



## CITY OF NILES

July 22, 2021

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

Dear Mayor Shelton and Members of the City Council:

In accordance with the requirements of the Michigan Uniform Budget Act and the City of Niles' Charter, I submit to you the City's proposed budget for fiscal year 2022. Total proposed operating funds' expenditures are \$17,618,733, an increase of \$885,205 from FY 2021, with a projected ending operating funds' balance of \$43,628,305, an increase of \$1,884,397 over FY 2021, and total proposed enterprise funds' expenditures of \$19,054,268, a decrease of \$771,296 from FY 2021 with projected enterprise funds' retained earnings of \$29,593,540, an increase of \$973,071 from FY 2021. The City's total FY 2022 expenditures are estimated to be \$36,673,000, an increase of \$113,908 from FY 2021.

It has taken 13 years, but the City's taxable value has now recovered from the losses realized by the affects of the Great Recession. The good news is the City's recovery is years ahead of economists' predictions. Properties affected by the recession will continue to have devalued taxable value for 20 or more years due to Headlee and Proposal A. New property investment over the past three years led this recovery, and there are strong signs of continued investment interest in the City.

Niles is amazingly resilient. In the late 1970s and into the 1980s, the City lost five fortune 500 companies who employed the vast majority of the residents. This devastating blow is still being felt today. In more recent years, the City has recovered from tornados, flooding exceeding the 500-year estimates with some sources saying 1000-year estimates, and now the effects of the COVID-19 pandemic on the national and local economy. An unprecedented amount of federal dollars has been flowing into the State of Michigan and, now, into local communities to spur recovery from the pandemic. This investment into the State and the City of Niles is welcome, but it creates economic uncertainty with how the economy will react to this flood of cash. Will it significantly shorten the economic recovery period, will it drive up inflation, or will there be some other consequence? If the Great Recession is used as an indicator for how the City of Niles reacts

to a major economic event, the real impact will not be felt until four or more years from now. Long after any anticipated federal support has ceased.

The City of Niles is receiving \$7,031,749 over two years as the City's allotment of the American Rescue Plan Act's \$1.88 trillion. States and Cities are receiving \$350 billion of the total. There is over \$1 trillion left to be distributed through grants and other allotments. The State of Michigan is strongly encouraging municipalities to take time identifying potential uses of ARPA funds. There are indicators that many grant opportunities will be forthcoming, allowing local ARPA funds to be combined with new grant opportunities creating the potential to significantly increase ARPA's local impact. The City of Niles has received \$3,515,874 in ARPA funds. The balance will be received in one year. The City has until 2024 to identify uses for the funds and until 2026 to expend the funds. ARPA funds have not been included in the 2022 fiscal year budget.

### **Revenues**

For the past three years, the City of Niles has experienced growth and investment. General Fund revenues are projected to increase \$267,673. General Fund revenues come from a variety of sources. The major sources are Taxes (real property, personal property, PILOT, and IFT) \$3,095,600, Shared Revenue (grants, PPT reimbursement, sales & use, METRO Act) \$1,570,800, Charges for Services (use fees, service fees, reimbursement for services rendered) \$2,367,700, and Interfund Transfers (equipment rental, services for the state, tax revolving fund) \$1,083,200. Enterprise Fund revenues are projected to increase \$763,884. Enterprise Fund revenues come from the sale of commodities and services. The major sources are Electric Division \$13,554,623, Wastewater Division \$3,180,270, Water Division \$2,456,346, Cemetery \$204,300, Airport \$474,000, and Golf Course \$157,800.

The City's real and personal property taxable value increased \$19,713,381 over last year to \$222,526,056. This is the third year in a row of increasing taxable value following 10 years of decreasing taxable value. This increase in taxable value still lags behind the true cash value. The combination of the Headlee Amendment to the Michigan Constitution (1978) and Proposal A (1994) makes it virtually impossible for the community to fully benefit from this increased value. As property value increases, the Headlee is triggered, capping a tax increase to the rate of inflation or 5%, whichever is less and when combined with Proposal A. This results in the millage rate for the entire community being rolled back with the result being less tax dollars received than the rate of inflation. The maximum tax rate for the City is 15 mils. This rate has been rolled back several times over the years, and this year it was rolled back once again and is now 13.8196 mils. Following the completion of several large developments in the community, I recommend the Council consider proposing a Headlee override ballot question. If approved, this would return the City to 15 mils and start the process all over.

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

has been diverted from local municipalities to shore up state spending. The City's share of lost revenue during this period is \$8,505,284. There is more talk among the State Legislature to address this issue than in previous years, but there is no solution on the horizon.

Historically, the City of Niles has observed a conservative financial approach. This approach has allowed the City to successfully manage many unforeseen financial challenges. While revenues are increasing, so are operational expenses and capital obligations. It continues to be a challenge to build the City's fund balance (rainy day fund) following the Great Recession. Gains have been made in recent years, and I encourage the Council to continue with a conservative budget and build the fund balance in preparation for the next financial crisis.

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

### **GENERAL FUND**

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

Overall, this category of the General Fund decreased 1.6%. Payroll cost is estimated to increase 2%. Other employment costs such as health care and pension have increased. There are many reductions within this category to help control costs.

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

Overall, this category of the General Fund increased 5.6%. Payroll cost is estimated to increase 2%. Other employment costs such as health care and pension have increased. Capital expenses have been mostly eliminated. City-wide tree trimming and park maintenance have been increased.

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

Overall, this category of the General Fund increased 9.1%. Payroll cost is estimated to increase 2%. Other employment costs such as health care and pension have increased. These costs are a substantial portion of the Public Safety funds (80+%). Public Safety accounts for 56% of the General Fund expenses. This remains consistent with the previous fiscal years. A significant portion of this increased expense is due to increasing the staffing level at the Fire Department.

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

Overall, this category of the General Fund increased 6.1%. Payroll cost is estimated to increase 2%. Other employment costs such as health care and pension have increased. Operational and maintenance costs associated with the History Center have increased.

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

Overall this category of the General Fund decreased 7%. This decrease is due to anticipated future insurance costs.

### **ADDITIONAL OPERATING FUNDS**

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, and Pension.

Combined, the expenses in these funds increased 4.3%. This increase is most directly related to increased roadway spending due to increased state funding for roadway maintenance and employment costs associated with payroll, health care, and pension.

### **GENERAL FUND SUMMARY**

When you consider the General Fund in addition to all of the Operating Fund's 19 divisions and departments, the total General Fund/Operating Fund expenses increased 5%. You should use some caution when considering all Operating Funds together. The Pension Fund represents 74.4% of the total fund balance. This fund alone easily can skew the overall fund balance at any given moment in time depending on the market at that moment in time.

It is anticipated that the General Fund will return \$150,765 in revenue to General Fund reserves at the conclusion of FY 2021, which would result in a General Fund reserve balance increase to \$4,961,247.

### **ENTERPRISE FUNDS**

#### Cemetery

Operational expenses in the cemetery have been reduced over recent years. This year, the budget decreased 12%. 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 cemetery has seen an increase in services over the past year. This is helping the cemetery to meet its operation expenses.

#### Airport

Operational expenses at the Airport have decreased 5%. This decrease is due to fewer operations and fuel sales occurring, likely due to COVID-19.

Golf

Operational expenses at the Golf Course have increased 16%. This increase is the result of increasing staff costs.

Electric Utility

Operational expenses are expected to decrease 6.8%. This decrease is attributed to reduced power purchase costs.

Wastewater Utility

Operational expenses are expected to increase 2.5%. This is due to capital replacement projects.

Water Utility

Operational expenses are expected to increase 5.4%. This is due to new procedures related to lead and copper rules.

**ENTERPRISE FUND SUMMARY**

Combined Enterprise Fund expenses decreased 3.9%. This decrease is mostly related to reduced expenses related to purchase power.

**BUDGET SUMMARY**

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

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

Respectfully submitted,



Richard A. Huff, City Administrator

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City Administrator's Budget Message

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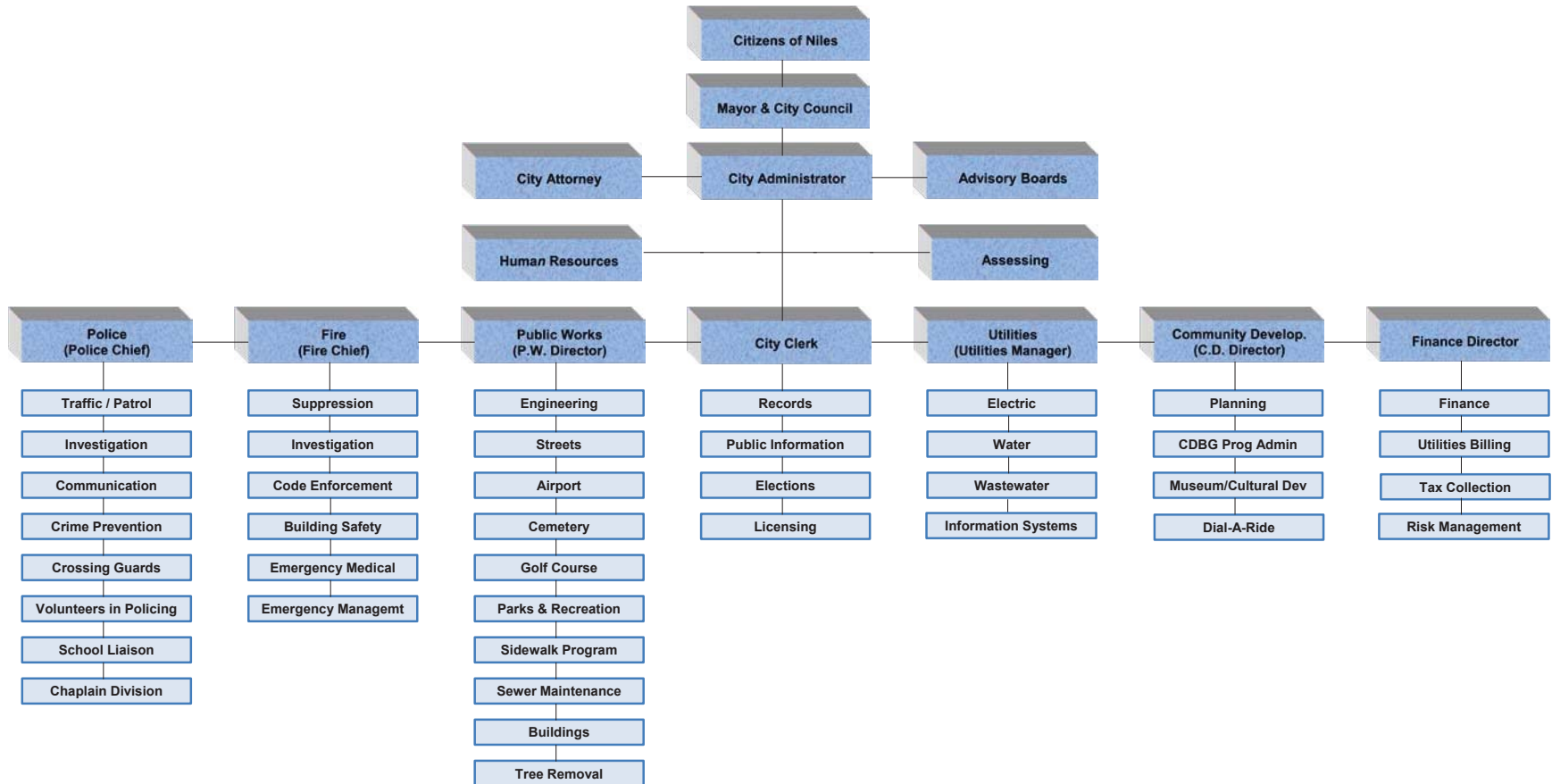
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# City of Niles Organizational Chart

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**CITY OF NILES  
FISCAL YEAR 2021-2022  
ANNUAL BUDGET**

Fund #	Fund Name	Actual	Actual	Actual	Actual	Budgeted	Budgeted	Projected	Proposed	Proposed	Proposed	Proposed	Projected
		2018/2019 Ending Balance	2019/2020 Revenue	2019/2020 Expenditures	2019/2020 Ending Balance	2020/2021 Revenue	2020/2021 Expenditures	2020/2021 Ending Balance	2021/2022 Revenue	2021/2022 Expenditures	2021/2022 Net Rev (Exp)	2021/2022 Ending Balance	2021/2022 Ending Balance
	<b>OPERATING FUNDS</b>	<b>Fund Balance</b>			<b>Fund Balance</b>			<b>Fund Balance</b>					<b>Fund Balance</b>
101	General	3,945,673	8,385,301	7,771,767	4,559,207	7,897,880	7,646,605	4,810,482	8,272,800	8,122,035	150,765	4,961,247	
202	Major Highway	947,286	1,342,788	942,632	1,347,442	1,214,650	1,210,599	1,351,493	1,202,399	1,549,802	(347,403)	1,004,090	
203	Local Highway	551,117	517,197	522,612	545,702	566,849	622,834	489,717	563,908	675,372	(111,464)	378,253	
211	Tax Incremental Finance Authority (TIFA)	51,880	209,886	183,488	78,278	179,565	154,273	103,570	208,204	192,279	15,925	119,495	
243	Brownfield Redevelopment Authority	0	77,858	151	77,707	270,900	230,900	117,707	161,000	247,700	(86,700)	31,007	
249	Building Department	101,548	504,403	161,521	444,430	133,800	176,900	401,330	116,800	166,360	(49,560)	351,770	
280	Community Development Grant Loans	119	2	0	121	0	0	121	0	0	0	121	
281	Downtown Development Non-Grant Loans	1,751	24	0	1,775	0	0	1,775	0	0	0	1,775	
283	HUD Entitlement Program Fund	39,744	257,642	247,785	49,601	289,075	287,815	50,861	291,742	291,742	0	50,861	
297	Economic Development Grants & Loans	493,874	6,563	20,150	480,287	8,150	0	488,437	7,650	0	7,650	496,087	
401	Capital Improvement	36,366	502	0	36,868	300	0	37,168	300	0	300	37,468	
402	Equipment Replacement	214,053	78,656	886	291,823	25,000	0	316,823	21,000	0	21,000	337,823	
412	Industrial Park	57,404	792	114	58,082	700	0	58,782	700	0	700	59,482	
491	Sewer Maintenance	43,784	389,552	382,780	50,556	302,092	301,092	51,556	334,929	333,429	1,500	53,056	
588	Dial-A-Ride	767,761	718,787	551,241	935,307	683,981	680,010	939,278	744,783	810,013	(65,230)	874,048	
616	Delinquent Tax Revolving	579,462	194,916	205,040	569,338	192,200	208,000	553,538	200,700	212,500	(11,800)	541,738	
679	Local Improvement Revolving	62,966	869	0	63,835	700	0	64,535	700	0	700	65,235	
706	Insurance	724,945	2,273,348	2,142,402	855,891	2,293,600	2,177,000	972,491	2,114,500	1,949,000	165,500	1,137,991	
711	Cemetery Perpetual Care	681,476	25,473	13,098	693,851	50	0	693,901	10,050	0	10,050	703,951	
731	Pension	30,105,772	3,427,127	2,929,092	30,603,807	3,925,000	3,037,500	31,491,307	4,000,000	3,068,500	931,500	32,422,807	
	<b>Total Operating Funds</b>	<b>39,591,264</b>	<b>18,411,686</b>	<b>16,074,759</b>	<b>41,743,908</b>	<b>17,984,492</b>	<b>16,733,528</b>	<b>42,994,872</b>	<b>18,252,165</b>	<b>17,618,733</b>	<b>633,432</b>	<b>43,628,305</b>	
		<b>Retained</b>			<b>Retained</b>			<b>Retained</b>				<b>Retained</b>	
	<b>ENTERPRISE FUNDS</b>	<b>Earnings</b>			<b>Earnings</b>			<b>Earnings</b>				<b>Earnings</b>	
209	Cemetery	5,364	223,349	158,344	70,369	170,300	220,361	20,308	204,300	193,822	10,478	30,786	
581	Airport	1,339,146	159,041	244,790	1,253,397	588,500	656,537	1,185,360	474,000	623,211	(149,211)	1,036,149	
584	Golf	141,670	154,012	146,604	149,078	155,100	153,813	150,365	157,800	183,308	(25,508)	124,857	
582	Electric Utility	11,128,295	15,168,972	16,157,856	10,139,411	13,230,106	13,774,349	9,595,168	13,554,623	12,842,958	711,665 *	10,306,833	
590	Waste Water Utility	10,810,459	3,644,172	3,589,055	10,865,576	3,151,426	3,038,202	10,978,800	3,180,270	3,114,699	65,571 *	11,044,371	
591	Water Utility	6,143,068	2,363,181	2,069,174	6,437,075	2,235,696	1,982,302	6,690,469	2,456,346	2,096,270	360,076 *	7,050,545	
	<b>Total Enterprise Funds</b>	<b>28,261,264</b>	<b>21,712,727</b>	<b>22,365,823</b>	<b>28,914,905</b>	<b>19,531,128</b>	<b>19,825,564</b>	<b>28,620,469</b>	<b>20,027,339</b>	<b>19,054,268</b>	<b>973,071</b>	<b>29,593,540</b>	
	<b>GRAND TOTAL</b>		<b>40,124,413</b>	<b>38,440,582</b>		<b>37,515,620</b>	<b>36,559,092</b>		<b>38,279,504</b>	<b>36,673,000</b>	<b>1,606,504</b>		

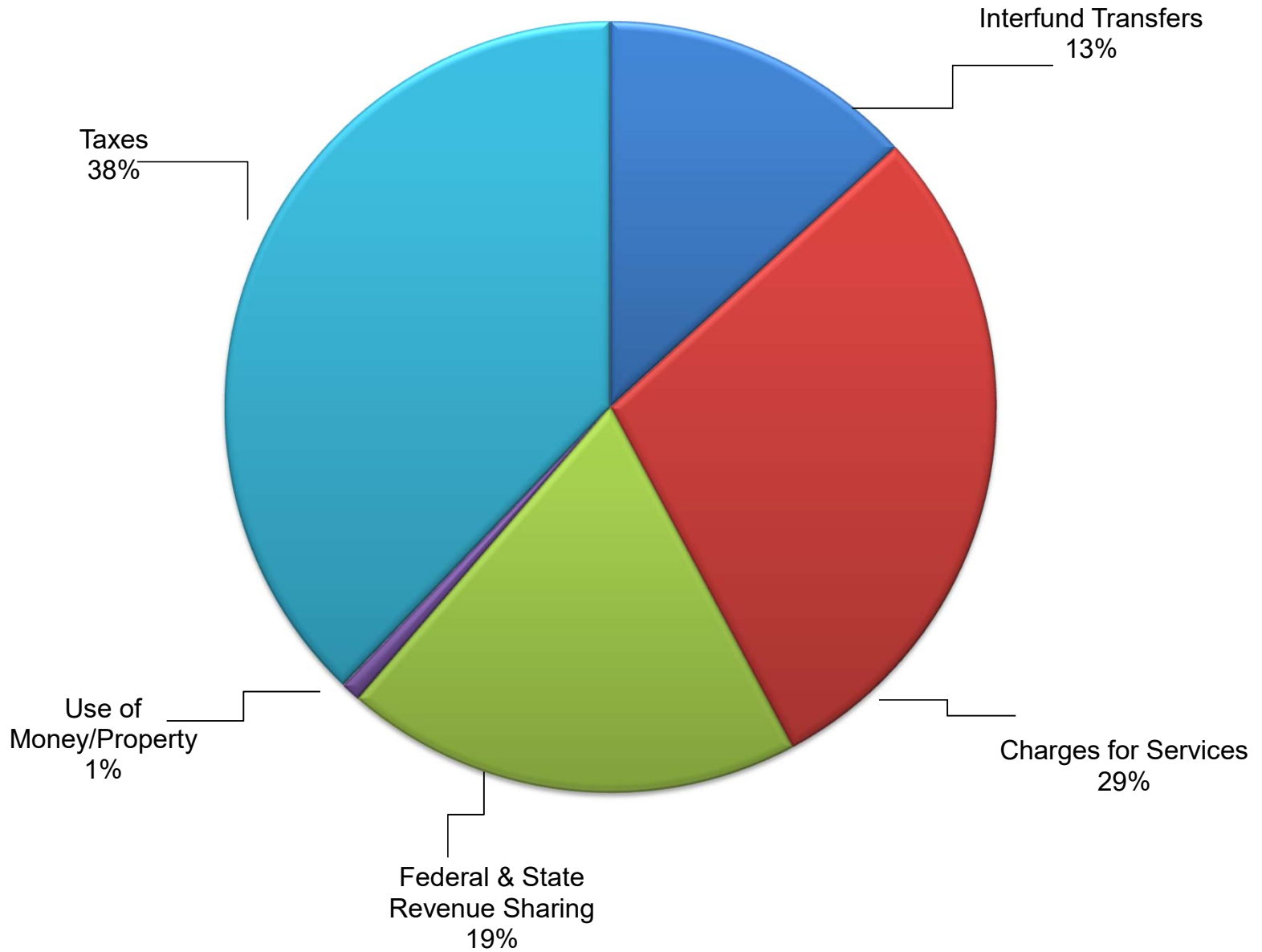
**CITY OF NILES**  
**FISCAL YEAR 2021 - 2022**  
**OPERATING FUNDS BALANCE SUMMARY**

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual 2018/2019 Ending Balance</b>	<b>Actual 2019/2020 Ending Balance</b>	<b>Projected 2020/2021 Ending Balance</b>	<b>Proposed Budget 2021/2022 Revenue</b>	<b>Proposed Budget 2021/2022 Expenditures</b>	<b>Projected 2021/2022 Ending Balance</b>	<b>Fund Balance As % of Operating Revenues</b>
101	General	3,945,673	4,559,216	4,810,491	8,272,800	8,122,035	4,961,255	60%
202	Major Highway	947,286	1,347,442	1,351,493	1,202,399	1,549,802	1,004,090	84%
203	Local Highway	551,117	545,702	489,717	563,908	675,372	378,253	67%
491	Sewer Maintenance	43,784	50,556	51,556	334,929	333,429	53,056	16%
588	Dial-A-Ride	767,762	935,307	939,278	744,783	810,013	874,048	117%
	<b>TOTAL</b>	<b>6,255,622</b>	<b>7,438,223</b>	<b>7,642,535</b>	<b>11,118,819</b>	<b>11,490,652</b>	<b>7,270,702</b>	<b>65%</b>

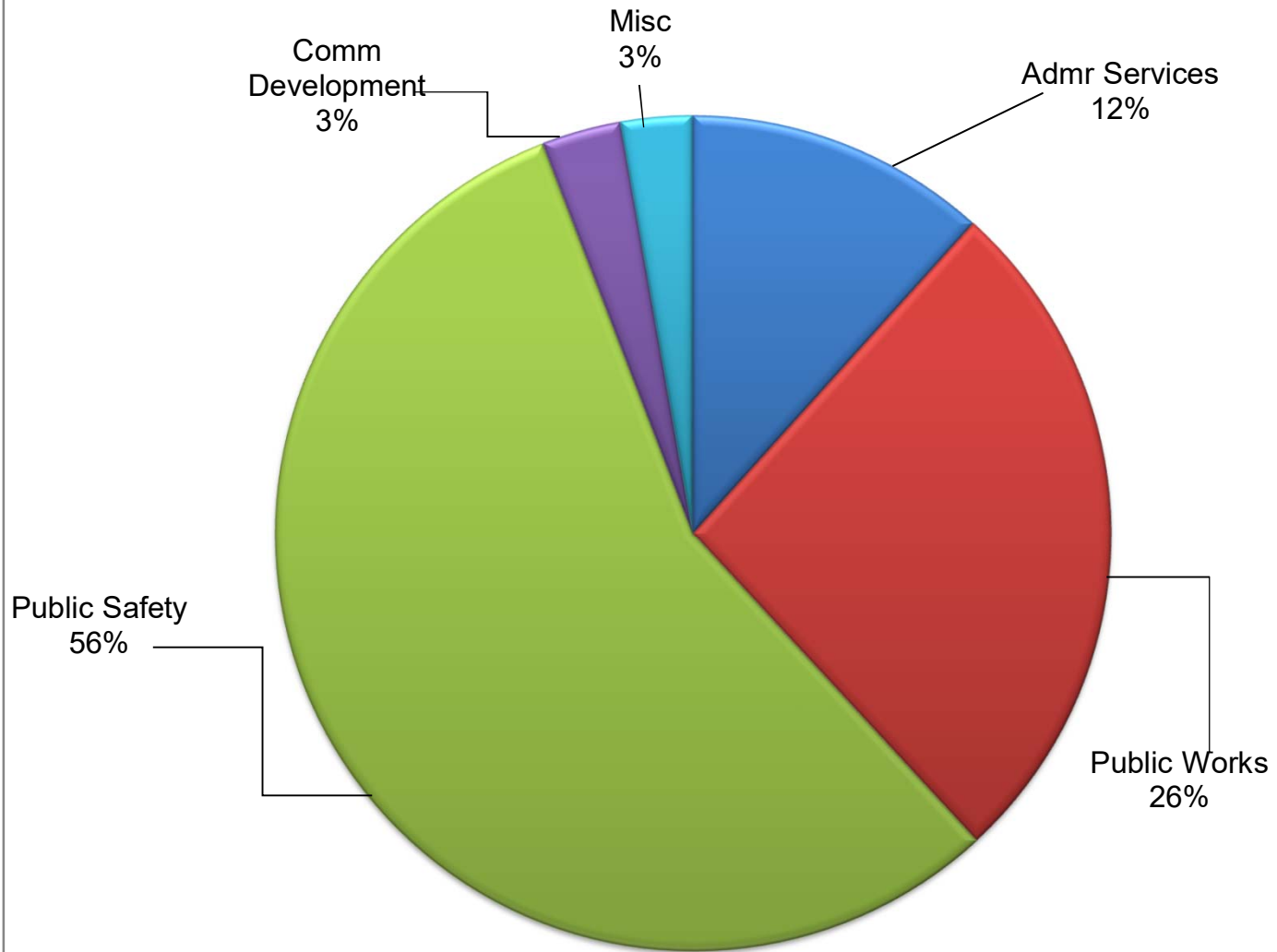
**CITY OF NILES**  
**FISCAL YEAR 2021 - 2022**  
**ENTERPRISE FUNDS CASH AND INVESTMENT BALANCE SUMMARY**

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual 2018/2019 Ending Balance</b>	<b>Actual 2019/2020 Ending Balance</b>	<b>Projected 2020/2021 Ending Balance</b>	<b>Projected 2021/2022 Receipts</b>	<b>Projected 2021/2022 Expenditures</b>	<b>Projected 2021/2022 Depreciation</b>	<b>Projected 2021/2022 Cash Flow</b>	<b>Projected 2021/2022 Ending Balance</b>	<b>Cash Balance as Percentage of Operating Receipts</b>
209	Cemetery	28,828	114,999	65,938	204,300	193,822	1,500	11,978	77,916	38%
581	Airport	115,358	208,464	300,427	474,000	623,211	150,000	789	301,216	64%
584	Golf	102,741	93,734	100,021	157,800	183,308	5,000	(20,508)	79,513	50%
582	Electric Utility	4,622,429	7,565,231	7,474,988	13,554,623	12,842,958	591,900	1,303,565	8,778,553	65%
590	WasteWater Utility	4,075,593	5,635,181	6,434,405	3,180,270	3,114,699	781,000	846,571	7,280,976	229%
591	Water Utility	504,190	680,844	1,323,738	2,456,346	2,096,270	433,000	793,076	2,116,814	86%
	<b>TOTAL</b>	9,449,139	14,298,452	15,699,516	20,027,339	19,054,268	1,962,400	2,935,471	18,634,987	93%

### FY 2022 GENERAL FUND REVENUES (PROPOSED)



### FY 2022 GENERAL FUND EXPENDITURES (PROPOSED)



# CITY OF NILES

## FISCAL Year 2021 - 2022

### General Fund Expenditures Summary

Department/Program	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	% of Change From FY 21
<b>Administrative Services</b>						
Council	133,314	169,796	178,831	145,974	150,274	3%
Administration	106,846	106,216	97,332	111,547	110,526	-1%
Assessor	62,380	63,822	87,601	79,633	79,407	0%
Legal	57,892	72,331	76,610	60,000	65,000	8%
Clerk	134,314	127,654	166,400	151,846	134,419	-11%
Treasurer	89,234	95,122	90,842	99,129	101,208	2%
Management Services	272,627	315,247	278,705	317,339	309,018	-3%
<b>Subtotal</b>	<b>856,607</b>	<b>950,188</b>	<b>976,321</b>	<b>965,468</b>	<b>949,852</b>	<b>-1.6%</b>
<b>Public Works</b>						
Buildings	370,664	370,057	345,118	379,574	393,093	4%
Streets/Engineering	1,534,721	1,231,925	1,344,335	1,343,902	1,396,891	4%
Sanitation	40,812	47,643	45,970	47,000	52,000	11%
Parks & Recreation	151,918	116,850	233,921	191,405	195,852	2%
Tree Trimming	42,895	49,762	32,675	22,900	45,000	97%
Tree Removal	44,851	53,274	39,553	50,000	65,000	30%
<b>Subtotal</b>	<b>2,185,861</b>	<b>1,869,511</b>	<b>2,041,572</b>	<b>2,034,781</b>	<b>2,147,836</b>	<b>5.6%</b>
<b>Public Safety</b>						
Police	2,777,769	2,697,006	2,947,493	2,994,801	3,135,627	5%
Fire	1,116,214	1,179,774	1,250,790	1,172,281	1,412,072	20%
Emergency Operation Center	8,007	462	582	1,000	1,000	0%
<b>Subtotal</b>	<b>3,901,990</b>	<b>3,877,242</b>	<b>4,198,865</b>	<b>4,168,082</b>	<b>4,548,699</b>	<b>9.1%</b>
<b>Community Development</b>						
Niles History Center	165,067	271,207	243,039	154,757	167,183	8%
Community Development	168,607	526,663	83,621	80,517	82,465	2%
<b>Subtotal</b>	<b>333,674</b>	<b>797,870</b>	<b>326,660</b>	<b>235,274</b>	<b>249,648</b>	<b>6.1%</b>
<b>Miscellaneous</b>						
Prop/Liab Insurance	124,305	132,232	134,998	140,000	145,000	4%
Miscellaneous	77,286	96,853	93,351	103,000	81,000	-21%
<b>Subtotal</b>	<b>201,591</b>	<b>229,085</b>	<b>228,349</b>	<b>243,000</b>	<b>226,000</b>	<b>-7.0%</b>
<b>TOTAL</b>	<b>7,479,723</b>	<b>7,723,896</b>	<b>7,771,767</b>	<b>7,646,605</b>	<b>8,122,035</b>	<b>6.22%</b>

**CITY OF NILES**  
**FISCAL YEAR 2021-2022**  
**GENERAL FUND DEPARTMENT BUDGET EXPENDITURE SUMMARY REPORT**

Number	Department	2018		2019		2020		2021				2022			
		Actual	Percent	Actual	Percent	Actual	Percent	YTD Actual thru Mar 2021	Percent	Budget	Percent	Proposed Budget	Percent	Budget Variance	
														Dollars	Percent
101101	Council	133,314	1.78%	169,796	2.20%	178,831	2.30%	69,439	1.83%	145,974	1.91%	150,274	1.85%	4,300	2.95%
101172	Administration	106,845	1.43%	106,216	1.38%	97,332	1.25%	58,688	1.55%	111,547	1.46%	110,526	1.36%	(1,021)	-0.92%
101209	Assessor	62,380	0.83%	63,822	0.83%	87,601	1.13%	29,923	0.79%	79,633	1.04%	79,407	0.98%	(226)	-0.28%
101211	Legal	57,892	0.77%	72,331	0.94%	76,610	0.99%	33,203	0.87%	60,000	0.78%	65,000	0.80%	5,000	8.33%
101215	Clerk	134,314	1.80%	127,654	1.65%	166,400	2.14%	102,216	2.69%	151,846	1.99%	134,419	1.65%	(17,427)	-11.48%
101253	Treasurer	89,235	1.19%	95,122	1.23%	90,842	1.17%	40,620	1.07%	99,129	1.30%	101,208	1.25%	2,079	2.10%
101254	Management Services	272,627	3.64%	315,247	4.08%	278,705	3.59%	167,675	4.42%	317,339	4.15%	309,018	3.80%	(8,321)	-2.62%
101265	Buildings	370,666	4.96%	370,057	4.79%	345,118	4.44%	156,278	4.12%	379,574	4.96%	393,093	4.84%	13,519	3.56%
101300	Police	2,777,770	37.13%	2,697,006	34.92%	2,947,493	37.93%	1,424,788	37.53%	2,994,801	39.17%	3,135,627	38.61%	140,826	4.70%
101335	Fire	1,116,215	14.92%	1,179,774	15.27%	1,250,790	16.09%	615,317	16.21%	1,172,281	15.33%	1,412,072	17.39%	239,791	20.46%
101426	EOC	8,007	0.11%	462	0.01%	582	0.01%	116	0.00%	1,000	0.01%	1,000	0.01%	0	0.00%
101440	Streets/Engineering	1,534,721	20.52%	1,231,925	15.95%	1,344,335	17.30%	639,212	16.84%	1,343,902	17.58%	1,396,891	17.20%	52,989	3.94%
101520	Sanitation	41,514	0.55%	47,643	0.62%	45,970	0.59%	36,818	0.97%	47,000	0.61%	52,000	0.64%	5,000	10.64%
101690	Parks & Recreation	151,916	2.03%	116,850	1.51%	233,921	3.01%	43,783	1.15%	191,405	2.50%	195,852	2.41%	4,447	2.32%
101746	Niles History Center	165,067	2.21%	271,207	3.51%	243,039	3.13%	77,532	2.04%	154,757	2.02%	167,183	2.06%	12,426	8.03%
101781	Tree Trimming	42,895	0.57%	49,762	0.64%	32,675	0.42%	2,520	0.07%	22,900	0.30%	45,000	0.55%	22,100	96.51%
101782	Tree Removal	44,851	0.60%	53,274	0.69%	39,553	0.51%	54,120	1.43%	50,000	0.65%	65,000	0.80%	15,000	30.00%
101800	Community Development	168,606	2.25%	526,663	6.82%	83,621	1.08%	37,596	0.99%	80,517	1.05%	82,465	1.02%	1,948	2.42%
101953	Prop/Liab Insurance	124,305	1.66%	132,232	1.71%	134,998	1.74%	143,798	3.79%	140,000	1.83%	145,000	1.79%	5,000	3.57%
101999	Miscellaneous	77,286	1.03%	96,853	1.25%	93,351	1.20%	63,250	1.67%	103,000	1.35%	81,000	1.00%	(22,000)	-21.36%
	<b>Totals</b>	<b>7,480,425</b>	<b>100.00%</b>	<b>7,723,896</b>	<b>100.00%</b>	<b>7,771,767</b>	<b>100.00%</b>	<b>3,796,892</b>	<b>100.00%</b>	<b>7,646,605</b>	<b>100.00%</b>	<b>8,122,035</b>	<b>100.00%</b>	<b>475,430</b>	<b>6.22%</b>

**GENERAL FUND SUMMARY**  
**(101)**

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

Property taxes generate about 39% of the total revenues recorded in the General Fund. The City currently assesses its maximum 15 mills as determined by the City Charter. However, over the years the mills assessed were rolled back to 14.1334 and remained stable for many years. Last year the millage rate was rolled back to 13.8705 and rolled back again this year to 13.8196 due to the Headlee Amendment and Proposal A requirements. Approximately 17% of the total General Fund revenues come from state shared revenues, which are determined by the State of Michigan. The remaining 44% of revenue comes from interest income, miscellaneous fines and fees and interfund transfers.

