTNCE - DISTRIBUTION TRANSFORM	294	0	0	0	0	0
582-003-779-008	MTNCE - RESIDENTIAL ST LIGHTS	28,136	27,132	13,564	8,979	30,000	20,000
582-003-779-009	MTNCE - DOWNTOWN ST LIGHTS	325	(3,721)	1,104	0	1,000	1,000
582-003-779-010	MTNCE - RECREATION FIELD LTS	0	0	0	0	0	0
582-003-779-011	MTNCE - TRAFFIC SIGNALS	8,705	3,528	204	0	0	1,000
582-003-779-013	TREE TRIMMING - LINE CLEARANCE	211,434	220,328	545,431	224,821	500,000	500,000
582-003-780-002	MTNCE - DOWNTOWN UNDERGROUND	0	0	12,734	29	1,000	50,000
582-003-780-003	MTNCE - RESIDENTIAL UNDERGROUN	2,851	246	0	0	2,000	2,000
582-003-780-004	MTNCE - COMM UNDERGROUND	0	2,400	0	16,150	5,000	50,000
582-003-781-001	CUSTOMER PREMISE EXPENSE	0	0	0	0	0	0
582-003-782-001	MTNCE BLDG & GROUNDS - BROADWA	1,405	923	1,394	18	75,000	500
582-003-782-002	MTNCE BLDG & GROUNDS - EASTSID	259	287	896	1	300	500
582-003-782-003	MTNCE BLDG & GROUNDS - FORT ST	854	301	368	0	300	1,000
582-003-782-004	MTNCE BLDG & GROUNDS - FRONT S	1,896	2,930	3,605	398	3,000	500
582-003-782-005	MTNCE BLDG & GROUNDS - INDUSTR	849	1,099	1,829	2,348	1,000	5,000
582-003-782-006	MTNCE BLDG & GROUNDS - BRANDYW	500	362	1,276	1	400	500
582-003-782-007	MTNCE BLDG & GROUNDS - WESTSID	1,836	677	1,654	1	700	500
582-003-782-021	SNOWPLOWING - SUBSTATIONS (ONL	0	0	0	0	0	0
582-003-783-001	MTNCE EQUIP - BROADWAY SUBSTN	9,066	37,032	41,256	58,467	40,000	13,000
582-003-783-002	MTNCE EQUIP - EASTSIDE SUBSTN	8,192	16,156	8,720	4,753	12,500	13,000
582-003-783-003	MTNCE EQUIP - FORT ST SUBSTN	8,192	16,013	10,778	4,753	12,500	13,000
582-003-783-004	MTNCE EQUIP - FRONT ST SUBSTN	8,192	15,306	8,720	4,753	12,500	13,000
582-003-783-005	MTNCE EQUIP - INDUSTRIAL PARK	8,192	8,168	97,671	21,378	12,500	13,000
582-003-783-006	MTNCE EQUIP - BRANDYWINE SUBST	16,987	7,854	12,844	4,753	12,500	13,000
582-003-783-007	MTNCE EQUIP - WESTSIDE SUBSTN	12,160	8,465	11,143	4,712	12,500	13,000
582-003-783-008	MTNCE EQUIP - PARKER SUBSTATION	0	0	82	0	0	
582-003-784-004	VEHICLE MAINTENANCE	53,981	73,967	61,903	42,362	80,000	100,000
582-003-785-011	HAZARDOUS WASTE DISPOSAL	883	97	0	0	1,000	1,000
582-003-785-019	P.C.B. REMOVAL AND DISPOSAL	3,821	4,726	1,746	996	7,500	5,000
582-003-787-001	MTNCE - METERS	6,961	7,204	6,024	4,091	10,000	10,000
582-003-788-002	MTNCE - SERVICE BUILDING	24,513	29,734	25,681	12,961	10,000	15,000

							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
582-003-788-007	MTNCE - RADIO EQUIPMENT	349	465	1,247	116	1,500	1,500
582-003-788-008	RADIO EXPENSE - CITY	0	0	0	0	84,000	0
582-003-789-001	TOOL EXPENSE	28,003	21,225	24,207	7,608	22,000	22,000
582-003-790-001	DISASTER REC - NON-WORK PD	0	0	106	0	0	0
582-003-790-020	DISASTER REC - PR & COSTS	12,267	1,654	432	4	0	0
582-003-920-006	HEAT & UTILITIES - SERVICE BUI	15,118	16,714	18,697	8,820	16,000	17,000
582-003-940-001	EQUIPMENT RENTAL	0	0	0	0	0	0
582-003-969-014	LICENSE & PERMIT EXPENSE	287	610	195	50	1,000	1,000
Total DISTRIBUTION:		1,264,734	1,593,535	2,220,616	1,250,523	3,129,800	3,074,174
ADMINISTRATIVE & GENERAL							
582-004-708-001	PAYROLL - METER READERS	10,884	11,278	14,462	7,423	15,000	20,000
582-004-709-001	PAYROLL - CLERICAL	158,366	168,314	180,190	105,188	180,000	310,869
582-004-709-002	PAYROLL - ADMINISTRATIVE	177,442	188,769	201,596	96,256	197,600	231,859
582-004-709-006	CUT-OFF & COLLECTION EXPENSE	19,513	21,017	21,055	13,178	23,104	26,000
582-004-717-001	PENSION FUND EXPENSE	204,607	193,256	575,294	56,738	125,840	170,639
582-004-717-002	RETIRES GROUP MED INSURANCE	18,983	8,521	961	0	9,300	0
582-004-717-003	SOCIAL SECURITY TAX	81,906	101,328	121,791	71,427	134,843	156,086
582-004-717-004	EMPLOYEES GROUP INSURANCE - ME	328,965	288,666	312,701	177,243	332,398	360,000
582-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
582-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	214	35	0	0	0
582-004-717-008	PAYROLL - VACATION PAY	28,216	32,335	23,092	21,038	0	0
582-004-717-009	PAYROLL - HOLIDAY PAY	12,565	11,712	12,629	11,801	0	0
582-004-717-010	PAYROLL - PERSONAL DAYS	4,749	4,773	4,355	2,031	0	0
582-004-717-011	PAYROLL - SICK PAY	9,180	23,505	21,397	17,839	0	0
582-004-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
582-004-717-013	PAYROLL - FUNERAL PAY	1,503	1,098	1,370	274	0	0
582-004-717-014	PAYROLL - JURY DUTY & OTHER	68	231	0	0	0	0
582-004-717-015	PAYROLL - TERMINATION PAY	0	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	(1,581)	0	0	5,454	0
582-004-717-019	EMPLOYEE MOVING EXPENSE	0	0	0	0	15,000	0
582-004-717-020	UNEMPLOYMENT COMPENSATION	0	0	1,421	0	0	0
582-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	0	0	0	0	0
582-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	0	0	0
582-004-717-050	PAYROLL - COMPENSATED BENEFITS	(5,463)	1,522	46,601	0	0	0
582-004-717-060	OPEB - RETIREE HEALTH INSUR	0	0	0	0	0	0
582-004-727-001	OFFICE SUPPLIES	4,621	11,906	5,587	3,269	12,000	12,000
582-004-731-001	BOOKS & PERIODICALS	108	0	540	8	1,000	100
582-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	37,152	47,668	32,234	38,450	50,000	100,000
582-004-733-002	NETWORK COMPUTER EQUIPMENT	45,537	16,877	40,854	11,195	50,000	100,000
582-004-735-001	OFFICE FURNITURE & EQUIPMENT E	1,556	1,086	1,565	1,496	1,000	3,000
582-004-736-001	POSTAGE EXPENSE	2,916	4,491	4,044	2,135	4,500	4,500
582-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	0	55	675	0	100	200
582-004-756-005	CAR ALLOWANCE/MILEAGE	3,360	4,061	1,809	2,307	4,500	4,500
582-004-790-001	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
582-004-801-001	PROFESSIONAL SERVICES	68,814	91,208	55,881	61,154	100,000	100,000
582-004-801-005	AUDIT FEES	9,826	6,325	6,600	6,875	8,000	7,000
582-004-801-007	OFFICE SECURITY EXPENSES	11,595	4,711	0	0	46,750	0
582-004-801-009	AMI DISPATCH SERVICES	0	0	0	0	0	49,500
582-004-803-001	CITY ADMINISTRATION EXPENSE	75,567	95,080	114,476	57,648	95,100	100,300
582-004-816-001	GENERAL MEDICAL EXPENSE	1,591	1,479	1,914	675	1,500	1,500