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

**SIGNIFICANT CHANGES:**

**FY 2020**

- There is an increase in pension expenses corresponding to financial projections. The number of employees taking advantage of the high deductible health care option continues to increase, however, the national trend of increasing healthcare costs is eliminating much of the savings. The City is expecting a slight increase in tax revenue and shared revenue, which will offset the increased employment expenses.

**FY 2021**

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

**FY 2022**

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



CITY OF NILES							
Budget Worksheet - GF Revenues							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>GENERAL FUND REVENUES</b>							
<b>TAXES</b>							
101-100-402-001	REAL PROPERTY TAXES - CURRENT	2,432,425	2,442,078	2,530,478	2,586,286	2,605,280	2,892,200
101-100-402-006	REAL PROPERTY TAXES - CASS COU	3,944	3,143	25,649	35,209	59,000	120,000
101-100-402-008	SPECIAL TAXES - WEEDS, DEMO, E	7,237	5,535	7,958	5,167	6,000	6,500
101-100-411-001	DEL. REAL PROPERTY TAXES - CIT	1,385	865	727	620	500	500
101-100-411-010	DELINQUENT REAL TAXES - SEWER	0	0	0	0	0	0
101-100-420-001	DEL. PERSONAL TAXES - CITY	2,562	(653)	(918)	1	500	0
101-100-437-001	IFT/CFT'S	22,885	10,574	10,118	160	27,000	17,900
101-100-439-001	MARIJUANA FEES - STATE	0	0	0	0	0	0
101-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	48,824	47,074	50,585	32,552	50,000	50,000
101-100-445-001	INTEREST & PENALTY - REAL PROP	8,465	6,054	7,819	8,009	8,500	8,500
101-100-445-003	INTEREST & PENALTY - PERSONAL	37	0	59	0	0	0
	TOTAL TAXES	2,527,764	2,514,670	2,632,475	2,668,004	2,756,780	3,095,600
<b>LICENSES AND PERMITS</b>							
101-100-451-001	MULTIPLE DWELLINGS	35,698	39,195	30,340	8,675	38,000	33,000
101-100-454-001	TAXI, BIKE & MISC LICENSES	2,496	3,309	2,064	1,050	3,000	3,000
101-100-462-001	SEWER PERMITS	0	0	0	0	0	0
	TOTAL LICENSES AND PERMITS	38,194	42,504	32,404	9,725	41,000	36,000
<b>SHARED REVENUE</b>							
101-100-501-001	FEDERAL GRANTS	15,512	82,246	0	0	0	0
101-100-501-029	FEDERAL GRANT- POLICE	4,125	1,963	9,820	0	5,000	2,600
101-100-528-001	OTHER FEDERAL GRANTS	0	0	437,372	6,532	0	0
101-100-539-001	STATE GRANTS	67,013	190,862	59,790	60,234	0	0
101-100-539-002	STATE GRANT - LOANS	0	0	0	0	0	0
101-100-539-003	STATE GRANTS - MI HUMANITIES	0	0	0	0	0	0
101-100-539-006	STATE GRANT - PA 302 - JUSTICE	2,865	2,753	2,652	951	2,600	1,900
101-100-539-029	STATE GRANTS - POLICE	0	0	0	0	8,000	8,500
101-100-553-001	LIQUOR LICENSES	110	17,845	8,990	0	0	0
101-100-573-001	LCSA - PP TAX REIMB	117,827	170,147	78,425	0	180,000	70,000
101-100-574-004	SALES & USE	1,352,708	1,394,928	1,355,074	495,280	1,340,100	1,446,800
101-100-574-007	TELECOMMUNICATIONS RIGHTS-OF-W	41,290	41,376	45,719	0	41,000	41,000
101-100-574-008	TCPS REVENUE SHARING (POLICE)	0	0	0	0	0	0
101-100-576-001	IFT'S/CFT'S	0	0	0	0	0	0
	TOTAL SHARED REVENUE	1,601,450	1,902,120	1,997,842	562,997	1,576,700	1,570,800
<b>CHARGES FOR SERVICE</b>							
101-100-607-001	FEES	174,533	224,733	174,440	126,529	130,000	130,000
101-100-607-006	TAX COLLECTION FEES	79,765	85,852	98,031	30,513	80,000	80,000
101-100-607-007	FEES - POLICE DEPARTMENT	260	700	100	0	0	0
101-100-607-009	FEES - STREETS & HIGHWAYS	0	0	0	0	0	0
101-100-607-010	BAIL BOND PROCESSING FEES	7,830	6,565	6,490	1,520	4,000	1,000
101-100-607-035	FIRE DEPT CPR TECH FEES	325	505	145	70	200	200
101-100-607-050	PARK APPLICATION FEES	1,125	6,815	335	120	600	600
101-100-607-055	TYLER FIELD FEES	13,755	8,805	8,585	0	5,000	5,000
101-100-607-065	HISTORY CENTER MEMBERSHIPS	40	0	0	0	0	0
101-100-607-070	GATE ENTRY FEES	2,537	3,254	0	0	0	0

CITY OF NILES							
Budget Worksheet - GF Revenues							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
101-100-626-001	SERVICES RENDERED	5,210	31,923	43,661	17,525	10,000	10,000
101-100-626-002	SERVICES RENDERED-UTILITY	30,089	35,190	35,859	3,083	25,000	25,000
101-100-626-003	SERVICES RENDERED - POLICE DEP	243,055	240,428	267,291	126,744	298,000	328,500
101-100-626-004	SERV RENDERED-SALVAGE VEH INSP	3,800	1,100	0	0	0	0
101-100-626-010	SERV RENDERED-CENTRAL MAINT	52,743	26,750	38,611	25,659	30,000	30,000
101-100-626-040	SERVICES RENDERED - MUSEUM	455	469	445	0	500	500
101-100-630-001	SERVICES RENDERED - UTIL PILOT	0	1,587,256	1,699,254	736,292	0	1,756,900
TOTAL CHARGES FOR SERVICE		615,522	2,260,345	2,373,247	1,068,055	583,300	2,367,700
<b>FINES AND PENALTIES</b>							
101-100-650-004	SALE OF MISCELLANEOUS ITEMS	49	(4)	831	212	500	500
101-100-650-040	MUSEUM GIFT SHOP SALES	794	598	249	0	500	500
101-100-655-001	ORDINANCE FINES & PENALTIES	47,911	51,329	49,335	17,893	55,000	50,000
101-100-655-002	PARKING FINES & PENALTIES	0	0	0	0	0	0
101-100-655-003	FORFEITED PROPERTY	25,209	367	7,599	650	4,000	2,000
101-100-655-004	FEDERAL FORFEITED PROPERTY	0	0	0	0	0	0
TOTAL FINES AND PENALTIES		73,963	52,290	58,014	18,755	60,000	53,000
<b>INTEREST</b>							
101-100-664-001	INTEREST	20,481	141,309	128,267	4,077	90,000	20,000
101-100-664-002	INTEREST-SALE OF PROPERTY	0	0	0	0	0	0
TOTAL INTEREST		20,481	141,309	128,267	4,077	90,000	20,000
<b>OTHER</b>							
101-100-667-001	RENTAL OF PROPERTY	1,250	1,250	1,250	1,250	1,300	1,300
101-100-671-001	MISCELLANEOUS	20,437	26,392	18,174	10,816	30,000	20,000
101-100-671-002	CHAPIN MANSION FUNDRAISING	0	0	0	0	0	0
101-100-673-001	SALE OF PROPERTY	13,020	468,408	33,161	1,047	1,000	1,000
101-100-673-002	STREET DEPARTMENT SALES	3,610	2,265	49	191	1,000	500
101-100-673-003	SALE OF EASEMENTS	0	0	0	0	0	0
101-100-673-004	SALE OF BRICKS - VET MEMORIAL	550	725	200	350	100	200
101-100-687-001	REFUNDS & REBATES	367,545	66,863	88,773	1,699	15,000	15,000
101-100-695-016	LOAN PROCEEDS	0	0	0	0	0	0
101-100-706-001	GAIN OR LOSS ON INVESTMENT	0	559	1,962	0	0	0
TOTAL OTHER		406,412	566,462	143,569	15,353	48,400	38,000
<b>CONTRIBUTIONS</b>							
101-100-674-001	CONTRIB FROM PRIVATE SOURCES	140,025	2,200	2,225	8,877	0	2,000
101-100-674-002	CONTRIB PRIVATE SOURCE-POLICE	45,600	825	62,670	83,509	3,500	3,500
101-100-674-003	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
101-100-674-004	CONTRIBUTIONS - DARE	0	0	0	0	0	0
101-100-674-005	SPECIAL RESPONSE TEAM CONTRIBU	0	0	0	0	0	0
101-100-674-027	CONTRIBUTIONS - CRO	0	0	0	0	0	0
101-100-674-040	CONTRIB FROM PRIVATE-MUSEUM	8,090	67,469	32,907	38,122	3,000	3,000
101-100-674-041	CONTRIBUTIONS-ARCHEOLOGY CAMP	600	0	0	0	0	0
101-100-674-050	CONTRIB PRIVATE SOURCE-PUB WKS	200	40,325	45,050	40	0	0
101-100-674-060	CONTRIB PRIVATE SOURCE-PAC	(400)	0	0	0	500	0
101-100-674-061	CONT PRIVATE-PAC GENERATIONS	(4,246)	0	0	0	0	0
TOTAL CONTRIBUTIONS		189,869	110,819	142,852	130,548	7,000	8,500
<b>INTERFUND TRANSFERS</b>							

CITY OF NILES							
Budget Worksheet - GF Revenues							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
101-100-699-001	INTERFUND TRANSFER	0	66,846	20,886	0	0	0
101-100-699-002	INTERFUND TRANSFER - UTILITY	1,795,780	146,545	0	0	1,700,000	0
101-100-699-003	INTERFUND TRANSFER - SEWER MAI	0	0	0	0	0	0
101-100-699-004	INTERFUND TRANSFER - TAX REVOL	200,000	200,000	200,000	0	200,000	200,000
101-100-699-020	INTERFUND TRANSFER - INDUSTRIA	0	0	0	0	0	0
101-100-667-202	EQUIPMENT RENTAL - MAJOR	300,239	210,116	238,384	49,361	398,700	423,200
101-100-667-203	EQUIPMENT RENTAL - LOCAL	263,525	265,734	324,006	77,837	309,300	361,000
101-100-667-491	EQUIPMENT RENTAL - SEWER	81,498	48,187	50,180	16,611	81,700	54,000
101-100-668-202	WINTER MAINTENANCE - MAJOR	44,995	39,468	43,175	0	45,000	45,000
101-100-668-203	WINTER MAINTENANCE - LOCAL	257	435	0	0	0	0
TOTAL INTERFUND TRANSFERS		2,686,294	977,331	876,631	143,809	2,734,700	1,083,200
Total GENERAL FUND REVENUES:		8,159,949	8,567,850	8,385,301	4,621,323	7,897,880	8,272,800

**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 2020

- Decrease in professional services.

FY 2021

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

FY 2022

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

CITY OF NILES							
Budget Worksheet - GF (101) Council							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>COUNCIL</b>							
101-101-702-001	SALARIES & WAGES - FULL TIME	450	50	0	0	0	0
101-101-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-101-703-001	SALARIES & WAGES - PART TIME	50,400	50,400	50,400	25,200	50,400	50,400
101-101-714-001	FRINGES-FICA	4,111	4,184	4,211	2,107	3,900	3,900
101-101-714-012	FRINGES-W/C INS PREMIUMS	74	66	65	37	74	74
101-101-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-101-727-001	OFFICE SUPPLIES	68	190	139	285	0	400
101-101-733-001	COMPUTER EQUIPMENT & SUPPLIES	95	386	1,361	0	0	0
101-101-736-001	POSTAGE EXPENSE	373	0	0	0	0	0
101-101-756-005	CAR ALLOWANCE/MILEAGE	12	390	20	0	200	200
101-101-801-001	PROFESSIONAL SERVICES	2,036	295	0	0	500	500
101-101-820-001	TRAVEL, TRAINING & CONFERENCE	39	980	55	506	500	500
101-101-830-001	DUES & SUBSCRIPTIONS	7,283	6,479	6,525	0	7,000	7,000
101-101-830-002	NATS DUES	2,692	2,361	2,361	2,442	2,700	2,700
101-101-850-001	COMMUNICATIONS	9,147	7,149	10,673	3,128	8,500	8,500
101-101-880-001	COMMUNITY PROMOTIONS	13,166	11,401	1,371	7,952	10,000	20,000
101-101-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-101-932-018	DISASTER REC - PR & COSTS	0	0	11,785	3,062	0	0
101-101-956-008	MISCELLANEOUS	631	1,172	684	0	1,000	1,000
101-101-956-017	DISASTER PREPAREDNESS	0	0	0	0	0	0
101-101-956-018	CONTINGENCY	3,133	5,374	13,424	18,435	10,000	15,000
101-101-956-020	PURCHASE OF PROPERTY	904	2,680	148	205	0	0
101-101-956-023	DDA CONTRIBUTION	0	0	0	0	0	0
101-101-956-024	SMEGA CONTRIBUTION	17,200	18,229	18,229	0	18,200	9,100
101-101-974-006	LAND PURCHASE	0	9,718	22,505	80	0	0
101-101-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-101-999-001	TRANSFERS OUT	21,500	48,292	34,875	6,000	33,000	31,000
TOTAL EXPENDITURES		133,314	169,796	178,831	69,439	145,974	150,274

**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 2020

- Employment expenses were the sole contributors to the increase this fiscal year.

FY 2021

- No significant changes.

FY 2022

- No significant changes.

CITY OF NILES							
Budget Worksheet - GF (172) Administration							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>ADMINISTRATION</b>							
101-172-702-001	SALARIES & WAGES - FULL TIME	56,261	57,769	46,050	31,185	66,300	70,400
101-172-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-172-714-001	FRINGES-FICA	4,882	6,428	3,996	2,457	5,200	5,400
101-172-714-004	FRINGES-GROUP MEDICAL INS	18,906	16,615	21,667	11,250	22,500	20,000
101-172-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-172-714-012	FRINGES-W/C INS PREMIUMS	241	178	148	88	176	186
101-172-714-017	FRINGES-PENSION CONTRI EXPENSE	4,961	5,862	7,558	4,024	9,171	5,567
101-172-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-172-717-008	PAYROLL - VACATION ALLOCATION	5,321	5,286	3,937	381	0	0
101-172-717-009	PAYROLL - HOLIDAY ALLOCATION	2,296	2,242	1,867	986	0	0
101-172-717-010	PAYROLL - PERSONAL HOL ALLOC	610	1,055	506	346	0	0
101-172-717-011	PAYROLL - SICK ALLOCATION	1,436	1,003	1,638	993	0	0
101-172-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-172-717-013	PAYROLL - FUNERAL ALLOCATION	134	254	1,076	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	281	233	450	679	500	600
101-172-733-001	COMPUTER EQUIPMENT & SUPPLIES	3,176	1,498	1,095	2,059	500	500
101-172-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-172-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-172-756-005	CAR ALLOWANCE/MILEAGE	1,261	1,227	1,244	616	1,200	1,200
101-172-801-001	PROFESSIONAL SERVICES	65	65	0	0	0	0
101-172-820-001	TRAVEL, TRAINING & CONFERENCE	2,791	1,343	1,272	(359)	1,500	1,500
101-172-830-001	DUES & SUBSCRIPTIONS	173	443	91	645	500	600
101-172-850-001	COMMUNICATIONS	3,469	4,098	4,259	3,318	4,000	4,500
101-172-880-001	COMMUNITY PROMOTIONS	30	50	0	0	0	0
101-172-930-001	MTNCE - OFFICE EQUIPMENT	0	291	291	0	0	73
101-172-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
101-172-956-008	MISCELLANEOUS	552	276	187	20	0	0
TOTAL EXPENDITURES		106,846	106,216	97,332	58,688	111,547	110,526

**ASSESSOR**  
**(101-209)**

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

**SIGNIFICANT CHANGES:**

FY 2020

- This budget is substantially unchanged from the previous year. The budget may require modification during the fiscal year due to new expenses associated with Indeck and a possible expansion of the assessor's office hours.

FY 2021

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

FY 2022

- No significant changes.



CITY OF NILES							
Budget Worksheet - GF (209) Assessor							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>ASSESSOR</b>							
101-209-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-209-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-209-703-001	SALARIES & WAGES - PART TIME	32,448	36,279	40,878	16,224	32,500	32,500
101-209-714-001	FRINGES-FICA	2,482	2,731	3,121	1,241	2,500	2,500
101-209-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	0	0
101-209-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-209-714-012	FRINGES-W/C INS PREMIUMS	225	111	115	68	133	134
101-209-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	0	0	0	0
101-209-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-209-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
101-209-717-009	PAYROLL - HOLIDAY ALLOCATION	0	0	0	0	0	0
101-209-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	0	0	0
101-209-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
101-209-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-209-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-209-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-209-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-209-720-001	NON-WORK PAID	0	0	0	0	0	0
101-209-727-001	OFFICE SUPPLIES	335	243	2,559	0	500	500
101-209-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,553	1,875	2,362	2,349	500	500
101-209-736-001	POSTAGE EXPENSE	1,941	1,954	1,903	1,891	2,000	2,000
101-209-756-004	GASOLINE & OIL	0	0	0	0	0	0
101-209-801-001	PROFESSIONAL SERVICES	21,843	18,727	35,491	7,420	40,000	40,000
101-209-820-001	TRAVEL, TRAINING & CONFERENCE	0	379	250	110	0	0
101-209-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-209-850-001	COMMUNICATIONS	694	663	631	122	500	600
101-209-900-001	PRINTING & PUBLISHING	784	569	0	498	900	600
101-209-930-001	MTNCE - OFFICE EQUIPMENT	0	291	291	0	0	73
101-209-956-008	MISCELLANEOUS	75	0	0	0	0	0
101-209-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	100	0
TOTAL EXPENDITURES		62,380	63,822	87,601	29,923	79,633	79,407

**LEGAL**  
**(101-211)**

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

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

**SIGNIFICANT CHANGES:**

FY 2020

- None

FY 2021

- None

FY 2022

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

CITY OF NILES							
Budget Worksheet - GF (211) Legal							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>LEGAL</b>							
101-211-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-211-801-001	PROFESSIONAL SERVICES	57,892	72,331	76,610	33,203	60,000	65,000
101-211-801-002	PRO SERV - CODIFICATION & ORDI	0	0	0	0	0	0
101-211-801-003	PROFESSIONAL SERVICES-POLICE	0	0	0	0	0	0
101-211-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
101-211-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-211-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
TOTAL EXPENDITURES		57,892	72,331	76,610	33,203	60,000	65,000

**CITY CLERK**  
**(101-215)**

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

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

This office is responsible for all elections, maintenance of related records, and the 9,900+ voter registration roll. Currently there are about 45 election workers paid as part-time employees for each election.

The voting booths that are currently being used in the precincts are approximately thirty plus years old. Most of them have broken parts and need to be replaced. I applied and received a grant for 4 quad voting booths that were Covid approved. I hope to try to get more booths in the same manner as grants open for election equipment. We are currently using refurbished laptops that were used by other departments in order to cut the cost.

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

The City Clerk also acts as a clearinghouse, routing event requests to the various departments for their input prior to placing the item on the City Council Agenda. There has been an upcharge of events as people are wanting to reconvene outdoor activities.

Mobile Food Vendors are starting to realize that Niles is the place to embrace outdoor activities. We currently have seven mobile food vendor permits issued and more interested.

**SIGNIFICANT CHANGES:**

FY2022

- Code of Ordinances are codified under my department. Many of the ordinances need to be replaced or revoked. This would take significant amount of time for someone to go through and make recommended changes. Municipal Code charges \$19/page to codify the ordinances plus \$35/ordinance to place the ordinance within the website. *101-215-801-001 Professional Services.*
- The State has placed high demands on local clerks to implement Proposal 18-3. Some of the highlights include:

- Registration in-person at local clerk's office can be made on Election Day. *Requires someone to be in the Clerk's office from 7am-8pm on Election Day. 101-215-703-001 Salaries & Wages.*
- Extended hours for registration and absentee voter the weekend before the election. *Requires to be open Saturday or Sunday and/or both. 101-215-703-001 Salaries & Wages.*
- No reason Absent Voter Ballot. *Places a high volume on postage costs. 101-215-726-001 Postage*
- Precincts 1 & 2 will need to be relocated from St. Paul's Lutheran Church. Berrien County was contacted for the use of the South County Courthouse. They declined. The YMCA has expressed interest in allowing the City to use their facility. This will create an added expense of notifying the registered voters of Precincts 1 & 2 by having to send out new voter identification cards. *101-215-726-001 Postage*
- Berrien County Clerk has increased their costs for printing ballots, certification of elections and downloading election programs for the Primary and General Elections. *101-215-801-001 Professional Services.*
- The initial purchase of the election equipment in 2017 included the price of the election equipment maintenance. That preventive maintenance service expires December 31, 2021. Therefore, the cost for maintenance on the tabulators will be \$3,400 in 2022. *101-215-930—001 Equipment Maintenance.*
- With the passage of Proposal 18-2 the redistricting of boundaries for Senate, House Representatives, and U.S. Congress, I anticipate an increase in postage because I will be required to send everyone a new Voter Registration Card. *101-215-726-001 Postage.*

CITY OF NILES							
Budget Worksheet - GF (215) Clerk							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>CLERK</b>							
101-215-702-001	SALARIES & WAGES - FULL TIME	62,736	53,997	73,131	38,576	59,334	49,000
101-215-702-002	OVERTIME WAGES	0	991	506	445	1,500	500
101-215-702-012	STREET DEPARTMENT LABOR ONLY	356	273	371	484	500	500
101-215-703-001	SALARIES & WAGES - PART TIME	17,508	23,967	22,063	8,480	25,500	20,000
101-215-714-001	FRINGES-FICA	5,885	5,959	6,513	2,969	6,000	4,000
101-215-714-003	FRINGES - MESC	0	144	0	0	0	0
101-215-714-004	FRINGES-GROUP MEDICAL INS	15,125	14,500	29,333	18,000	18,000	16,000
101-215-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-215-714-012	FRINGES-W/C INS PREMIUMS	171	169	196	107	209	242
101-215-714-017	FRINGES-PENSION CONTRI EXPENSE	4,637	5,338	8,832	4,020	9,223	11,657
101-215-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-215-717-008	PAYROLL - VACATION ALLOCATION	1,016	4,521	3,143	1,468	4,855	2,000
101-215-717-009	PAYROLL - HOLIDAY ALLOCATION	2,089	2,045	2,081	1,367	2,025	1,400
101-215-717-010	PAYROLL - PERSONAL HOL ALLOC	960	0	1,351	120	0	120
101-215-717-011	PAYROLL - SICK ALLOCATION	226	1,411	0	0	0	0
101-215-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-215-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	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	500	0
101-215-727-001	OFFICE SUPPLIES	891	785	449	139	2,000	1,000
101-215-727-003	ELECTION SUPPLIES	12,133	7,419	6,633	10,245	5,000	7,000
101-215-733-001	COMPUTER EQUIPMENT & SUPPLIES	964	0	1,622	339	5,000	1,000
101-215-736-001	POSTAGE EXPENSE	400	5	248	479	1,000	1,000
101-215-756-005	CAR ALLOWANCE/MILEAGE	0	0	69	0	500	500
101-215-801-001	PROFESSIONAL SERVICES	5,649	3,225	1,508	13,636	5,000	10,000
101-215-814-001	HIRED SERVICES	0	0	0	0	0	0
101-215-820-001	TRAVEL, TRAINING & CONFERENCE	493	143	53	0	0	1,000
101-215-830-001	DUES & SUBSCRIPTIONS	858	507	662	100	600	500
101-215-850-001	COMMUNICATIONS	1,170	1,294	1,851	845	800	1,000
101-215-880-001	COMMUNITY PROMOTIONS	430	128	75	66	800	1,000
101-215-900-001	PRINTING & PUBLISHING	617	768	584	108	2,000	1,000
101-215-930-001	MTNCE - OFFICE EQUIPMENT	0	0	235	0	1,000	3,500
101-215-932-018	DISASTER REC - PR & COSTS	0	0	380	223	0	0
101-215-932-020	DISASTER REC - NON-WORK PD	0	0	4,224	0	0	0
101-215-956-008	MISCELLANEOUS	0	65	287	0	500	500
101-215-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
101-215-999-001	TRANSFERS OUT	0	0	0	0	0	0
TOTAL EXPENDITURES		134,314	127,654	166,400	102,216	151,846	134,419

**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 2020

- This budget includes a 2% wage increase.

FY 2021

- This budget includes a 2% wage increase.

FY 2022

- This budget includes a 2% wage increase.

CITY OF NILES							
Budget Worksheet - GF (253) Treasurer							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>TREASURER</b>							
101-253-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-253-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-253-703-001	SALARIES & WAGES - PART TIME	0	0	0	0	0	0
101-253-709-001	SALARIES & WAGES - CLERICAL	8,650	8,736	8,140	4,793	10,100	10,300
101-253-710-001	SALARIES & WAGES - ADMIN	37,011	37,575	38,342	19,270	46,400	47,300
101-253-714-001	FRINGES-FICA	3,916	3,991	3,956	2,020	4,400	4,500
101-253-714-003	FRINGES - MESC	0	0	0	0	0	0
101-253-714-004	FRINGES-GROUP MEDICAL INS	7,563	7,250	8,667	4,500	14,940	13,280
101-253-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-253-714-012	FRINGES-W/C INS PREMIUMS	95	87	59	22	88	83
101-253-714-017	FRINGES-PENSION CONTRI EXPENSE	4,091	4,860	7,336	3,383	7,601	9,645
101-253-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-253-717-008	PAYROLL - VACATION ALLOCATION	4,570	5,152	4,831	936	0	0
101-253-717-009	PAYROLL - HOLIDAY ALLOCATION	1,869	1,847	1,757	823	0	0
101-253-717-010	PAYROLL - PERSONAL HOL ALLOC	628	771	742	816	0	0
101-253-717-011	PAYROLL - SICK ALLOCATION	706	782	735	984	0	0
101-253-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-253-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	128	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	1,160	1,183	1,373	521	1,000	1,000
101-253-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	983	0	116	500	500
101-253-736-001	POSTAGE EXPENSE	3,567	3,503	3,456	1,586	3,500	3,500
101-253-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-253-756-005	CAR ALLOWANCE/MILEAGE	209	293	170	0	100	100
101-253-801-001	PROFESSIONAL SERVICES	65	0	0	0	0	0
101-253-813-001	CONTRACTUAL SERVICES	8,040	8,189	9,849	0	8,600	9,000
101-253-820-001	TRAVEL, TRAINING & CONFERENCE	32	0	0	0	100	100
101-253-830-001	DUES & SUBSCRIPTIONS	155	200	235	270	200	300
101-253-850-001	COMMUNICATIONS	1,060	1,088	944	419	1,000	1,000
101-253-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-253-930-001	MTNCE - OFFICE EQUIPMENT	0	242	242	0	500	500
101-253-956-008	MISCELLANEOUS	5,811	8,338	0	0	100	100
101-253-956-015	BANK SERVICE FEES	30	30	0	0	0	0
101-253-965-004	CASH OVER/SHORT	6	22	8	33	0	0
101-253-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		89,234	95,122	90,842	40,620	99,129	101,208



**MANAGEMENT SERVICES**  
**(101-254)**

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

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

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

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

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

**SIGNIFICANT CHANGES:**

**FY 2020**

- There is a 2% wage increase included in this budget, which has not been negotiated with the unions, but was included as a contingency.

**FY 2021**

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

**FY 2022**

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

CITY OF NILES							
Budget Worksheet - GF (254) Management Services							
FY2022							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>MANAGEMENT SERVICES</b>							
101-254-702-001	SALARIES & WAGES - FULL TIME	42,089	52,049	67,137	25,344	44,600	46,000
101-254-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-254-709-001	SALARIES & WAGES - CLERICAL	26,707	27,169	26,933	15,005	32,600	33,200
101-254-710-001	SALARIES & WAGES - ADMIN	21,649	41,468	29,789	14,568	62,600	58,500
101-254-714-001	FRINGES-FICA	7,190	9,639	9,788	4,418	10,700	10,600
101-254-714-003	FRINGES - MESC	0	0	0	0	0	0
101-254-714-004	FRINGES-GROUP MEDICAL INS	21,175	15,467	15,600	8,100	37,080	32,960
101-254-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-254-714-012	FRINGES-W/C INS PREMIUMS	198	198	211	104	281	184
101-254-714-017	FRINGES-PENSION CONTRI EXPENSE	7,470	8,237	7,533	3,494	8,678	10,174
101-254-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-254-717-008	PAYROLL - VACATION ALLOCATION	6,372	13,609	4,084	3,510	0	0
101-254-717-009	PAYROLL - HOLIDAY ALLOCATION	2,989	3,467	4,055	1,503	0	0
101-254-717-010	PAYROLL - PERSONAL HOL ALLOC	1,311	1,356	1,394	529	0	0
101-254-717-011	PAYROLL - SICK ALLOCATION	2,124	16,061	2,138	614	0	0
101-254-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-254-717-013	PAYROLL - FUNERAL ALLOCATION	0	390	386	204	0	0
101-254-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-254-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-254-720-001	NON-WORK PAID	0	0	0	0	0	0
101-254-727-001	OFFICE SUPPLIES	6,039	3,541	4,033	1,468	3,500	3,500
101-254-733-001	COMPUTER EQUIPMENT & SUPPLIES	65,465	64,246	40,264	58,830	58,000	60,000
101-254-736-001	POSTAGE EXPENSE	10,223	9,594	9,677	4,344	10,000	10,000
101-254-740-001	OPERATING SUPPLIES	90	0	0	239	0	0
101-254-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	0	0
101-254-801-001	PROFESSIONAL SERVICES	83	259	249	179	0	200
101-254-801-005	AUDIT FEES	10,000	10,000	10,613	11,000	11,100	11,500
101-254-801-007	ARMORED CAR SERVICES	0	0	0	0	0	0
101-254-803-001	CITY ADMINISTRATIVE EXPENSE	0	0	0	0	0	0
101-254-820-001	TRAVEL, TRAINING & CONFERENCE	1,701	2,782	6,355	50	3,000	3,000
101-254-830-001	DUES & SUBSCRIPTIONS	5,204	3,404	4,393	1,477	2,000	4,000
101-254-850-001	COMMUNICATIONS	3,415	4,155	3,631	962	4,000	2,500
101-254-851-001	TELEPHONE EXPENSE	551	926	451	1,001	500	2,000
101-254-880-001	COMMUNITY PROMOTIONS	0	0	0	0	0	0
101-254-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-254-930-001	MTNCE - OFFICE EQUIPMENT	24,969	18,621	19,731	7,991	28,000	20,000
101-254-930-002	MTNCE - COMPUTER EQUIPMENT	4,887	4,704	486	153	500	500
101-254-932-018	DISASTER REC - PR & COSTS	0	0	1,796	2,558	0	0
101-254-932-020	DISASTER REC - NON-WORK PD	0	0	0	0	0	0
101-254-956-008	MISCELLANEOUS	726	905	99	0	200	100
101-254-956-015	BANK SERVICE FEES	0	0	45	30	0	100
101-254-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	3,000	7,834	0	0	0
TOTAL EXPENDITURES		272,627	315,247	278,705	167,675	317,339	309,018

**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 2020

- Budget includes an increase of \$10,000 to cover the increase costs of electricity.

FY 2021

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

FY 2022

- None

CITY OF NILES							
Budget Worksheet - GF (265) Buildings							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>BUILDINGS</b>							
101-265-702-001	SALARIES & WAGES - FULL TIME	3,691	3,681	2,224	0	4,000	4,000
101-265-702-002	OVERTIME WAGES	164	126	115	0	300	200
101-265-702-008	CITY HALL & GROUNDS	19,590	22,875	7,078	6,173	20,000	20,000
101-265-714-001	FRINGES-FICA	629	914	454	110	2,332	2,764
101-265-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	0	0
101-265-714-012	FRINGES-W/C INS PREMIUMS	44	54	79	61	129	95
101-265-714-017	FRINGES-PENSION CONTRI EXPENSE	285	327	486	219	513	634
101-265-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-265-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
101-265-717-009	PAYROLL - HOLIDAY ALLOCATION	0	0	0	0	0	0
101-265-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	0	0	0
101-265-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
101-265-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-265-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-265-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-265-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
101-265-740-002	OPERATING SUPPLIES - ALL BUILD	0	99	0	0	100	200
101-265-740-008	OPERATING SUPPLIES - CITY HALL	1,029	2,389	934	192	2,000	3,000
101-265-740-009	OPERATING SUPPLIES - STREETS	2,589	1,248	1,046	451	2,800	2,000
101-265-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-265-801-001	PROFESSIONAL SERVICES	0	0	0	119	0	0
101-265-813-001	CONTRACTUAL SERVICES	10,579	12,034	12,144	5,233	14,000	14,000
101-265-815-002	TRASH DISPOSAL - FIRE & POLICE	854	804	804	335	1,000	100
101-265-815-003	TRASH DISPOSAL - ALL OTHER BUI	1,627	1,641	1,579	1,022	1,800	2,000
101-265-890-001	STREET FLAGS, POLES, & MISC	82	629	0	3,630	2,000	2,000
101-265-920-001	UTILITIES	33	0	0	130	100	100
101-265-920-002	UTILITIES - CITY HALL & MUSEUM	2,003	2,218	1,599	1,047	2,500	2,500
101-265-920-003	UTILITIES - CARNEGIE	0	497	945	2,442	0	1,000
101-265-920-004	UTILITIES - STREET DEPT BARN	2,911	2,931	2,503	1,218	3,500	3,000
101-265-920-005	ELECTRIC FOR CITY FACILITIES	300,460	304,420	296,201	132,129	315,000	325,000
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	10,606	8,911	13,128	524	5,000	5,000
101-265-931-006	BUILDING REPAIRS - ALL BUILDIN	1,791	326	381	554	500	500
101-265-931-007	BUILDING REPAIRS - CITY HALL	1,537	3,731	3,297	689	2,000	5,000
101-265-931-050	BLDG REPAIRS - C. HALL (ARRA)	0	0	0	0	0	0
101-265-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
101-265-956-008	MISCELLANEOUS	160	202	121	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	10,000	0	0	0	0	0
101-265-975-002	BUILDING - CITY ADMINISTRATION	0	0	0	0	0	0
TOTAL EXPENDITURES		370,664	370,057	345,118	156,278	379,574	393,093

**POLICE DEPARTMENT**  
**(101-300)**

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

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

The Operation Division consists of uniform patrol, investigations, and Community Policing. The twelve (12) 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 conduct criminal and accident investigation, 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, narcotics investigations, witness and suspect interviews, collect and secure evidence, coordinate major case investigations, conduct background investigations, serve subpoenas and criminal warrants, assist with arson and bomb investigations, and process prisoners and criminal cases with the court.

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

**SIGNIFICANT CHANGES:**

FY 2020

- Salaries & Wages Full Time – Increased \$42,164. This increase allows for potential wage increase for all full time employees.
- Salaries & Wages Part-time – Increased \$9,989. This increase allows for potential wage increase for all part time employees.
- Fringes – Group Medical Insurance – Increased \$23,727.
- Fringes – Pension Contribution – Increased \$63,666.
- Operating Supplies – Decreased \$3,200. This amount is based on the estimated costs of expected purchases in FY2020 to operate the department.
- Gasoline & Oil Decreased \$3,600. This figure is based on expected usage of gas and oil for fleet vehicles using an estimated average dollar amount for fuel minus applicable tax discounts.

- Transfers Out Decreased \$25,000. This amount represents funds transferred out for future capital improvements.

#### FY 2021

##### **Increases**

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

##### **Decreases**

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

#### FY 2022

##### **Increases**

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

##### **Decreases**

- Overtime Wages – Decreased \$9,458. In line with 3 years avg. use.
- Fringes – Group Medical Insurance – Decreased \$38,000
- Office Supplies – Decreased \$4,000. Fewer supplies to be purchased this FY

- Computer Equipment – Decreased \$5,000. With recent upgrades, fewer purchases are expected this FY
- Debt Services / Principal – Decreased \$5,078. With the recent pay off of a loan for audio/video recording equipment there is no longer a financial obligation here.

CITY OF NILES							
Budget Worksheet - GF (300) Police							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>POLICE</b>							
101-300-702-001	SALARIES & WAGES - FULL TIME	1,278,206	1,267,724	1,303,081	691,755	1,570,834	1,638,052
101-300-702-002	OVERTIME WAGES	57,745	64,570	31,405	15,135	67,458	58,000
101-300-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
101-300-703-001	SALARIES & WAGES - PART TIME	71,220	80,799	75,425	28,402	117,791	119,679
101-300-704-001	SALARIES-COURT & WITNESS FEES	3,481	2,390	3,208	1,046	5,000	5,000
101-300-705-001	SALARIES & WAGES - SCHOOL GUAR	0	0	0	0	0	0
101-300-714-001	FRINGES-FICA	53,288	51,466	54,572	26,946	59,505	59,746
101-300-714-003	FRINGES - MESC	0	0	1,264	0	0	0
101-300-714-004	FRINGES-GROUP MEDICAL INS	390,500	370,957	450,666	243,000	486,000	448,000
101-300-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-300-714-012	FRINGES-W/C INS PREMIUMS	19,382	17,909	18,507	10,618	21,284	22,507
101-300-714-017	FRINGES-PENSION CONTRI EXPENSE	190,856	205,087	299,196	139,490	309,663	369,164
101-300-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-300-717-008	PAYROLL - VACATION ALLOCATION	99,280	98,799	91,498	56,041	0	0
101-300-717-009	PAYROLL - HOLIDAY ALLOCATION	62,691	51,297	54,858	48,861	60,000	60,000
101-300-717-010	PAYROLL - PERSONAL HOL ALLOC	9,069	12,135	8,311	5,210	0	0
101-300-717-011	PAYROLL - SICK ALLOCATION	53,401	52,987	94,476	28,190	0	0
101-300-717-012	PAYROLL - WORK INJURY PAY	0	0	3,254	0	0	0
101-300-717-013	PAYROLL - FUNERAL ALLOCATION	1,570	4,894	726	1,517	0	0
101-300-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-300-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-300-720-001	DISASTER HAZARD PAY	0	0	36,000	59	0	0
101-300-727-001	OFFICE SUPPLIES	5,561	4,686	3,913	898	6,000	6,000
101-300-733-001	COMPUTER EQUIPMENT & SUPPLIES	18,939	9,249	13,928	1,599	10,000	10,000
101-300-736-001	POSTAGE EXPENSE	644	526	340	49	900	900
101-300-740-001	OPERATING SUPPLIES	33,130	64,034	40,801	14,942	41,100	41,100
101-300-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-300-740-021	OPERATING SUPPLIES - POLICE FO	23,750	6,155	12,064	3,885	15,000	15,000
101-300-740-025	OPERATING SUPPLIES - CRIME PRE	2,840	2,731	16	991	1,500	1,500
101-300-740-027	OPERATING SUPPLIES - CRO	0	0	0	0	0	0
101-300-740-032	OPERATING SUPPLIES - SPECIAL R	2,322	0	3,714	170	1,000	1,000
101-300-740-040	OPER SUPP-VEH INSP (POLICE)	1,198	0	0	0	0	0
101-300-741-001	PURCHASE OF FOOD	3,747	3,157	2,555	1,232	4,000	4,000
101-300-744-001	UNIFORMS	25,683	19,906	18,796	2,215	14,700	14,700
101-300-744-002	RESERVES UNIFORMS & EQUIPMENT	985	2,477	1,911	644	2,500	2,500
101-300-756-004	GASOLINE & OIL	36,771	33,243	25,277	9,821	36,792	36,792
101-300-784-004	VEHICLE MAINTENANCE	46,922	40,944	47,572	11,964	33,000	33,000
101-300-784-007	VEHICLE DAMAGE/ACCIDENTS	2,425	4,974	0	0	2,000	2,000
101-300-801-001	PROFESSIONAL SERVICES	2,423	8,365	7,295	992	6,000	6,000
101-300-813-001	CONTRACTUAL SERVICES	210	150	205	112	500	500
101-300-820-001	TRAVEL, TRAINING & CONFERENCE	34,117	40,351	23,605	8,382	33,000	33,000
101-300-820-003	STATE (302) TRAINING	2,926	1,464	1,501	2,193	1,221	1,888
101-300-830-001	DUES & SUBSCRIPTIONS	3,376	3,115	3,141	2,045	3,000	3,000
101-300-850-001	COMMUNICATIONS	25,102	21,739	22,221	11,009	26,200	26,200
101-300-877-001	SUPPLEMENTAL RETIREMENT - CITY	22	0	0	0	0	0



CITY OF NILES							
Budget Worksheet - GF (300) Police							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
101-300-880-001	COMMUNITY PROMOTIONS	0	0	0	0	500	500
101-300-900-001	PRINTING & PUBLISHING	287	533	266	0	500	500
101-300-930-001	MTNCE - OFFICE EQUIPMENT	16,880	15,956	8,746	3,335	21,499	21,499
101-300-930-004	MTNCE - OTHER EQUIPMENT	16,320	12,047	14,685	5,465	26,940	24,900
101-300-932-001	REPAIRS & MAINTENANCE	132	0	0	0	500	500
101-300-932-018	DISASTER REC - PR & COSTS	0	0	4,033	1,363	0	0
101-300-932-020	DISASTER REC - NON-WORK PD	0	0	10,034	241	0	0
101-300-940-001	RENTALS	0	0	0	28,091	0	20,000
101-300-956-008	MISCELLANEOUS	1,194	236	65	0	1,500	1,500
101-300-956-012	ATM EXPENSE CHARGES	0	0	0	0	0	0
101-300-956-016	INFORMANT & BUY MONEY	500	500	0	0	2,000	2,000
101-300-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
101-300-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	12,607	14,570	13,197	1,380	0	0
101-300-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	82,431	79,716	31,312	0	0	0
101-300-979-001	VEHICLE CAPITAL OUTLAY	38,222	4,754	89,439	15,500	0	45,000
101-300-990-001	DEBT SERVICE - PRINCIPAL	4,189	4,467	4,762	0	5,078	0
101-300-990-002	DEBT SERVICE - INTEREST	1,225	947	652	0	336	0
101-300-999-001	TRANSFERS OUT	40,000	15,000	15,000	0	0	0
TOTAL EXPENDITURES		2,777,769	2,697,006	2,947,493	1,424,788	2,994,801	3,135,627

**FIRE DEPARTMENT**  
**(101-335)**

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

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

We are currently listed as an ISO Class 4 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 1176 in 2018 and 1155 calls for service in 2019. 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. With COVID we have curtailed inspections and installations and have struggled to find alternative activities that qualify.

**SIGNIFICANT CHANGES:**

**FY 2020**

- \$75,000 will be placed into the Equipment Replacement Fund to help with future Apparatus needs.
- \$10,000 will go to continue the departments SCBA bottle replacement program.
- Reductions in several lines to help with increased pension costs which increased substantially

**FY 2021**

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

**FY 2022**

Increases

- Salaries & Wages – Full Time - Increased \$50,605. This increase is due to a 2% wage increase for all full time employees, as well as half the cost of the Public Safety Director, and includes

funding for a new Full Time Code Enforcement Officer position to be completely reimbursed by CDBG

- Salaries & Wages – Part Time - Increased \$4,250. In line with 3 year avg.
- Fringes – Group Medical Ins. – Increased \$30,000
- Fringes – Pension – Increased \$50,605

Decreases

- Retirement Payout – Decreased \$45,000. No anticipated retirements during this FY

CITY OF NILES							
Budget Worksheet - GF (335) Fire							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FIRE</b>							
101-335-702-001	SALARIES & WAGES - FULL TIME	452,459	464,655	496,431	243,830	562,767	742,904
101-335-702-002	OVERTIME WAGES	35,612	37,605	63,630	23,435	39,000	51,490
101-335-702-018	SALARIES - STORM/FLOOD CLEANUP	7,811	0	0	0	0	0
101-335-703-001	SALARIES & WAGES - PART TIME	23,060	32,737	24,160	12,420	29,000	38,250
101-335-703-002	SALARIES & WAGES - BLDG INSPEC	0	0	0	0	0	0
101-335-714-001	FRINGES-FICA	10,432	11,214	12,948	5,876	11,634	14,445
101-335-714-003	FRINGES - MESC	0	0	0	0	0	0
101-335-714-004	FRINGES-GROUP MEDICAL INS	140,250	145,000	172,000	90,000	162,000	192,000
101-335-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-335-714-012	FRINGES-W/C INS PREMIUMS	19,231	15,938	15,710	9,292	18,584	20,882
101-335-714-017	FRINGES-PENSION CONTRI EXPENSE	104,849	126,860	182,134	71,140	183,846	234,451
101-335-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-335-717-008	PAYROLL - VACATION ALLOCATION	69,385	61,764	74,718	46,696	0	0
101-335-717-009	PAYROLL - HOLIDAY ALLOCATION	26,513	27,089	26,026	12,956	0	0
101-335-717-010	PAYROLL - PERSONAL HOL ALLOC	3,522	3,099	3,599	3,780	0	0
101-335-717-011	PAYROLL - SICK ALLOCATION	31,423	52,102	23,554	41,588	0	0
101-335-717-012	PAYROLL - WORK INJURY PAY	613	78	862	999	0	0
101-335-717-013	PAYROLL - FUNERAL ALLOCATION	0	437	1,113	0	0	0
101-335-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-335-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-335-720-001	DISASTER HAZARD PAY	0	0	24,000	0	45,000	0
101-335-727-001	OFFICE SUPPLIES	531	817	300	329	1,000	1,500
101-335-733-001	COMPUTER EQUIPMENT & SUPPLIES	4,626	837	1,813	828	2,000	2,000
101-335-736-001	POSTAGE EXPENSE	0	0	0	0	0	200
101-335-740-001	OPERATING SUPPLIES	5,092	6,320	6,757	3,058	7,000	7,000
101-335-740-004	OPERATING SUPPLIES - CUSTODIAN	1,358	1,897	2,550	418	2,000	1,500
101-335-741-001	PURCHASE OF FOOD	4,965	4,746	4,489	4,334	4,500	5,000
101-335-744-001	UNIFORMS	804	4,655	2,416	2,188	3,500	3,000
101-335-744-003	SAFETY EQUIPMENT	13,363	56,353	34,765	5,724	20,000	20,000
101-335-744-050	SAFETY EQUIPMENT - DHS	0	0	0	0	0	0
101-335-756-004	GASOLINE & OIL	11,101	9,712	6,406	2,761	10,000	10,000
101-335-784-004	VEHICLE MAINTENANCE	33,951	13,565	24,666	4,806	20,000	20,000
101-335-801-001	PROFESSIONAL SERVICES	1,050	947	553	3,307	1,500	1,500
101-335-802-001	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-335-820-001	TRAVEL, TRAINING & CONFERENCE	3,288	2,369	4,840	950	3,000	3,000
101-335-820-002	TVL, TRAIN & CONF-INSPECTORS	2,178	2,465	1,098	175	3,000	2,500
101-335-820-015	TRAINING - EMT CLASSES	1,550	11,057	3,995	4,214	7,000	7,000
101-335-830-001	DUES & SUBSCRIPTIONS	436	50	0	596	750	750
101-335-850-001	COMMUNICATIONS	7,999	9,720	10,756	10,405	12,000	10,000
101-335-877-001	SUPPLEMENTAL RETIREMENT - CITY	127	0	0	0	0	0
101-335-880-001	COMMUNITY PROMOTIONS	3,426	555	(196)	0	1,000	1,000
101-335-900-001	PRINTING & PUBLISHING	100	0	0	64	200	200
101-335-920-001	UTILITIES	10,574	8,726	7,938	4,918	9,000	9,000
101-335-930-001	MTNCE - OFFICE EQUIPMENT	0	445	445	583	0	500
101-335-930-004	MTNCE - OTHER EQUIPMENT	4,581	5,711	5,353	282	5,000	5,000

CITY OF NILES							
Budget Worksheet - GF (335) Fire							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
101-335-931-003	BUILDING REPAIRS - FIRE STATIO	1,920	5,445	6,115	2,709	5,000	5,000
101-335-932-001	REPAIRS & MAINTENANCE	1,985	2,512	399	656	3,000	2,000
101-335-932-018	DISASTER REC - PR & COSTS	0	0	695	0	0	0
101-335-932-020	DISASTER REC - NON-WORK PD	0	0	1,311	0	0	0
101-335-956-008	MISCELLANEOUS	63	45	0	0	0	0
101-335-958-001	GRANT EXP-FIREFIGHTERS (FED)	0	0	0	0	0	0
101-335-958-002	GRANT EXP-SAFER GRANT	15,513	27,247	2,441	0	0	0
101-335-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-335-979-001	VEHICLE CAPITAL OUTLAY	3,973	0	0	0	0	0
101-335-990-001	DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0
101-335-990-002	DEBT SERVICE - INTEREST	0	0	0	0	0	0
101-335-999-001	TRANSFERS OUT	56,500	25,000	0	0	0	0
TOTAL EXPENDITURES		1,116,214	1,179,774	1,250,790	615,317	1,172,281	1,412,072

**EMERGENCY OPERATIONS CENTER (EOC)**  
**(101-426)**

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

To assure that we are ready to respond effectively to a variety of incidents and/or disasters the City has signed on to the Berrien County Emergency Plan. Both the Fire Chief and the Police Chief actively participate 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 2020

- No Significant Changes.

FY 2021

- No Significant Changes.

FY 2022

- No Significant Changes

CITY OF NILES							
Budget Worksheet - GF (426) Emergency Ops Center							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>EMERGENCY OPS CENTER</b>							
101-426-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-426-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-426-850-001	COMMUNICATIONS	465	462	582	116	500	500
101-426-930-004	MTNCE - OTHER EQUIPMENT	0	0	0	0	0	0
101-426-930-007	MTNCE - OTHER EQUIPMENT	862	0	0	0	500	500
101-426-978-001	EQUIPMENT CAPITAL OUTLAY	6,680	0	0	0	0	0
101-426-999-001	TRANSFERS OUT	0	0	0	0	0	0
TOTAL EXPENDITURES		8,007	462	582	116	1,000	1,000

**DEPARTMENT OF PUBLIC WORKS**  
**(101-440)**

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

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

**SIGNIFICANT CHANGES:**

FY 2020

- Increase of \$84,000 for wages, healthcare, and pension costs.

FY 2021

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

FY 2022

- None



CITY OF NILES							
Budget Worksheet - GF (440) Streets and Highways							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>STREETS &amp; HIGHWAYS</b>							
101-440-702-001	SALARIES & WAGES - FULL TIME	147,739	159,129	152,739	74,424	182,562	177,207
101-440-702-002	OVERTIME WAGES	86	0	21	1,032	0	0
101-440-702-004	SALARIES/WAGES SEWER REPAIR	6,307	2,267	4,384	894	25,079	34,587
101-440-702-005	SALARIES/WAGES SEWER CLEANING	1,618	639	0	75	3,000	1,500
101-440-702-006	STREET DEPT. - NOT ACT 51	2,814	3,010	3,906	481	3,000	4,200
101-440-702-007	MOTOR POOL	70,751	94,075	100,731	46,500	110,000	112,200
101-440-702-010	SALARIES & WAGES - SIDEWALKS	4,903	3,765	13,880	9,490	4,000	10,000
101-440-702-011	SALARIES & WAGES - PARKING LOT	4,122	4,244	1,062	1,368	0	2,000
101-440-702-016	SALARIES & WAGES - SAFETY MTGS	1,519	1,487	1,198	502	1,500	1,500
101-440-702-017	SALARIES & WAGES - CHIPPING	0	0	0	0	0	0
101-440-702-018	SALARIES - STORM/FLOOD CLEANUP	18,176	11,897	0	0	0	0
101-440-702-249	SALARIES/WAGES - VEH MAINT BLD	0	0	0	0	0	0
101-440-702-300	SALARIES/WAGES - VEH MAINT PD	11,288	8,169	10,054	3,351	0	0
101-440-702-335	SALARIES/WAGES - VEH MAINT FD	3,572	1,495	1,587	1,733	0	0
101-440-702-500	SALARIES/WAGES-VEH MAINT UTIL	268	682	1,346	2,076	0	0
101-440-702-584	SALARIES/WAGES-VEH MAINT GOLF	435	0	0	0	0	0
101-440-703-001	SALARIES & WAGES - PART-TIME	0	0	0	0	0	0
101-440-704-001	SALARIES & WAGES - BONUS	0	0	0	0	0	0
101-440-714-001	FRINGES-FICA	15,388	17,384	16,116	7,674	15,885	27,255
101-440-714-003	FRINGES - MESC	0	0	0	0	0	0
101-440-714-004	FRINGES-GROUP MED INS (STREET)	45,375	43,500	52,000	27,000	54,000	48,000
101-440-714-006	FRINGES- FICA STREETS	39,853	35,532	40,850	23,034	49,986	51,713
101-440-714-007	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-440-714-012	FRINGES-W/C INS PREMIUMS	852	712	690	401	794	794
101-440-714-017	FRINGES-PENSION CONTRI EXPENSE	10,235	12,302	18,574	8,915	19,323	23,900
101-440-715-004	FRINGES-GROUP MED INS STREET	148,500	159,500	201,333	108,000	216,000	192,000
101-440-715-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-440-715-012	FRINGES- W/C INS PREMIUMS	19,490	17,690	18,528	10,926	21,932	25,069
101-440-715-017	FRINGES-PENSION (STREET)	39,270	45,545	67,579	32,859	71,179	83,368
101-440-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-440-717-008	PAYROLL - VACATION ALLOCATION	52,335	52,753	53,977	27,147	0	0
101-440-717-009	PAYROLL - HOLIDAY ALLOCATION	31,937	31,244	32,045	17,304	0	0
101-440-717-010	PAYROLL - PERSONAL HOL ALLOC	839	7,324	1,733	1,372	0	0
101-440-717-011	PAYROLL - SICK ALLOCATION	10,435	25,468	55,253	23,497	0	0
101-440-717-012	PAYROLL - WORK INJURY PAY	(795)	767	975	1,147	0	0
101-440-717-013	PAYROLL - FUNERAL ALLOCATION	550	1,611	1,226	588	0	0
101-440-717-014	PAYROLL - JURY DUTY ALLOCATION	0	97	446	0	0	0
101-440-717-017	PAYROLL - W/C ALLOCATION	3,740	0	0	0	0	0
101-440-717-033	FRINGE - STREETS NOT ACT 51	0	0	0	0	0	0
101-440-720-001	NON-WORK PAID	0	0	0	0	0	0
101-440-720-002	NON-WORK PAID - STREET	0	0	0	0	83,962	86,835
101-440-727-001	OFFICE SUPPLIES	77	76	129	33	200	200
101-440-727-002	OFFICE SUPPLIES - MOTOR POOL	0	35	5	6	200	200
101-440-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,808	1,943	2,276	583	2,000	2,500
101-440-740-001	OPERATING SUPPLIES	17,865	20,488	16,129	8,963	20,000	22,000

CITY OF NILES							
Budget Worksheet - GF (440) Streets and Highways							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
101-440-740-003	OPERATING SUPPLIES - STORM SEW	0	0	0	0	0	0
101-440-740-005	OPERATING SUPPLIES - SAFETY EQ	5,018	5,326	9,491	2,937	6,000	12,000
101-440-740-006	OPERATING SUPPLIES - STREETS N	90,308	117,730	116,498	35,541	120,000	120,000
101-440-740-007	OPERATING SUPPLIES - MOTOR POO	3,824	5,076	8,019	3,046	6,000	6,000
101-440-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-440-756-004	GASOLINE & OIL	50,285	48,800	33,943	19,397	50,000	60,000
101-440-756-005	CAR ALLOWANCE/MILEAGE	5,234	3,647	3,600	1,800	4,000	4,000
101-440-784-004	VEHICLE MAINTENANCE	86,473	84,505	64,307	25,131	75,000	80,000
101-440-784-249	VEHICLE MAINTENANCE - BLDG.	0	0	0	0	500	500
101-440-784-300	VEHICLE MAINTENANCE - POLICE	17,744	19,460	25,303	11,427	30,000	30,000
101-440-784-335	VEHICLE MAINTENANCE - FIRE	6,973	1,890	3,358	3,911	19,000	15,000
101-440-784-500	VEHICLE MAINTENANCE - UTILITY	0	686	2,166	1,902	1,000	2,000
101-440-801-001	PROFESSIONAL SERVICES	1,731	1,067	3,188	834	3,000	3,000
101-440-813-001	CONTRACTUAL SERVICES	0	0	0	200	0	0
101-440-813-018	CONTR SERV-STORM/FLOOD CLEANUP	321,374	37,847	0	0	0	0
101-440-815-001	TRASH DISPOSAL	0	0	0	0	0	0
101-440-820-001	TRAVEL, TRAINING & CONFERENCE	1,909	369	536	1,644	1,000	2,000
101-440-830-001	DUES & SUBSCRIPTIONS	1,300	2,561	3,634	531	2,000	3,000
101-440-850-001	COMMUNICATIONS	2,389	2,820	3,383	3,269	3,000	4,000
101-440-850-002	COMMUNICATIONS - MOTOR POOL	5,968	7,101	7,247	2,814	7,500	7,500
101-440-850-003	COMMUNICATIONS - STORM SEWERS	243	321	443	470	300	500
101-440-900-001	PRINTING & PUBLISHING	105	317	0	0	500	0
101-440-930-001	MTNCE - OFFICE EQUIPMENT	0	1,159	1,159	0	0	363
101-440-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
101-440-932-003	REPAIRS & MTNCE - STORM SEWERS	116	0	0	0	500	0
101-440-932-008	REPAIRS & MTNCE - BRIDGES	0	0	0	0	0	0
101-440-932-009	REPAIRS & MTNCE - STREET	0	0	0	0	0	0
101-440-932-010	REPAIRS & MTNCE - SIDEWALKS	1,656	723	0	0	0	0
101-440-932-011	REPAIRS & MTNCE - PARKING LOTS	0	136	775	0	0	0
101-440-932-013	REPAIRS & MTNCE - ENGINEERING	0	0	0	0	0	0
101-440-932-014	REPAIRS & MTNCE - ALLEYS	0	0	93	0	0	0
101-440-932-018	DISASTER REC - PR & COSTS	34,348	9,376	8,620	901	0	0
101-440-932-020	DISASTER REC - NON-WORK PD	0	0	14,365	0	0	0
101-440-940-001	RENTALS	0	0	0	0	0	0
101-440-956-008	MISCELLANEOUS	8,627	18,956	15,277	6,426	10,000	20,000
101-440-956-019	MISC. SELF BALANCING EXPENSES	6,877	11,403	10,883	5,024	0	0
101-440-956-022	SELF BALANCING LABOR	20,668	21,417	32,680	5,007	0	0
101-440-958-020	GRANT EXPENDITURES-TMDL (FED)	0	0	0	0	0	0
101-440-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
101-440-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	8,162	11,608	8,876	65,625	0	0
101-440-979-001	VEHICLE CAPITAL OUTLAY	99,747	11,418	0	0	100,000	100,000
101-440-990-001	DEBT SERVICE	0	0	0	0	0	0
101-440-999-001	TRANSFERS OUT	41,290	41,376	95,719	0	20,000	20,000
TOTAL EXPENDITURES		1,534,721	1,231,925	1,344,335	639,212	1,343,902	1,396,891

**SANITATION**  
**(101-520)**

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2020

- None

FY 2021

- None

FY 2022

- Slight increase for leaf collection

CITY OF NILES							
Budget Worksheet - GF (520) Sanitation							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>SANITATION</b>							
101-520-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-520-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-520-702-003	SALARIES & WAGES - LEAF PICK-U	33,547	33,514	38,421	35,087	35,000	40,000
101-520-702-017	SALARIES & WAGES - CHIPPING	7,265	12,865	6,314	1,285	12,000	12,000
101-520-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-520-714-001	FRINGES	702	1,264	1,235	446	0	0
101-520-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-520-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-520-813-001	CONTRACTURAL SERVICES	0	0	0	0	0	0
101-520-813-018	CONTRACTURAL SER-STORM CLEANUP	0	0	0	0	0	0
101-520-815-001	TRASH DISPOSAL	0	0	0	0	0	0
101-520-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-520-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
TOTAL EXPENDITURES		41,514	47,643	45,970	36,818	47,000	52,000

**PARKS**  
**(101-690)**

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

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2020

- None

FY 2021

- None

FY 2022

- None

CITY OF NILES							
Budget Worksheet - GF (690) Parks and Recreation							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>PARKS &amp; RECREATION</b>							
101-690-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-690-702-012	STREET DEPARTMENT LABOR ONLY	4,399	3,990	4,363	911	5,000	5,000
101-690-702-013	STREET DEPT LABOR - TYLER	0	0	0	0	1,000	1,000
101-690-703-001	SALARIES & WAGES - PART TIME	0	0	1	0	5,000	9,792
101-690-703-050	SALARIES & WAGES - PT TYLER	8,911	3,241	(954)	116	10,000	10,000
101-690-714-001	FRINGES-FICA	949	232	141	34	765	749
101-690-714-003	FRINGES - MESC	4,690	0	0	0	0	0
101-690-714-012	FRINGES-W/C INS PREMIUMS	332	245	170	70	140	11
101-690-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-690-727-001	OFFICE SUPPLIES	171	0	0	0	0	0
101-690-740-001	OPERATING SUPPLIES	9,387	10,214	9,730	6,602	13,000	13,000
101-690-740-010	OPERATING SUPPLIES - OTHER	0	0	0	0	0	0
101-690-740-050	OPERATING SUPPLIES - TYLER	15,497	4,890	6,119	3,605	10,000	10,000
101-690-756-004	GASOLINE & OIL	0	68	0	0	400	400
101-690-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-690-801-001	PROFESSIONAL SERVICES	4,540	7,193	128,639	9,100	0	0
101-690-813-001	CONTRACTUAL SERVICES	81,119	74,864	70,440	18,407	82,000	82,000
101-690-813-002	PROPERTY MAINTENANCE - WORK AS	0	0	0	0	0	0
101-690-813-050	CONTRACTUAL SERVICES - TYLER	800	0	0	0	800	800
101-690-814-002	BASEBALL UMPIRES	0	0	0	0	0	0
101-690-815-001	TRASH DISPOSAL	6,353	6,652	6,755	3,355	7,000	7,000
101-690-815-050	TRASH DISPOSAL - TYLER	163	174	130	98	500	500
101-690-820-001	TRAVEL, TRAINING & CONFERENCE	26	0	0	0	0	0
101-690-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-690-850-001	COMMUNICATIONS	936	1,014	858	390	1,100	1,100
101-690-880-001	COMMUNITY PROMOTIONS	1,133	1,073	5	1,095	1,500	1,500
101-690-880-002	COMMUNITY PROMOTIONS - GRANTS	0	0	0	0	0	0
101-690-880-003	PARK PROGRAMS	0	0	0	0	0	0
101-690-900-001	PRINTING & PUBLISHING	0	0	104	0	0	0
101-690-920-001	UTILITIES	0	0	0	0	0	0
101-690-931-001	BUILDING REPAIRS	0	0	0	0	200	0
101-690-932-001	REPAIRS & MAINTENANCE	0	0	4,180	0	50,000	50,000
101-690-932-019	REPAIRS & MTNCE - VETERANS MEM	0	0	240	0	0	0
101-690-932-050	REPAIRS & MAINTENANCE - TYLER	1,016	0	0	0	0	0
101-690-956-008	MISCELLANEOUS	0	0	0	0	0	0
101-690-956-019	MISC. SELF BALANCING EXPENSES	0	0	0	0	0	0
101-690-974-001	LAND IMPROVEMENTS	8,496	0	0	0	0	0
101-690-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-690-999-001	TRANSFERS OUT	3,000	3,000	3,000	0	3,000	3,000
TOTAL EXPENDITURES		151,918	116,850	233,921	43,783	191,405	195,852

**NILES HISTORY CENTER**  
**(101-746)**

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

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

**SIGNIFICANT CHANGES:**

FY 2020

- Changes include an increase in Professional Services: Archaeology. A private donor has pledged \$12,000 to support a Fort St. Joseph Fellowship program.

FY2021

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

FY2022

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

CITY OF NILES							
Budget Worksheet - GF (746) Niles History Center							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>MUSEUM</b>							
101-746-702-001	SALARIES & WAGES - FULL TIME	41,921	42,319	40,316	18,680	44,147	45,030
101-746-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-746-703-001	SALARIES & WAGES - PART TIME	38,395	37,180	31,092	14,740	40,290	41,096
101-746-714-001	FRINGES-FICA	6,013	6,095	5,497	2,704	6,561	6,590
101-746-714-004	FRINGES-GROUP MEDICAL INS	15,125	14,500	17,333	9,000	18,000	16,000
101-746-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-746-714-012	FRINGES-W/C INS PREMIUMS	187	208	267	180	380	270
101-746-714-017	FRINGES-PENSION CONTRI EXPENSE	3,194	3,799	5,724	2,660	5,949	7,529
101-746-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-746-717-008	PAYROLL - VACATION ALLOCATION	0	245	609	1,867	0	0
101-746-717-009	PAYROLL - HOLIDAY ALLOCATION	0	327	1,416	764	0	0
101-746-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	916	508	0	0
101-746-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
101-746-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-746-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-746-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-746-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-746-720-001	NON-WORK PAID	0	302	(302)	0	0	0
101-746-727-001	OFFICE SUPPLIES	418	209	163	0	200	300
101-746-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,312	873	1,024	150	1,880	500
101-746-740-001	OPERATING SUPPLIES	2,536	1,783	1,627	483	1,000	1,100
101-746-740-011	OPERATING SUPPLIES - EXHIBITS	5	0	30	0	100	250
101-746-740-012	OPERATING SUPPLIES - MUSEUM GI	0	234	519	0	100	100
101-746-740-013	OPERATING SUPPLIES - EDUCATION	0	87	55	0	100	200
101-746-801-001	PROFESSIONAL SERVICES	20	416	105	1,000	100	100
101-746-801-010	PROF SERVICES - ARCHEOLOGY	1,150	9,400	12,109	4,800	13,000	13,000
101-746-813-001	CONTRACTUAL SERVICES	15,417	12,110	12,873	7,370	11,000	11,000
101-746-814-001	FAIRS AND FESTIVAL EXPENSES	6,204	4,864	75	0	0	6,500
101-746-820-001	TRAVEL, TRAINING & CONFERENCE	1,950	1,546	1,043	300	100	1,000
101-746-830-001	DUES & SUBSCRIPTIONS	503	461	423	100	0	600
101-746-850-001	COMMUNICATIONS	1,597	1,730	1,866	894	500	500
101-746-880-001	COMMUNITY PROMOTIONS	1,416	1,521	1,913	687	100	1,000
101-746-900-001	PRINTING & PUBLISHING	287	70	228	0	250	300
101-746-920-002	UTILITIES - CITY HALL & MUSEUM	9,077	11,472	11,308	5,285	9,000	9,000
101-746-930-001	MTNCE - OFFICE EQUIPMENT	0	870	870	0	0	218
101-746-932-001	REPAIRS & MAINTENANCE	11,527	9,818	90,701	5,330	2,000	5,000
101-746-932-018	DISASTER REC - PR & COSTS	0	0	225	30	0	0
101-746-932-020	DISASTER REC - NON-WORK PD	0	0	1,664	0	0	0
101-746-956-008	MISCELLANEOUS	15	55	8	0	0	0
101-746-958-001	GRANT EXP - MCACA HIST CTR	0	0	0	0	0	0
101-746-960-001	STATE GRANT EXP-MI HUMANITIES	0	0	0	0	0	0
101-746-960-005	STATE GRANT EXP-BERRIEN COUNTY	5,798	4,809	1,342	0	0	0
101-746-975-001	BUILDING IMPROV - CAP OUTLAY	0	103,904	0	0	0	0
101-746-978-001	OTHER EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL EXPENDITURES		165,067	271,207	243,039	77,532	154,757	167,183



**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 2020

- Slight increase for tree removals, still battling the emerald ash borer.