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
							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>
582-004-820-001	TRAVEL, TRAINING & CONFERENCE	6,665	13,924	12,532	6,836	50,000	50,000
582-004-821-001	MEMBERSHIP FEES	48,434	50,495	58,513	51,676	100,000	110,000
582-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	8,000	13,134	25,378	114	25,000	15,000
582-004-851-001	TELEPHONE EXPENSE	15,129	14,054	14,075	5,373	20,000	12,000
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	2,080	1,824	2,951	485	2,000	2,000
582-004-890-001	FLAG INSTALLATION & REMOVAL	45	0	0	0	0	0
582-004-890-002	CHRISTMAS DECORATION EXPENSE	0	143	239	726	0	0
582-004-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
582-004-920-005	HEAT & UTILITIES - OFFICE BUIL	12,333	13,921	17,320	5,630	15,000	15,000
582-004-930-001	MTNCE - OFFICE EQUIPMENT	14,470	14,594	15,104	6,222	15,000	15,000
582-004-930-002	MTNCE - COMPUTER EQUIPMENT	1,680	1,804	1,703	998	2,000	2,000
582-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
582-004-931-002	MTNCE - OFFICE BUILDING	12,199	22,673	32,506	15,375	75,000	30,000
582-004-931-005	MTNCE-OFFICE BLDG LEASED SPACE	0	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	2,191	11,992	17,652	2,586	12,000	5,000
582-004-956-011	CREDIT/DEBIT CARD FEES	1,373	1,427	488	0	1,500	500
582-004-956-015	BANK SERVICE FEES	95	114	224	42	100	100
582-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
582-004-957-001	INSURANCE - GENERAL	47,799	51,342	57,385	31,091	50,000	65,000
582-004-957-003	INSURANCE - WORKMENS COMPENSAT	4,112	6,063	6,556	3,027	5,920	6,406
582-004-965-001	BAD DEBTS	22,972	12,989	43,037	12,074	20,000	24,000
582-004-965-002	BAD DEBTS - DAMAGE CLAIMS	(66)	6,947	33,194	80	5,000	100
582-004-965-003	BAD DEBT COLLECTION FEES	2,222	1,870	561	485	1,500	1,000
582-004-965-004	CASH OVER/SHORT	(165)	157	(80)	204	0	0
582-004-993-005	INTEREST PAID ON CUSTOMER DEPO	18,454	21,006	21,782	8,683	20,000	20,000
582-004-995-007	INTERFUND FICA/MEDICARE	0	0	0	0	0	0
Total ADMINISTRATIVE & GENERA		1,534,149	1,600,379	2,166,248	917,352	1,833,008	2,131,159
ENERGY SAVERS PROGRAM							
582-005-885-001	ESP - LIMITED INC	0	554	0	0	0	0
582-005-885-002	ESP - RES LIGHTING	7,116	63,914	0	0	0	0
582-005-885-003	ESP - RES REFRIG/FREEZ TURN-IN	395	0	0	0	0	0
582-005-885-004	ESP - RES EDUCATION	0	0	0	0	0	0
582-005-885-005	ESP - COMM PRESCRIPTIVE	59,814	0	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	1,070	0	0	0	0	0
582-005-885-099	ESP-IMP CONTR - FRANKLIN ENG	46,892	243,585	88,607	46,738	0	0
582-005-885-100	ESP - ANNUAL REPORTING EXP	0	0	0	0	0	0
582-005-886-001	REP - SERVICE COMMITTEE	58,252	14,605	(62,044)	17,399	0	0
582-005-886-100	REP - ANNUAL REPORTING EXP	653	665	670	74	0	0
Total ENERGY SAVERS PROGRAM:		174,192	323,322	27,233	64,210	0	0
DEPRECIATION							
582-006-968-001	DEPR - PRODUCTION PLANT	49,027	49,212	49,212	24,606	50,000	50,000
582-006-968-002	DEPR - TRANSMISSION PLANT	24,263	24,784	50,234	25,117	25,000	55,000
582-006-968-003	DEPR - DISTRIBUTION PLANT	332,654	356,217	378,754	189,377	360,000	380,000
582-006-968-008	DEPR - GENERAL PLANT	169,585	175,897	183,118	91,559	175,000	180,000
Total DEPRECIATION:		575,528	606,110	661,318	330,659	610,000	665,000

							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
DISTRIBUTED EXPENSE							
582-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(80,457)	(122,177)	(151,668)	(73,325)	0	0
582-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(60,054)	(79,337)	(97,015)	(36,376)	0	0
582-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(54,373)	(159,352)	(142,698)	(57,668)	0	0
Total DISTRIBUTED EXPENSE:		(194,883)	(360,866)	(391,381)	(167,369)	0	0
CITY SERVICE							
582-008-955-001	TRANS TO CITY - PILOT	0	0	0	0	0	0
582-008-955-002	CITY UTILITY SERVICE	3,783	3,806	5,395	2,593	4,000	5,000
582-008-955-005	CHRISTMAS DECORATION LIGHTING	2,897	0	0	0	0	0
582-008-955-006	EXPENSE INCURRED AT REQUEST OF	30,586	20,622	2,392	2,366	25,000	5,000
582-008-955-007	COMPUTER EXPENSE INCURRED FOR	0	504	0	0	0	0
582-008-955-009	TELEPHONE SYSTEM COST INCURRED	0	0	0	0	0	0
582-008-955-011	STREET LIGHT RENEWALS - RESIDE	0	0	0	0	0	0
582-008-955-012	STREET LIGHT RENEWALS - DOWNTOWN	0	0	0	0	0	0
Total CITY SERVICE:		37,266	24,932	7,787	4,959	29,000	10,000
DEBT							
582-009-993-004	INTEREST ON BONDED DEBT	99,558	96,161	92,685	45,450	89,019	85,068
582-009-994-001	BOND ISSUE EXPENSE	500	500	500	0	75,000	0
Total DEBT:		100,058	96,661	93,185	45,450	164,019	85,068
Total FUND EXPENDITURES:		16,212,962	16,267,377	14,435,967	6,471,997	16,153,227	16,370,454
NET REVENUES (EXPENDITURES)		(1,543,040)	(270,468)	2,752,456	2,058,132	967,541	430,460
BEGINNING FUND BALANCE						11,670,425	12,637,966
PROJECTED ENDING FUND BALANCE						12,637,966	13,068,426

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 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.

FY 2025

- Began AMI implementation and anticipating a 2026 completion.
- Investigating energy savings by changing out old 1978 blowers for improved system.
- Pushed back contact tank relining, monitoring current tank deterioration.
- Raw sewage pumps being rebuilt as needed, using a better design to remove the motors from wet contact.
- Budgeting in CAPEX for siphon and Chicago Rd forcemain upgrades and reimbursements.
- Continuing licensing for new operators, all have been able to obtain entry level D status after testing.