FY 2021

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

FY 2022

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

CITY OF NILES							
Budget Worksheet - GF (781,782) Tree Trimming and Removal							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>TREE TRIMMING</b>							
101-781-813-001	CONTRACTUAL SERVICES	42,895	49,762	32,675	2,520	22,900	45,000
Total TREE TRIMMING:		42,895	49,762	32,675	2,520	22,900	45,000
<b>TREE REMOVAL</b>							
101-782-813-001	CONTRACTUAL SERVICES	44,851	53,274	39,553	54,120	50,000	65,000
101-782-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
Total TREE REMOVAL:		44,851	53,274	39,553	54,120	50,000	65,000
TOTAL EXPENDITURES		87,746	103,036	72,228	56,640	72,900	110,000

**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 2020**

- Salary & Wages increased (+7,209) because of decrease in time CDD spends on CDBG program
- PT Salary & Wages increased (+1,100) due to note taking for boards/commissions
- Decrease in Insurance due to citywide decrease

**FY 2021**

- Increases in pension contribution expenses and group medical insurance

**FY 2022**

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

CITY OF NILES							
Budget Worksheet - GF (800) COMMUNITY DEVELOPMENT							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>COMMUNITY DEVELOPMENT</b>							
101-800-702-001	SALARIES & WAGES - FULL TIME	39,013	41,131	33,402	14,353	38,000	35,000
101-800-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-800-702-018	SALARIES - STORM/FLOOD CLEANUP	4,127	0	0	0	0	0
101-800-703-001	SALARIES & WAGES - PART TIME	5,020	8,659	1,623	31	3,200	3,200
101-800-714-001	FRINGES-FICA	3,922	4,099	3,396	1,348	3,152	3,056
101-800-714-004	FRINGES-GROUP MEDICAL INS	15,125	14,500	17,333	9,000	18,000	16,000
101-800-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-800-714-012	FRINGES-W/C INS PREMIUMS	196	193	199	111	240	259
101-800-714-017	FRINGES-PENSION CONTRI EXPENSE	4,739	5,670	8,297	3,914	8,575	11,100
101-800-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-800-717-008	PAYROLL - VACATION ALLOCATION	784	1,343	6,257	512	0	0
101-800-717-009	PAYROLL - HOLIDAY ALLOCATION	241	1,231	2,072	961	0	0
101-800-717-010	PAYROLL - PERSONAL HOL ALLOC	241	167	1,438	0	0	0
101-800-717-011	PAYROLL - SICK ALLOCATION	2,957	3,436	1,045	1,696	0	0
101-800-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-800-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	288	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	349	395	447	65	250	250
101-800-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,660	172	285	824	0	1,500
101-800-736-001	POSTAGE EXPENSE	81	25	0	0	0	0
101-800-740-001	OPERATING SUPPLIES	67	447	67	0	0	0
101-800-801-001	PROFESSIONAL SERVICES	33,713	10,629	2,771	1,500	2,500	2,500
101-800-820-001	TRAVEL, TRAINING & CONFERENCE	4,670	4,264	333	491	2,000	2,000
101-800-830-001	DUES & SUBSCRIPTIONS	1,085	518	1,129	100	500	500
101-800-850-001	COMMUNICATIONS	1,459	1,464	1,811	1,099	1,000	2,500
101-800-880-001	COMMUNITY PROMOTIONS	1,119	388	586	466	2,000	2,000
101-800-880-100	COMMUNITY PROMOTIONS-NPAC	0	0	0	0	0	0
101-800-880-110	COMMITY PROMOS-NPAC GENERATION	0	0	0	0	0	0
101-800-900-001	PRINTING & PUBLISHING	1,333	1,388	1,026	837	1,000	2,500
101-800-920-002	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-800-930-001	MTNCE - OFFICE EQUIPMENT	384	0	0	0	0	0
101-800-932-018	DISASTER REC - PR & COSTS	4,565	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	48	130	104	0	100	100
101-800-974-001	LAND IMPROVEMENTS	41,709	426,414	0	0	0	0
101-800-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>168,607</b>	<b>526,663</b>	<b>83,621</b>	<b>37,596</b>	<b>80,517</b>	<b>82,465</b>

**GENERAL INSURANCE**  
**(101-953)**

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

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

**SIGNIFICANT CHANGES:**

FY 2020

- None

FY 2021

- None

FY 2022

- None

CITY OF NILES							
Budget Worksheet - GF (953) Insurance							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>GENERAL INSURANCE</b>							
101-953-957-001	INSURANCE - GENERAL	124,305	132,232	134,998	143,798	140,000	145,000
101-953-957-002	GENERAL INSURANCE DEDUCTIBLES	0	0	0	0	0	0
TOTAL EXPENDITURES		124,305	132,232	134,998	143,798	140,000	145,000

**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 2020

- Insurance premiums for retirees are expected to decrease due to a reduced number of participants on the plan. There has been a 40% reduction in active participants since 2016 (total of 6).
- No inter-fund transfer is being planned for the building department due to anticipated increased permit fees this fiscal year. \$50,000 was budgeted last fiscal year.

FY 2021

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

FY 2022

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

CITY OF NILES							
Budget Worksheet - GF (999) Miscellaneous							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>MISCELLANEOUS EXPENSE</b>							
101-999-714-004	FRINGES-GROUP MED INS RETIREES	76,313	56,490	62,334	23,250	72,000	50,000
101-999-714-005	FRINGES-GROUP MED INS (DDA)	0	0	0	0	0	0
101-999-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-999-877-001	SUPPLEMENTAL RETIREMENT - CITY	0	9,372	0	0	0	0
101-999-877-002	SUPPLEMENTAL RETIREMENT-UTILIT	0	0	0	0	0	0
101-999-940-001	RENTALS	0	0	0	0	0	0
101-999-956-008	MISCELLANEOUS	0	0	0	0	0	0
101-999-999-001	TRANSFERS OUT	973	30,991	31,017	40,000	31,000	31,000
TOTAL EXPENDITURES		77,286	96,853	93,351	63,250	103,000	81,000



**MAJOR STREET FUND**  
**(202)**

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

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2020

- Budgeted \$500,000 for Resurfacing Projects including ADA sidewalk ramps.
- Budgeted \$800,000 for the necessary repairs to the Lake Street Bridge

FY 2021

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

FY 2022

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

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
202-100-539-001	STATE GRANTS	0	0	233,600	0	0	0
202-100-569-001	STATE GRANTS - OTHER	0	0	0	0	0	0
202-100-574-002	GAS & WEIGHT	846,485	919,259	960,610	310,656	1,055,289	1,039,038
202-100-601-001	CHARGES FOR SERVICES - COSTS	139,808	101,035	132,885	3,721	147,361	147,361
202-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
202-100-664-001	INTEREST	8,755	17,600	15,693	1,524	12,000	16,000
202-100-671-001	MISCELLANEOUS	2,000	10,197	0	0	0	0
Total FUND REVENUES:		997,048	1,048,091	1,342,788	315,901	1,214,650	1,202,399
<b>EXPENDITURES</b>							
PREVENTION - ROADS & STREETS							
202-463-702-001	SALARIES & WAGES - FULL TIME	43,793	31,358	47,517	26,618	70,000	85,000
202-463-702-002	OVERTIME WAGES	2,331	4,683	7,333	6,987	8,000	8,000
202-463-714-001	FRINGES	32,213	19,359	32,509	11,527	46,230	64,272
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	51,361	25,402	46,805	15,123	63,000	55,000
202-463-801-001	PROFESSIONAL SERVICES	22,932	21,996	4,298	18,535	35,000	65,000
202-463-814-001	HIRED SERVICES	373,555	499,236	311,466	0	500,000	750,000
202-463-815-001	TRASH DISPOSAL	3,102	2,706	3,529	540	3,500	4,200
202-463-850-001	COMMUNICATIONS	0	0	0	0	0	0
202-463-932-001	REPAIRS & MAINTENANCE	13,614	6,543	4,300	954	15,000	11,000
202-463-974-006	LAND PURCHASES	0	0	0	0	0	0
Total PREVENTION - ROADS & STR		542,901	611,283	457,757	80,284	740,730	1,042,472
PREVENTION - BRIDGES							
202-473-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	3,000	5,000
202-473-714-001	FRINGES	0	0	0	0	1,778	3,456
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	2,000	3,059	40,492	0	2,500	2,500
202-473-814-001	HIRED SERVICES	0	0	52,405	0	0	0
202-473-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-473-932-001	REPAIRS & MAINTENANCE	577	452	48,170	0	1,500	1,500
Total PREVENTION - BRIDGES:		2,577	3,511	141,067	0	8,778	12,456
TRAFFIC SERVICES MAINT							
202-474-171-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	22,000	0
202-474-702-001	SALARIES & WAGES - FULL TIME	16,129	19,574	11,548	6,299	0	20,000
202-474-702-002	OVERTIME WAGES	10	106	306	339	1,000	500
202-474-714-001	FRINGES	11,271	10,422	6,845	1,160	13,632	14,168
202-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-474-740-001	OPERATING SUPPLIES	3,140	4,298	2,606	40	6,000	6,000
202-474-784-004	VEHICLE MAINTENANCE	10,270	10,641	8,121	1,374	4,000	8,000
202-474-932-001	REPAIRS & MAINTENANCE	6,539	6,290	8,104	0	6,500	8,000

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
Total TRAFFIC SERVICES MAINT:		47,359	51,331	37,530	9,212	53,132	56,668
WINTER MAINTENANCE							
202-478-702-001	SALARIES & WAGES - FULL TIME	15,869	16,517	8,736	11,385	30,000	30,000
202-478-702-002	OVERTIME WAGES	12,603	7,792	4,415	4,570	13,000	12,000
202-478-714-001	FRINGES	19,885	13,185	7,794	1,737	25,486	29,026
202-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-478-740-001	OPERATING SUPPLIES	30,772	26,739	27,974	0	32,000	35,000
202-478-784-004	VEHICLE MAINTENANCE	47,054	37,445	17,557	22,723	50,000	50,000
202-478-932-001	REPAIRS & MAINTENANCE	6,317	1,205	224	0	5,000	5,000
Total WINTER MAINTENANCE:		132,500	102,883	66,700	40,415	155,486	161,026
ENGINEERING							
202-483-801-001	PROFESSIONAL SERVICES	20,616	20,616	20,616	6,018	24,073	24,555
Total ENGINEERING:		20,616	20,616	20,616	6,018	24,073	24,555
TRAFFIC SIGNALS							
202-485-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	200	200
202-485-784-004	VEHICLE MAINTENANCE	0	0	0	0	100	100
202-485-801-001	PROFESSIONAL SERVICES	2,926	0	0	0	0	0
202-485-920-001	UTILITIES	1,283	1,282	428	0	1,500	1,400
202-485-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total TRAFFIC SIGNALS:		4,209	1,282	428	0	1,800	1,700
STATE TRUNKLINES MAINT							
202-486-702-001	SALARIES & WAGES - FULL TIME	19,456	14,536	26,298	1,168	20,000	40,000
202-486-702-002	OVERTIME WAGES	133	70	0	0	300	300
202-486-784-004	VEHICLE MAINTENANCE	21,504	11,842	38,592	252	15,000	15,000
202-486-813-001	MDOT PAVEMENT MAINTENANCE	0	0	0	0	0	0
202-486-932-001	REPAIRS & MAINTENANCE	12,869	4,264	14,417	81	8,000	8,000
Total STATE TRUNKLINES MAINT:		53,962	30,712	79,307	1,501	43,300	63,300
STREET SWEEPING							
202-488-702-001	SALARIES & WAGES - FULL TIME	1,347	352	568	350	1,500	1,500
202-488-702-002	OVERTIME WAGES	713	634	946	672	1,000	1,000
202-488-784-004	VEHICLE MAINTENANCE	4,300	1,162	1,768	1,235	3,000	3,000
202-488-815-001	TRASH DISPOSAL	1,989	2,275	2,319	540	2,500	2,500
202-488-850-001	COMMUNICATIONS	0	0	0	0	0	0
Total STREET SWEEPING:		8,349	4,423	5,601	2,797	8,000	8,000
INTERFUND TRANSFERS							
202-489-999-001	TRANSFERS OUT	70,000	70,000	70,000	0	70,000	70,000
Total INTERFUND TRANSFERS:		70,000	70,000	70,000	0	70,000	70,000
TREES & SHRUBS							
202-490-702-001	SALARIES & WAGES - FULL TIME	111	0	1,355	0	2,000	4,000
202-490-702-002	OVERTIME WAGES	0	0	0	0	200	0
202-490-784-004	VEHICLE MAINTENANCE	98	0	179	0	800	200
202-490-813-001	CONTRACTUAL SERVICES	0	0	0	0	2,500	2,000
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:		209	0	1,534	0	5,500	6,200
DRAINAGE & BACKSLOPES							

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
202-491-702-001	SALARIES & WAGES - FULL TIME	989	956	0	195	4,000	4,000
202-491-702-002	OVERTIME WAGES	49	33	0	0	500	500
202-491-784-004	VEHICLE MAINTENANCE	1,371	1,103	0	0	3,000	3,000
202-491-932-001	REPAIRS & MAINTENANCE	1,553	797	0	0	1,200	1,200
Total DRAINAGE & BACKSLOPES:		3,962	2,889	0	195	8,700	8,700
GRASS & WEED CONTROL							
202-493-702-001	SALARIES & WAGES - FULL TIME	415	278	453	83	1,000	1,000
202-493-784-004	VEHICLE MAINTENANCE	886	567	933	101	900	1,000
202-493-813-001	CONTRACTUAL SERVICES	116	116	87	0	200	225
202-493-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total GRASS & WEED CONTROL:		1,417	961	1,473	184	2,100	2,225
TRAFFIC SERVICES MAINT							
202-494-702-001	SALARIES & WAGES - FULL TIME	605	658	818	394	1,000	1,000
202-494-702-002	OVERTIME WAGES	0	51	36	54	0	0
202-494-784-004	VEHICLE MAINTENANCE	334	322	320	213	500	500
202-494-932-001	REPAIRS & MAINTENANCE	152	88	48	0	500	100
Total TRAFFIC SERVICES MAINT:		1,091	1,119	1,222	661	2,000	1,600
PAVEMENT MARKING							
202-495-702-001	SALARIES & WAGES - FULL TIME	111	0	379	0	200	300
202-495-702-002	OVERTIME WAGES	0	0	0	0	0	0
202-495-740-001	OPERATING SUPPLIES	0	0	0	0	100	0
202-495-784-004	VEHICLE MAINTENANCE	101	0	313	0	100	300
202-495-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total PAVEMENT MARKING:		212	0	692	0	400	600
STATE TRUNKLINES WINTER MAINT							
202-497-702-001	SALARIES & WAGES - FULL TIME	2,970	5,152	1,741	2,254	10,000	10,000
202-497-702-002	OVERTIME WAGES	6,392	3,329	2,212	2,115	6,000	6,000
202-497-702-014	SALARIES & WAGES - SNOW HAULIN	771	786	565	369	2,000	1,200
202-497-740-001	OPERATING SUPPLIES	14,223	12,728	15,200	0	20,000	20,000
202-497-784-004	VEHICLE MAINTENANCE	15,977	17,929	8,800	8,373	16,000	22,000
202-497-932-001	REPAIRS & MAINTENANCE	1,656	723	0	0	4,000	2,500
Total STATE TRUNKLINES WINTER		41,989	40,647	28,518	13,111	58,000	61,700
FRINGES							
202-502-714-001	FRINGES	25,087	18,698	19,914	1,939	17,500	17,500
202-502-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
Total FRINGES:		25,087	18,698	19,914	1,939	17,500	17,500
DISTRIBUTED EXPENSES							
202-503-750-001	OVERHEAD - STATE REIMBURSEMENT	0	0	0	0	0	0
202-503-956-007	OVERHEAD - STATE REIMBURSEMENT	10,774	8,829	10,248	583	11,100	11,100
Total DISTRIBUTED EXPENSES:		10,774	8,829	10,248	583	11,100	11,100
ADMINISTRATION							
202-504-956-015	BANK SERVICE FEES	0	0	25	0	0	0
Total ADMINISTRATION:		0	0	25	0	0	0
Total FUND EXPENDITURES:							
		967,214	969,184	942,632	156,900	1,210,599	1,549,802

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
NET REVENUES (EXPENDITURES):		29,834	78,907	400,156	159,001	4,051	(347,403)
BEGINNING FUND BALANCE:						1,347,443	1,351,494
PROJECTED ENDING FUND BALANCE:						1,351,494	1,004,091

**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 2020

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

FY 2021

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

FY 2022

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

CITY OF NILES							
Budget Worksheet - Fund 203 (Local Highway)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
203-100-539-001	STATE GRANTS	0	0	0	0	0	0
203-100-569-001	STATE GRANTS - OTHER	84,801	145,369	0	0	0	0
203-100-574-002	GAS & WEIGHT	347,984	377,925	394,431	131,091	448,849	441,908
203-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
203-100-664-001	INTEREST	2,618	8,443	7,047	627	7,000	7,000
203-100-671-001	MISCELLANEOUS	2,000	0	0	0	0	0
203-100-699-001	INTERFUND TRANSFER	111,290	111,376	115,719	0	111,000	115,000
Total FUND REVENUES:		548,693	643,113	517,197	131,718	566,849	563,908
<b>EXPENDITURES</b>							
PREVENTION - ROADS & STREETS							
203-463-702-001	SALARIES & WAGES - FULL TIME	73,101	92,293	119,594	60,916	125,000	125,000
203-463-702-002	OVERTIME WAGES	12,909	12,409	19,696	16,932	15,000	15,000
203-463-714-001	FRINGES	62,046	57,710	85,581	35,787	82,978	96,754
203-463-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-463-784-004	VEHICLE MAINTENANCE	101,754	122,810	157,270	47,710	120,000	150,000
203-463-814-001	HIRED SERVICES	58,280	109,343	0	0	125,000	125,000
203-463-815-001	TRASH DISPOSAL	3,986	3,109	4,802	0	5,000	5,000
203-463-850-001	COMMUNICATIONS	0	0	0	0	0	0
203-463-932-001	REPAIRS & MAINTENANCE	13,045	15,721	27,158	3,319	16,000	24,000
Total PREVENTION - ROADS & STREETS:		325,121	413,395	414,101	164,664	488,978	540,754
TRAFFIC SERVICES MAINT							
203-474-702-001	SALARIES & WAGES - FULL TIME	14,853	15,758	17,892	16,009	18,000	18,000
203-474-702-002	OVERTIME WAGES	0	149	401	401	500	500
203-474-714-001	FRINGES	10,523	8,211	11,083	3,352	10,965	12,785
203-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-474-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
203-474-784-004	VEHICLE MAINTENANCE	3,808	3,602	7,685	3,587	4,000	6,000
203-474-932-001	REPAIRS & MAINTENANCE	1,388	2,121	15,206	127	1,200	4,500
Total TRAFFIC SERVICES MAINT:		30,572	29,841	52,267	23,476	34,665	41,785
WINTER MAINTENANCE							
203-478-702-001	SALARIES & WAGES - FULL TIME	13,280	13,170	9,655	11,652	18,000	18,000
203-478-702-002	OVERTIME WAGES	9,359	3,531	1,464	5,112	7,000	7,000
203-478-714-001	FRINGES	16,211	9,365	6,705	1,073	14,818	17,278
203-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-478-740-001	OPERATING SUPPLIES	257	435	0	0	100	0
203-478-784-004	VEHICLE MAINTENANCE	38,437	30,533	16,674	23,601	35,000	25,000
203-478-932-001	REPAIRS & MAINTENANCE	0	47	1,130	0	200	1,000
Total WINTER MAINTENANCE:		77,544	57,081	35,628	41,438	75,118	68,278
ENGINEERING							
203-483-801-001	PROFESSIONAL SERVICES	20,616	20,616	20,616	6,018	24,073	24,555
Total ENGINEERING:		20,616	20,616	20,616	6,018	24,073	24,555
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:		453,853	520,933	522,612	235,596	622,834	675,372

CITY OF NILES							
Budget Worksheet - Fund 203 (Local Highway)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
NET REVENUES (EXPENDITURES)		94,840	122,180	(5,415)	(103,878)	(55,985)	(111,464)
BEGINNING FUND BALANCE						545,703	489,718
PROJECTED ENDING FUND BALANCE						489,718	378,254



**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 2020

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

FY 2021

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

FY 2022

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

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
209-100-601-001	CHARGES FOR SERVICES - COSTS	5,512	5,513	8,201	6,932	7,000	8,000
209-100-607-001	FEES	44,282	48,599	63,504	36,718	55,000	62,000
209-100-650-001	SALE OF FOUNDATIONS	7,652	15,658	14,395	6,635	8,000	15,000
209-100-650-002	SALE OF CEMETERY LOTS	60,564	49,414	87,280	39,874	65,000	84,000
209-100-664-001	INTEREST	271	209	915	146	300	300
209-100-671-001	MISCELLANEOUS	5,284	8,232	5,956	3,791	5,000	5,000
209-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
209-100-699-001	INTERFUND TRANSFER	0	30,000	30,000	40,000	30,000	30,000
209-100-699-005	TRANSFER FROM TRUST	23,997	6,435	13,098	0	0	0
Total FUND REVENUES:		147,562	164,060	223,349	134,096	170,300	204,300
<b>EXPENDITURES</b>							
209-276-702-001	SALARIES & WAGES - FULL TIME	28,059	35,646	36,988	16,715	42,258	43,888
209-276-702-002	OVERTIME WAGES	1,065	746	1,198	535	2,500	2,500
209-276-702-012	STREET DEPARTMENT LABOR ONLY	41	1,722	0	0	2,000	2,200
209-276-702-016	SALARIES & WAGES - SAFETY MTGS	0	0	0	0	0	0
209-276-703-001	SALARIES & WAGES - PART TIME	9,038	0	0	0	0	0
209-276-714-001	FRINGES-FICA	3	1,276	13	0	4,041	4,122
209-276-714-003	FRINGES - MESC	0	0	0	0	0	0
209-276-714-004	FRINGES-GROUP MEDICAL INS	15,125	13,292	17,333	9,000	18,000	16,000
209-276-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	30	30
209-276-714-012	FRINGES-W/C INS PREMIUMS	1,373	1,206	1,098	544	1,087	1,111
209-276-714-017	FRINGES-PENSION CONTRI EXPENSE	6,804	16,182	14,333	3,909	7,889	9,965
209-276-717-002	RETIREEES GROUP MED INSURANCE	1,298	945	636	0	0	0
209-276-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
209-276-717-008	PAYROLL - VACATION ALLOCATION	4,666	4,136	3,559	651	4,558	4,852
209-276-717-009	PAYROLL - HOLIDAY ALLOCATION	2,374	2,285	2,358	1,403	2,378	2,426
209-276-717-010	PAYROLL - PERSONAL HOL ALLOC	0	524	98	0	0	0
209-276-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
209-276-717-012	PAYROLL - WORK INJURY PAY	0	0	0	0	0	0
209-276-717-013	PAYROLL - FUNERAL ALLOCATION	0	571	982	0	0	0
209-276-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
209-276-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
209-276-720-001	NON-WORK PAID	0	0	0	0	0	0
209-276-720-002	NON-WORK PAID - STREET	0	0	0	0	0	0
209-276-727-001	OFFICE SUPPLIES	0	0	5	6	100	100
209-276-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	0	0
209-276-740-001	OPERATING SUPPLIES	4,392	4,906	5,039	1,646	6,000	6,000
209-276-756-004	GASOLINE & OIL	1,241	987	713	144	1,500	1,500
209-276-784-004	VEHICLE MAINTENANCE	1,984	108	825	0	2,000	2,000
209-276-801-001	PROFESSIONAL SERVICES	0	600	0	35	0	0
209-276-813-001	CONTRACTUAL SERVICES	65,510	66,204	66,129	31,206	66,528	66,528
209-276-815-001	TRASH DISPOSAL	999	1,026	1,026	428	1,200	1,200
209-276-820-001	TRAVEL, TRAINING & CONFERENCE	0	99	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
209-276-830-001	DUES & SUBSCRIPTIONS	0	35	0	0	0	0
209-276-850-001	COMMUNICATIONS	520	498	464	120	700	700
209-276-900-001	PRINTING & PUBLISHING	0	23	0	0	0	0
209-276-930-001	MTNCE - OFFICE EQUIPMENT	0	423	423	0	300	1,200
209-276-931-001	BUILDING REPAIRS	0	830	0	0	1,000	10,000
209-276-932-001	REPAIRS & MAINTENANCE	0	0	0	2,444	0	0
209-276-956-008	MISCELLANEOUS	0	0	0	0	0	0
209-276-956-015	BANK SERVICE FEES	0	0	0	0	0	0
209-276-957-001	INSURANCE - GENERAL	2,532	4,222	3,740	3,805	3,800	4,000
209-276-968-001	DEPRECIATION EXPENSE	626	1,005	1,384	692	1,000	1,500
209-276-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
209-276-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	51,492	12,000
209-276-999-001	TRANSFERS OUT	0	0	0	0	0	0
	<b>Total FUND EXPENDITURES:</b>	<b>147,650</b>	<b>159,497</b>	<b>158,344</b>	<b>73,283</b>	<b>220,361</b>	<b>193,822</b>
	<b>NET REVENUES (EXPENDITURES)</b>	<b>(88)</b>	<b>4,563</b>	<b>65,005</b>	<b>60,813</b>	<b>(50,061)</b>	<b>10,478</b>
	<b>BEGINNING FUND BALANCE</b>					<b>70,369</b>	<b>20,308</b>
	<b>PROJECTED ENDING FUND BALANCE</b>					<b>20,308</b>	<b>30,786</b>

**TIFA FUND**  
**(211)**

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

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

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

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

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

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

**SIGNIFICANT CHANGES:**

FY 2020

- None anticipated from 2019

FY 2021

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

FY 2022

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

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
TAXES							
211-100-402-001	REAL PROPERTY TAXES - CURRENT	54,765	52,665	54,813	68,046	52,665	68,046
211-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	8,766	9,039	11,805	0	24,000	11,008
Total TAXES:		63,531	61,704	66,618	68,046	76,665	79,054
GRANTS							
211-100-501-001	FEDERAL GRANTS	0	0	0	0	0	0
211-100-501-002	FED GRANTS - INCUBATOR KITCHEN	0	0	0	0	0	0
211-100-539-001	STATE GRANTS	0	55,000	25,000	0	0	0
211-100-580-001	GRANT REVENUE - CITY	0	0	0	0	0	0
Total GRANTS:		0	55,000	25,000	0	0	0
MEMBERSHIPS							
211-100-607-001	MEMBERSHIPS - INDIVIDUAL	0	0	0	0	0	0
211-100-607-002	MEMBERSHIPS - FAMILY	0	0	0	0	0	0
211-100-607-003	MEMBERSHIPS - SUSTAINER	10,000	10,000	10,000	10,000	10,000	10,000
211-100-607-004	MEMBERSHIP - BUSINESS	25	0	0	0	0	0
Total MEMBERSHIPS:		10,025	10,000	10,000	10,000	10,000	10,000
OTHER							
211-100-664-001	INTEREST	409	1,096	956	131	0	150
211-100-665-001	LOAN INT - M. REED	64	67	7	0	0	0
211-100-665-002	LOAN INT - J. MORRIS	26	64	29	0	0	0
211-100-671-001	MISCELLANEOUS	5	2,971	392	50	0	0
211-100-673-001	SALE OF PROPERTY	9,499	11,490	9,434	5,910	10,000	10,000
211-100-674-001	CONTRIB FROM PRIVATE SOURCES	5,000	30,000	15,000	0	0	0
211-100-699-001	INTERFUND TRANSFER	21,500	48,292	34,875	6,000	21,000	31,000
Total OTHER:		36,503	93,980	60,693	12,091	31,000	41,150
HUNTER ICE FESTIVAL							
211-106-642-001	HUNTER ICE FEST- MERCH SALES	0	0	0	0	0	0
211-106-643-001	HUNTER ICE FEST- ICE CREAM	3,878	2,126	2,268	0	2,000	2,500
211-106-643-002	HUNTER ICE FEST- CHILI CRAWL	864	2,000	1,733	0	0	0
211-106-643-003	HUNTER ICE FEST- WARM CTR	0	644	0	0	0	0
211-106-671-001	HUNTER ICE FEST - OTHER	0	0	0	0	5,000	5,000
211-106-674-001	HUNTER ICE FEST- DONATIONS	395	0	0	0	10,000	10,000
211-106-675-001	HUNTER ICE FEST - SPONSORS	34,745	11,250	37,528	9,863	25,000	25,000
Total HUNTER ICE FESTIVAL:		39,882	16,020	41,529	9,863	42,000	42,500
BRIDGE BASH							
211-107-643-001	BRIDGE BASH - ICE CREAM	164	287	0	0	0	0
211-107-648-001	BRIDGE BASH - GATE TKT SALES	1,230	2,034	81	0	1,500	1,500
Total BRIDGE BASH:		1,394	2,321	81	0	1,500	1,500
MOVIES IN THE PARK							
211-108-675-001	MOVIES IN THE PK - SPONSORS	825	1,683	0	3,320	4,000	0
Total MOVIES IN THE PARK:		825	1,683	0	3,320	4,000	0
CONCERTS IN THE PARK							
211-109-675-001	CONCERTS IN THE PK-SPONSORS	3,124	800	0	0	0	0
Total CONCERTS IN THE PARK:		3,124	800	0	0	0	0
SAFE TRICK OR TREAT							

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
211-110-675-001	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							
211-111-675-001	VISIT WITH SANTA - SPONSORS	0	0	0	0	0	0
Total VISIT WITH SANTA:		0	0	0	0	0	0
HOLIDAY HOMECOMING							
211-112-674-001	HOLIDAY HOMECOMING-DONATIONS	0	2,500	0	0	0	0
211-112-675-001	HOLIDAY HOMECOMING-SPONSORS	0	0	275	2,897	2,000	2,000
Total HOLIDAY HOMECOMING:		0	2,500	275	2,897	2,000	2,000
FLOWERS							
211-130-674-001	FLOWERS - DONATIONS	4,645	0	0	0	0	0
211-130-675-001	FLOWERS - SPONSORS	20	603	0	0	0	0
Total FLOWERS:		4,665	603	0	0	0	0
FRENCH MARKET							
211-131-642-001	FRENCH MARKET- MERCH SALES	0	0	0	0	0	0
211-131-670-001	FRENCH MARKET - VENDOR RENT	0	0	0	0	0	0
211-131-671-001	FRENCH MARKET - OTHER	500	0	0	0	0	0
211-131-674-001	FRENCH MARKET - DONATIONS	0	0	0	0	0	0
211-131-675-001	FRENCH MARKET - SPONSORS	0	0	0	0	0	0
Total FRENCH MARKET:		500	0	0	0	0	0
GALLERY BUILDING							
211-132-501-001	GALLERY BUILDING - HUD	0	0	0	0	0	0
211-132-670-001	GALLERY BUILDING - VENDOR RENT	0	0	0	0	0	0
211-132-671-001	GALLERY BUILDING - OTHER	0	0	0	0	0	0
211-132-674-001	GALLERY BUILDING - DONATIONS	0	0	0	0	0	0
211-132-675-001	GALLERY BUILDING - SPONSORS	0	0	0	0	0	0
Total GALLERY BUILDING:		0	0	0	0	0	0
NECI							
211-133-501-001	NECI - HUD	0	0	0	0	0	0
211-133-670-001	NECI - ROOM RENT	355	0	0	0	0	0
211-133-670-002	NECI - OFFICE SPACE RENT	0	0	0	0	0	0
211-133-670-003	NECI - KITCHEN USE RENT	10,905	10,997	4,497	400	10,000	0
211-133-670-004	NECI - STORAGE RENT	0	0	0	0	2,400	3,600
211-133-671-001	NECI - OTHER	0	0	0	0	0	0
211-133-674-001	NECI - DONATIONS	0	0	50	0	0	0
211-133-675-001	NECI - SPONSORS	0	0	0	0	0	0
Total NECI:		11,260	10,997	4,547	400	12,400	3,600
NILES THEN & NOW BOOK							
211-134-642-001	NILES THEN & NOW BOOK	60	0	1,083	0	0	0
211-134-642-002	NILES THEN & NOW BK-AMAZON	18	0	0	0	0	0
211-134-642-003	NILES THEN & NOW BK-MERCH SALE	20	0	0	0	0	0
211-134-671-001	NILES THEN & NOW BK-SHIPPING	0	0	0	0	0	0
Total NILES THEN & NOW BOOK:		98	0	1,083	0	0	0
BRICKS							
211-135-642-001	BRICKS - BUY A BRICK	0	0	0	0	0	0
Total BRICKS:		0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>2ND STREET DINING AREA</b>							
211-136-642-001	2ND STREET DINING AREA	0	0	0	0	0	20,000
211-136-674-001	NODE RESTROOMS	0	0	0	0	0	0
211-136-675-001	SOCIAL DISTRICT	0	0	0	0	0	900
Total 2ND STREET DINING AREA:		0	0	0	0	0	20,900
<b>RESTAURANT WEEK</b>							
211-137-642-001	RESTAURANT WEEK	0	0	0	4,250	0	7,500
Total RESTAURANT WEEK:		0	0	0	4,250	0	7,500
<b>THIRD THURSDAY</b>							
211-138-642-001	THIRD THURSDAY	0	0	0	0	0	1,200
Total THIRD THURSDAY:		0	0	0	0	0	1,200
<b>MISCELLANEOUS PROJECTS</b>							
211-149-626-001	RUDOLPH BREAKFAST	0	0	0	0	0	0
211-149-642-001	INDE REVOLUTION - SALES	0	0	0	0	0	0
211-149-670-001	INDE REVOLUTION - RENT	0	0	0	0	0	0
211-149-674-001	DT DOLLARS - CONTRIBUTIONS	0	0	60	0	0	0
211-149-675-001	ARTS IN MOTION - SPONSORS	0	0	0	0	0	0
211-138-642-001	THIRD THURSDAY	0	0	0	0	0	0
Total MISCELLANEOUS PROJECTS:		0	0	60	0	0	0
Total FUND REVENUES:		171,807	255,608	209,886	110,867	179,565	209,404
<b>EXPENDITURES</b>							
<b>HUNTER ICE FESTIVAL</b>							
211-806-741-001	HUNTER ICE FEST - CHILI CRAWL	31	33	299	0	100	200
211-806-741-002	HUNTER ICE FEST - ICE	13,859	8,223	14,165	8,538	15,000	15,000
211-806-741-003	HUNTER ICE FEST - ICE CREAM	1,479	1,535	2,031	0	3,500	3,500
211-806-765-001	HUNTER ICE FEST - MERCHANDISE	0	0	67	0	1,000	1,000
211-806-814-001	HUNTER ICE FEST - CARVERS FEE	21,975	25,375	25,525	11,600	16,500	18,000
211-806-826-001	HUNTER ICE FEST - CARVER FOOD	1,200	2,289	2,120	76	500	500
211-806-826-002	HUNTER ICE FEST - CARVER HOTEL	700	1,802	1,815	0	1,200	1,200
211-806-826-003	HUNTER ICE FEST - CARVER TRAVL	486	747	219	0	0	0
211-806-880-001	HUNTER ICE FEST - SPONSORSHIP	0	110	1,208	321	3,000	2,000
211-806-881-001	HUNTER ICE FEST - ADVERTISING	0	0	0	0	0	0
211-806-883-001	HUNTER ICE FEST- WARMING CTR	45	1,067	459	0	200	0
Total HUNTER ICE FESTIVAL:		39,775	41,181	47,908	20,535	41,000	41,400
<b>BRIDGE BASH</b>							
211-807-740-001	BRIDGE BASH - SUPPLIES	991	2,087	17	0	300	500
211-807-741-001	BRIDGE BASH - FOOD	0	0	0	0	0	300
211-807-881-001	BRIDGE BASH - ADVERTISING	(16)	103	0	0	0	0
211-807-882-001	BRIDGE BASH - PARTNER %	0	0	0	0	0	500
211-807-920-001	BRIDGE BASH - UTILITIES	0	0	0	0	0	0
Total BRIDGE BASH:		975	2,190	17	0	300	1,300
<b>MOVIES IN THE PARK</b>							
211-808-743-001	MOVIES IN THE PK - PURCH DVD'S	0	61	0	0	0	0
211-808-969-001	MOVIES IN THE PK - LICENSING	3,690	2,300	3,383	0	4,000	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
Total MOVIES IN THE PARK:		3,690	2,361	3,383	0	4,000	0
CONCERTS IN THE PARK							
211-809-814-001	CONCERTS IN THE PK - BANDS	3,390	0	0	0	0	0
211-809-932-001	CONCERTS IN THE PK - EQUIP R&M	0	0	0	0	0	0
211-809-956-001	CONCERTS IN THE PK - MISC	0	750	0	0	0	0
211-809-978-001	CONCERTS IN THE PK - EQUIP	0	0	0	0	0	0
Total CONCERTS IN THE PARK:		3,390	750	0	0	0	0
SAFE TRICK OR TREAT							
211-810-880-001	SAFE TRICK OR TREAT	0	0	0	0	0	200
Total SAFE TRICK OR TREAT:		0	0	0	0	0	200
VISIT WITH SANTA							
211-811-880-001	VISIT WITH SANTA	229	0	0	48	0	
Total VISIT WITH SANTA:		229	0	0	48	0	0
HOLIDAY HOMECOMING							
211-812-880-001	HOLIDAY HOMECOMING	1,681	(6,504)	1,996	1,000	2,000	2,000
Total HOLIDAY HOMECOMING:		1,681	(6,504)	1,996	1,000	2,000	2,000
FLOWERS							
211-830-813-001	FLOWERS - CONTRACT	1,719	656	0	0	0	0
211-830-920-001	FLOWERS - IRRIGATION	1,740	489	985	0	0	1,500
211-830-932-001	FLOWERS - REPAIRS	0	303	243	0	0	0
Total FLOWERS:		3,459	1,448	1,228	0	0	1,500
FRENCH MARKET							
211-831-880-001	FRENCH MARKET - SET UP	188	0	0	0	0	0
211-831-881-001	FRENCH MARKET - ADVERTISING	0	0	0	0	0	0
211-831-920-001	FRENCH MARKET - UTILITIES	314	329	332	176	0	0
211-831-940-001	FRENCH MARKET - RENT	0	0	0	0	0	0
Total FRENCH MARKET:		502	329	332	176	0	0
GALLERY BUILDING							
211-832-880-001	GALLERY BUILDING - MAINTENANCE	0	0	0	0	0	0
211-832-890-001	GALLERY BLDG - ULTRACAMP GRANT	0	0	0	0	4,000	4,000
211-832-920-001	GALLERY BUILDING - UTILITIES	0	0	0	0	0	0
Total GALLERY BUILDING:		0	0	0	0	4,000	4,000
NECI							
211-833-743-001	NECI - SUPPLIES - GENERAL	0	0	0	0	1,000	0
211-833-743-002	NECI - SUPPLIES - KITCHEN	759	507	857	0	1,000	0
211-833-802-001	NECI - HUD	0	0	0	0	0	0
211-833-814-001	NECI - 1ST SOURCE LABOR	0	0	79	0	0	0
211-833-814-002	NECI - 1ST SOURCE MANAGEMENT	0	0	0	0	0	0
211-833-820-001	NECI - TRAINING - MERCHANT	1,276	518	473	42	4,000	5,100
211-833-820-002	NECI - TRAINING - NECI	320	0	609	0	0	0
211-833-920-001	NECI - UTILITIES	8,692	8,131	7,871	3,673	4,000	7,500
211-833-978-001	NECI - EQUIPMENT - 1ST SOURCE	1,276	1,015	0	0	0	0
211-833-978-002	NECI - EQUIPMENT - KITCHEN	0	0	0	0	0	0
211-833-978-003	NECI - EQUIPMENT - TRAINING RM	0	0	0	0	0	0
Total NECI:		12,323	10,171	9,889	3,715	10,000	12,600
NILES THEN & NOW BOOK							



CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
211-834-900-001	NILES THEN & NOW BK-PRINTING	0	0	0	0	0	0
211-834-900-002	NILES THEN & NOW BK-RECEPTION	0	0	0	0	0	0
211-834-900-003	NILES THEN & NOW BK-SHIPPING	7	130	0	0	0	0
Total NILES THEN & NOW BOOK:		7	130	0	0	0	0
BRICKS							
211-835-814-001	BRICKS - ENGRAVING AND INSTALL	0	0	0	0	0	0
211-835-932-001	BRICKS - REPAIRS AND MAINT	0	0	0	0	0	0
211-835-956-001	BRICKS - MISCELLANEOUS	0	0	0	0	0	0
Total BRICKS:		0	0	0	0	0	0
2ND STREET DINING AREA							
211-836-814-001	2ND STREET DINING AREA	0	0	0	6,952	0	10,000
211-836-932-001	NODE - RESTROOMS	0	0	0	1,028	0	6,000
211-836-956-001	SOCIAL DISTRICT	0	0	0	0	0	2,500
Total 2ND STREET DINING AREA:		0	0	0	7,980	0	18,500
RESTAURANT WEEK							
211-837-814-001	RESTAURANT WEEK EXPENSES	0	0	0	3,468	0	7,500
Total RESTAURANT WEEK:		0	0	0	3,468	0	7,500
THIRD THURSDAY							
211-838-814-001	THIRD THURSDAY	0	0	0	0	0	1,200
Total THIRD THURSDAY:		0	0	0	0	0	1,200
GENERAL AND ADMINISTRATIVE							
211-848-702-002	OVERTIME WAGES	0	0	0	0	0	0
211-848-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	5,977	0	0
211-848-703-001	SALARIES & WAGES - MANAGER	50,264	50,402	50,540	25,132	50,264	50,264
211-848-714-001	FRINGES - FICA	3,559	3,556	3,506	1,793	3,731	3,731
211-848-714-004	FRINGES-GROUP MED INS	15,125	14,500	17,333	9,000	18,000	16,000
211-848-714-012	FRINGES - W/C INS PREMIUMS	130	113	116	65	128	134
211-848-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
211-848-727-001	OFFICE SUPPLIES	453	268	663	0	500	300
211-848-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	14	0	0	300	300
211-848-736-001	POSTAGE EXPENSE	147	250	275	0	1,000	1,000
211-848-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
211-848-801-001	PROFESSIONAL SERVICES	0	8,763	0	0	5,000	0
211-848-801-004	PROFESSIONAL SERVICES - CABLE	0	0	0	0	0	0
211-848-820-001	TRAVEL, TRAINING & CONFERENCE	6,884	2,016	727	150	5,000	10,000
211-848-830-001	DUES & SUBSCRIPTIONS	0	350	375	375	550	550
211-848-850-001	COMMUNICATIONS	1,494	1,760	1,885	322	1,500	1,500
211-848-880-002	DOWNTOWN LOAN PAYMENTS	8,000	8,000	4,000	0	4,000	
211-848-900-001	PRINTING & PUBLISHING	31	0	0	0	0	0
211-848-920-001	UTILITIES	0	372	342	122	0	0
211-848-920-005	UTILITIES - CHARGING STATIONS	0	0	0	0	1,000	1,000
211-848-932-015	REPAIRS & MAINT - RIVERFRONT	817	359	380	0	0	0
211-848-932-016	REPAIRS & MAINT - DOWNTOWN	1,756	2,362	1,724	540	1,000	1,000
211-848-940-001	RENTALS	7,500	7,300	4,675	2,125	0	0
211-848-956-008	MISCELLANEOUS	29	150	573	0	1,000	11,000
211-848-956-015	BANK SERVICE FEES	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
211-848-956-020	PURCHASE OF PROPERTY	0	0	0	0	0	0
211-848-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
211-848-957-001	INSURANCE - GENERAL	240	524	734	781	0	0
211-848-977-001	OFFICE EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
211-848-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
211-848-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total GENERAL AND ADMINISTRATIVE		96,429	101,059	87,848	46,382	92,973	96,779
MISC PROJECTS							
211-849-880-001	COMMUNITY PROMOTIONS	11,332	1,354	1,166	4,865	0	5,000
211-849-880-002	PARK PROGRAMS	0	0	0	0	0	0
211-849-880-003	DECORATE DOWNTOWN	3,195	11,920	3,252	1,425	0	1,500
211-849-880-004	RUDOLPH BREAKFAST	0	0	0	0	0	0
211-849-880-005	WEDDING WALK	0	0	0	0	0	0
211-849-880-006	GARAGE SALE	0	0	0	0	0	0
211-849-880-007	MAIN STREET - MERCHANDISE	0	0	0	0	0	0
211-849-880-008	ARTS IN MOTION - PRIZES	0	0	0	0	0	0
211-849-880-009	ARTS IN MOTION - ENTERTAINMENT	0	0	0	0	0	0
211-849-880-010	ARTS IN MOTION - ADVERTISING	0	0	0	0	0	0
211-849-880-011	ARTS IN MOTION - TENT	0	0	0	0	0	0
211-849-880-012	DOWNTOWN DOLLARS PROGRAM	0	0	0	0	0	0
211-849-880-013	INDEPENDENT REVOLUTION MARKETPLACE	0	0	0	0	0	0
211-849-880-015	GRILLS GRANT EXPENSES	0	0	0	0	0	0
211-849-880-050	DESIGN COMMITTEE	655	1,865	161	0	0	0
211-849-880-051	ECON RESTRUCTURING COMMITTEE	7,150	67,448	1,308	0	0	0
211-849-880-052	ORGANIZATION COMMITTEE	0	0	0	0	0	0
211-849-880-053	ECON DEVELOP - BUILDINGS	2	0	0	0	0	0
211-849-880-055	MEDC BRIDGE LOANS	0	55,001	25,000	0	0	0
Total MISC PROJECTS:		22,334	137,588	30,887	6,290	0	6,500
Total FUND EXPENDITURES:		184,794	290,703	183,488	89,594	154,273	193,479
NET REVENUES (EXPENDITURES)		(12,987)	(35,095)	26,398	21,273	25,292	15,925
BEGINNING FUND BALANCE						78,278	103,570
PROJECTED ENDING FUND BALANCE						103,570	119,495

**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 2020

- This is a new fund for this fiscal year. It is anticipated that this fund will begin receiving revenue in FY 2022.

FY 2021

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

FY 2022

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

CITY OF NILES							
Budget Worksheet - Fund 243 (Brownfield Development Auth)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
243-100-402-001	REAL ESTATE TAXES - CURRENT	0	0	77,849	(39,525)	270,900	295,600
243-100-664-001	INTEREST	0	0	9	24	0	0
243-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		0	0	77,858	(39,501)	270,900	295,600
<b>EXPENDITURES</b>							
243-740-801-001	PROFESSIONAL SERVICES	0	0	0	0	1,000	1,000
243-740-801-003	BOARD OF DIRECTORS FEES	0	0	0	0	1,000	1,000
243-740-801-010	CITY ADMINISTRATION	0	0	0	0	6,000	8,300
243-740-965-001	OTHER CHARGES-TRANSFERS OUT	0	0	0	0	0	0
243-820-956-008	MISCELLANEOUS	0	0	151	0	0	0
243-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
243-820-965-001	TRANSFER OUT	0	0	0	0	222,900	231,700
Total FUND EXPENDITURES:		0	0	151	0	230,900	242,000
<b>NET REVENUES (EXPENDITURES)</b>							
		0	0	77,707	(39,501)	40,000	53,600
<b>BEGINNING FUND BALANCE</b>							
						77,707	117,707
<b>PROJECTED ENDING FUND BALANCE</b>							
						117,707	171,307

**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 part-time Building Official, Guy Lewis, who we essentially share with the City of Buchanan, and a full-time Executive Assistant Diane Powers. We were forced to lay off our part time Clerk due to COVID. 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 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.

We were fortunate to receive a free 2007 Chevy Trailblazer from Embridge Energy which is now serving as the Building Officials primary transportation. This put off our need for a capital purchase for 5 years. 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 2020

- No Significant Changes

FY 2021

- No Significant Changes

FY 2022

- No Significant Changes

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
249-100-451-001	MULTIPLE DWELLINGS	0	0	0	0	49,500	33,000
249-100-452-001	ELECT & MECHANICAL PERMITS	55,875	40,320	69,559	26,575	0	0
249-100-452-002	ELECT & HEAT LICENSES/PERMITS-	0	0	0	0	0	0
249-100-454-001	TAXI, BIKE & MISC LICENSES	0	0	0	0	0	0
249-100-460-001	BUILDING PERMITS/PLAN REVIEWS	113,716	124,908	420,957	35,190	75,000	75,000
249-100-460-002	BUILDING PERMITS/PLAN REVIEWS-	0	0	0	0	0	0
249-100-461-001	DEMOLITION PERMITS	8,572	7,262	6,555	571	7,000	6,000
249-100-607-001	FEES	525	2,225	3,350	1,025	1,000	1,500
249-100-607-008	FEES - INSPECTION BUREAU	0	0	0	0	0	0
249-100-664-001	INTEREST	386	1,195	3,679	494	1,000	1,000
249-100-671-001	MISCELLANEOUS	285	346	303	147	300	300
249-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
249-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
	Total FUND REVENUES:	179,359	176,256	504,403	64,002	133,800	116,800
<b>EXPENDITURES</b>							
249-370-702-001	SALARIES & WAGES - FULL TIME	15,421	17,425	20,051	9,851	23,510	23,728
249-370-702-002	OVERTIME WAGES	128	351	349	105	2,000	1,000
249-370-703-001	SALARIES & WAGES - PART TIME	29,351	27,540	29,147	14,252	36,734	35,664
249-370-714-001	FRINGES-FICA	3,906	3,963	4,190	2,131	6,618	5,470
249-370-714-003	FRINGES - MESC	0	0	0	0	0	0
249-370-714-004	FRINGES-GROUP MEDICAL INS	15,125	14,500	17,333	9,000	18,000	16,000
249-370-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	105	105
249-370-714-012	FRINGES-W/C INS PREMIUMS	337	272	257	150	318	309
249-370-714-017	FRINGES-PENSION CONTRI EXPENSE	2,854	3,635	5,471	2,524	5,698	7,193
249-370-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
249-370-717-008	PAYROLL - VACATION ALLOCATION	4,033	5,484	4,194	2,868	3,696	3,769
249-370-717-009	PAYROLL - HOLIDAY ALLOCATION	1,929	1,717	1,201	603	1,446	1,475
249-370-717-010	PAYROLL - PERSONAL HOL ALLOC	582	463	473	0	0	0
249-370-717-011	PAYROLL - SICK ALLOCATION	572	420	0	1,346	1,575	1,147
249-370-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
249-370-717-013	PAYROLL - FUNERAL ALLOCATION	454	0	0	0	0	0
249-370-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
249-370-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
249-370-720-001	NON-WORK PAID	0	0	0	0	0	0
249-370-727-001	OFFICE SUPPLIES	88	864	471	75	1,000	750
249-370-733-001	COMPUTER EQUIPMENT & SUPPLIES	3,435	2,352	2,238	3,209	5,000	4,000
249-370-736-001	POSTAGE EXPENSE	0	0	0	0	0	200
249-370-740-001	OPERATING SUPPLIES	619	407	22	288	1,000	800
249-370-756-004	GASOLINE & OIL	443	387	963	28	500	500
249-370-784-004	VEHICLE MAINTENANCE	0	674	737	0	1,000	1,000
249-370-801-001	PROFESSIONAL SERVICES	0	135	0	838	0	750
249-370-801-008	PROFESSIONAL SERVICES-MISC	0	0	0	0	0	0
249-370-813-001	CONTRACTUAL SERVICES	55,701	48,846	68,801	23,515	49,000	47,000

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
249-370-814-004	DEMOLITION	0	0	750	0	10,000	8,000
249-370-820-001	TRAVEL, TRAINING & CONFERENCE	1,399	1,196	686	0	2,500	1,500
249-370-830-001	DUES & SUBSCRIPTIONS	156	0	0	0	1,000	600
249-370-850-001	COMMUNICATIONS	2,347	3,278	1,512	246	2,500	2,000
249-370-900-001	PRINTING & PUBLISHING	415	541	0	0	400	400
249-370-930-001	MTNCE - OFFICE EQUIPMENT	0	579	579	0	600	500
249-370-932-018	DISASTER REC - PR & COSTS	0	0	0	0	0	0
249-370-932-020	DISASTER REC - NON-WORK PD	0	0	200	0	0	0
249-370-956-008	MISCELLANEOUS	0	0	0	0	0	0
249-370-956-015	BANK SERVICE FEES	0	30	0	0	0	0
249-370-957-001	INSURANCE - GENERAL	1,965	2,553	1,896	2,291	2,700	2,500
249-370-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
249-370-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		141,260	137,612	161,521	73,320	176,900	166,360
NET REVENUES (EXPENDITURES)		38,099	38,644	342,882	(9,318)	(43,100)	(49,560)
BEGINNING FUND BALANCE						444,430	401,330
PROJECTED ENDING FUND BALANCE						401,330	351,770

**COMMUNITY DEVELOPMENT FUND**  
**(280)**

The primary activity in this fund recently has been and continues to be the development of the Riverfront Park Trail, including the pavilion and amphitheater area. This fund will be used in the future to make money available for improvements for downtown merchants.

**SIGNIFICANT CHANGES:**

FY 2020

- None

FY 2021

- None

FY 2022

- None



CITY OF NILES							
Budget Worksheet - Fund 280 (Community Development Fund)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
280-100-572-003	PROGRAM INCOME	0	0	0	0	0	0
280-100-664-001	INTEREST	1	2	2	0	0	0
280-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		1	2	2	0	0	0
<b>EXPENDITURES</b>							
280-820-931-015	FACADE GRANT PROGRAM	0	0	0	0	0	0
280-820-931-016	SIGN GRANT PROGRAM	0	0	0	0	0	0
280-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
280-820-965-001	TRANSFERS OUT	0	0	0	0	0	0
280-820-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)		1	2	2	0	0	0
BEGINNING FUND BALANCE						121	121
PROJECTED ENDING FUND BALANCE						121	121

**DOWNTOWN DEVELOPMENT FUND**  
**(281)**

This fund originated from the sale of City owned properties in the downtown area during the late 1970s and 1980s, and have been re-used by the City, through the DDA, for activities in the downtown. During 1993 and 1994, monies in this fund were used to acquire six (6) properties along Water Street in preparation for the construction of the Riverfront Park Trail – a project that includes the construction of a recreation trail, pavilion and amphitheater, parking lot and fishing pier. The City received a grant from the Michigan Department of Natural Resources Trust Fund for 75% of the cost of the property acquisition, or \$93,000. The property acquisitions were completed, the buildings demolished, and construction of the Riverfront Park Trail is partially completed. Activity in this fund is expected to be minimal.

**SIGNIFICANT CHANGES:**

FY 2020

- None

FY 2021

- None

FY 2022

- None

CITY OF NILES							
Budget Worksheet - Fund 281 (DT Revolving Loan Fund)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
281-100-664-001	INTEREST	13	29	24	2	0	0
281-100-665-008	LOAN INT - MAJEREK	0	0	0	0	0	0
281-100-665-010	LOAN INT - LINDY'S	0	0	0	0	0	0
281-100-665-019	LOAN INT - CAPRON	0	0	0	0	0	0
281-100-665-022	LOAN INT - STEIN & VINE LLC	0	0	0	0	0	0
281-100-665-025	LOAN INT - DANA HANKINS	0	0	0	0	0	0
281-100-665-026	LOAN INT - DANNY MANGOLD	0	0	0	0	0	0
281-100-665-028	LOAN INT - PASTRY CENTER	0	0	0	0	0	0
281-100-665-029	LOAN INT - TINA GREEN	0	0	0	0	0	0
281-100-665-030	LOAN INT - TRUESDELL/JOHNSON	0	0	0	0	0	0
281-100-665-031	LOAN INT - GOLDEN NUGGET	0	0	0	0	0	0
281-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
	Total FUND REVENUES:	13	29	24	2	0	0
<b>EXPENDITURES</b>							
281-820-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
281-820-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
281-820-931-017	DOWNTOWN REHAB EXPENDITURES	10,530	0	0	0	0	0
281-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
281-820-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
281-820-958-010	GRANT EXPENDITURES - HUD	0	0	0	0	0	0
281-820-965-001	TRANSFERS OUT	0	0	0	0	0	0
	Total FUND EXPENDITURES:	10,530	0	0	0	0	0
	NET REVENUES (EXPENDITURES)	(10,517)	29	24	2	0	0
	BEGINNING FUND BALANCE					1,776	1,776
	PROJECTED ENDING FUND BALANCE					1,776	1,776

**HUD CDBG ENTITLEMENT COMMUNITY PROGRAM**  
**(283)**

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

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

**SIGNIFICANT CHANGES:**

FY 2019

- Increase in funding by \$5,000
- Projects cannot be finalized/awarded until after Annual Plan is complete and submitted to HUD in August.

FY 2020

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

FY 2021

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

CITY OF NILES							
Budget Worksheet - Fund 283 (HUD Entitlement Fund)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
283-100-501-009	FEDERAL GRANTS - ARRA	0	0	0	0	0	0
283-100-501-010	FEDERAL GRANTS - HUD	0	0	0	0	289,075	291,742
283-100-501-012	FERRY ST SCHOOL DEVELOPMENT	0	0	0	0	0	0
283-100-501-013	5TH ST NEIGHBORHOOD CTR PROGRA	0	0	0	0	0	0
283-100-501-014	HOUSING ASSISTANCE PROGRAM	0	0	0	17,936	0	0
283-100-501-015	DOWN PAYMENT ASSISTANCE	0	0	0	0	0	0
283-100-501-016	RENTAL REHABILITATION PROGRAM	0	0	0	0	0	0
283-100-501-017	COMMUNITY GARDEN INITIATIVE	0	0	0	0	0	0
283-100-501-018	D/T STREETScape IMPROVEMENTS	0	0	0	0	0	0
283-100-501-019	CAPITAL INFRASTRUCTURE PROJECTS	0	0	0	0	0	0
283-100-501-020	THOMAS STADIUM	0	0	0	0	0	0
283-100-501-021	NEIGHBORHOOD PARK IMPVTS	0	0	0	0	0	0
283-100-501-022	SLUM & BLIGHT ELIMINATION	6,225	81,814	37,997	0	0	0
283-100-501-023	CORE AREA ECONOMIC DEVELOPMENT	0	0	0	0	0	0
283-100-501-024	CODE ENFORCEMENT	67,555	69,284	70,168	15,673	0	0
283-100-501-025	HOMELESS INTERVENTION	1,753	7,216	39,130	42,758	0	0
283-100-501-030	JOB CREATION PROGRAM	0	0	0	0	0	0
283-100-501-031	TECHNICAL ASSISTANCE	0	0	0	0	0	0
283-100-501-035	MUSEUM RENOVATION	17,463	175,000	0	0	0	0
283-100-501-037	SCHOOL RESOURCE OFFICER	17,247	17,115	14,854	5,541	0	0
283-100-501-038	PUBLIC SERVICES	18,400	11,800	26,382	18,965	0	0
283-100-501-049	ECONOMIC DEVELOPMENT	0	0	0	22,500	0	0
283-100-501-066	PUBLIC FACILITY IMPROVEMENTS	33,435	22,655	0	0	0	0
283-100-501-068	TRANSPORTATION	0	300	800	4,000	0	0
283-100-501-090	CONTINGENCY PROJECTS	0	0	0	0	0	0
283-100-501-095	PROJECT ADMINISTRATION	41,250	54,991	48,063	28,007	0	0
283-100-572-003	PROGRAM INCOME	0	0	0	0	0	0
283-100-572-425	PROGRAM INCOME-HAP	0	10,981	19,999	0	0	0
283-100-664-001	INTEREST	0	155	249	22	0	0
283-100-665-001	LOAN INT - D. HANKINS	0	0	0	0	0	0
283-100-665-002	LOAN INT - JILL ROBERTS	0	0	0	0	0	0
283-100-671-001	MISCELLANEOUS	0	0	0	0	0	0
283-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	14,000	0	20,000	0	0
283-100-674-002	CONTRIBUTIONS-COMMUNITY GARDEN	0	0	0	0	0	0
283-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
	Total FUND REVENUES:	203,328	465,311	257,642	175,402	289,075	291,742
<b>EXPENDITURES</b>							
283-820-714-001	FRINGES-FICA	0	0	0	0	0	0
283-820-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
283-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
283-820-958-010	GRANT EXPENDITURES - HUD	0	0	155	29,438	0	0
283-820-958-011	STREETScape IMPROVEMENTS	0	0	0	0	0	0
283-820-958-012	STREETScape IMPROVEMENTS-ADMIR	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 283 (HUD Entitlement Fund)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
283-820-958-013	FRONT STREET IMPROVEMENTS	0	0	0	0	0	0
283-820-958-014	FRONT STREET IMPROVEMENTS-ADMR	0	0	0	0	0	0
283-820-958-015	5TH ST NEIGHBORHOOD DEV/FERRY	0	0	0	0	0	0
283-820-958-016	5TH ST NBHOOD CTR DEV/FERRY-AD	0	0	0	0	0	0
283-820-958-020	5TH ST NBHOOD CTR PROGRAMMING	0	0	0	0	0	0
283-820-958-021	5TH ST NBHOOD CTR PROG-ADMR	0	0	0	0	0	0
283-820-958-022	HOUSING ASSISTANCE	1,753	7,216	10,180	12,243	20,000	12,720
283-820-958-023	HOMELESS INTERVENTION-ADMIN	0	0	0	0	0	0
283-820-958-024	OWNER-OCCUP HOUSING MI GATEWAY	0	4,231	9,769	14,715	0	0
283-820-958-025	Blight and Beautification- Homeowner	0	0	0	0	0	94,728
283-820-958-026	OWNER-OCC HOUSING ASSIST-ADMR	0	0	0	0	0	0
283-820-958-027	DOWN PAYMENT ASSISTANCE	0	0	0	0	0	0
283-820-958-028	DOWN PAYMENT ASSISTANCE-ADMR	0	0	0	0	0	0
283-820-958-030	RENTAL PROPERTY IMPROVEMENTS	0	0	0	0	0	0
283-820-958-031	RENTAL PROP IMPVTS - ADMR	0	0	0	0	0	0
283-820-958-032	CODE ENFORCEMENT	67,555	69,284	69,988	31,269	75,000	95,000
283-820-958-035	CORE AREA ECON DEV & INFRASTR	0	0	0	0	0	0
283-820-958-036	CORE AREA ECON DEV & INF -ADMR	0	0	0	0	0	0
283-820-958-037	CRIME PREVENTION	17,247	17,115	14,854	8,312	50,000	15,000
283-820-958-038	Summer My Way	18,400	11,800	20,000	0	15,000	15,000
283-820-958-039	UTILITIES ASSISTANCE	0	0	467	20,989	65,000	0
283-820-958-040	BROWNFIELD ECONOMIC DEVELOPMEI	0	0	0	0	0	0
283-820-958-041	BROWNFIELD ECON DEV - ADMR	0	0	0	0	0	0
283-820-958-045	NBHOOD PARK IMPROVEMENTS	0	0	0	0	0	0
283-820-958-046	NBHOOD PARK IMPVTS - ADMR	0	0	0	0	0	0
283-820-958-047	COMMUNITY GARDENS-HUD	0	0	0	0	0	0
283-820-958-048	COMMUNITY GARDENS-PRIVATE	0	0	0	0	0	0
283-820-958-049	ECONOMIC DEVELOPMENT	0	0	0	50,000	0	0
283-820-958-050	THOMAS STADIUM PARKING LOT	0	0	0	0	0	0
283-820-958-051	THOMAS STAD PARKING LOT- ADMR	0	0	0	0	0	0
283-820-958-055	SLUM & BLIGHT ELIMINATION	6,225	81,814	37,997	0	0	0
283-820-958-056	SLUM & BLIGHT ELIMINAT - ADMIN	0	0	0	0	0	0
283-820-958-060	JOB CREATION PROGRAM	0	0	0	0	0	0
283-820-958-061	TECHNICAL ASSISTANCE	0	0	0	0	0	0
283-820-958-065	MUSEUM RENOVATION	17,463	175,000	0	0	0	0
283-820-958-066	PUBLIC FACILITY IMPROVEMENTS	33,435	22,655	0	0	0	0
283-820-958-068	TRANSPORTATION	0	300	800	4,000	5,000	1,000
283-820-958-069	TRANSPORTATION - ADMIN	0	0	0	0	0	0
283-820-958-070	HOUSING ASSISTANCE CV	0	0	25,531	7,112	0	0
283-820-958-071	UTILITIES ASSITANCE CV	0	0	5,828	0	0	0
283-820-958-072	FOOD ASSISTANCE CV	0	0	554	16,385	0	0
283-820-958-073	FOOD ASSISTANCE	0	0	500	1,200	0	0
283-820-958-074	ADMINISTRATION CV	0	0	6,637	17,895	0	0
283-820-958-075	EVICTON DIVERSION - CV	0	0	2,685	15,001	0	0
283-820-958-080	RAPID RE-HOUSING	0	0	0	6,492	0	0
283-820-958-081	RAPID RE-HOUSING - CV	0	0	414	12,335	0	0

CITY OF NILES							
Budget Worksheet - Fund 283 (HUD Entitlement Fund)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
283-820-958-082	RENTAL ASSISTANCE (EDP)	0	0	0	7,104	0	0
283-820-958-095	TOTAL PROJECT ADMINISTRATION	41,250	54,991	41,426	24,072	57,815	58,294
283-820-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		203,328	444,406	247,785	278,562	287,815	291,742
NET REVENUES (EXPENDITURES)		0	20,905	9,857	(103,160)	1,260	0
BEGINNING FUND BALANCE						49,600	50,860
PROJECTED ENDING FUND BALANCE						50,860	50,860

**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.

At the present time, the fund realizes revenues from loans being repaid by Specialty Products and the Niles Academy of Performing Arts. The Community Development Director monitors all loans.

**SIGNIFICANT CHANGES:**

FY 2020

- Funds set aside for demolitions

FY 2021

- No projects planned for 2020.

FY 2022

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



CITY OF NILES							
Budget Worksheet - Fund 297 (Economic Development)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
297-100-539-001	STATE GRANTS	0	0	0	0	0	0
297-100-664-001	INTEREST	2,471	4,761	3,117	230	2,500	2,000
297-100-665-009	LOAN INT- TEM PAC	0	0	0	0	0	0
297-100-665-020	LOAN INT - VISION MACHINE	0	0	0	0	0	0
297-100-665-021	LOAN INT - SPECIALTY PROD	0	0	0	0	0	0
297-100-665-023	LOAN INT - INFONIT LLC	0	0	0	0	0	0
297-100-665-027	LOAN INT - NILES ACADEMY	0	0	0	0	0	0
297-100-665-031	LOAN INT - MICHAEL CLANCY	0	0	0	0	0	0
297-100-665-032	LOAN INT - THOMAS KESTERKE	0	0	0	0	0	0
297-100-665-033	LOAN INT - ULTRACAMP	1,168	796	397	0	550	550
297-100-665-034	LOAN INT - BRYAN WILLIAMS	550	511	202	0	400	400
297-100-665-035	LOAN INT - CHAMBER	66	8	0	0	0	0
297-100-665-037	LOAN INT - SLR PILATES	1,133	1,421	773	0	1,500	1,500
297-100-665-038	LOAN INT - L&S HOLLISTER	0	114	481	0	700	700
297-100-665-040	LOAN INT - FOP	0	1,643	1,593	0	2,500	2,500
297-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
297-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
	Total FUND REVENUES:	5,388	9,254	6,563	230	8,150	7,650
<b>EXPENDITURES</b>							
297-858-801-001	PROFESSIONAL SERVICES	0	0	150	0	0	0
297-858-802-001	ADMINISTRATION FEES - FED	0	0	0	0	0	0
297-858-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
297-858-934-001	LAND REPAIR	0	0	0	0	0	0
297-858-956-015	BANK SERVICE FEES	0	0	0	0	0	0
297-858-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
297-858-999-001	TRANSFERS OUT	0	0	20,000	0	0	0
	Total FUND EXPENDITURES:	0	0	20,150	0	0	0
	NET REVENUES (EXPENDITURES)	5,388	9,254	(13,587)	230	8,150	7,650
	BEGINNING FUND BALANCE					480,287	488,437
	PROJECTED ENDING FUND BALANCE					488,437	496,087

**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 2020

- There are no projects planned for this fiscal year.

FY 2021

- There are no projects planned for this fiscal year.

FY 2022

- There are no projects planned for this fiscal year.

CITY OF NILES							
Budget Worksheet - Fund 401 (Capital Grant)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
401-100-626-001	SERVICES RENDERED	0	0	0	0	0	0
401-100-626-002	SERVICES RENDERED - SIDEWALK R	0	0	0	0	0	0
401-100-664-001	INTEREST	281	612	502	37	300	300
401-100-672-009	SPECIAL ASSESSMENT - SIDEWALK	0	0	0	0	0	0
401-100-687-001	REFUNDS & REBATES	0	0	0	0	0	0
401-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		281	612	502	37	300	300
<b>EXPENDITURES</b>							
401-902-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
401-902-932-010	REPAIRS & MTNCE - SIDEWALKS	0	0	0	5,849	0	0
401-902-956-015	BANK SERVICE FEES	0	0	0	0	0	0
401-902-957-001	INSURANCE - GENERAL	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	5,849	0	0
NET REVENUES (EXPENDITURES)		281	612	502	(5,812)	300	300
BEGINNING FUND BALANCE						36,869	37,169
PROJECTED ENDING FUND BALANCE						37,169	37,469

**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 2020

- \$140,000 transferred into the equipment replacement fund for future fire apparatus, patrol vehicle, and public works costs.

FY 2021

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

FY 2022

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

CITY OF NILES							
Budget Worksheet - Fund 402 (Equipment Replacement)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
402-100-607-050	PARK APPLICATION FEES	0	0	0	0	0	0
402-100-664-001	INTEREST	854	3,457	3,212	368	1,000	1,000
402-100-667-001	RENTAL OF PROPERTY	250	250	0	0	0	0
402-100-671-001	MISCELLANEOUS	10,323	14,483	5,908	4,719	0	0
402-100-674-001	CONTRIBUTIONS - FIRE DEPT.	1,034	789	1,536	900	1,000	0
402-100-674-002	CONTRIBUTIONS - POLICE DEPT.	53,000	250	0	0	0	0
402-100-674-003	CONTRIBUTIONS - DPW	0	0	0	0	20,000	20,000
402-100-699-001	INTERFUND TRANSFER	99,500	43,000	68,000	0	3,000	0
Total FUND REVENUES:		164,961	62,229	78,656	5,987	25,000	21,000
<b>EXPENDITURES</b>							
402-536-956-008	MISCELLANEOUS	0	0	0	0	0	0
402-536-956-015	BANK SERVICE FEES	0	0	0	0	0	0
402-536-990-001	DEBT SERVICE	0	0	0	0	0	0
402-536-999-001	TRANSFERS OUT	0	66,846	886	0	0	0
Total FUND EXPENDITURES:		0	66,846	886	0	0	0
NET REVENUES (EXPENDITURES)		164,961	(4,617)	77,770	5,987	25,000	21,000
BEGINNING FUND BALANCE						291,823	316,823
PROJECTED ENDING FUND BALANCE						316,823	337,823

**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 2020

- None

FY 2021

- None

FY 2022

- None

CITY OF NILES							
Budget Worksheet - Fund 412 (Industrial Park Assoc)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
412-100-664-001	INTEREST	445	968	792	64	700	700
412-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
412-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		445	968	792	64	700	700
<b>EXPENDITURES</b>							
412-857-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
412-857-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
412-857-813-001	CONTRACTUAL SERVICES	0	0	0	0	0	0
412-857-920-001	UTILITIES	69	77	69	0	0	0
412-857-932-001	REPAIRS & MAINTENANCE	0	0	45	0	0	0
412-857-956-015	BANK SERVICE FEES	0	0	0	0	0	0
412-857-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
412-857-974-009	INDUSTRIAL DR DEV PROJECT	0	0	0	0	0	0
412-857-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		69	77	114	0	0	0
NET REVENUES (EXPENDITURES)		376	891	678	64	700	700
BEGINNING FUND BALANCE						58,082	58,782
PROJECTED ENDING FUND BALANCE						58,782	59,482

**SEWER MAINTENANCE FUND**  
**(491)**

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

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2020

- None

FY 2021

- None

FY 2022

- None



CITY OF NILES							
Budget Worksheet - Fund 491 (Sewer Maintenance)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
491-100-462-001	SEWER PERMITS	2,316	3	6,169	0	500	1,000
491-100-664-001	INTEREST	345	612	479	20	500	500
491-100-667-590	SEWER MAINT - UTILITY DEPT	336,603	217,543	382,781	135,652	0	0
491-100-671-001	MISCELLANEOUS	128	131	123	82	0	0
491-100-699-002	INTERFUND TRANSFER - UTILITY	0	0	0	0	301,092	333,429
Total FUND REVENUES:		339,392	218,289	389,552	135,754	302,092	334,929
<b>EXPENDITURES</b>							
COLLECTION SEWER							
491-548-702-002	OVERTIME WAGES	0	0	0	0	0	0
491-548-702-004	SALARIES/WAGES SEWER REPAIR	27,558	20,245	11,206	3,634	24,000	25,000
491-548-702-005	SALARIES/WAGES SEWER CLEANING	36,800	29,888	29,135	12,009	50,000	50,000
491-548-702-019	SALARIES & WAGES - DPW	27,456	19,709	21,049	12,235	25,079	34,588
491-548-714-001	FRINGES	59,429	37,971	37,923	17,493	58,724	23,904
491-548-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
491-548-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	0	0
491-548-740-001	OPERATING SUPPLIES	8,247	2,938	5,976	2,114	8,000	8,000
491-548-756-004	GASOLINE & OIL	7,567	4,185	2,241	1,197	6,000	6,000
491-548-784-004	VEHICLE MAINTENANCE	29,829	17,676	14,568	24,021	22,000	30,000
491-548-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
491-548-813-001	CONTRACTUAL SERVICES	33,743	0	0	0	0	0
491-548-815-001	TRASH DISPOSAL	0	0	93	0	0	0
491-548-850-001	COMMUNICATIONS	243	321	443	470	2,000	1,000
491-548-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
491-548-932-001	REPAIRS & MAINTENANCE	107,598	87,034	259,286	61,201	100,000	150,000
491-548-940-001	CUST PREMISE EXP - BACK UPS	0	0	0	0	0	0
491-548-956-015	BANK SERVICE FEES	0	0	0	0	0	0
491-548-957-001	INSURANCE - GENERAL	1,307	1,281	611	1,278	1,400	1,400
491-548-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
Total COLLECTION SEWER:		339,777	221,248	382,531	135,652	297,203	329,892
INTERCEPTOR SEWER							
491-549-702-002	OVERTIME WAGES	0	0	0	0	0	0
491-549-702-004	SALARIES/WAGES SEWER REPAIR	0	0	0	0	0	0
491-549-702-005	SALARIES/WAGES SEWER CLEANING	987	267	77	0	1,500	1,500
491-549-702-019	SALARIES & WAGES - DPW	0	0	0	0	0	0
491-549-714-001	FRINGES	628	151	103	0	889	1,037
491-549-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
491-549-740-001	OPERATING SUPPLIES	0	0	0	0	1,500	1,000
491-549-784-004	VEHICLE MAINTENANCE	207	57	69	0	0	0
Total INTERCEPTOR SEWER:		1,822	475	249	0	3,889	3,537
Total FUND EXPENDITURES:		341,599	221,723	382,780	135,652	301,092	333,429

CITY OF NILES							
Budget Worksheet - Fund 491 (Sewer Maintenance)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
NET REVENUES (EXPENDITURES)		(2,207)	(3,434)	6,772	102	1,000	1,500
BEGINNING FUND BALANCE						50,555	51,555
PROJECTED ENDING FUND BALANCE						51,555	53,055

**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 2020

- Increase in revenues and expenses due to increased operations and fuel sales, the Public Works Director is handling all aviation fuels sales.
- Federal Grants will continue for the required aviation easements to assure clear approaches.