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>9/30/2021</u>	<u>9/30/2022</u>	<u>9/30/2023</u>	<u>3/31/2024</u>	<u>10/1/2023</u>	<u>10/1/2024</u>
FUND REVENUES							
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	11,294	18,210	23,977	13,364	15,000	26,000
590-101-607-030	CONTRACT MAINTENANCE CHARGES	2,259	0	4,517	0	0	0
590-101-613-001	SEWAGE CHARGES - HOWARD TWP	75,691	83,553	83,736	37,641	75,000	76,712
590-101-613-002	SEWAGE CHARGES - BERTRAND TWP	29,387	29,644	117,557	69,000	90,000	140,000
590-101-642-001	SEWAGE CHARGES - CITY	1,770,911	2,247,741	2,366,079	1,134,805	2,292,000	2,312,733
590-101-642-003	SEWAGE CHARGES - NILES TWP	1,159,272	1,350,490	1,449,905	721,367	1,416,000	1,470,146
590-101-643-005	BULK LOADS	246,407	342,670	224,500	141,458	275,000	288,290
590-101-647-100	UNBILLED REVENUE	15,027	27,104	9,852	0	0	0
590-101-680-001	RECOVERY OF BAD DEBTS	796	1,409	1,834	225	2,000	500
590-101-687-002	REFUNDS	0	0	0	0	0	0
Total FUND REVENUES:		3,311,042	4,100,821	4,281,957	2,117,860	4,165,000	4,314,382
NON-OPERATING REVENUES							
590-139-501-001	FEDERAL GRANTS	0	0	0	0	0	0
590-139-548-001	STATE GRANTS	264,551	0	0	0	0	0
590-139-626-001	SERVICES RENDERED	0	0	0	0	0	0
590-139-665-011	INTEREST	12,575	17,930	67,982	87,963	20,000	175,000
590-139-665-018	INTEREST INCOME - REPLACEMENT	37,918	34,693	67,191	45,355	40,000	90,000
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	(54,998)	(637,458)	0	0	0	0
590-139-675-000	MISCELLANEOUS	4,027	5,285	7,282	6,219	5,000	5,000
590-139-642-013	SALE OF SCRAP	400	437	881	361	500	500
590-139-642-005	SALE OF MACHINERY & EQUIPMENT	0	40	0	545	0	0
590-139-674-006	CAPITAL CONTRIBUTIONS	0	930,032	0	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	0	4,772	(17,533)	0	0	0
590-139-699-001	INTERFUND TRANSFER	0	0	(15,135)	0	0	0
Total NON-OPERATING REVENUES		264,475	355,731	110,669	140,443	65,500	270,500
Total REVENUES:		3,575,517	4,456,552	4,392,625	2,258,303	4,230,500	4,584,882
EXPENDITURES							
PROCESSING							
590-001-706-001	PAYROLL-DIST SUPERVISION & ENG	4,237	12,725	16,357	7,430	15,175	17,228

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-001-706-002	PAYROLL-PLANT SUPERVISION & EN	109,170	120,254	127,427	39,855	145,000	143,062
590-001-707-002	PAYROLL-PLANT LABOR	217,177	252,440	321,593	166,667	326,589	358,626
590-001-707-004	PAYROLL-LABORATORY OPERATIONS	23,702	19,037	29,544	14,093	30,000	35,486
590-001-717-005	PAYROLL - COMP TIME	241	709	(633)	(1,035)	0	0
590-001-717-008	PAYROLL - VACATION PAY	16,476	21,556	9,088	11,877	0	0
590-001-717-009	PAYROLL - HOLIDAY	13,221	13,031	4,626	10,382	0	0
590-001-717-010	PAYROLL - PERSONAL DAYS	3,480	4,094	2,839	2,106	0	0
590-001-717-011	PAYROLL - SICK PAY	5,227	14,706	1,308	11,768	0	0
590-001-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
590-001-717-013	PAYROLL - FUNERAL	1,377	0	132	1,229	0	0
590-001-717-014	PAYROLL - JULY DUTY & OTHER	0	(120)	(35)	0	0	0
590-001-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
590-001-717-023	PAYROLL - RETROACTIVE PAY EXP	265	127	0	0	0	0
590-001-717-050	PAYROLL - COMPENSATED BENEFITS	27,179	2,104	12,560	0	0	0
590-001-744-001	UNIFORMS	7,181	6,351	6,022	3,459	7,500	7,500
590-001-744-004	RISK MGMT - EQUIP & MEETINGS	7,606	3,603	7,330	2,799	10,000	10,000
590-001-744-005	SAFETY GLASSES	267	0	224	0	0	0
590-001-746-001	ELECTRICITY	220,663	236,139	285,175	117,284	330,000	240,000
590-001-746-002	WATER & SEWAGE	11,599	12,193	11,165	4,721	12,000	10,000
590-001-746-003	FUEL OIL	884	844	1,160	0	1,200	1,000
590-001-746-004	NATURAL GAS	29,105	44,633	48,410	21,790	105,000	75,000
590-001-746-006	LUBRICANTS	1,480	579	165	0	500	500
590-001-746-007	LABORATORY SUPPLIES	25,340	16,445	15,199	9,553	20,000	20,000
590-001-746-008	MISCELLANEOUS EXPENSE	836	1,739	1,251	507	500	1,000
590-001-746-009	CHLORINE	28,532	40,904	45,733	18,448	62,400	50,000
590-001-746-010	FERROUS CHLORIDE	24,247	24,039	29,106	10,958	22,000	22,000
590-001-746-011	NITRIC ACID	0	0	0	0	0	0
590-001-746-012	POLYMER	30,107	36,501	37,950	18,975	40,000	40,000
590-001-746-013	SULPHUR DIOXIDE	16,413	21,737	13,103	6,569	15,000	15,000
590-001-746-014	SALT	0	0	0	0	0	0
590-001-746-016	SLUDGE REMOVAL	102,890	104,593	88,415	45,378	90,000	95,000
590-001-756-004	GASOLINE & OIL	7,689	4,377	3,953	1,474	5	3,500
590-001-770-016	GENERAL SUPPLIES EXPENSE	2,059	2,144	2,146	261	3	2,000
590-001-770-017	MTNCE - BUILDING	4,114	2,640	1,276	1,999	5,000	5,000
590-001-770-018	MTNCE - GROUNDS	7,764	21,156	10,850	1,691	15,000	15,000
590-001-775-008	MTNCE - FIELD EQUIPMENT	836	2,521	827	3,755	4,000	4,000
590-001-775-012	MTNCE - PLANT EQUIPMENT	55,216	56,589	81,956	77,946	100,000	100,000
590-001-775-013	MTNCE - PLANT EQUIPMENT REPLAC	101,399	83,696	12,115	8,989	150,000	210,000
590-001-775-021	MTNCE - LABORATORY EQUIPMENT	1,703	2,873	3,503	0	4,000	1,000
590-001-775-022	MTNCE - INSTRUMENT	9,697	1,555	300	0	10,000	1,000
590-001-784-004	VEHICLE MAINTENANCE	7,615	9,177	7,933	5,129	11,500	10,000
590-001-785-011	HAZARDOUS WASTE REMOVAL	0	165	659	0	500	500
590-001-788-002	MTNCE - SERVICE BUILDING	0	0	220	382	500	500
590-001-788-007	MTNCE - RADIO EQUIPMENT	349	465	581	116	500	500
590-001-789-001	TOOL EXPENSE	4,080	6,844	6,159	421	10,000	5,000
590-001-789-005	LABORATORY EQUIPMENT	2,228	186	2,601	0	1,000	1,000
590-001-790-001	DISASTER REC - NON-WORK PD	572	0	38	0	0	0
590-001-790-020	DISASTER REC - PR & COSTS	2,585	615	154	0	0	0
590-001-817-001	LABORATORY TESTING & ANALYSIS	2,381	3,564	4,260	1,363	2,000	4,000
590-001-969-014	LICENSE & PERMIT EXPENSE	11,592	5,770	5,597	13,869	12,000	12,000
Total PROCESSING:		1,150,782	1,215,298	1,260,344	642,206	1,558,872	1,516,402
INTERCEPTER SEWER							

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
590-002-750-016	OPERATION - DIVERSION CHAMBER	0	0	0	0	0	0
590-002-750-017	ELECTRICITY - DIVERSION CHAMBE	122	204	218	0	0	0
590-002-780-021	MTNCE - INTERCEPTER SEWERS	0	0	0	0	5,083	4,894
590-002-780-023	MTNCE - DIVERSION CHAMBERS	0	0	0	0	0	0
Total INTERCEPTER SEWER:		122	204	218	0	5,083	4,894
SANITARY SEWER							
590-003-717-005	PAYROLL - COMP TIME	0	0	0	0	0	0
590-003-744-004	RISK MGMT - EQUIP & MEETINGS	0	0	8,055	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	1,031	1,067	1,879	819	2,000	2,000
590-003-750-022	ELECTRICITY - PROGRESSIVE DRIV	746	10,151	9,631	263	2,000	600
590-003-750-026	ELECTRICITY - BERTRAND CROSSIN	985	1,009	1,120	441	1,200	1,000
590-003-759-001	MAPS AND RECORDS	23,197	19,097	19,309	6,736	20,000	20,000
590-003-762-001	UAS	115	14	40	18	3,000	3,000
590-003-780-005	MTNCE - SANITARY SEWERS	327,854	313,833	194,236	57,794	384,355	407,519
590-003-784-004	VEHICLE MAINTENANCE	617	496	491	126	500	500
590-003-786-022	MTNCE - WESTERN ELEC SEWAGE LI	135	0	0	6,835	1,000	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	135	89	747	0	1,000	0
590-003-786-026	MTNCE - BERTRAND CROSSING LIFT	135	0	0	0	1,000	0
590-003-786-027	MTNCE - INDUSTRIAL DR LIFT	673	671	599	268	1,000	1,000
590-003-787-001	MTNCE - METERS	506	0	0	0	0	0
590-003-787-004	MTNCE - INSTALLED FLOW METERS	1,020	1,020	1,080	0	1,200	1,200
590-003-787-005	MTNCE - INSTALLED FLOW METERS	170	170	180	0	0	0
Total SANITARY SEWER:		357,318	347,617	237,368	73,299	418,255	437,819
ADMINISTRATIVE & GENERAL							
590-004-708-001	PAYROLL - METER READERS	10,934	10,945	14,037	7,176	16,500	16,638
590-004-709-001	PAYROLL - CLERICAL	61,478	67,751	74,309	42,527	90,474	99,797
590-004-709-002	PAYROLL - ADMINISTRATIVE	108,620	84,895	72,478	35,651	92,010	108,993
590-004-717-001	PENSION FUND EXPENSE	120,712	110,789	312,942	30,681	74,190	93,258
590-004-717-002	RETIRES GROUP MED INSURANCE	8,069	2,224	385	0	0	0
590-004-717-003	SOCIAL SECURITY TAX	45,655	52,992	53,938	28,439	58,826	67,985
590-004-717-004	EMPLOYEES GROUP INSURANCE - ME	230,190	196,927	194,783	103,656	205,763	218,000
590-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
590-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	77	13	0	0	0
590-004-717-008	PAYROLL - VACATION PAY	14,342	19,264	9,413	7,806	0	0
590-004-717-009	PAYROLL - HOLIDAY PAY	6,436	4,991	5,315	4,438	0	0
590-004-717-010	PAYROLL - PERSONAL DAYS	1,760	1,776	1,812	871	0	0
590-004-717-011	PAYROLL - SICK PAY	4,060	9,080	8,756	6,697	0	0
590-004-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
590-004-717-013	PAYROLL - FUNERAL PAY	423	399	761	100	0	0
590-004-717-014	PAYROLL - JURY DUTY & OTHER	25	84	0	0	0	0
590-004-717-015	PAYROLL - TERMINATION PAY	0	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	2,226	0
590-004-717-020	UNEMPLOYMENT COMPENSATION	0	724	517	0	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	(1,289)	5,238	12,909	0	0	0
590-004-717-060	OPEB - RETIREE HEALTH INSUR	0	0	0	0	0	0
590-004-727-001	OFFICE SUPPLIES	1,835	4,623	2,701	1,893	3,000	4,000
590-004-731-001	BOOKS & PERIODICALS	41	0	20	3	500	0

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>
590-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	14,994	18,993	14,155	14,609	15,000	50,000
590-004-733-002	NETWORK COMPUTER EQUIPMENT	14,859	8,574	14,359	3,815	10,000	50,000
590-004-735-001	OFFICE FURNITURE & EQUIPMENT E	191	644	521	369	500	1,000
590-004-736-001	POSTAGE EXPENSE	908	1,240	1,538	668	1,500	1,500
590-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	0	0	675	0	100	100
590-004-756-005	CAR ALLOWANCE/MILEAGE	720	685	413	878	1,000	2,000
590-004-790-001	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
590-004-801-001	PROFESSIONAL SERVICES	220,330	16,665	13,548	18,613	100,000	100,000
590-004-801-005	AUDIT FEES	2,300	2,300	2,400	2,500	2,900	3,000
590-004-801-007	OFFICE SECURITY EXPENSES	4,216	1,713	0	0	17,000	0
590-004-801-009	AMI DISPATCH SERVICES	0	0	0	0	0	18,000
590-004-803-001	CITY ADMINISTRATION EXPENSE	31,868	39,372	47,629	23,855	34,600	36,500
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	284	1,325	845	26	500	500
590-004-820-001	TRAVEL, TRAINING & CONFERENCE	8,391	3,431	6,652	6,992	5,000	12,000
590-004-821-001	MEMBERSHIP FEES	3,076	3,019	2,944	183	100	3,000
590-004-851-001	TELEPHONE EXPENSE	10,813	9,031	8,134	3,418	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	713	2,354	692	188	500	500
590-004-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
590-004-920-005	HEAT & UTILITIES - OFFICE BUIL	3,842	4,511	5,773	2,175	7,000	7,000
590-004-930-001	MTNCE - OFFICE EQUIPMENT	5,051	5,204	5,623	2,259	0	0
590-004-930-002	MTNCE - COMPUTER EQUIPMENT	2,151	1,803	1,389	901	1,000	1,000
590-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
590-004-931-002	MTNCE - OFFICE BUILDING	2,912	6,558	12,039	5,260	15,000	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	470	2,892	1,695	234	3,000	500
590-004-956-015	BANK SERVICE FEES	13	0	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	61,193	63,160	68,527	33,795	80,000	70,000
590-004-957-003	INSURANCE - WORKMENS COMPENSAT	1,921	2,373	2,924	1,151	2,320	2,484
590-004-965-001	BAD DEBTS	4,978	2,582	6,584	755	3,500	1,000
590-004-965-002	BAD DEBTS - DAMAGE CLAIMS	0	(0)	0	0	0	0
590-004-965-003	BAD DEBT COLLECTION FEES	283	209	217	102	200	0
590-004-993-005	INTEREST PAID ON CUSTOMER DEP	74	79	52	0	0	0
590-004-993-020	INTEREST PD ON ELECT DEPT LOAN	0	0	0	0	0	0
Total ADMINISTRATIVE & GENERA		1,018,923	780,583	993,500	397,227	860,208	999,755
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	19,009	16,830	20,310	9,395	25,978	25,000
590-005-961-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-961-005	IPP OFFICE FURNITURE & EQUIPME	0	0	0	0	0	0
590-005-961-006	IPP BILLING EXPENSE	0	0	0	0	0	0
590-005-961-007	IPP SUPPLIES EXPENSE	0	0	0	0	0	0
590-005-961-010	IPP TELEPHONE EXPENSE	(0)	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