FY 2021

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

FY 2022

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

CITY OF NILES							
Budget Worksheet - Fund 581 (Airport)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
581-100-501-001	FEDERAL GRANTS	0	166,582	35,384	0	350,000	300,000
581-100-539-001	STATE GRANTS	0	8,992	0	0	0	0
581-100-620-010	DISCOUNT ON SALES TAX PAID	43	35	14	2	0	0
581-100-646-001	JET FUEL SALES	145,454	127,632	51,328	10,514	130,000	100,000
581-100-664-001	INTEREST	1,788	2,864	3,122	269	2,500	3,000
581-100-667-001	RENTAL OF PROPERTY	68,388	67,029	67,742	49,014	105,000	70,000
581-100-671-001	MISCELLANEOUS	544	446	434	439	0	0
581-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
581-100-673-003	SALE OF EASEMENTS	0	0	0	0	0	0
581-100-699-001	INTERFUND TRANSFER	973	991	1,017	0	1,000	1,000
Total FUND REVENUES:		217,190	374,571	159,041	60,238	588,500	474,000
<b>EXPENDITURES</b>							
581-537-702-002	OVERTIME WAGES	0	0	0	0	0	0
581-537-702-012	STREET DEPARTMENT LABOR ONLY	736	249	190	0	1,200	1,200
581-537-703-001	SALARIES & WAGES - PART TIME	8,288	8,400	6,303	3,195	9,000	9,000
581-537-714-001	FRINGES	631	651	516	244	600	700
581-537-714-012	FRINGES-W/C INS PREMIUMS	10	39	78	43	87	111
581-537-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
581-537-740-001	OPERATING SUPPLIES	189	1,101	121	267	1,200	1,200
581-537-756-004	GASOLINE & OIL	1,895	1,578	1,024	410	2,000	2,000
581-537-784-004	VEHICLE MAINTENANCE	1,209	458	432	74	2,000	2,000
581-537-796-001	JET FUEL PURCHASES	164,528	114,416	54,009	0	80,000	62,000
581-537-801-001	PROFESSIONAL SERVICES	81,542	500	0	10,601	150,000	150,000
581-537-813-001	CONTRACTUAL SERVICES	5,154	13,399	4,078	0	200,000	200,000
581-537-815-001	TRASH DISPOSAL	0	0	0	0	0	0
581-537-820-001	TRAVEL, TRAINING & CONFERENCE	139	14	0	0	1,500	1,500
581-537-830-001	DUES & SUBSCRIPTIONS	99	235	5,539	179	250	400
581-537-850-001	COMMUNICATIONS	858	1,951	1,970	437	2,500	2,000
581-537-900-001	PRINTING & PUBLISHING	0	0	0	0	100	0
581-537-920-001	UTILITIES	11,367	10,306	11,067	3,871	14,000	14,000
581-537-930-004	MTNCE - OTHER EQUIPMENT	4	0	0	0	0	0
581-537-931-001	BUILDING REPAIRS	5,212	429	2,298	238	4,500	4,500
581-537-932-001	REPAIRS & MAINTENANCE	0	60	0	0	4,000	500
581-537-932-017	UST CLEANUP - AIRPORT	10,454	1,095	0	0	3,000	1,500
581-537-956-008	MISCELLANEOUS	260	940	260	260	2,000	2,000
581-537-956-015	BANK SERVICE FEES	3,725	3,514	1,619	435	3,600	3,600
581-537-957-001	INSURANCE - GENERAL	12,368	13,201	5,054	10,585	15,000	15,000
581-537-968-001	DEPRECIATION EXPENSE	162,166	154,124	150,232	75,116	160,000	150,000
581-537-974-006	LAND PURCHASE	0	0	0	0	0	0
581-537-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
581-537-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		470,834	326,660	244,790	105,955	656,537	623,211

CITY OF NILES							
Budget Worksheet - Fund 581 (Airport)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
NET REVENUES (EXPENDITURES)		(253,644)	47,911	(85,749)	(45,717)	(68,037)	(149,211)
BEGINNING FUND BALANCE						1,253,397	1,185,360
PROJECTED ENDING FUND BALANCE						1,185,360	1,036,149

**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 2020

- None- continue to purchase needed equipment.

FY 2021

- None- continue to purchase needed equipment.

FY 2022

- None- continue to purchase needed equipment.

CITY OF NILES							
Budget Worksheet - Fund 584 (Plym Park Golf)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
584-100-607-002	GREENS FEES	54,177	56,461	79,404	11,607	70,000	75,000
584-100-607-003	MEMBERSHIP FEES	14,025	16,550	11,950	7,190	17,000	12,000
584-100-607-005	CITY TOURNAMENT FEES	2,380	1,690	1,895	0	2,500	2,200
584-100-642-001	SALES - CONCESSIONS	4,823	4,990	3,957	421	7,000	5,000
584-100-645-001	SALES - GOLF MERCHANDISE	1,460	1,356	2,177	316	1,600	2,000
584-100-664-001	INTEREST	966	1,458	732	103	1,000	600
584-100-667-001	RENTAL OF PROPERTY	37,063	41,605	52,807	8,713	55,000	60,000
584-100-671-001	MISCELLANEOUS	924	(105)	1,090	275	1,000	1,000
584-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
584-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		115,818	124,005	154,012	28,625	155,100	157,800
<b>EXPENDITURES</b>							
584-542-702-002	OVERTIME WAGES	0	0	0	0	0	0
584-542-702-012	STREET DEPARTMENT LABOR ONLY	0	296	0	0	300	500
584-542-703-001	SALARIES & WAGES - PART TIME	62,754	68,645	60,216	15,174	58,767	79,000
584-542-703-002	OVERTIME WAGES PT	0	0	0	0	0	0
584-542-714-001	FRINGES-FICA	4,772	5,247	4,601	1,161	4,496	6,060
584-542-714-003	FRINGES - MESC	9,120	4,849	0	0	6,000	3,000
584-542-714-012	FRINGES-W/C INS PREMIUMS	824	613	506	275	550	498
584-542-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
584-542-727-001	OFFICE SUPPLIES	3	0	0	0	500	500
584-542-740-001	OPERATING SUPPLIES	3,914	3,202	4,507	790	5,000	5,000
584-542-742-001	SUPPLIES - CONCESSION SALES	3,031	3,451	2,741	56	3,500	2,500
584-542-745-001	SUPPLIES - MERCHANDISE SALES	220	339	835	0	800	1,000
584-542-756-004	GASOLINE & OIL	8,651	5,053	3,545	498	4,000	5,000
584-542-784-004	VEHICLE MAINTENANCE	0	182	0	0	0	0
584-542-801-001	PROFESSIONAL SERVICES	1,423	3,315	5,434	0	2,200	5,000
584-542-805-001	DONATED GREEN FEES	0	0	0	0	0	0
584-542-813-001	CONTRACTUAL SERVICES	3,053	4,024	5,983	1,916	3,400	5,500
584-542-814-001	HIRED SERVICES	0	0	0	0	0	0
584-542-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
584-542-830-001	DUES & SUBSCRIPTIONS	280	290	100	0	400	400
584-542-850-001	COMMUNICATIONS	538	808	449	116	1,000	1,000
584-542-900-001	PRINTING & PUBLISHING	501	826	398	435	850	1,000
584-542-920-001	UTILITIES	12,803	13,721	13,163	4,529	14,000	14,500
584-542-930-004	MTNCE - OTHER EQUIPMENT	9,153	13,104	14,622	356	10,000	15,000
584-542-931-001	BUILDING REPAIRS	252	1,351	0	308	4,000	5,000
584-542-932-001	REPAIRS & MAINTENANCE	0	57	0	0	0	0
584-542-932-018	LAND REPAIRS & MAINTENANCE	8,665	6,199	5,700	433	8,500	6,500
584-542-956-008	MISCELLANEOUS	0	(1)	(1)	200	500	500
584-542-956-011	CREDIT/DEBIT CARD FEES	1,732	1,470	2,367	649	1,800	2,500
584-542-956-015	BANK SERVICE FEES	0	0	0	0	0	0
584-542-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 584 (Plym Park Golf)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
584-542-957-001	INSURANCE - GENERAL	2,025	2,229	2,284	2,372	3,000	3,000
584-542-959-020	INTEREST PD ON ELECT DEPT LOAN	331	334	242	0	250	350
584-542-965-004	CASH OVER/SHORT	(37)	17	20	0	0	0
584-542-968-001	DEPRECIATION EXPENSE	9,910	9,910	10,727	5,363	5,000	5,000
584-542-974-001	LAND IMPROVEMENTS	620	0	0	0	0	0
584-542-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	8,165	(8,165)	15,000	15,000
584-542-999-001	DEBT SERVICE	0	0	0	0	0	0
Total FUND EXPENDITURES:		144,538	149,531	146,604	26,466	153,813	183,308
NET REVENUES (EXPENDITURES)		(28,720)	(25,526)	7,408	2,159	1,287	(25,508)
BEGINNING FUND BALANCE						149,078	150,365
PROJECTED ENDING FUND BALANCE						150,365	124,857



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

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

**Revenue Highlights**

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

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

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

**Expense Highlights**

The primary DART expenses are “human” costs: the labor and benefits associated with running the system. During FY 2020, the starting wage for drivers and dispatchers was increased in order to better compete with other area transit agency and school bus provider wage/benefit packages. However, drivers are in short supply statewide, and as other agencies have increased wage and benefit packages to attract applicants, DART again finds itself needing to catch up. Additional increases will be necessary in order to attract and retain quality staff.

As previously stated, capital expenses for FY 2022 will include the purchase of a replacement bus and repairing portions of the parking lot/driveways.

**SIGNIFICANT CHANGES:**

**FY 2020**

- DART service was financially impacted by the COVID-19 pandemic, beginning in March 2020. Demand for service decreased as area residents began to stay home and businesses closed or switched to online/delivery service. Transit agencies statewide limited service to essential trips, such as trips to medical offices, pharmacies, employment, and grocery stores. Fares were eliminated for several months in order to maximize social distancing and eliminate touch points between passengers and DART staff.
- Expenses related to cleaning supplies, masks, gloves, barriers on the buses, etc. increased.

- The federal government announced the CARES Act, which provided much needed financial relief for public transit agencies, including DART. CARES Act grants provided up to 100% federal funding for expenses incurred due to the COVID-19 pandemic dating back to January 20, 2020.
- Frontline wage increases were implemented in an effort to retain and attract staff.

#### FY 2021

- Ridership and financial impacts from COVID-19 continued. However, transit-specific CARES Act and American Rescue Plan 100% federal funding remains in place to offset any revenue losses.
- Ridership began to increase back toward normal levels, and the driver shortage became particularly pronounced. In order to return to previous ridership levels, additional staffing will be needed.
- DART entered into conversations with the City of Buchanan to provide transit service. If an agreement is approved, DART would take on 3 additional small buses and approximately 5,000 revenue trips per year beginning in FY 2022.

#### FY 2022

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

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
588-100-402-001	REAL PROPERTY TAXES - CURRENT	74,385	89,259	89,086	5,487	86,000	87,500
588-100-402-006	REAL PROPERTY TAXES - CASS COU	141	140	1,016	1,248	150	150
588-100-411-011	DEL. REAL TAXES - DART SHARE	5,728	5,533	5,508	0	5,800	5,500
588-100-420-011	DELINQUENT PERSONAL PROPERTY -	11,889	(43)	2,494	(2,528)	60	100
588-100-437-001	IFT/CFT'S	487	586	646	0	600	600
588-100-444-001	PMTS IN LIEU OF TAXES-PILOT	839	847	1,184	0	800	800
588-100-501-001	FEDERAL GRANTS - PREVENT MAINT	109,160	133,205	105,181	29,837	118,500	133,147
588-100-501-002	FEDERAL GRANTS - OPERATING	130,470	132,359	136,225	0	136,000	145,500
588-100-501-003	FEDERAL GRANT - CAPITAL	59,069	112,544	9,906	28,456	50,000	66,720
588-100-528-001	OTHER FEDERAL GRANTS	0	0	108,668	10,804	0	0
588-100-539-001	STATE GRANTS - OPERATNG	175,761	149,800	159,240	79,196	169,346	181,299
588-100-539-002	STATE GRANTS - OPER (FED 5311)	0	0	0	0	0	0
588-100-539-003	STATE GRANTS - CAPITAL	14,768	28,136	2,476	7,114	12,500	16,680
588-100-539-005	STATE GRANTS - PREVENT MAINT	27,291	33,301	26,295	7,459	29,625	33,287
588-100-550-001	PLANNING PASS-THRU GRANT	0	0	0	0	0	0
588-100-550-002	STATE DISASTER CONTINGENCY FND	32,226	0	0	0	0	0
588-100-573-001	LCSA - PP TAX REIMB	4,166	5,978	5,015	0	4,100	5,000
588-100-574-004	SALES & USE	0	0	0	0	0	0
588-100-626-001	PASSENGER FARES-DEMAND RESP	69,921	57,691	47,237	26,953	58,000	57,000
588-100-626-002	PASSENGER FARES-ROUTE	0	8,023	6,646	3,637	9,000	8,000
588-100-664-001	INTEREST	3,587	9,433	9,168	926	1,500	1,500
588-100-667-001	RENTAL OF PROPERTY	0	0	0	0	0	0
588-100-671-001	MISCELLANEOUS	1,396	3,954	1,505	1,255	0	0
588-100-673-001	SALE OF PROPERTY	0	1,587	1,256	0	1,500	1,500
588-100-687-001	REFUNDS & REBATES	85,513	31,843	35	0	500	500
588-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		806,797	804,176	718,787	199,844	683,981	744,783
<b>EXPENDITURES</b>							
<b>VEHICLE OPERATIONS</b>							
588-010-503-002	UNIFORMS	2,395	2,135	1,376	289	2,000	1,800
588-010-503-003	ATTORNEY FEES	0	0	0	0	0	0
588-010-503-010	GENERAL MEDICAL EXPENSE	1,569	1,479	4,392	169	1,800	1,800
588-010-504-001	GAS & OIL	43,601	41,635	25,655	8,093	42,000	42,000
588-010-504-002	TIRES & TUBES	0	0	0	0	0	0
588-010-504-020	OFFICE SUPPLIES	679	24	189	0	450	450
588-010-505-001	TELEPHONE & INTERNET	0	0	0	0	0	0
588-010-507-001	VEHICLE LICENSE FEES	0	0	70	50	0	70
588-010-508-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-010-509-001	TRAINING	554	1,973	540	464	1,500	1,500
588-010-509-002	TRAVEL & MEETINGS	228	1,161	614	0	1,200	1,200
588-010-509-005	LEASE EXPENSE - REV VEHICLES	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
588-010-509-010	EQUIPMENT RENTAL	0	0	0	0	0	0
588-010-509-020	MISCELLANEOUS EXPENSE	0	0	0	0	0	0
588-010-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
588-010-702-003	SALARIES & WAGES - FT DISPATCH	39,807	49,890	43,704	26,914	51,140	55,000
588-010-702-018	SALARIES - DISASTER REC	0	0	0	0	0	0
588-010-702-020	DISASTER REC - NON-WORK PD	0	0	4,252	266	0	0
588-010-703-001	SALARIES & WAGES - PT DRIVERS	145,082	141,558	131,402	63,937	153,110	160,500
588-010-703-003	SALARIES & WAGES - PT DISPATCH	276	643	6	0	0	0
588-010-714-001	FRINGES - FICA	14,043	14,439	13,489	6,801	15,625	16,486
588-010-714-004	FRINGES-GROUP MEDICAL INS	39,875	43,500	49,333	18,000	54,000	48,000
588-010-714-012	FRINGES - W/C INS PREMIUMS	2,485	2,387	2,478	1,368	2,735	3,929
588-010-714-017	FRINGES-PENSION CONTRI EXPENSE	3,279	4,277	4,805	1,153	5,863	2,810
Total VEHICLE OPERATIONS:		293,873	305,101	282,305	127,504	331,423	335,545
VEHICLE MAINTENANCE							
588-041-503-001	TOWING	215	85	75	75	300	300
588-041-503-002	UNIFORMS	401	800	968	266	750	1,050
588-041-503-010	GENERAL MEDICAL EXPENSE	136	311	0	0	220	220
588-041-504-001	GAS & OIL	1,417	1,131	2,712	2,169	1,350	4,500
588-041-504-002	TIRES & TUBES	243	0	0	420	0	0
588-041-504-003	VEHICLE PARTS & SUPPLIES	27,767	19,881	18,311	5,636	27,000	25,000
588-041-504-004	VEHICLE REPAIRS & MAINTENANCE	4,950	0	163	0	2,000	2,000
588-041-504-005	VEHICLE WASHING	319	0	0	0	0	0
588-041-504-016	EQUIPMENT MAINTENANCE	1,350	1,110	624	127	1,500	1,500
588-041-504-020	OFFICE SUPPLIES	95	2,120	36	0	2,120	2,120
588-041-505-001	TELEPHONE & INTERNET	237	264	267	153	275	275
588-041-505-002	UTILITIES	2,403	1,562	1,451	635	2,200	2,200
588-041-506-002	VEHICLE DAMAGE INSURANCE	0	0	0	0	0	0
588-041-507-001	VEHICLE LICENSE FEES	0	0	0	0	0	0
588-041-508-001	PURCHASED TRANSPO SERVICE	0	0	0	0	0	0
588-041-509-001	TRAINING	673	385	75	0	1,300	1,200
588-041-702-001	SALARIES & WAGES - FT MAINT	49,692	55,028	53,055	26,983	56,403	56,100
588-041-702-018	SALARIES - DISASTER REC	0	0	0	0	0	0
588-041-702-020	DISASTER REC - NON-WORK PD	0	0	214	0	0	0
588-041-714-001	FRINGES - FICA	3,603	3,976	3,973	1,955	4,315	4,292
588-041-714-003	FRINGES-MESC	0	0	0	0	0	0
588-041-714-004	FRINGES-GROUP MEDICAL INS	15,125	14,500	17,333	16,500	18,000	16,000
588-041-714-012	FRINGES - W/C INS PREMIUMS	560	734	921	538	997	1,113
588-041-714-017	FRINGES-PENSION CONTRI EXPENSE	4,272	4,902	7,589	3,473	7,647	9,915
Total VEHICLE MAINTENANCE:		113,458	106,789	107,767	58,930	126,377	127,785
NON-VEHICLE MAINTENANCE							
588-042-503-010	GENERAL MEDICAL EXPENSE	168	0	0	0	100	100
588-042-504-010	RADIO REPAIRS & MAINTENANCE	310	1,473	0	0	750	500

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
588-042-504-013	DISASTER REC - SUPPLIES	122,323	22,538	7,426	1,274	0	7,500
588-042-504-015	BUILDING REPAIRS & MAINTENANCE	8,276	9,334	9,279	20,576	9,500	9,500
588-042-504-016	EQUIPMENT MAINTENANCE	1,849	7,858	165	385	4,100	4,100
588-042-504-020	OFFICE SUPPLIES	2,098	493	110	300	1,200	1,200
588-042-506-001	BUILDING DAMAGE INSURANCE	1,109	1,393	1,552	1,687	1,100	1,550
588-042-508-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-042-702-018	SALARIES - DISASTER REC	1,139	0	0	0	0	0
588-042-702-020	DISASTER REC - NON-WORK PD	0	0	3,144	1,072	0	0
588-042-703-001	SALARIES & WAGES - PT MAINT	9,819	11,764	11,343	6,864	12,235	15,000
588-042-714-001	FRINGES - FICA	825	864	969	588	936	1,148
588-042-714-012	FRINGES - W/C INS PREMIUMS	0	140	390	251	428	416
588-042-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	0	0	0	0
Total NON-VEHICLE MAINTENANC		147,916	55,857	34,378	32,997	30,349	41,014
ADMINISTRATION							
588-160-503-002	ARMORED CAR SERVICES	0	0	0	0	0	0
588-160-503-003	PROFESSIONAL SERVICES	1,225	2,500	2,700	4,225	2,500	2,700
588-160-503-004	AUDIT FEES	0	1,500	3,500	1,000	1,500	3,500
588-160-503-005	GRANT ADMINISTRATION SERVICES	0	0	0	0	0	0
588-160-504-020	OFFICE SUPPLIES	1,841	2,176	1,233	1,271	2,300	2,200
588-160-505-001	TELEPHONE & INTERNET	2,497	4,943	3,747	2,696	3,900	3,800
588-160-505-002	UTILITIES	5,184	5,437	4,672	2,175	5,400	5,300
588-160-506-003	VEHICLE LIABILITY INSURANCE	3,950	3,986	5,424	4,724	4,000	5,500
588-160-506-004	BUILDING/PROPERTY LIABILITY INS	4,547	3,132	2,969	3,328	4,000	3,000
588-160-508-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-160-509-001	TRAINING	180	397	0	0	1,100	1,100
588-160-509-002	TRAVEL & MEETINGS	43	615	701	0	1,100	1,100
588-160-509-003	ADVERTISING & MARKETING	537	1,095	371	76	1,000	1,000
588-160-509-004	ENTERTAINMENT	0	0	0	0	0	0
588-160-509-005	DUES & SUBSCRIPTIONS	3,792	3,436	3,436	3,142	3,750	3,750
588-160-509-006	PERMIT EXPENSE	0	0	0	0	0	0
588-160-509-020	MISCELLANEOUS EXPENSE	36	0	179	0	0	0
588-160-702-001	SALARIES & WAGES - FULL TIME	76,594	72,985	75,282	44,472	74,445	91,000
588-160-702-018	SALARIES - DISASTER REC	1,510	0	965	0	0	0
588-160-702-020	DISASTER REC - NON-WORK PD	0	0	1,517	0	0	0
588-160-703-001	SALARIES & WAGES - PART TIME	0	0	0	0	0	0
588-160-714-001	FRINGES - FICA	5,788	5,490	5,797	3,354	5,695	6,962
588-160-714-004	FRINGES-GROUP MEDICAL INS	15,125	8,458	0	0	18,000	16,000
588-160-714-012	FRINGES-W/C INS PREMIUMS	350	334	363	202	382	357
588-160-714-017	FRINGES-PENSION CONTRI EXPENSE	784	449	0	0	289	0
588-160-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
588-160-956-015	BANK SERVICE FEES	15	0	0	0	0	0
588-160-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total ADMINISTRATION:		123,998	116,933	112,856	70,665	129,361	147,269

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2022							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
CAPITAL OUTLAY							
588-550-932-017	UST EXPENSES	0	0	0	0	0	0
588-550-975-001	BUILDING IMPROV-CAPITAL OUTLAY	3,601	0	9,881	8,458	10,500	75,000
588-550-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
588-550-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	40,164	52,000	0
588-550-979-001	VEHICLE CAPITAL OUTLAY	73,837	140,680	4,054	0	0	83,400
588-550-980-001	MISC FED GRANT EXPENDITURES	0	0	0	0	0	0
Total CAPITAL OUTLAY:		77,438	140,680	13,935	48,622	62,500	158,400
Total FUND EXPENDITURES:		756,683	725,360	551,241	338,718	680,010	810,013
NET REVENUES (EXPENDITURES)		50,114	78,816	167,546	(138,874)	3,971	(65,230)
BEGINNING FUND BALANCE						935,307	939,278
PROJECTED ENDING FUND BALANCE						939,278	874,048

**TAX REVOLVING FUND**  
**(616)**

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

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

**SIGNIFICANT CHANGES:**

FY 2020

- None

FY 2021

- None

FY 2022

- None

CITY OF NILES							
Budget Worksheet - Fund 616 (Delinq Tax Revolving)							
FY2022							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
616-100-402-001	REAL PROPERTY TAXES - CURRENT	0	0	0	0	0	0
616-100-403-006	DEL R/E TAXES - CASS COUNTY	0	0	0	0	0	0
616-100-411-001	DEL. R/E TAXES - CITY SHARE	165,780	163,340	157,457	0	164,000	163,800
616-100-411-004	DEL. REAL TAXES - LIBRARY	382	228	65	0	0	0
616-100-411-008	DEL. REAL TAXES - SPECIAL ASSE	7,752	7,864	5,105	0	6,400	5,100
616-100-411-011	DEL. REAL TAXES - DART SHARE	5,855	5,777	5,569	0	5,800	5,800
616-100-445-001	INTEREST & PENALTY - REAL PROP	0	0	0	0	0	0
616-100-607-006	TAX COLLECTION FEES	6,089	6,001	5,654	0	6,000	6,000
616-100-664-001	INTEREST	(617)	25,094	21,066	(2,416)	10,000	20,000
616-100-672-007	SPECIAL ASSESSMENT - SMCAS	0	388	0	0	0	0
616-100-672-008	SPECIAL ASSESSMENT - PAVING	0	0	0	0	0	0
616-100-672-009	SPECIAL ASSESSMENT - SIDEWALK	0	0	0	0	0	0
Total FUND REVENUES:		185,241	208,692	194,916	(2,416)	192,200	200,700
<b>FUND EXPENDITURES</b>							
616-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
616-959-964-002	TAX REFUNDS - GENERAL	8,361	4,565	70	74	5,000	5,000
616-959-964-003	TAX REFUNDS - SEWER BOND	0	0	0	0	0	0
616-959-964-004	TAX REFUNDS - LIBRARY	849	504	(178)	0	0	0
616-959-964-005	TAX REFUNDS - DART	6,011	5,682	5,508	0	500	5,000
616-959-964-006	TAX REFUNDS - SPECIAL ASSESSME	5,737	2,403	0	0	2,500	2,500
616-959-964-007	TAX REFUNDS - SMCAS	688	360	(360)	0	0	0
616-959-964-009	TAX REFUNDS - SIDEWALK REPAIR	0	0	0	0	0	0
616-959-999-001	TRANSFERS OUT	200,000	200,000	200,000	0	200,000	200,000
Total FUND EXPENDITURES:		221,646	213,514	205,040	74	208,000	212,500
NET REVENUES (EXPENDITURES)		(36,405)	(4,822)	(10,124)	(2,490)	(15,800)	(11,800)
BEGINNING FUND BALANCE						569,338	553,538
PROJECTED ENDING FUND BALANCE						553,538	541,738



**LOCAL IMPROVEMENT REVOLVING FUND**  
**(679)**

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

**SIGNIFICANT CHANGES:**

FY 2020

- None

FY 2021

- None

FY 2022

- None

CITY OF NILES							
Budget Worksheet - Fund 679 (Local Imp Revolving Fund)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
679-100-664-001	INTEREST	487	1,060	869	70	700	700
679-100-672-006	SPECIAL ASSESSMENT #360	0	0	0	0	0	0
679-100-672-008	SPECIAL ASSESSMENT - #361	0	0	0	0	0	0
679-100-672-009	SPECIAL ASSESSMENT - #362	0	0	0	0	0	0
Total FUND REVENUES:		487	1,060	869	70	700	700
<b>EXPENDITURES</b>							
679-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
679-959-974-010	LAND IMP - BROWN ST. (SA #362)	0	0	0	0	0	0
679-959-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)		487	1,060	869	70	700	700
BEGINNING FUND BALANCE						63,835	64,535
PROJECTED ENDING FUND BALANCE						64,535	65,235

**INSURANCE FUND**  
**(706)**

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

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

**SIGNIFICANT CHANGES:**

**FY 2020**

- Insurance costs are expected to substantially increase this fiscal year. The budgeted expense per employee was increased by \$1,500, resulting in a total increase of \$165,000.

**FY 2021**

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

**FY 2022**

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

CITY OF NILES							
Budget Worksheet - Fund 706 (Insurance Fund)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
706-100-664-001	INTEREST	4,735	14,737	7,569	1,265	8,000	2,500
706-100-671-001	MISCELLANEOUS	0	0	0	0	0	0
706-100-687-001	REFUNDS & REBATES	280,707	305,875	162,985	58,468	250,000	150,000
706-100-699-001	INTERFUND TRANSFER	76,313	56,490	62,334	23,250	72,000	50,000
706-100-699-006	TRANSFER FROM GENERAL - HEALTH	933,144	913,256	1,104,597	589,350	1,190,520	1,122,240
706-100-699-008	TRANSFER FROM LIBRARY - HEALTH	0	0	0	0	0	0
706-100-699-009	TRANSFER FROM SEWAGE - HEALTH	184,594	195,255	223,653	117,600	227,376	186,112
706-100-699-010	TRANSFER FROM ELECTRIC - HEALT	277,795	304,792	337,519	173,603	315,379	269,848
706-100-699-012	TRANSFER FROM WATER - HEALTH &	175,405	174,866	184,959	99,248	207,225	177,800
706-100-699-013	HEALTH & LIFE/EMPLOYEE PORTION	172,720	149,499	184,109	70,324	17,500	150,000
706-100-699-015	LIFE/ADD/LTD-EMPLOYEE PORTION	5,401	5,354	5,623	2,891	5,600	6,000
	Total FUND REVENUES:	2,110,814	2,120,124	2,273,348	1,135,999	2,293,600	2,114,500
<b>EXPENDITURES</b>							
706-999-714-001	FRINGES	177	161	656	569	0	0
706-999-714-003	FRINGES - MESC	0	0	0	0	0	0
706-999-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
706-999-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
706-999-717-004	EMPLOYERS GROUP INS - MEDICAL	1,396,902	2,115,982	1,957,243	605,031	1,991,000	1,750,000
706-999-717-005	EMPLOYERS GROUP INS - LIFE	17,208	16,935	17,584	7,304	18,000	15,000
706-999-717-006	EMPLOYEE ASSISTANCE SERVICES	4,099	3,228	3,993	1,624	5,000	3,500
706-999-717-007	EMPLOYER WELLNESS PROGRAM	3,278	3,832	3,213	2,450	4,000	5,000
706-999-717-009	COBRA ADMINISTRATION	1,225	1,114	1,314	300	1,500	1,000
706-999-717-010	INTEGRATED HEALTH ADVOCACY PRO	0	0	0	0	0	0
706-999-717-020	FLEX SPENDING EXPENSE	2,618	(54)	(1,798)	699	2,000	1,500
706-999-717-030	EMPLOYER HSA CONTRIBUTION	123,417	135,542	149,042	147,269	150,000	160,000
706-999-717-040	OPT OUT PAYMENT - PPO PLAN	3,000	1,917	7,537	7,000	3,500	12,000
706-999-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
706-999-801-001	PROFESSIONAL SERVICES	3,600	280	3,618	216	2,000	1,000
706-999-956-015	BANK SERVICE FEES	0	0	0	0	0	0
706-999-957-001	ACA - TRANS REINSURANCE FEE	0	0	0	0	0	0
	Total FUND EXPENDITURES:	1,555,524	2,278,937	2,142,402	772,462	2,177,000	1,949,000
	NET REVENUES (EXPENDITURES)	555,290	(158,813)	130,946	363,537	116,600	165,500
	BEGINNING FUND BALANCE					855,891	972,491
	PROJECTED ENDING FUND BALANCE					972,491	1,137,991

**SILVERBROOK CEMETERY PERPETUAL CARE FUND**  
**(711)**

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

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

**SIGNIFICANT CHANGES:**

**FY 2020**

- Cemetery revenues continue to not keep up with expenses. This year there is a transfer of \$10,000 from the Perpetual Care Fund and \$30,000 from the General Fund (for the second time) to fund cemetery operations.

**FY 2021**

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

**FY 2022**

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

CITY OF NILES							
Budget Worksheet - Fund 711 (Perpetual Care Fund)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
711-100-650-003	PERPETUAL CARE OF LOTS	0	0	0	0	0	0
711-100-664-001	INTEREST	26	49	39	3	50	50
711-100-664-005	INTEREST - PERPETUAL CARE	(6,064)	36,807	25,434	(4,838)	0	10,000
711-100-664-006	INTEREST - DONOVAN SMITH	0	0	0	0	0	0
711-100-664-007	INTEREST - CEMETERY VANDALISM	0	0	0	0	0	0
Total FUND REVENUES:		(6,038)	36,856	25,473	(4,835)	50	10,050
<b>EXPENDITURES</b>							
711-276-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
711-276-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
711-276-956-015	BANK SERVICE FEES	0	0	0	0	0	0
711-276-999-001	TRANSFERS OUT	23,997	6,435	13,098	0	0	0
Total FUND EXPENDITURES:		23,997	6,435	13,098	0	0	0
NET REVENUES (EXPENDITURES)		(30,035)	30,421	12,375	(4,835)	50	10,050
BEGINNING FUND BALANCE						693,852	693,902
PROJECTED ENDING FUND BALANCE						693,902	703,952

**PENSION FUND**  
**(731)**

1<sup>st</sup> Source Bank's trust department currently manages the pension funds for the City. Each department makes an annual contribution into this fund based on the annual actuarial evaluation. 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%.