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-005-961-026	IPP POSTAGE	0	0	0	0	0	0
590-005-962-002	IPP PAYROLL - CHEMIST (ACTUAL	0	0	0	0	0	0
590-005-962-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-962-007	IPP SUPPLIES EXPENSE	0	0	0	0	0	0
590-005-962-015	IPP LAB TESTING & ANALYSIS	585	(585)	0	0	0	0
590-005-962-016	IPP PAYROLL - SEWER SAMPLING	0	0	0	0	0	0
590-005-962-017	IPP PAYROLL - OPERATOR MECHANIC	0	0	0	0	0	0
590-005-962-020	IPP VEHICLE MAINTENANCE	0	0	0	0	0	0
590-005-962-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	0	0
590-005-963-002	IPP PAYROLL - CHEMIST (ACTUAL	0	0	0	0	0	0
590-005-963-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-963-008	IPP EDUCATION, TRAINING, & TRA	0	0	0	0	0	0
590-005-963-009	IPP BOOKS & PERIODICALS	0	0	0	0	0	0
Total INDUSTRIAL PRE-TREATMENT		19,594	16,245	20,310	9,395	25,978	25,000
DEPRECIATION							
590-006-968-005	DEPR - PROCESSING PLANT	610,562	612,139	620,631	310,316	615,000	621,000
590-006-968-006	DEPR - INTERCEPTOR PLANT	56,450	56,450	60,063	30,032	57,000	60,000
590-006-968-007	DEPR - COLLECTION PLANT	40,892	52,395	64,340	32,170	53,000	65,000
590-006-968-008	DEPR - GENERAL PLANT	76,187	60,621	45,277	22,638	65,000	47,000
Total DEPRECIATION:		784,091	781,606	790,312	395,156	790,000	793,000
DISTRIBUTED EXPENSE							
590-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(1,164)	(831)	0	(78)	0	0
590-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(675)	(2,792)	(67)	(107)	0	0
590-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(743)	(10,699)	(613)	(345)	0	0
Total DISTRIBUTED EXPENSE:		(2,582)	(14,322)	(679)	(530)	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	56,994	51,557	45,994	21,591	40,307	34,494
590-009-994-001	BOND ISSUE EXPENSE	0	0	0	0	0	0
Total DEBT:		56,994	51,557	45,994	21,591	40,307	34,494
Total FUND EXPENDITURES:		3,385,242	3,178,787	3,347,367	1,538,344	3,698,703	3,811,363
NET REVENUES (EXPENDITURES)		190,275	1,277,764	1,045,259	719,959	531,797	773,518
BEGINNING FUND BALANCE						13,378,874	13,910,671
PROJECTED ENDING FUND BALANCE						13,910,671	14,684,189

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 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.
- 2nd 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.

FY 2025

- Began AMI implementation and anticipating a 2026 completion.
- Continuing lead service line replacements, on track at 5% per year removal rate (over 20-years).
- Monitoring pending state and federal legislation. State – mandatory \$2/meter water charge per month for low-income affordability fund. Federal – EPA rule slashing lead service line replacements to 10-years (from current 20-years).
- Still turned down by EGLE for DWRF loan in FY24. Reapplied (again) for FY25.
- Had to remove truck 33 from service due to frame issues. Long lead times plague industry.
- Adding cold storage addition (40'x80') to service center, for trailers and equipment storage.

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2025							
							2024-25
		2020-21	2021-22	2022-23	10/23-03/24	2023-24	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>9/30/2021</u>	<u>9/30/2022</u>	<u>9/30/2023</u>	<u>3/31/2024</u>	<u>10/1/2023</u>	<u>10/1/2024</u>
FUND REVENUES							
OPERATING REVENUES							
591-101-607-011	COLLECTION FEES	2,178	4,452	4,904	2,657	6,000	6,000
591-101-607-014	METER TAMPERING FEES	264	198	462	0	0	0
591-101-607-015	METER TESTING FEES	0	0	0	0	0	0
591-101-607-016	PENALTIES	21,970	30,709	28,560	16,284	30,000	30,000
591-101-607-017	TAG NOTIFICATION FEES	760	1,080	880	728	1,000	1,000
591-101-613-001	METERED INCOME - RURAL - HOWAR	146,023	163,251	165,655	80,769	182,000	164,000
591-101-613-002	METERED INCOME - RURAL - BERTR	48,204	57,591	96,568	49,611	97,500	102,900
591-101-613-003	METERED INCOME-RURAL-MILTON	11,307	12,132	9,629	3,994	10,700	8,232
591-101-642-001	METERED INCOME - CITY	1,822,305	2,238,953	2,369,323	1,096,327	2,635,338	2,256,240
591-101-642-003	METERED INCOME - RURAL - NILES	495,264	555,498	584,011	270,430	639,662	556,545
591-101-645-001	BULK WATER SALES	20,504	29,869	5,598	1,914	8,000	4,000
591-101-647-100	UNBILLED REVENUE	16,534	19,449	2,417	0	0	0
591-101-680-001	RECOVERY OF BAD DEBTS	1,320	1,694	2,098	362	1,500	0
591-101-687-002	REFUNDS	0	0	0	0	0	0
Total OPERATING REVENUES:		2,586,633	3,114,876	3,270,105	1,523,074	3,611,700	3,128,917
NON-OPERATING REVENUES							
591-139-501-001	FEDERAL GRANTS - MDEQ	0	0	0	0	0	0
591-139-548-001	STATE GRANTS	0	0	0	0	0	4,000
591-139-626-001	SERVICES RENDERED	0	0	0	0	0	0
591-139-665-011	INTEREST	1,575	3,597	34,455	48,261	10,000	40,000
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	12,000	12,000	12,000	6,000	12,000	12,000
591-139-669-001	GAIN/LOSS ON INVESTMENT	0	0	0	0	0	0
591-139-675-000	MISCELLANEOUS	1,934	3,238	4,472	6,365	8,000	8,000
591-139-642-013	SALE OF SCRAP	0	0	0	6,142	0	10,000
591-139-642-005	SALE OF MACHINERY & EQUIPMENT	0	50	0	681	0	0
591-139-674-006	CAPITAL CONTRIBUTIONS	0	362,322	0	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	10,444	3,450	7,648	0	5,000	0
591-139-673-001	CAPITAL GAIN OR LOSS	0	0	1,221	0	0	0
591-139-699-001	INTERFUND TRANSFER	0	11,658	0	0	0	0
Total NON-OPERATING REVENUES		25,953	396,315	59,795	67,449	35,000	74,000
Total REVENUES:		2,612,586	3,511,191	3,329,901	1,590,523	3,646,700	3,202,917
EXPENDITURES							
PRODUCTION							
591-001-707-004	PAYROLL-LABORATORY OPERATIONS	4,237	12,426	16,357	7,430	15,175	20,000
591-001-707-007	PAYROLL-DAILY INSPECTIONS	0	0	0	0	0	0
591-001-717-008	PAYROLL - VACATION PAY	119	1,643	70	80	0	0
591-001-717-009	PAYROLL - HOLIDAY	279	451	70	322	0	0
591-001-717-010	PAYROLL - PERSONAL DAYS	166	100	62	193	0	0
591-001-717-011	PAYROLL - SICK PAY	147	1,003	0	338	0	0

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
							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>
591-001-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
591-001-746-021	LABORATORY SUPPLIES	4,283	3,628	2,686	1,078	3,500	3,500
591-001-747-001	ELECTRICITY/LIGHT&HEAT-PARKER	2,377	3,639	3,906	3,281	5,000	7,000
591-001-747-003	ELECTRICITY/LIGHT&HEAT-FRONT S	7,343	2,562	2,247	2,543	4,000	5,000
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	2,517	3,144	3,527	2,741	5,000	6,000
591-001-747-007	ELECTRICITY/LIGHT&HEAT-CLAY ST	1,356	2,422	2,284	1,855	4,000	10,000
591-001-747-008	ELECTRICITY/LIGHT&HEAT-DECKER	1,985	2,698	4,334	3,301	4,500	6,500
591-001-747-009	ELECTRICITY/LIGHT&HEAT-AIRPORT	2,813	3,716	4,917	3,021	5,500	6,000
591-001-747-011	ELECTRICITY/LIGHT&HEAT-AIRPT 2	0	0	0	0	0	0
591-001-747-020	ELECT/LIGHT & HEAT - TR PLANT	953	1,568	1,710	677	3,000	3,000
591-001-749-001	ELECTRICITY/PUMPING-PARKER WEL	17,746	21,812	23,884	10,988	23,000	23,000
591-001-749-003	ELECTRICITY/PUMPING-FRONT ST W	107	42	60	21	500	100
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	4,478	8,496	6,901	3,260	10,000	10,000
591-001-749-007	ELECTRICITY/PUMPING-CLAY ST WE	6,294	5,265	6,703	3,386	6,000	6,000
591-001-749-008	ELECTRICITY/PUMPING-DECKER WEL	6,035	12,334	7,314	3,048	7,000	7,000
591-001-749-009	ELECTRICITY/PUMPING-AIRPORT WE	8,298	12,475	10,608	5,454	10,000	11,000
591-001-749-011	ELECTRICITY/PUMPING-AIRPORT 2	5,921	8,215	11,519	4,488	12,000	11,000
591-001-749-020	ELECT/PUMPING - TREAT PLANT	36,335	43,437	48,003	22,561	50,000	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	108	0	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	491	0	0	0
591-001-752-002	CHLORINE (CL2)	7,606	9,228	12,779	5,019	12,000	14,000
591-001-752-003	FLUORIDE (H2SIF6)	9,901	8,772	9,303	3,064	8,500	7,500
591-001-752-005	PHOSPHATE	9,405	12,684	13,086	6,311	12,000	14,000
591-001-770-001	MTNCE/BLDG & GRNDS-PARKER WELL	143	6	0	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	6,687	2,391	0	0	200	100
591-001-770-004	MTNCE/BLDG & GRNDS-KING WELL	262	247	173	44	100	100
591-001-770-005	MTNCE/BLDG & GRNDS-FORT ST WEL	1,090	1,308	1,038	264	1,000	600
591-001-770-006	MTNCE/BLDG & GRNDS-WESTERN WEL	655	3	129	0	200	100
591-001-770-007	MTNCE/BLDG & GRNDS-CLAY ST WEL	147	3	34	0	200	0
591-001-770-008	MTNCE/BLDG & GRNDS-DECKER ST W	2,600	3,680	1,028	1,236	1,000	2,500
591-001-770-009	MTNCE/BLDG & GRNDS-AIRPORT WEL	2,310	2,765	2,203	559	1,500	1,200
591-001-770-011	MTNCE/BLDG & GRNDS-AIRPORT 2	28	3	0	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	2,039	4,317	2,142	318	2,500	750
591-001-770-024	SNOW PLOWING	0	0	0	0	0	0

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
		Actual	Actual	Actual	Actual	Budget	PROJECTED
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	Budget
591-001-770-030	MTNCE/BLDG & GRNDS-BOOSTER STN	0	0	0	0	0	100
591-001-771-001	MTNCE/WELLS & PIPING-PARKER WE	0	27,481	0	0	1,000	1,000
591-001-771-002	MTNCE/WELLS & PIPING-KELLY WEL	0	0	0	0	0	0
591-001-771-003	MTNCE/WELLS & PIPING-FRONT ST	0	0	0	0	1,000	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	0	0
591-001-771-006	MTNCE/WELLS & PIPING-WESTERN S	0	0	0	0	1,000	1,000
591-001-771-007	MTNCE/WELLS & PIPING-CLAY ST W	29	7,487	0	0	1,000	1,000
591-001-771-008	MTNCE/WELLS & PIPING-DECKER ST	0	18	18	0	1,000	1,000
591-001-771-009	MTNCE/WELLS & PIPING-AIRPORT W	0	0	0	0	1,000	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	1,000	1,000
591-001-771-020	MAINT/PIPING - TREATMENT PLAN	804	0	0	0	5,000	5,000
591-001-772-001	MTNCE/PUMP, MOTOR & EQUIP-PARK	275	302	280	0	1,000	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	275	280	280	0	1,000	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	275	2,514	280	0	1,000	1,000
591-001-772-007	MTNCE/PUMP, MOTOR & EQUIP-CLAY	6,118	280	1,731	0	1,000	1,000
591-001-772-008	MTNCE/PUMP, MOTOR & EQUIP-DECK	275	302	460	0	1,000	1,000
591-001-772-009	MTNCE/PUMP, MOTOR & EQUIP-AIRP	775	280	1,775	35,281	2,000	2,000
591-001-772-011	MTNCE/PUMP, MOTOR & EQUIP-AIR2	775	4,995	280	0	2,000	1,000
591-001-772-020	MAINT/PUMP, MOTOR & EQ - TREAT	22	42,545	2,290	0	25,000	25,000
591-001-773-001	MTNCE/CHL & FLUO EQUIP-PARKER	0	0	0	0	0	0
591-001-773-003	MTNCE/CHL & FLUO EQUIP-FRONT S	687	0	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	468	0	0	112	100	200
591-001-773-007	MTNCE/CHL & FLUO EQUIP-CLAY ST	468	0	18	0	100	200
591-001-773-008	MTNCE/CHL & FLUO EQUIP-DECKER	499	4,295	0	0	100	200
591-001-773-009	MTNCE/CHL & FLUO EQUIP-AIRPORT	0	0	0	0	0	0
591-001-773-011	MTNCE/CHL & FLUO EQUIP-AIRPT 2	0	0	0	0	0	0
591-001-773-020	MAINT/CHL & FLUO EQ - TREAT PL	3,606	719	4,686	2,298	2,000	4,000
591-001-776-001	MTNCE - WELL CONTROL SYSTEM	7,963	14,395	5,271	1,549	25,000	1,500
591-001-817-001	LABORATORY TESTING & ANALYSIS	16,835	15,346	17,745	4,518	15,000	12,000
591-001-817-002	SAMPLING REBATES	0	0	0	0	0	0
591-001-817-005	WELLHEAD PROTECTION PROG EXP	860	0	910	0	0	4,000
Total PRODUCTION:		197,777	317,721	235,594	140,642	295,975	293,450
DISTRIBUTION							
591-003-706-001	PAYROLL-DIST SUPERVISION & ENG	0	0	0	0	75,000	0
591-003-707-005	INSPECTING & TESTING METERS	0	0	427	0	0	0
591-003-707-006	OPERATION - STOREROOM	10,383	11,251	12,413	6,209	12,500	15,000
591-003-707-008	CHECKING FOR CROSS CONNECTIONS	0	0	0	0	100	100
591-003-707-009	THAWING SERVICES AND MAINS	21	0	0	0	0	0
591-003-707-010	FLUSHING WATER MAINS	0	1,529	310	512	0	1,000
591-003-717-005	PAYROLL - COMP TIME	(476)	(1,461)	358	2,836	0	0
591-003-717-008	PAYROLL - VACATION PAY	10,890	24,483	17,436	5,828	0	0
591-003-717-009	PAYROLL - HOLIDAY	8,606	7,626	5,814	8,516	0	0
591-003-717-010	PAYROLL - PERSONAL DAYS	3,031	2,905	3,258	1,987	0	0
591-003-717-011	PAYROLL - SICK PAY	7,246	19,261	3,250	7,598	0	0