The City's Finance department processes the monthly pension payroll. This monthly payroll expense, along with administration fees to 1<sup>st</sup> Source Bank and actuarial service fees to Gabriel, Raeder, Smith & Co., make up the bulk of this fund's expenditures. Refunds of employees' contributions are issued to those employees who leave the City prior to being vested in the plan.

It is anticipated that the City will be moving the administration of both pension plans to MERS by the end of the current fiscal year. Employer contribution amounts for FY 2018 were based on the actuarial report provided by MERS, with a small cushion built in for contingency.

**SIGNIFICANT CHANGES:**

FY 2020

- We are no longer recording an expense for the employee contributions that are remitted to MERS. These funds are transferred directly from our payroll withholding account. This decreased expenses by approximately \$500,000 this year, which is solely due to the accounting change.

FY 2021

- None

FY 2022

- None

CITY OF NILES							
Budget Worksheet - Fund 731 (Pension)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
731-100-665-001	NET INVESTMENT INCOME	1,413,560	713,129	2,056,713	3,246,769	3,000,000	3,000,000
731-100-671-001	MISCELLANEOUS	0	0	0	0	0	0
731-100-671-002	RETIREMENT - CITY & BPW SHARE	939,235	1,072,606	1,370,414	367,792	925,000	1,000,000
731-100-671-003	RETIREMENT - EMPLOYEE SHARE	423,547	153,120	0	0	0	0
731-100-671-004	RETIREMENT - LIBRARY SHARE	0	0	0	0	0	0
731-100-671-005	RETIREMENT - HOUSING SHARE	0	0	0	0	0	0
Total FUND REVENUES:		2,776,342	1,938,855	3,427,127	3,614,561	3,925,000	4,000,000
<b>EXPENDITURES</b>							
731-956-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
731-956-801-001	PROFESSIONAL SERVICES	85,067	65,683	65,861	12,323	35,000	66,000
731-956-820-001	TRAVEL, TRAINING & CONFERENCE	408	1,192	0	0	2,500	2,500
731-956-874-001	PENSION PAYROLL	3,069,156	2,904,307	2,863,231	744,214	3,000,000	3,000,000
731-956-874-002	EMPLOYEE CONTRIBUTIONS-MERS	424,483	153,232	0	0	0	0
731-956-874-005	EMPLOYER CONTRIBUTIONS-MERS	0	18,049	0	0	0	0
731-956-956-015	BANK SERVICE FEES	0	0	0	0	0	0
731-956-964-001	REFUNDS	12,361	0	0	0	0	0
Total FUND EXPENDITURES:		3,591,475	3,142,463	2,929,092	756,537	3,037,500	3,068,500
NET REVENUES (EXPENDITURES)		(815,133)	(1,203,608)	498,035	2,858,024	887,500	931,500
BEGINNING FUND BALANCE						30,603,806	31,491,306
PROJECTED ENDING FUND BALANCE						31,491,306	32,422,806



## **UTILITIES DEPARTMENT BUDGET**

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

### **SIGNIFICANT CHANGES**

#### **FY 2020**

- Electric Division budget request increased 1.02% to \$15,110,069 with projected net revenues of \$400,544.
- Water Division budget request increased 4.7% to \$2,171,455 with projected net revenues of \$75,959.
- Wastewater Division budget request decreased 8.7% to \$3,440,780 with projected net revenues of \$210,684.
- Department budget request is \$20,722,304.
- Department budget request is a decrease of 0.16% from FY19 request (\$20,754,569).

#### **FY 2021**

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

#### **FY 2022**

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

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

**Fiscal Year 2021-2022**

	Electric Division	Waste Water Division	Water Division
Operating Revenue			
Regular	13,545,423	3,101,000	2,431,246
Industrial Pretreatment Program	<u>0</u>	<u>1,000</u>	<u>0</u>
Total Operating Revenue	<u>13,545,423</u>	<u>3,102,000</u>	<u>2,431,246</u>
Operating Expense			
Regular	12,691,297	2,195,872	1,607,940
Industrial Pretreatment Program	<u>0</u>	<u>19,160</u>	<u>0</u>
Total Operating Expense	<u>12,691,297</u>	<u>2,215,032</u>	<u>1,607,940</u>
Gross Operating Income	<u>854,126</u>	<u>886,968</u>	<u>823,306</u>
City Service			
Utility Service	0	0	30,000
Other City Service Performed Without Charge	<u>55,500</u>	<u>0</u>	<u>6,800</u>
Total City Service	<u>55,500</u>	<u>0</u>	<u>36,800</u>
Total Operating Income (Loss) Net of City Service	798,626	886,968	786,506
Bond Expense	96,161	51,557	18,530
Non-Operating Income			
Federal and State Grants	0	0	0
Other Income	<u>9,200</u>	<u>78,270</u>	<u>25,100</u>
Total Non-Operating Income	9,200	78,270	25,100
Net Income (Loss)	711,665	913,681	793,076
Add Cash Flow from:			
Depreciation	591,900	781,000	433,000
Mtnce - Replacement Plant Equip (Replacement Fund)	<u>0</u>	<u>67,110</u>	<u>0</u>
Cash Available from Operations	1,303,565	1,761,791	1,226,076
Less:			
Addition to Plant & Equip	(1,017,000)	(722,000)	(376,000)
Addition to Equip Replace Fd	0	(210,000)	0
Bond Principal Payment	(165,000)	(220,000)	(420,000)
Water Division Loan Payment	<u>0</u>	<u>0</u>	<u>0</u>
Increase (Decrease) to Cash	<u>121,565</u>	<u>609,791</u>	<u>430,076</u>

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

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

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

**SIGNIFICANT CHANGES**

**FY 2020**

- Contract with AEP/I&M for power purchasing terminates on 5-31-2020.
- Michigan Public Power Agency is purchasing and will be monitoring purchased power.
- Begin planning for new 3<sup>rd</sup> Delivery Point, 345 kV for Indeck Niles Energy Center.
- Continuing our smart recloser installations.
- Continuing our 4 kV to 12 kV conversion.
- Installing new strain poles for traffic signals at 3<sup>rd</sup> & Broadway.

**FY 2021**

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

**FY 2022**

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

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
OPERATING REVENUES							
582-101-620-001	COLLECTION FEES	28,921	25,794	14,085	9,009	17,304	18,000
582-101-620-002	START SERVICE FEE	0	0	0	0	0	0
582-101-620-003	NSF CHECK RECOVERY FEES	1,575	1,655	2,173	1,270	2,500	2,500
582-101-620-004	METER TAMPERING FEES	1,476	1,128	1,127	423	2,000	850
582-101-620-005	METER TESTING FEES	0	0	0	0	0	0
582-101-620-006	PENALTIES	113,155	101,902	72,942	54,084	100,000	100,000
582-101-620-007	TAG NOTIFICATION FEE	16,600	16,540	9,688	6,228	16,500	12,000
582-101-620-010	DISCOUNT ON SALES TAX PAID	3,916	2,574	2,576	919	2,000	2,000
582-101-621-001	RECOVERY OF BAD DEBTS	13,723	15,477	11,951	4,613	13,000	9,000
582-101-623-001	AMPHITHEATER ELECTRIC PERMIT F	0	0	0	0	0	0
582-101-625-001	REFUNDS	39,521	10,007	0	0	0	0
582-101-642-001	RESIDENTIAL LIGHTING - CITY	5,387,578	4,863,617	4,846,845	2,491,534	4,747,180	4,800,000
582-101-642-002	RESIDENTIAL LIGHTING - RURAL	831,110	744,253	748,793	374,234	731,552	748,000
582-101-643-001	COMMERCIAL LIGHTING - CITY	3,731,265	3,342,302	3,218,710	1,623,491	3,091,624	3,200,000
582-101-643-002	COMMERCIAL LIGHTING - RURAL	406,237	369,377	390,308	222,016	365,750	444,000
582-101-643-003	SMALL POWER	1,610,122	1,494,237	1,498,328	869,412	1,353,218	1,700,000
582-101-643-004	MEDIUM POWER	1,278,981	1,272,333	1,088,730	602,887	1,152,068	1,200,000
582-101-644-001	DUSK TO DAWN LIGHTING	54,315	52,310	51,087	25,490	50,000	50,000
582-101-644-002	DUSK TO DAWN FLOOD LIGHTING	130,676	123,879	118,530	59,396	125,000	120,000
582-101-645-001	PUBLIC STREET & HIGHWAY LIGHTI	177,287	167,780	162,460	94,535	192,000	190,000
582-101-645-003	STREET LIGHTING - NILES TOWNSH	4,770	4,770	4,770	2,385	4,770	4,770
582-101-646-001	OTHER SALES TO PUBLIC AUTHORIT	538,563	490,773	413,594	223,919	449,692	446,000
582-101-647-001	INTERDEPARTMENTAL SALES	200,239	192,370	170,653	98,296	173,188	196,000
582-101-647-100	UNBILLED REVENUE	(54,502)	19,855	18,977	0	0	0
582-101-650-001	EOP - CUSTOMER SURCHARGE	0	0	0	0	0	0
582-101-650-002	REP - CUSTOMER SURCHARGE	0	0	0	0	0	0
582-101-655-001	HYDRO-DAM DECOMMISSION	304,221	298,025	298,331	153,377	308,510	302,303
Total OPERATING REVENUES:		14,819,749	13,610,958	13,144,658	6,917,518	12,897,856	13,545,423
NON-OPERATING REVENUES							
582-102-501-001	FEDERAL GRANTS	0	200,000	770,835	165,000	100,000	0
582-102-539-001	STATE GRANTS	0	0	441,675	0	100,000	0
582-102-626-001	SERVICES RENDERED	300	300	150	0	0	0
582-102-664-001	INTEREST	100,897	110,364	228,528	23,189	110,000	0
582-102-664-020	INT-SEWAGE/GOLF/GEN'L LOANS	2,898	2,447	1,272	0	250	100
582-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
582-102-667-002	RENTAL OF POLES	16,279	15,649	15,649	0	12,000	0
582-102-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
582-102-667-004	RENTAL OF BUILDINGS	29,718	28,068	18,168	9,084	0	0
582-102-669-001	GAIN/LOSS ON INVESTMENT	(178,654)	188,779	35,395	0	0	0
582-102-671-001	MISCELLANEOUS	4,670	4,897	4,350	4,435	7,500	7,500
582-102-671-007	SALE OF SCRAP	5,024	482	10,978	813	2,500	1,600
582-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	0	890	0	0	0
582-102-674-001	CONTRIB FROM PRIVATE SOURCE	0	30,000	165,000	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2022							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
582-102-674-006	CAPITAL CONTRIBUTIONS	21,399	25,748	112,212	53,074	0	0
582-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
582-102-693-001	CAPITAL GAIN OR LOSS	0	0	212,812	0	0	0
582-102-699-001	INTERFUND TRANSFER	0	0	6,400	0	0	0
Total NON-OPERATING REVENUES		2,531	606,734	2,024,314	255,595	332,250	9,200
Total REVENUES:		14,822,280	14,217,692	15,168,972	7,173,113	13,230,106	13,554,623
<b>EXPENDITURES</b>							
<b>PRODUCTION</b>							
582-001-748-004	MISC. POWER PLANT SUPPLIES & E	2,070	2,155	1,496	216	2,000	400
582-001-753-001	PURCHASED ELECTRIC POWER	10,029,469	9,947,652	8,953,793	3,421,297	6,775,219	7,214,413
582-001-770-014	MTNCE - POWER PLANT BUILDING	0	0	0	1,142	0	0
582-001-770-015	MTNCE - 440 Pucker St.	0	0	0	19,539	0	30,000
582-001-770-019	MTNCE - PARK IMPROVEMENTS	6,631	3,808	6,506	855	1,500	5,000
582-001-771-021	MTNCE - DAM AND FLUME	0	0	0	0	0	0
582-001-771-050	DAM REMOVAL EXPENSES	312,882	807,160	3,412,335	1,310,803	3,500,000	332,000
582-001-775-011	MTNCE - TURBINE AND GENERATOR	0	0	0	0	0	0
582-001-817-002	SAMPLING REBATES	0	0	0	0	0	0
Total PRODUCTION:		10,351,052	10,760,775	12,374,130	4,753,852	10,278,719	7,581,813
<b>TRANSMISSION</b>							
582-002-777-001	MTNCE-STRUCTURES AND IMPROVEME	0	0	0	0	0	0
582-002-778-001	MTNCE-GRANT & PARKWAY SWITCHIN	5	0	0	0	0	0
582-002-778-002	MTNCE-15TH & MERRIFIELD SWITCH	0	0	0	0	0	0
582-002-778-003	MTNCE-FORT ST SWITCHING STN	42	47	43	16	0	0
582-002-778-004	MTNCE-FRONT ST SWITCHING STN	0	2,889	0	0	0	0
582-002-778-005	MTNCE-15TH & LAKE SWITCHING ST	0	0	0	0	0	0
582-002-778-006	MTNCE-BRANDYWINE SWITCHING STN	0	0	612	0	0	0
582-002-778-008	MTNCE-PHILIP ROAD SWITCHING ST	0	0	0	0	0	0
582-002-778-009	MTNCE-INDUSTRIAL PARK SWITCHIN	0	0	612	0	0	0
582-002-778-010	MTNCE-PARKER SWITCHING SUB-STN	0	0	530	12	0	0
582-002-778-011	MTNCE-LAKE ST SWITCHING-AEP	668	754	697	261	0	0
582-002-779-001	MTNCE-OVERHEAD TRANSMISSION SY	15,130	11,388	895	3,190	800,000	0
582-002-780-001	MTNCE-UNDERGROUND TRANSMISSIO	30	16	744	0	0	0
Total TRANSMISSION:		15,875	15,094	4,133	3,479	800,000	0
<b>DISTRIBUTION</b>							
582-003-706-001	PAYROLL-DIST SUPERVISION & ENG	44,971	47,455	14,525	4,726	105,309	0
582-003-707-005	INSPECTING & TESTING METERS	42,242	59,688	63,701	27,981	80,069	60,000
582-003-707-006	OPERATION - STOREROOM	26,895	28,134	28,134	13,142	33,935	56,000
582-003-717-005	PAYROLL - COMP TIME	1,210	(1,077)	(2,922)	1,496	0	0
582-003-717-008	PAYROLL - VACATION PAY	33,815	37,858	42,926	21,206	0	0
582-003-717-009	PAYROLL - HOLIDAY	15,341	16,653	21,130	12,950	0	0
582-003-717-010	PAYROLL - PERSONAL DAYS	5,559	10,208	5,432	2,590	0	0
582-003-717-011	PAYROLL - SICK PAY	28,172	10,782	27,653	18,338	0	0

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
582-003-717-012	PAYROLL - WORK INQUIRY	0	7	0	0	0	0
582-003-717-013	PAYROLL - FUNERAL	1,052	4,132	2,335	4,296	0	0
582-003-717-014	PAYROLL - JURY DUTY & OTHER	0	0	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	0	0	0	0	0
582-003-717-023	PAYROLL - RETROACTIVE PAY EXP	27	38	30	0	0	0
582-003-717-050	PAYROLL - COMPENSATED BENEFITS	(3,470)	751	(27,759)	0	0	0
582-003-744-001	UNIFORMS	11,706	10,598	17,840	9,095	19,000	19,000
582-003-744-004	RISK MGMT - EQUIP & MEETINGS	3,182	10,373	6,900	4,564	5,000	10,000
582-003-745-001	STOCK INVENTORY ADJUSTMENT	11,221	50,891	3,882	0	0	0
582-003-755-001	SUPPLIES/LABOR-BROADWAY SUBSTN	817	152	0	0	1,000	1,000
582-003-755-002	SUPPLIES/LABOR-EASTSIDE SUBSTN	225	152	0	0	200	200
582-003-755-003	SUPPLIES/LABOR-FORT ST SUBSTN	225	152	0	0	200	200
582-003-755-004	SUPPLIES/LABOR-FRONT ST SUBSTN	225	152	0	0	200	200
582-003-755-005	SUPPLIES/LABOR-INDUSTRIAL PARK	225	152	0	0	200	200
582-003-755-006	SUPPLIES/LABOR-BRANDYWIND SUBS	225	152	0	0	200	200
582-003-755-007	SUPPLIES/LABOR-WESTSIDE SUBSTN	225	152	0	0	200	200
582-003-756-004	GASOLINE & OIL	21,846	20,682	15,433	5,824	16,000	16,000
582-003-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	0	0
582-003-758-001	VOLTAGE SURVEYS	0	0	0	0	0	0
582-003-758-003	REMOVING & RESETTING TRANSFORM	0	0	0	0	0	0
582-003-759-001	MAPS AND RECORDS	1,812	3,053	17,579	9,091	5,000	20,000
582-003-762-001	UAS	5,750	879	1,035	268	5,000	5,000
582-003-770-016	GENERAL SUPPLIES EXPENSE	3,605	6,027	3,834	2,045	3,000	4,000
582-003-775-006	MTNCE - STOREROOM EQUIPMENT	0	233	241	1,399	0	0
582-003-775-008	MTNCE - FIELD EQUIPMENT	1,195	6,085	3,490	14	4,000	0
582-003-779-002	MTNCE - OVERHEAD DISTRIBUTION	410,232	383,148	409,742	167,786	441,000	1,935,000
582-003-779-005	MTNCE - DUSK TO DAWN LIGHTS	1,804	0	0	1,665	0	2,000
582-003-779-006	MTNCE - DISTRIBUTION TRANSFORM	0	0	0	0	0	0
582-003-779-008	MTNCE - RESIDENTIAL ST LIGHTS	11,046	7,591	19,942	14,186	18,000	20,000
582-003-779-009	MTNCE - DOWNTOWN ST LIGHTS	469	1,167	1,466	325	2,000	20,000
582-003-779-010	MTNCE - RECREATION FIELD LTS	0	0	0	0	0	0
582-003-779-011	MTNCE - TRAFFIC SIGNALS	100	6,610	2,991	6,498	4,000	100,000
582-003-779-013	TREE TRIMMING - LINE CLEARANCE	140,828	210,883	208,859	81,174	150,000	350,000
582-003-780-002	MTNCE - DOWNTOWN UNDERGROUND	1,858	1,999	6,854	0	0	0
582-003-780-003	MTNCE - RESIDENTIAL UNDERGROUN	734	346	254	0	500	0
582-003-780-004	MTNCE - COMM UNDERGROUND	3,830	3,174	1,414	0	4,000	5,000
582-003-781-001	CUSTOMER PREMISE EXPENSE	0	0	0	0	0	0
582-003-782-001	MTNCE BLDG & GROUNDS - BROADWA	795	794	1,791	603	50,250	50,000
582-003-782-002	MTNCE BLDG & GROUNDS - EASTSID	406	266	852	4	0	250
582-003-782-003	MTNCE BLDG & GROUNDS - FORT ST	271	264	250	600	250	250
582-003-782-004	MTNCE BLDG & GROUNDS - FRONT S	1,846	1,803	2,505	524	250	250
582-003-782-005	MTNCE BLDG & GROUNDS - INDUSTR	1,136	1,032	1,542	39	250	250
582-003-782-006	MTNCE BLDG & GROUNDS - BRANDYW	342	329	329	179	250	250
582-003-782-007	MTNCE BLDG & GROUNDS - WESTSID	917	1,078	840	4	250	250

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
582-003-782-021	SNOWPLOWING - SUBSTATIONS (ONL	106	94	0	0	0	0
582-003-783-001	MTNCE EQUIP - BROADWAY SUBSTN	9,920	11,345	14,304	5,248	500	500
582-003-783-002	MTNCE EQUIP - EASTSIDE SUBSTN	9,025	9,468	13,165	4,602	500	500
582-003-783-003	MTNCE EQUIP - FORT ST SUBSTN	8,952	20,150	11,513	4,602	500	500
582-003-783-004	MTNCE EQUIP - FRONT ST SUBSTN	9,261	9,439	14,673	4,602	500	500
582-003-783-005	MTNCE EQUIP - INDUSTRIAL PARK	14,964	14,586	11,129	4,602	500	500
582-003-783-006	MTNCE EQUIP - BRANDYWINE SUBST	8,952	15,424	11,622	4,602	500	500
582-003-783-007	MTNCE EQUIP - WESTSIDE SUBSTN	9,997	14,676	14,890	5,011	500	500
582-003-784-004	VEHICLE MAINTENANCE	41,474	46,156	50,216	33,813	55,453	70,000
582-003-785-011	HAZARDOUS WASTE DISPOSAL	0	1,515	2,050	883	0	2,000
582-003-785-019	P.C.B. REMOVAL AND DISPOSAL	11,334	1,633	6,681	1,013	2,200	2,000
582-003-787-001	MTNCE - METERS	6,322	11,098	6,177	4,879	7,500	100,000
582-003-788-002	MTNCE - SERVICE BUILDING	40,745	32,285	31,884	11,684	25,000	22,000
582-003-788-007	MTNCE - RADIO EQUIPMENT	1,248	2,777	3,572	116	5,000	250
582-003-788-008	RADIO EXPENSE - CITY	0	0	0	0	0	0
582-003-789-001	TOOL EXPENSE	17,539	20,925	28,221	10,499	15,000	20,000
582-003-790-001	DISASTER REC - NON-WORK PD	11,772	25,267	51,932	0	0	0
582-003-790-020	DISASTER REC - PR & COSTS	0	0	21,078	10,288	0	10,000
582-003-920-006	HEAT & UTILITIES - SERVICE BUI	17,430	16,781	15,491	6,780	16,000	13,560
582-003-940-001	EQUIPMENT RENTAL	0	0	0	0	10,000	0
582-003-969-014	LICENSE & PERMIT EXPENSE	1,324	430	50	62	1,000	1,000
Total DISTRIBUTION:		1,055,277	1,199,047	1,213,698	525,898	1,090,166	2,920,010
ADMINISTRATIVE & GENERAL							
582-004-708-001	PAYROLL - METER READERS	7,279	4,631	11,103	6,121	0	12,000
582-004-709-001	PAYROLL - CLERICAL	177,725	181,656	158,598	84,173	0	170,000
582-004-709-006	CUT-OFF & COLLECTION EXPENSE	15,593	19,520	19,497	10,890	0	20,000
582-004-710-001	PAYROLL - ADMINISTRATIVE	174,345	202,097	191,299	95,145	0	200,000
582-004-717-001	PENSION FUND EXPENSE	101,206	258,441	229,742	50,873	120,252	147,933
582-004-717-002	RETIREEES GROUP MED INSURANCE	17,833	12,797	16,414	5,175	4,950	14,000
582-004-717-003	SOCIAL SECURITY TAX	80,467	83,440	87,735	42,665	85,078	97,278
582-004-717-004	EMPLOYEES GROUP INSURANCE - ME	262,240	291,576	322,019	162,240	315,379	269,848
582-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
582-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
582-004-717-008	PAYROLL - VACATION PAY	25,039	27,432	27,096	13,131	0	0
582-004-717-009	PAYROLL - HOLIDAY PAY	13,703	13,588	13,891	6,337	0	0
582-004-717-010	PAYROLL - PERSONAL DAYS	10,594	5,139	5,233	1,406	0	0
582-004-717-011	PAYROLL - SICK PAY	8,091	13,519	11,486	4,084	0	0
582-004-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
582-004-717-013	PAYROLL - FUNERAL PAY	666	1,417	491	423	0	0
582-004-717-014	PAYROLL - JURY DUTY & OTHER	(13)	0	0	0	0	0
582-004-717-015	PAYROLL - TERMINATION PAY	0	0	1,320	0	0	0
582-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
582-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
582-004-717-019	EMPLOYEE MOVING EXPENSE	0	0	0	0	0	0
582-004-717-020	UNEMPLOYMENT COMPENSATION	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
582-004-717-023	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	2,749	(774)	30,619	0	0	0
582-004-717-060	OPEB - RETIREE HEALTH INSUR	0	0	0	0	0	0
582-004-727-001	OFFICE SUPPLIES	4,771	4,963	4,298	2,336	5,000	5,000
582-004-731-001	BOOKS & PERIODICALS	1,678	3,417	494	0	2,500	2,500
582-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	22,016	31,902	43,452	30,074	0	50,000
582-004-733-002	NETWORK COMPUTER EQUIPMENT	29,677	29,530	15,847	17,875	0	50,000
582-004-735-001	OFFICE FURNITURE & EQUIPMENT E	3,806	1,184	3,172	1,046	6,500	2,000
582-004-736-001	POSTAGE EXPENSE	1,491	2,845	2,080	984	2,400	2,000
582-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	50	435	66	90	200	100
582-004-756-005	CAR ALLOWANCE/MILEAGE	4,256	4,635	4,239	1,680	4,900	4,000
582-004-790-001	DISASTER REC - NON-WORK PD	0	0	12,525	0	0	0
582-004-801-001	PROFESSIONAL SERVICES	36,597	68,757	290,409	(72,889)	0	200,000
582-004-801-005	AUDIT FEES	5,500	5,500	4,475	9,550	6,100	6,100
582-004-801-007	OFFICE SECURITY EXPENSES	5,692	20,461	9,474	3,587	0	10,000
582-004-803-001	CITY ADMINISTRATION EXPENSE	74,307	84,809	77,597	38,767	73,800	85,000
582-004-816-001	GENERAL MEDICAL EXPENSE	1,308	2,468	876	207	1,500	1,000
582-004-820-001	TRAVEL, TRAINING & CONFERENCE	8,877	9,239	10,696	(411)	15,000	2,500
582-004-821-001	MEMBERSHIP FEES	35,997	16,251	36,736	39,805	0	80,000
582-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	4,150	3,000	6,000	4,000	12,000	12,000
582-004-851-001	TELEPHONE EXPENSE	14,866	13,728	14,562	6,928	13,500	14,000
582-004-877-002	SUPPLEMENTAL PENSION BENEFITS	37	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	4,651	3,211	2,619	283	5,000	500
582-004-890-001	FLAG INSTALLATION & REMOVAL	21,249	0	0	0	0	0
582-004-890-002	CHRISTMAS DECORATION EXPENSE	2,764	4,179	392	0	0	0
582-004-900-001	PRINTING & PUBLISHING	440	0	0	0	0	0
582-004-920-005	HEAT & UTILITIES - OFFICE BUIL	19,737	19,277	13,433	3,930	13,600	8,000
582-004-926-120	INTERFUND FICA/MEDICARE	0	0	0	0	0	0
582-004-930-001	MTNCE - OFFICE EQUIPMENT	12,685	17,406	18,366	7,180	18,400	15,000
582-004-930-002	MTNCE - COMPUTER EQUIPMENT	10,128	1,586	1,998	719	5,000	1,000
582-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
582-004-931-002	MTNCE - OFFICE BUILDING	18,164	41,734	8,459	4,510	64,263	10,000
582-004-931-005	MTNCE-OFFICE BLDG LEASED SPACE	22,407	6,984	4,226	0	0	0
582-004-945-001	RENT - OFFICE BUILDING	0	0	0	0	0	0
582-004-946-001	PROPERTY TAXES - OFFICE BUILDI	3,495	5,452	0	0	0	0
582-004-956-008	MISCELLANEOUS	2,069	2,417	3,471	710	2,000	2,000
582-004-956-011	CREDIT/DEBIT CARD FEES	0	0	612	741	250	1,500
582-004-956-015	BANK SERVICE FEES	119	177	212	55	200	100
582-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
582-004-957-001	INSURANCE - GENERAL	40,921	44,370	47,236	23,574	47,148	46,000
582-004-957-003	INSURANCE - WORKMENS COMPENSAT	9,026	8,098	6,706	3,016	6,041	5,715
582-004-959-005	INTEREST PAID ON CUSTOMER DEPO	16,265	15,732	14,086	10,592	16,000	20,000
582-004-965-001	BAD DEBTS	29,666	32,512	12,812	16,371	22,000	30,000



CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
582-004-965-002	BAD DEBTS - DAMAGE CLAIMS	10,138	3,542	6,640	(54)	0	0
582-004-965-003	BAD DEBT COLLECTION FEES	4,129	4,300	3,691	253	4,000	500
582-004-965-004	CASH OVER/SHORT	20	119	2	(85)	0	0
Total ADMINISTRATIVE & GENERA		1,380,666	1,628,699	1,808,502	638,087	872,961	1,597,574
ENERGY SAVERS PROGRAM							
582-005-885-001	ESP - LIMITED INC	0	0	0	0	0	0
582-005-885-002	ESP - RES LIGHTING	100	1,575	486	0	1,000	0
582-005-885-003	ESP - RES REFRIG/FREEZ TURN-IN	850	1,700	400	295	300	0
582-005-885-004	ESP - RES EDUCATION	5,361	5,814	0	0	0	0
582-005-885-005	ESP - COMM PRESCRIPTIVE	34,732	22,592	22,278	26,662	10,000	0
582-005-885-006	ESP - COMM/IND CUSTOM	14,797	8,226	0	0	15,000	0
582-005-885-007	ESP - COMM/IND EDUCATION	946	1,026	0	0	1,500	0
582-005-885-010	ESP - RESIDENTIAL HVAC	2,840	910	1,300	760	1,200	0
582-005-885-099	ESP-IMP CONTR - FRANKLIN ENG	84,247	84,241	79,315	26,005	85,000	0
582-005-885-100	ESP - ANNUAL REPORTING EXP	0	0	0	0	0	0
582-005-886-001	REP - SERVICE COMMITTEE	3,620	1,846	31,876	21,698	50,000	0
582-005-886-100	REP - ANNUAL REPORTING EXP	957	997	659	71	500	0
Total ENERGY SAVERS PROGRAM:		148,450	128,927	136,314	75,491	164,500	0
DEPRECIATION							
582-006-968-001	DEPR - PRODUCTION PLANT	0	7,317	48,841	24,421	24,500	48,900
582-006-968-002	DEPR - TRANSMISSION PLANT	21,748	21,748	24,494	12,247	22,000	25,000
582-006-968-003	DEPR - DISTRIBUTION PLANT	286,381	269,564	342,020	170,949	280,000	343,000
582-006-968-008	DEPR - GENERAL PLANT	159,672	162,723	174,773	86,090	127,500	175,000
Total DEPRECIATION:		467,801	461,352	590,128	293,707	454,000	591,900
DISTRIBUTED EXPENSE							
582-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(18,234)	(37,033)	(39,800)	(53,589)	0	0
582-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(18,339)	(24,822)	(26,499)	(31,738)	0	0
582-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(25,829)	(62,237)	(26,539)	(26,618)	0	0
Total DISTRIBUTED EXPENSE:		(62,402)	(124,092)	(92,838)	(111,945)	0	0
CITY SERVICE							
582-008-955-001	TRANS TO CITY - PILOT	1,435,119	116,527	766	0	0	0
582-008-955-002	CITY UTILITY SERVICE	4,677	4,850	4,030	1,667	4,500	3,000
582-008-955-005	CHRISTMAS DECORATION LIGHTING	0	0	0	2,897	0	2,500
582-008-955-006	EXPENSE INCURRED AT REQUEST OF	18,334	3,427	15,780	25,640	10,000	50,000
582-008-955-007	COMPUTER EXPENSE INCURRED FOR	0	0	0	0	0	0
582-008-955-009	TELEPHONE SYSTEM COST INCURRED	0	0	0	0	0	0
582-008-955-011	STREET LIGHT RENEWALS - RESIDE	0	0	0	0	0	0
582-008-955-012	STREET LIGHT RENEWALS - DOWNTOWN	0	0	0	0	0	0
Total CITY SERVICE:		1,458,130	124,804	20,576	30,204	14,500	55,500
DEBT							
582-009-959-004	INTEREST ON BONDED DEBT	0	17,379	102,713	50,576	99,503	96,161
582-009-996-002	BOND ISSUE EXPENSE	0	46,010	500	0	0	0
Total DEBT:		0	63,389	103,213	50,576	99,503	96,161

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
Total FUND EXPENDITURES:		14,814,849	14,257,995	16,157,856	6,259,349	13,774,349	12,842,958
NET REVENUES (EXPENDITURES)		7,431	(40,303)	(988,884)	913,764	(544,243)	711,665
BEGINNING FUND BALANCE						10,139,412	9,595,169
PROJECTED ENDING FUND BALANCE						9,595,169	10,306,834

## **WATER DIVISION**

(591)

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

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

### **SIGNIFICANT CHANGES**

#### FY 2020

- Beginning verified DSMI (Distribution System Materials Inventories) of all service lines from main to inside of customers home. Due on 1-1-2025 and must be updated every 5-years. Budgeting in *MTNCE –SERVICES* \$250,000 for approximately 1,000 inspections of the 5,513 total.
- Upgrading Western Well as insufficient funding in FY19.
- Need to replace media in both filters at Iron Filtration Plant. Deferred from last FY due to funds.
- Budgeting \$100,000 in capital plan for emergency lead service line replacements.
- Minimal budgeting in capital plan for continuing ERT installation.