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							PROJECTED
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591-003-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
591-003-717-013	PAYROLL - FUNERAL	2,024	549	1,381	2,134	0	0
591-003-717-014	PAYROLL - JURY DUTY & OTHER	0	0	0	0	0	0
591-003-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
591-003-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
591-003-717-017	PAYROLL - WORKERS COMP	0	0	0	0	0	0
591-003-717-023	PAYROLL - RETROACTIVE PAY EXP	0	0	0	0	0	0
591-003-717-050	PAYROLL - COMPENSATED BENEFITS	613	(16,383)	800	(48)	0	0
591-003-744-001	UNIFORMS	9,925	11,853	5,406	5,765	12,000	12,000
591-003-744-004	RISK MGMT - EQUIP & MEETINGS	10,345	3,163	12,707	728	5,000	5,000
591-003-745-001	STOCK INVENTORY ADJUSTMENT	4,035	(1,798)	441	(5,526)	0	0
591-003-756-004	GASOLINE & OIL	6,656	13,379	16,393	7,190	20,000	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	20,359	16,264	19,017	6,084	15,000	20,000
591-003-762-001	UAS	143	18	48	22	2,000	2,000
591-003-770-005	MTNCE/GROUNDS-BOOSTER STATION	51	29	28	6	100	100
591-003-770-011	MTNCE/GROUNDS - CHERRY ST TANK	556	522	416	106	500	200
591-003-770-012	MTNCE/GROUNDS - N. 5TH ST TANK	2,225	2,664	2,124	540	1,500	1,500
591-003-770-013	MTNCE/GROUNDS - CENTURY WATER	0	59	0	129	100	100
591-003-770-014	MAINT/GRNDS - BERT CROSS TOWER	27	88	28	1,056	100	100
591-003-770-015	MAINT/GRNDS - CARBERRY TOWER	403	479	409	93	250	100
591-003-770-016	GENERAL SUPPLIES EXPENSE	5,470	3,060	4,647	2,511	5,000	5,500
591-003-775-006	MTNCE - STOREROOM EQUIPMENT	1,275	555	0	0	0	0
591-003-775-008	MTNCE - FIELD EQUIPMENT	7,481	5,838	7,757	5,511	10,000	12,000
591-003-777-005	MTNCE - BOOSTER STATION	4,859	23,882	4,745	2,000	500	4,000
591-003-777-011	MTNCE - CHERRY STREET TANK	2,352	3,563	2,488	1,975	10,000	3,500
591-003-777-012	MTNCE - N. 5TH ST TANK	1,128	2,581	1,522	1,433	10,000	3,000
591-003-777-013	MTNCE - CENTURY WATER TANK	5,680	5,412	5,719	4,229	10,000	10,000
591-003-777-014	MAINT - BERTRAND CROSS TOWER	4,164	4,256	3,483	2,251	20,000	10,000
591-003-777-015	MAINT - CARBERRY TOWER	2,595	3,405	2,357	2,060	10,000	10,000
591-003-780-004	MTNCE - DISTRIBUTION MAINS	210,490	275,771	215,540	118,552	217,000	247,200
591-003-780-006	MTNCE - SERVICES	171,041	217,121	448,547	105,347	500,000	226,000
591-003-780-007	MTNCE - SERVICES (STREET PAVIN	(475)	0	0	0	0	0
591-003-781-001	CUSTOMER PREMISE EXPENSE	0	0	1,060	0	0	0
591-003-784-004	VEHICLE MAINTENANCE	24,165	26,760	26,972	13,913	50,354	30,000
591-003-785-011	HAZARDOUS WASTE DISPOSAL	589	65	0	0	0	0
591-003-787-001	MTNCE - METERS	35,733	2,534	17,197	2,470	40,000	2,500
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	17,506	22,499	18,183	8,783	20,000	20,000
591-003-788-007	MTNCE - RADIO EQUIPMENT	349	465	1,025	116	500	5,000
591-003-789-001	TOOL EXPENSE	11,310	15,772	7,536	3,859	15,000	15,000
591-003-790-001	DISASTER REC - NON-WORK PD	572	0	48	0	0	0
591-003-790-020	DISASTER REC - PR & COSTS	6,655	732	192	0	0	0
591-003-920-006	HEAT & UTILITIES - SERVICE BUI	9,922	11,143	12,465	5,880	20,000	13,000
591-003-940-001	EQUIPMENT RENTAL	0	0	0	0	0	0
591-003-969-014	LICENSE & PERMIT EXPENSE	555	6,240	7,273	278	10,000	0
Total DISTRIBUTION:		620,476	728,132	891,220	332,934	1,092,504	693,900
ADMINISTRATIVE & GENERAL							
591-004-708-001	PAYROLL - METER READERS	10,934	10,947	14,037	7,191	16,500	16,473

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591-004-709-001	PAYROLL - CLERICAL	71,861	77,922	85,490	49,406	106,556	129,291
591-004-709-002	PAYROLL - ADMINISTRATIVE	81,011	80,911	83,532	41,303	100,000	272,591
591-004-709-006	CUT-OFF & COLLECTION EXPENSE	19,512	21,017	21,069	13,178	52,641	25,000
591-004-717-001	PENSION FUND EXPENSE	92,877	78,325	214,743	36,674	86,698	107,569
591-004-717-002	RETIREES GROUP MED INSURANCE	11,580	5,400	579	0	0	0
591-004-717-003	SOCIAL SECURITY TAX	43,829	49,135	48,369	26,479	50,875	69,931
591-004-717-004	EMPLOYEES GROUP INSURANCE - ME	185,445	159,339	173,485	90,585	184,140	188,480
591-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
591-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	98	16	0	0	0
591-004-717-008	PAYROLL - VACATION PAY	12,862	15,804	10,798	9,102	0	0
591-004-717-009	PAYROLL - HOLIDAY PAY	6,269	5,916	6,505	5,199	0	0
591-004-717-010	PAYROLL - PERSONAL DAYS	2,305	2,303	2,143	977	0	0
591-004-717-011	PAYROLL - SICK PAY	4,479	11,259	10,513	8,145	0	0
591-004-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
591-004-717-013	PAYROLL - FUNERAL PAY	488	499	846	125	0	0
591-004-717-014	PAYROLL - JURY DUTY & OTHER	31	105	0	0	0	0
591-004-717-015	PAYROLL - TERMINATION PAY	0	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	5,091	0
591-004-717-020	UNEMPLOYMENT COMPENSATION	0	0	646	0	0	0
591-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	0	0	0	0	0
591-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	0	0	0
591-004-717-050	PAYROLL - COMPENSATED BENEFITS	(1,788)	2,872	12,797	0	0	0
591-004-717-060	OPEB - RETIREE HEALTH INSUR	0	0	0	0	0	0
591-004-727-001	OFFICE SUPPLIES	2,723	6,089	2,965	1,803	5,000	3,600
591-004-731-001	BOOKS & PERIODICALS	189	0	25	4	100	100
591-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	21,050	27,720	16,436	19,361	25,000	25,000
591-004-733-002	NETWORK COMPUTER EQUIPMENT	23,544	8,329	15,948	4,843	50,000	75,000
591-004-735-001	OFFICE FURNITURE & EQUIPMENT E	703	913	4,783	783	1,000	1,000
591-004-736-001	POSTAGE EXPENSE	3,199	1,741	1,606	824	2,000	1,700
591-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	410	1,675	3,088	1,563	600	1,000
591-004-756-005	CAR ALLOWANCE/MILEAGE	720	692	464	657	200	1,200
591-004-790-001	DISASTER REC - NON-WORK PD	311	0	0	0	0	0
591-004-801-001	PROFESSIONAL SERVICES	20,985	30,055	26,266	24,493	500,000	25,000
591-004-801-005	AUDIT FEES	2,875	2,875	3,000	3,125	3,700	4,000
591-004-801-007	OFFICE SECURITY EXPENSES	5,270	2,141	0	0	21,250	0
591-004-801-009	AMI DISPATCH SERVICES	0	0	0	0	0	23,000
591-004-803-001	CITY ADMINISTRATION EXPENSE	29,960	38,420	46,025	23,312	43,300	45,600
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	1,225	1,291	531	602	500	1,000
591-004-820-001	TRAVEL, TRAINING & CONFERENCE	5,516	5,549	6,599	2,513	10,000	5,600
591-004-821-001	MEMBERSHIP FEES	5,954	7,140	6,027	173	3,000	7,000
591-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	0	(180)	0	0	0	0
591-004-851-001	TELEPHONE EXPENSE	10,053	10,083	9,367	3,546	10,000	7,000
591-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
591-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	802	1,619	1,016	220	1,500	1,500
591-004-900-001	PRINTING & PUBLISHING	5,381	5,687	6,062	0	0	0
591-004-920-005	HEAT & UTILITIES - OFFICE BUIL	4,380	5,282	5,773	2,179	6,500	5,000
591-004-930-001	MTNCE - OFFICE EQUIPMENT	6,217	6,311	6,926	2,812	6,500	6,000
591-004-930-002	MTNCE - COMPUTER EQUIPMENT	728	814	1,165	725	1,000	1,000

		2020-21	2021-22	2022-23	10/23-03/24	2023-24	2024-25
							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>
591-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	19	0	0	0
591-004-931-002	MTNCE - OFFICE BUILDING	3,329	9,801	12,590	6,386	15,000	15,000
591-004-945-001	RENT - OFFICE BUILDING	9,084	9,084	9,084	4,542	9,000	9,000
591-004-946-001	PROPERTY TAXES - OFFICE BUILDI	0	0	0	0	0	0
591-004-956-008	MISCELLANEOUS	1,526	4,567	3,132	1,431	2,000	2,000
591-004-956-015	BANK SERVICE FEES	50	50	75	0	100	100
591-004-957-001	INSURANCE - GENERAL	30,524	32,290	37,187	19,671	40,000	40,000
591-004-957-003	INSURANCE - WORKMENS COMPENSAT	4,742	5,202	6,803	2,625	5,274	5,935
591-004-965-001	BAD DEBTS	4,089	2,757	8,956	992	10,000	2,000
591-004-965-002	BAD DEBTS - DAMAGE CLAIMS	5,382	1,003	9	0	500	0
591-004-965-003	BAD DEBT COLLECTION FEES	397	352	283	91	200	200
591-004-993-005	INTEREST PAID ON CUSTOMER DEPO	2,876	2,251	1,835	702	2,500	1,500
591-004-993-020	INTEREST PD ON ELECT DEPT LOAN	67	0	0	0	0	0
Total ADMINISTRATIVE & GENERA		755,959	753,455	929,614	418,341	1,378,225	1,125,370
DEPRECIATION							
591-006-968-001	DEPR - PRODUCTION PLANT	132,285	137,451	143,927	71,963	138,000	145,000
591-006-968-003	DEPR - DISTRIBUTION PLANT	264,075	259,545	255,543	127,771	261,000	260,000
591-006-968-008	DEPR - GENERAL PLANT	48,733	51,778	70,654	35,327	53,000	75,000
Total DEPRECIATION:		431,905	445,093	470,123	224,387	448,000	480,000
DISTRIBUTED EXPENSE							
591-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(16,874)	(3,071)	(2,481)	(1,824)	0	0
591-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(22,076)	(3,978)	(2,877)	(1,492)	0	0
591-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(26,840)	(2,829)	(2,445)	(1,330)	0	0
Total DISTRIBUTED EXPENSE:		(65,790)	(9,878)	(7,803)	(4,646)	0	0
CITY SERVICE							
591-008-955-001	TRANSFERS TO MUNICIPALITY	0	0	0	0	0	0
591-008-955-002	CITY UTILITY SERVICE	34,074	24,061	28,214	12,806	20,000	25,000
591-008-955-006	EXPENSE INCURRED AT REQUEST OF	730	2,398	1,093	0	0	0
591-008-955-021	MTNCE - WATER MAIN (FIRE DEPT	0	0	0	0	0	0
591-008-955-022	MTNCE - HYDRANTS	5,489	6,767	2,602	1,468	5,000	3,500
591-008-955-023	MTNCE - FOUNTAINS	93	31	59	0	100	100
591-008-955-024	MTNCE - PARK & PLAYGROUND PIPI	0	0	0	0	0	0
Total CITY SERVICE:		29,796	40,387	31,968	12,003	26,000	28,600
BOND EXPENSE							
591-009-993-002	INTEREST - BONDED DEBT	27,468	18,530	9,374	0	0	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	19,969	0	0	0
Total BOND EXPENSE:		56,156	47,436	29,343	14,671	9,374	0
Total FUND EXPENDITURES:		2,026,281	2,322,346	2,580,060	1,138,333	3,250,078	2,621,320
NET REVENUES (EXPENDITURES)		586,305	1,188,845	749,840	452,190	396,622	581,597
BEGINNING FUND BALANCE						8,959,395	9,356,017
PROJECTED ENDING FUND BALANCE						9,356,017	9,937,614

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CITY OF NILES - UTILITIES DEPARTMENT
"SIGNIFICANT" EXPENDITURES
WASTEWATER DIVISION - 5 YEAR PLAN
FY 2024-2025

Account Category / Project Description	Fiscal Year 2024-2025	Fiscal Year 2025-26	Fiscal Year 2026-27	Fiscal Year 2027-28	Fiscal Year 2028-29
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PROCESSING PLANT

1. Building and Equipment

a. Contact Tank rehab-lining and baffling-dependent on new construction					\$ 150,000
b. Huber rebuild project			\$ 22,000		
c. Roof replacement		\$175,000	\$125,000	\$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		\$ 20,000			
g. Above or below ground stormwater retention tank/piping - engineering		\$ 50,000			
h. MAU replacement		\$ 50,000	\$ 50,000	\$ 25,000	
i. Dry pit submersible raw sewage pumps	\$ 75,000	\$75,000			
j. Wetwell cleaning/grit removal/sludge tank cleaning	\$ 30,000	\$ 18,000	\$ 18,000	\$ 18,000	
k. Pipe replacement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
l. Contact Tanks - New Construction Engineering				\$100,000	
m. Grit removal equipment		\$ 100,000			
n. PLC upgrades	\$ 50,000				
o. Entry Doors & frame replacement (39)				\$ 60,000	
p. Roll up doors (2) & garage doors (3)				\$ 30,000	
q. VFD's on PEW system		\$ 35,000			
r. Blower and aeration tanks upgrade		\$ 750,000			
s. Gas line cathodic protection underground	\$ 25,000				
"Processing Plant" Sub Total	\$ 190,000	\$1,283,000	\$ 290,000	\$ 383,000	\$ 155,000

COLLECTION PLANT

1. Infrastructure Changes (Collection System)		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
2. AMI	\$ 600,000	\$ 200,000			
3. Replace Chicago Road Forcemain BERTRAND PAYS?				\$ 2,000,000	
4. Replace or add on to siphon. BERTRAND AND NILES TWP SHARE?			4,500,000		
"Collection Plant" Sub Total	\$ 600,000	\$ 400,000	\$ 4,700,000	\$ 2,200,000	\$ 200,000

GENERAL PLANT

1. Field Equipment

a. Vactor (Street Dept.) Replacement	\$ 550,000				
b. Lift Station Service Truck					\$ 400,000
"General Plant" Sub Total	\$ 550,000	\$ -	\$0	\$0	\$400,000

TOTAL COMMITMENT BY YEAR	\$ 1,340,000	\$ 1,683,000	\$ 4,990,000	\$ 2,583,000	\$ 755,000
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TOTAL 5 - YEAR COMMITMENT	\$11,351,000
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CITY OF NILES - UTILITIES DEPARTMENT
"SIGNIFICANT" EXPENDITURES
WATER DIVISION - 5 YEAR PLAN
FY 2024-2025

<u>Account Category / Project Description</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>	<u>Fiscal Year 2028-29</u>
<u>PRODUCTION PLANT</u>					
1. Well Maintenance					
a. Well rebuild	\$75,000				
b. Preventative Maintenance of all wells		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
c. Other wells regular maintenance		\$ 7,600	\$ 7,600	\$ 7,600	\$ 7,600
2. Tower Maintenance					
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
3. Iron Removal Plant Maintenance					
a. Piping repair	\$ 50,000				
4. New Production Well(s)					
a. Acquire site and install new well to WF				\$ 750,000	\$ 750,000
Production Plant" Subtotal	\$ 141,500	\$ 377,100	\$ 399,600	\$ 1,170,600	\$ 1,178,600
<u>DISTRIBUTION PLANT</u>					
1. Distribution Mains					
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
f. Other distribution replacements (Valves and Water mains)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
2. Meters					
a. AMI Meters and Infrastructure w DWRF	\$500,000	\$500,000	\$500,000		
"Distribution Plant" Subtotal	\$ 714,000	\$ 720,000	\$ 726,000	\$ 232,000	\$ 238,600
<u>GENERAL PLANT</u>					
1. Trucks & Trailers					
a. Hydro Excavation Vac	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
b. Service truck, split with E		\$ 35,000			
c. Replace truck 33 w new or used dump truck (order 2024/25)				\$ 300,000	
d. Add 40' x 80' addition to SC split with Electric	\$ 50,000				
"General Plant" Subtotal	\$ 210,000	\$ 195,000	\$ 160,000	\$ 460,000	\$ 160,000
TOTAL COMMITMENT BY YEAR	\$ 1,065,500	\$ 1,292,100	\$ 1,285,600	\$ 1,862,600	\$ 1,577,200
TOTAL 5 - YEAR COMMITMENT	\$ 7,083,000				