#### FY 2021

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

#### FY 2022

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

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
OPERATING REVENUES							
591-101-620-001	COLLECTION FEES	4,006	3,881	2,255	455	3,600	1,500
591-101-620-004	METER TAMPERING FEES	528	1,084	396	132	500	500
591-101-620-005	METER TESTING FEES	0	0	0	0	0	0
591-101-620-006	PENALTIES	22,924	21,992	15,847	11,025	22,000	22,000
591-101-620-007	TAG NOTIFICATION FEES	1,016	988	540	320	800	800
591-101-621-001	RECOVERY OF BAD DEBTS	3,026	3,723	1,450	574	3,000	1,000
591-101-625-001	REFUNDS	69,396	0	0	0	0	0
591-101-642-001	METERED INCOME - CITY	1,686,211	1,614,432	1,621,240	859,623	1,547,222	1,719,246
591-101-642-003	METERED INCOME - RURAL - NILES	461,602	461,113	458,246	236,224	434,804	472,448
591-101-642-004	METERED INCOME - RURAL - HOWAR	135,237	133,400	135,330	70,324	127,648	140,648
591-101-642-005	METERED INCOME - RURAL - BERTR	38,048	45,339	43,767	21,158	42,188	42,316
591-101-642-006	METERED INCOME-RURAL-MILTON	11,717	11,435	9,792	5,394	10,334	10,788
591-101-645-001	BULK WATER SALES	9,326	25,886	11,477	14,638	15,000	20,000
591-101-647-100	UNBILLED REVENUE	(10,185)	16,910	(4,450)	0	0	0
Total OPERATING REVENUES:		2,432,852	2,340,183	2,295,890	1,219,867	2,207,096	2,431,246
NON-OPERATING REVENUES							
591-102-501-001	FEDERAL GRANTS - MDEQ	10,581	4,338	4,338	0	0	0
591-102-539-001	STATE GRANTS	0	0	0	0	0	0
591-102-626-001	SERVICES RENDERED	0	0	0	0	0	0
591-102-664-001	INTEREST	7,512	10,549	7,805	957	5,000	0
591-102-664-002	INTEREST - BOND FUNDS	0	0	0	0	0	0
591-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
591-102-667-003	RENTAL OF EQUIPMENT	12,000	13,000	12,033	6,000	12,000	12,000
591-102-669-001	GAIN/LOSS ON INVESTMENT	(10,272)	7,554	3,393	0	0	0
591-102-671-001	MISCELLANEOUS	2,448	2,329	2,557	1,934	4,000	4,000
591-102-671-007	SALE OF SCRAP	10,808	3,615	1,797	0	3,600	3,600
591-102-673-003	SALE OF MACHINERY & EQUIPMENT	550	0	130	0	0	1,500
591-102-674-006	CAPITAL CONTRIBUTIONS	0	11,019	28,471	0	0	0
591-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
591-102-676-005	PROFIT ON CONTRACTED SERVICES	0	0	0	0	0	0
591-102-677-001	WATER TAPS	1,600	2,300	6,767	1,600	4,000	4,000
591-102-693-001	CAPITAL GAIN OR LOSS	0	0	0	0	0	0
Total NON-OPERATING REVENUES		35,227	54,704	67,291	10,491	28,600	25,100
Total REVENUES:		2,468,079	2,394,887	2,363,181	1,230,358	2,235,696	2,456,346
<b>EXPENDITURES</b>							
PRODUCTION							
591-001-707-004	PAYROLL-LABORATORY OPERATIONS	17,652	17,961	8,184	4,016	14,878	8,032
591-001-707-007	PAYROLL-DAILY INSPECTIONS	7,880	5,550	0	0	0	0
591-001-717-008	PAYROLL - VACATION PAY	0	448	590	36	0	0
591-001-717-009	PAYROLL - HOLIDAY	0	401	343	214	0	0
591-001-717-010	PAYROLL - PERSONAL DAYS	0	167	179	166	0	0
591-001-717-011	PAYROLL - SICK PAY	0	200	315	175	0	0
591-001-717-012	PAYROLL - WORK INQUIRY	0	7	0	0	0	0

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591-001-746-021	LABORATORY SUPPLIES	1,899	1,192	2,890	1,387	2,500	4,000
591-001-747-001	ELECTRICITY/LIGHT&HEAT-PARKER	1,524	1,770	2,062	1,253	2,400	2,400
591-001-747-003	ELECTRICITY/LIGHT&HEAT-FRONT S	172	179	194	6,841	1,000	2,400
591-001-747-004	ELECTRICITY/LIGHT&HEAT-KING WE	0	0	0	0	0	0
591-001-747-005	ELECTRICITY/LIGHT&HEAT-FORT ST	0	0	0	0	0	0
591-001-747-006	ELECTRICITY/LIGHT&HEAT-WESTERN	1,322	1,937	1,572	1,693	2,332	3,386
591-001-747-007	ELECTRICITY/LIGHT&HEAT-CLAY ST	894	1,510	766	854	712	1,700
591-001-747-008	ELECTRICITY/LIGHT&HEAT-DECKER	1,640	1,820	1,984	1,320	2,886	2,640
591-001-747-009	ELECTRICITY/LIGHT&HEAT-AIRPORT	1,908	3,597	3,355	1,327	4,000	2,700
591-001-747-011	ELECTRICITY/LIGHT&HEAT-AIRPT 2	0	0	0	0	0	0
591-001-747-020	ELECT/LIGHT & HEAT - TR PLANT	1,445	1,432	1,209	813	0	1,500
591-001-749-001	ELECTRICITY/PUMPING-PARKER WEL	13,868	16,339	15,476	6,505	12,000	12,000
591-001-749-003	ELECTRICITY/PUMPING-FRONT ST W	0	0	0	79	2,500	200
591-001-749-004	ELECTRICITY/PUMPING-KING WELL	0	0	0	0	0	0
591-001-749-005	ELECTRICITY/PUMPING-FORT ST WE	0	0	0	0	0	0
591-001-749-006	ELECTRICITY/PUMPING-WESTERN WE	4,960	3,784	5,217	1,585	3,788	3,170
591-001-749-007	ELECTRICITY/PUMPING-CLAY ST WE	5,702	6,994	5,701	2,369	4,862	4,738
591-001-749-008	ELECTRICITY/PUMPING-DECKER WEL	7,024	3,837	5,538	2,560	4,530	5,120
591-001-749-009	ELECTRICITY/PUMPING-AIRPORT WE	7,578	7,344	6,258	3,752	4,800	7,504
591-001-749-011	ELECTRICITY/PUMPING-AIRPORT 2	5,651	5,629	5,954	1,737	5,000	3,474
591-001-749-020	ELECT/PUMPING - TREAT PLANT	34,638	36,006	34,328	14,334	30,000	30,000
591-001-750-001	MISC SUPPLIES & EXP-PARKER WEL	30	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	15	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	15	0	0	0	0	0
591-001-750-009	MISC SUPPLIES & EXP-AIRPORT WE	15	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	15	0	0	0	0	0
591-001-750-020	MISC SUPPLIES & EXP - TR PLANT	372	1,074	1,571	0	1,000	500
591-001-751-001	OPERATING EXPENSE - AUTO CONTR	0	0	0	0	0	0
591-001-752-001	WATER CONDITIONING SUPPLIES	0	0	0	0	0	0
591-001-752-002	CHLORINE (CL2)	3,512	4,983	5,835	2,718	4,500	6,000
591-001-752-003	FLUORIDE (H2SIF6)	6,090	7,788	9,369	4,948	7,292	11,000
591-001-752-005	PHOSPHATE	9,892	9,400	10,660	3,760	10,000	7,520
591-001-770-001	MTNCE/BLDG & GRNDS-PARKER WELL	0	334	316	143	1,000	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	112	3	674	2,635	1,000	200
591-001-770-004	MTNCE/BLDG & GRNDS-KING WELL	145	164	153	57	0	0
591-001-770-005	MTNCE/BLDG & GRNDS-FORT ST WEL	886	1,001	952	346	0	0
591-001-770-006	MTNCE/BLDG & GRNDS-WESTERN WEL	195	33	853	655	500	500
591-001-770-007	MTNCE/BLDG & GRNDS-CLAY ST WEL	10	182	384	147	500	2,000
591-001-770-008	MTNCE/BLDG & GRNDS-DECKER ST W	2,923	995	1,727	465	2,000	1,000
591-001-770-009	MTNCE/BLDG & GRNDS-AIRPORT WEL	1,876	2,353	2,077	736	1,000	1,000
591-001-770-011	MTNCE/BLDG & GRNDS-AIRPORT 2	0	0	302	28	0	0

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591-001-770-015	MTNCE/BLDG & GRNDS-ABANDONED	0	0	0	0	0	0
591-001-770-020	MAINT/BLDG & GROUNDS - TR PLAN	1,564	3,354	11,807	406	2,500	1,000
591-001-770-024	SNOW PLOWING	0	0	0	0	0	0
591-001-770-030	MTNCE/BLDG & GRNDS-BOOSTER STN	0	425	0	0	500	0
591-001-771-001	MTNCE/WELLS & PIPING-PARKER WE	7,766	5,478	0	0	0	0
591-001-771-002	MTNCE/WELLS & PIPING-KELLY WEL	0	0	0	0	0	0
591-001-771-003	MTNCE/WELLS & PIPING-FRONT ST	7,766	5,638	739	0	0	0
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	7,766	5,477	0	0	0	0
591-001-771-007	MTNCE/WELLS & PIPING-CLAY ST W	7,766	5,549	0	29	0	0
591-001-771-008	MTNCE/WELLS & PIPING-DECKER ST	7,766	5,503	37	0	0	0
591-001-771-009	MTNCE/WELLS & PIPING-AIRPORT W	7,880	5,623	739	0	1,000	0
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	0	0
591-001-771-020	MAINT/PIPING - TREATMENT PLAN	0	0	401	0	500	7,000
591-001-772-001	MTNCE/PUMP, MOTOR & EQUIP-PARK	5,257	566	931	0	500	500
591-001-772-002	MTNCE/PUMP, MOTOR & EQUIP-KELL	0	0	0	0	0	0
591-001-772-003	MTNCE/PUMP, MOTOR & EQUIP-FRON	0	13	1,049	0	500	500
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	121	566	813	0	58,000	500
591-001-772-007	MTNCE/PUMP, MOTOR & EQUIP-CLAY	0	283	275	0	500	500
591-001-772-008	MTNCE/PUMP, MOTOR & EQUIP-DECK	0	283	2,303	0	500	500
591-001-772-009	MTNCE/PUMP, MOTOR & EQUIP-AIRP	130	0	813	0	500	500
591-001-772-011	MTNCE/PUMP, MOTOR & EQUIP-AIR2	0	0	0	0	500	500
591-001-772-020	MAINT/PUMP, MOTOR & EQ - TREAT	0	0	146	0	500	500
591-001-773-001	MTNCE/CHL & FLUO EQUIP-PARKER	16	0	0	0	0	0
591-001-773-003	MTNCE/CHL & FLUO EQUIP-FRONT S	5,155	916	371	477	1,500	500
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	16	0	427	468	0	500
591-001-773-007	MTNCE/CHL & FLUO EQUIP-CLAY ST	16	1,051	119	468	100	500
591-001-773-008	MTNCE/CHL & FLUO EQUIP-DECKER	2,599	1,172	119	488	2,500	500
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	16	1,968	251	1,738	2,500	3,500
591-001-776-001	MTNCE - WELL CONTROL SYSTEM	9,426	6,823	7,919	2,062	5,000	5,000
591-001-817-001	LABORATORY TESTING & ANALYSIS	14,233	19,515	16,864	5,280	15,000	10,000
591-001-817-002	SAMPLING REBATES	0	0	0	0	0	0
591-001-817-005	WELLHEAD PROTECTION PROG EXP	13,293	8,021	9,510	0	0	0
Total PRODUCTION:		240,412	224,638	192,621	81,070	219,580	157,384
DISTRIBUTION							
591-003-706-001	PAYROLL-DIST SUPERVISION & ENG	30,619	34,143	8,002	0	64,974	65,000
591-003-707-005	INSPECTING & TESTING METERS	0	0	0	0	0	0
591-003-707-006	OPERATION - STOREROOM	10,382	10,747	10,827	5,055	13,056	10,000
591-003-707-008	CHECKING FOR CROSS CONNECTIONS	0	0	0	0	0	0

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591-003-707-009	THAWING SERVICES AND MAINS	0	0	0	21	0	0
591-003-707-010	FLUSHING WATER MAINS	0	0	495	0	0	0
591-003-717-005	PAYROLL - COMP TIME	(28)	(686)	(376)	(4,026)	0	0
591-003-717-008	PAYROLL - VACATION PAY	6,608	10,198	24,760	4,152	0	0
591-003-717-009	PAYROLL - HOLIDAY	2,255	4,496	8,963	4,814	0	0
591-003-717-010	PAYROLL - PERSONAL DAYS	1,006	1,470	2,206	1,202	0	0
591-003-717-011	PAYROLL - SICK PAY	582	9,174	20,750	5,081	0	0
591-003-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
591-003-717-013	PAYROLL - FUNERAL	0	63	1,093	1,356	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	(990)	(89)	(11,569)	0	0	0
591-003-744-001	UNIFORMS	6,036	7,566	8,777	6,204	8,400	12,000
591-003-744-004	RISK MGMT - EQUIP & MEETINGS	2,638	3,020	9,013	4,620	3,000	7,000
591-003-745-001	STOCK INVENTORY ADJUSTMENT	(5,874)	492	(1,335)	(77)	0	0
591-003-756-004	GASOLINE & OIL	10,435	8,833	6,436	2,366	8,000	5,000
591-003-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	250	
591-003-757-004	METERED BLEEDER LINES	0	0	0	0	0	0
591-003-759-001	MAPS AND RECORDS	1,101	2,664	10,672	6,247	5,300	12,000
591-003-762-001	UAS	2,635	388	431	122	2,000	2,000
591-003-770-005	MTNCE/GROUNDS-BOOSTER STATION	21	371	22	33	700	500
591-003-770-011	MTNCE/GROUNDS - CHERRY ST TANK	355	400	370	139	275	500
591-003-770-012	MTNCE/GROUNDS - N. 5TH ST TANK	2,127	2,044	1,888	707	1,500	1,500
591-003-770-013	MTNCE/GROUNDS - CENTURY WATER	0	57	746	0	0	500
591-003-770-014	MAINT/GRNDS - BERT CROSS TOWER	21	1,583	22	8	100	100
591-003-770-015	MAINT/GRNDS - CARBERRY TOWER	313	1,122	327	123	250	250
591-003-770-016	GENERAL SUPPLIES EXPENSE	1,925	3,210	2,186	1,611	2,100	3,222
591-003-775-006	MTNCE - STOREROOM EQUIPMENT	0	155	161	933	0	0
591-003-775-008	MTNCE - FIELD EQUIPMENT	2,855	5,258	4,597	4,673	4,000	5,000
591-003-777-005	MTNCE - BOOSTER STATION	11,813	10,095	4,412	2,666	4,000	0
591-003-777-011	MTNCE - CHERRY STREET TANK	9,608	7,469	3,038	1,266	2,500	2,500
591-003-777-012	MTNCE - N. 5TH ST TANK	8,846	6,660	1,812	486	1,000	1,000
591-003-777-013	MTNCE - CENTURY WATER TANK	9,727	8,191	2,715	2,311	2,500	2,500
591-003-777-014	MAINT - BERTRAND CROSS TOWER	16,418	13,142	3,166	2,417	0	250
591-003-777-015	MAINT - CARBERRY TOWER	9,863	13,595	2,318	1,585	0	250
591-003-780-004	MTNCE - DISTRIBUTION MAINS	130,170	140,396	233,195	101,664	250,000	250,000
591-003-780-006	MTNCE - SERVICES	115,256	96,177	113,627	68,230	56,486	250,000
591-003-780-007	MTNCE - SERVICES (STREET PAVIN	0	(25)	0	0	0	0
591-003-781-001	CUSTOMER PREMISE EXPENSE	0	289	0	0	10,000	0
591-003-784-004	VEHICLE MAINTENANCE	18,800	19,570	18,058	14,890	32,273	30,000
591-003-785-011	HAZARDOUS WASTE DISPOSAL	0	1,010	1,399	589	1,500	500
591-003-787-001	MTNCE - METERS	12,515	11,860	10,082	19,053	15,000	40,000
591-003-787-002	METER TOUCH-READ CONVERSION -	0	0	0	0	0	0
591-003-787-003	METER RADIO READ CONVERSION	0	0	0	0	0	0

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591-003-788-002	MTNCE - SERVICE BUILDING	28,615	21,785	23,481	8,185	24,840	16,370
591-003-788-007	MTNCE - RADIO EQUIPMENT	2,990	499	1,041	116	1,500	500
591-003-789-001	TOOL EXPENSE	9,545	13,082	16,601	5,685	10,000	15,000
591-003-790-001	DISASTER REC - NON-WORK PD	6,664	94,819	27,547	572	0	0
591-003-790-020	DISASTER REC - PR & COSTS	0	0	11,117	5,094	0	0
591-003-920-006	HEAT & UTILITIES - SERVICE BUI	11,222	11,193	10,328	4,520	10,000	10,000
591-003-940-001	EQUIPMENT RENTAL	0	0	0	0	0	0
591-003-969-014	LICENSE & PERMIT EXPENSE	6,101	5,983	11,671	13	6,000	0
Total DISTRIBUTION:		483,175	582,469	605,072	284,706	541,504	743,442
ADMINISTRATIVE & GENERAL							
591-004-708-001	PAYROLL - METER READERS	7,500	4,505	10,787	5,942	11,585	11,884
591-004-709-001	PAYROLL - CLERICAL	80,832	82,620	72,164	38,289	90,463	76,578
591-004-709-006	CUT-OFF & COLLECTION EXPENSE	15,593	19,520	19,497	10,890	22,651	21,780
591-004-710-001	PAYROLL - ADMINISTRATIVE	71,693	90,141	90,654	43,204	103,873	86,408
591-004-717-001	PENSION FUND EXPENSE	64,485	155,186	131,383	22,595	61,345	69,241
591-004-717-002	RETIRES GROUP MED INSURANCE	24,508	10,021	10,218	2,925	2,250	8,400
591-004-717-003	SOCIAL SECURITY TAX	35,848	40,341	44,061	23,333	44,867	45,765
591-004-717-004	EMPLOYEES GROUP INSURANCE - ME	155,898	167,541	177,659	93,510	207,225	177,800
591-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
591-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
591-004-717-008	PAYROLL - VACATION PAY	10,636	11,983	12,900	6,157	0	0
591-004-717-009	PAYROLL - HOLIDAY PAY	6,138	6,302	7,037	3,191	0	0
591-004-717-010	PAYROLL - PERSONAL DAYS	2,051	2,325	2,714	783	0	0
591-004-717-011	PAYROLL - SICK PAY	4,248	6,450	5,839	2,036	0	0
591-004-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
591-004-717-013	PAYROLL - FUNERAL PAY	426	529	223	193	0	0
591-004-717-014	PAYROLL - JURY DUTY & OTHER	0	0	0	0	0	0
591-004-717-015	PAYROLL - TERMINATION PAY	0	0	600	0	0	0
591-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
591-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
591-004-717-020	UNEMPLOYMENT COMPENSATION	0	0	430	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	1,184	(246)	8,793	0	0	0
591-004-717-060	OPEB - RETIREE HEALTH INSUR	0	0	0	0	0	0
591-004-727-001	OFFICE SUPPLIES	2,137	2,296	2,612	1,428	2,300	3,000
591-004-731-001	BOOKS & PERIODICALS	220	569	26	0	150	150
591-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	10,183	15,319	18,677	17,581	15,000	18,000
591-004-733-002	NETWORK COMPUTER EQUIPMENT	13,579	14,653	8,516	10,120	14,000	20,000
591-004-735-001	OFFICE FURNITURE & EQUIPMENT E	1,293	159	2,442	523	1,500	1,500
591-004-736-001	POSTAGE EXPENSE	932	1,280	656	2,349	1,500	3,000
591-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	43	403	168	335	200	400
591-004-756-005	CAR ALLOWANCE/MILEAGE	784	918	798	360	1,000	500
591-004-790-001	DISASTER REC - NON-WORK PD	0	0	5,709	311	0	0
591-004-801-001	PROFESSIONAL SERVICES	38,423	45,196	47,122	10,668	35,000	25,000
591-004-801-005	AUDIT FEES	2,500	2,500	2,325	2,750	2,900	2,900
591-004-801-007	OFFICE SECURITY EXPENSES	2,587	9,300	4,306	1,630	5,000	5,000



CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
591-004-803-001	CITY ADMINISTRATION EXPENSE	29,365	34,033	30,680	15,355	33,500	38,700
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	557	1,165	1,160	238	1,000	500
591-004-820-001	TRAVEL, TRAINING & CONFERENCE	3,806	8,469	5,432	2,065	5,000	5,000
591-004-821-001	MEMBERSHIP FEES	2,293	2,817	2,565	104	3,000	3,000
591-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	0	0	128	0	0	0
591-004-851-001	TELEPHONE EXPENSE	6,471	7,446	8,655	4,800	7,372	5,000
591-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
591-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	1,712	321	712	107	500	215
591-004-900-001	PRINTING & PUBLISHING	6,351	4,713	5,352	0	4,800	5,000
591-004-920-005	HEAT & UTILITIES - OFFICE BUIL	5,469	5,642	4,111	1,310	3,796	2,620
591-004-930-001	MTNCE - OFFICE EQUIPMENT	2,893	7,625	7,773	3,106	8,000	6,250
591-004-930-002	MTNCE - COMPUTER EQUIPMENT	4,646	815	987	331	2,000	1,000
591-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
591-004-931-002	MTNCE - OFFICE BUILDING	4,774	5,230	4,928	1,718	14,917	8,000
591-004-945-001	RENT - OFFICE BUILDING	9,084	9,084	9,084	4,542	9,000	9,000
591-004-946-001	PROPERTY TAXES - OFFICE BUILDI	0	0	0	0	0	0
591-004-956-008	MISCELLANEOUS	1,472	954	1,767	616	1,000	1,000
591-004-956-015	BANK SERVICE FEES	50	50	50	0	50	50
591-004-957-001	INSURANCE - GENERAL	23,071	26,556	28,239	14,094	22,500	28,188
591-004-957-003	INSURANCE - WORKMENS COMPENSAT	7,445	6,645	5,462	3,143	6,288	6,649
591-004-959-005	INTEREST PAID ON CUSTOMER DEPO	3,442	2,565	1,834	1,718	2,000	3,436
591-004-959-020	INTEREST PD ON ELECT DEPT LOAN	2,567	2,113	1,030	0	1,000	1,000
591-004-965-001	BAD DEBTS	7,959	3,956	2,201	2,302	4,400	4,600
591-004-965-002	BAD DEBTS - DAMAGE CLAIMS	0	1,201	5,768	5,382	0	0
591-004-965-003	BAD DEBT COLLECTION FEES	781	784	607	66	600	600
Total ADMINISTRATIVE & GENERA		677,929	821,995	816,841	362,100	753,532	707,114
DEPRECIATION							
591-006-968-001	DEPR - PRODUCTION PLANT	128,227	127,293	132,263	66,131	127,000	132,500
591-006-968-003	DEPR - DISTRIBUTION PLANT	216,435	215,790	254,410	127,205	227,000	255,000
591-006-968-008	DEPR - GENERAL PLANT	33,898	34,996	45,233	21,925	35,500	45,500
Total DEPRECIATION:		378,560	378,079	431,906	215,261	389,500	433,000
DISTRIBUTED EXPENSE							
591-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(521)	(1,344)	(13,518)	(521)	0	0
591-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(4,048)	(3,331)	(12,192)	(988)	0	0
591-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(69,197)	(2,882)	(37,509)	(610)	0	0
Total DISTRIBUTED EXPENSE:		(73,766)	(7,557)	(63,219)	(2,119)	0	0
CITY SERVICE							
591-008-955-001	TRANSFERS TO MUNICIPALITY	185,952	15,581	0	0	0	0
591-008-955-002	CITY UTILITY SERVICE	24,721	19,104	23,180	12,035	25,000	30,000
591-008-955-006	EXPENSE INCURRED AT REQUEST OF	326	2,056	1,435	597	500	1,500
591-008-955-021	MTNCE - WATER MAIN (FIRE DEPT	0	0	0	0	0	0
591-008-955-022	MTNCE - HYDRANTS	1,597	6,152	5,182	1,500	5,000	5,000
591-008-955-023	MTNCE - FOUNTAINS	0	270	0	0	250	300
591-008-955-024	MTNCE - PARK & PLAYGROUND PIPI	403	0	0	0	0	0
Total CITY SERVICE:		212,999	43,163	29,797	14,132	30,750	36,800

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
BOND EXPENSE							
591-009-996-001	INTEREST - BONDED DEBT	53,083	44,690	36,188	13,734	27,468	18,530
591-009-996-002	BOND ISSUE EXPENSE	0	0	0	0	0	0
591-009-996-003	BOND OUTFLOW INT EXPENSE	19,968	19,968	19,968	9,984	19,968	0
Total BOND EXPENSE:		73,051	64,658	56,156	23,718	47,436	18,530
Total FUND EXPENDITURES:		1,992,360	2,107,445	2,069,174	978,868	1,982,302	2,096,270
NET REVENUES (EXPENDITURES)		475,719	287,442	294,007	251,490	253,394	360,076
BEGINNING FUND BALANCE						6,437,075	6,690,469
PROJECTED ENDING FUND BALANCE						6,690,469	7,050,545

## **WASTEWATER DIVISION**

(590)

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

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

### **SIGNIFICANT CHANGES**

#### FY 2020

- Adding extra funding to the collection system through increasing expense account and continued capital plan funding.
- Sludge garage replacement is anticipated, with \$75,000 budgeted in capital plan.
- Sludge thickener mechanism will be replaced.
- Finishing up the SAW grant.

#### FY 2021

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

#### FY 2022

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

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2022							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<b>FUND REVENUES</b>							
IPP OPERATING REVENUES							
590-100-649-001	IPP QUARTERLY ADMINISTRATION F	0	0	0	0	0	0
590-100-649-002	IPP INSPECTION FEES	0	456	0	0	0	0
590-100-649-003	IPP ORDINANCE PERMIT FEES	266	798	0	0	1,000	0
590-100-649-005	IPP LABORATORY ANALYSIS FEES	80	0	0	0	0	1,000
590-100-649-021	IPP VOLUME RATE FEES - CITY	0	0	0	0	0	0
590-100-649-022	IPP VOLUME RATE FEES - RURAL	0	0	0	0	0	0
590-100-649-023	IPP VOLUME RATE FEES - NILES T	0	0	0	0	0	0
Total IPP OPERATING REVENUES:		346	1,254	0	0	1,000	1,000
OPERATING REVENUES							
590-101-620-005	METER TESTING FEES	0	0	0	0	0	0
590-101-620-006	PENALTIES	11,575	10,185	6,893	4,947	10,000	10,000
590-101-621-001	RECOVERY OF BAD DEBTS	5,432	3,337	926	252	5,000	2,500
590-101-624-001	CONTRACT MAINTENANCE CHARGES	4,517	2,259	2,259	0	0	0
590-101-625-001	REFUNDS	64,577	0	0	0	0	0
590-101-642-001	SEWAGE CHARGES - CITY	1,632,426	1,564,411	1,563,160	857,351	1,525,800	1,715,000
590-101-642-003	SEWAGE CHARGES - NILES TWP	1,194,275	1,245,645	1,224,719	575,286	1,264,138	1,150,500
590-101-642-004	SEWAGE CHARGES - HOWARD TWP	89,242	85,031	77,027	34,327	65,824	68,000
590-101-642-005	SEWAGE CHARGES - BERTRAND TWP	25,414	27,420	30,810	14,205	33,948	30,000
590-101-643-005	BULK LOADS	290,412	182,707	218,086	108,864	160,616	125,000
590-101-647-100	UNBILLED REVENUE	(17,453)	10,906	8,705	0	0	0
Total FUND REVENUES:		3,300,417	3,131,901	3,132,585	1,595,232	3,065,326	3,101,000
NON-OPERATING REVENUES							
590-102-501-001	FEDERAL GRANTS	0	0	0	0	0	0
590-102-539-001	STATE GRANTS	664,975	518,442	437,045	264,551	0	0
590-102-626-001	SERVICES RENDERED	0	0	0	0	0	0
590-102-664-001	INTEREST	6,659	22,446	28,778	6,605	20,000	13,120
590-102-664-051	INTEREST INCOME - REPLACEMENT	60,740	69,949	44,073	16,167	60,000	60,000
590-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
590-102-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
590-102-669-001	GAIN/LOSS ON INVESTMENT	(172,165)	168,951	1,910	0	0	0
590-102-671-001	MISCELLANEOUS	4,770	4,675	4,972	4,027	5,000	5,000
590-102-671-007	SALE OF SCRAP	3,324	176	441	400	100	150
590-102-673-003	SALE OF MACHINERY & EQUIPMENT	18,029	0	0	0	0	0
590-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
590-102-676-005	PROFIT ON CONTRACTED SERVICES	0	0	0	0	0	0
590-102-693-001	CAPITAL GAIN OR LOSS	0	0	768	0	0	0
590-102-699-001	INTERFUND TRANSFER	0	0	(6,400)	0	0	0
Total NON-OPERATING REVENUES:		586,332	784,639	511,587	291,750	85,100	78,270
Total REVENUES:		3,887,095	3,917,794	3,644,172	1,886,982	3,151,426	3,180,270
<b>EXPENDITURES</b>							
PROCESSING							

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
590-001-706-001	PAYROLL-DIST SUPERVISION & ENG	71,591	70,554	8,183	4,016	14,878	8,032
590-001-706-002	PAYROLL-PLANT SUPERVISION & EN	0	23,200	54,591	54,464	58,493	108,928
590-001-707-002	PAYROLL-PLANT LABOR	290,617	271,836	244,656	115,272	321,736	230,544
590-001-707-004	PAYROLL-LABORATORY OPERATIONS	31,369	24,801	20,754	12,440	48,931	24,880
590-001-717-005	PAYROLL - COMP TIME	276	(870)	211	190	0	
590-001-717-008	PAYROLL - VACATION PAY	12,292	21,205	16,456	6,109	0	0
590-001-717-009	PAYROLL - HOLIDAY	8,286	10,455	12,255	7,580	0	0
590-001-717-010	PAYROLL - PERSONAL DAYS	2,593	5,479	3,581	1,796	0	0
590-001-717-011	PAYROLL - SICK PAY	2,753	3,872	5,427	3,185	0	0
590-001-717-012	PAYROLL - WORK INQUIRY	96	7	0	0	0	0
590-001-717-013	PAYROLL - FUNERAL	1,237	216	767	1,028	0	0
590-001-717-014	PAYROLL - JULY DUTY & OTHER	0	0	0	0	0	0
590-001-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
590-001-717-023	PAYROLL - RETROACTIVE PAY EXP	53	102	58	265	0	0
590-001-717-050	PAYROLL - COMPENSATED BENEFITS	(988)	4,680	(39,848)	0	0	0
590-001-744-001	UNIFORMS	6,037	7,797	7,859	3,848	8,500	7,696
590-001-744-004	RISK MGMT - EQUIP & MEETINGS	5,562	3,992	6,009	2,166	5,500	4,000
590-001-744-005	SAFETY GLASSES	0	141	0	0	0	0
590-001-746-001	ELECTRICITY	239,183	233,795	227,360	90,040	200,000	200,000
590-001-746-002	WATER & SEWAGE	10,692	10,752	11,348	5,375	10,000	10,750
590-001-746-003	FUEL OIL	1,274	859	766	362	1,000	1,000
590-001-746-004	NATURAL GAS	36,751	35,213	27,280	19,459	45,000	38,918
590-001-746-006	LUBRICANTS	857	1,227	1,231	1,255	1,000	1,500
590-001-746-007	LABORATORY SUPPLIES	16,484	24,086	24,118	9,088	17,000	18,176
590-001-746-008	MISCELLANEOUS EXPENSE	497	1,029	555	371	700	742
590-001-746-009	CHLORINE	23,905	19,760	21,443	9,281	24,000	18,562
590-001-746-010	FERROUS CHLORIDE	13,728	17,289	23,266	8,069	20,000	16,138
590-001-746-011	NITRIC ACID	0	0	0	0	0	0
590-001-746-012	POLYMER	25,990	27,370	30,107	13,685	25,000	27,370
590-001-746-013	SULPHUR DIOXIDE	17,055	16,460	15,940	4,482	14,500	8,964
590-001-746-014	SALT	0	0	432	0	500	500
590-001-746-016	SLUDGE REMOVAL	80,890	85,588	103,004	41,249	80,000	82,498
590-001-756-004	GASOLINE & OIL	5,063	4,328	3,134	4,812	3,000	9,624
590-001-770-016	GENERAL SUPPLIES EXPENSE	2,982	2,429	2,507	692	2,000	1,384
590-001-770-017	MTNCE - BUILDING	9,604	5,169	2,690	3,215	2,500	6,430
590-001-770-018	MTNCE - GROUNDS	6,408	7,828	12,359	2,621	6,000	5,242
590-001-775-008	MTNCE - FIELD EQUIPMENT	469	594	71	644	500	1,288
590-001-775-012	MTNCE - PLANT EQUIPMENT	44,183	42,838	45,508	20,000	50,000	40,000
590-001-775-013	MTNCE - PLANT EQUIPMENT REPLAC	53,447	22,959	64,898	67,110	50,000	67,110
590-001-775-021	MTNCE - LABORATORY EQUIPMENT	1,793	1,589	2,486	0	1,800	1,800
590-001-775-022	MTNCE - INSTRUMENT	456	1,477	2,898	4,889	2,500	9,778
590-001-784-004	VEHICLE MAINTENANCE	8,355	5,930	6,058	4,645	10,213	9,290
590-001-785-011	HAZARDOUS WASTE REMOVAL	151	2,903	85	0	250	250
590-001-788-002	MTNCE - SERVICE BUILDING	150	742	188	0	0	0
590-001-788-007	MTNCE - RADIO EQUIPMENT	465	465	636	116	500	232

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2022							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
590-001-789-001	TOOL EXPENSE	14,046	7,936	4,650	1,941	5,000	3,882
590-001-789-005	LABORATORY EQUIPMENT	1,774	2,112	5,535	2,077	2,500	4,154
590-001-790-001	DISASTER REC - NON-WORK PD	52,891	790	29,082	572	0	0
590-001-790-020	DISASTER REC - PR & COSTS	0	0	6,342	2,156	0	0
590-001-817-001	LABORATORY TESTING & ANALYSIS	4,544	4,568	1,137	1,563	6,000	3,126
590-001-969-014	LICENSE & PERMIT EXPENSE	6,110	6,395	165	11,592	12,000	12,000
Total PROCESSING:		1,111,971	1,041,947	1,018,238	543,720	1,051,501	984,788
INTERCEPTER SEWER							
590-002-750-016	OPERATION - DIVERSION CHAMBER	0	0	0	0	0	0
590-002-750-017	ELECTRICITY - DIVERSION CHAMBE	85	97	80	0	0	0
590-002-780-021	MTNCE - INTERCEPTER SEWERS	1,823	0	0	0	3,889	0
590-002-780-023	MTNCE - DIVERSION CHAMBERS	83	94	30	0	0	0
Total INTERCEPTER SEWER:		1,991	191	110	0	3,889	0
SANITARY SEWER							
590-003-717-005	PAYROLL - COMP TIME	0	0	0	0	0	0
590-003-750-015	OPERATION-WESTERN ELECT LIFT S	0	0	0	0	0	0
590-003-750-021	ELECTRICITY - WESTERN ELECT LI	1,208	1,327	1,256	399	1,000	1,000
590-003-750-022	ELECTRICITY - PROGRESSIVE DRIV	216	123	133	0	400	400
590-003-750-026	ELECTRICITY - BERTRAND CROSSIN	947	1,038	1,064	408	900	900
590-003-759-001	MAPS AND RECORDS	206	626	15,942	7,126	0	0
590-003-762-001	UAS	4,913	310	505	98	3,000	3,000
590-003-780-005	MTNCE - SANITARY SEWERS	352,746	217,543	383,032	135,652	450,000	500,000
590-003-784-004	VEHICLE MAINTENANCE	191	115	448	333	0	0
590-003-786-022	MTNCE - WESTERN ELEC SEWAGE LI	0	0	14,007	135	0	0
590-003-786-024	MTNCE - HOWARD TWP SEWAGE LIFT	0	0	0	0	0	0
590-003-786-025	MTNCE - PROGRESSIVE DRIVE LIFT	130	501	816	135	250	0
590-003-786-026	MTNCE - BERTRAND CROSSING LIFT	159	566	784	135	500	270
590-003-786-027	MTNCE - INDUSTRIAL DR LIFT	531	707	1,233	353	500	500
590-003-787-001	MTNCE - METERS	0	961	1,049	266	0	0
590-003-787-004	MTNCE - INSTALLED FLOW METERS	867	900	1,020	0	0	0
590-003-787-005	MTNCE - INSTALLED FLOW METERS	145	150	170	0	0	0
Total SANITARY SEWER:		362,259	224,867	421,459	145,040	456,550	506,070
ADMINISTRATIVE & GENERAL							
590-004-708-001	PAYROLL - METER READERS	14,552	10,819	10,781	5,941	11,585	11,882
590-004-709-001	PAYROLL - CLERICAL	69,484	70,718	61,689	32,561	77,585	65,122
590-004-710-001	PAYROLL - ADMINISTRATIVE	62,228	78,454	120,438	56,500	144,830	113,000
590-004-717-001	PENSION FUND EXPENSE	72,250	160,074	129,126	32,158	70,335	91,377
590-004-717-002	RETIREES GROUP MED INSURANCE	29,411	15,062	13,342	900	1,800	1,600
590-004-717-003	SOCIAL SECURITY TAX	46,692	47,576	46,554	24,093	55,119	56,167
590-004-717-004	EMPLOYEES GROUP INSURANCE - ME	161,563	184,078	215,120	114,450	227,376	186,112
590-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
590-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
590-004-717-008	PAYROLL - VACATION PAY	8,345	10,747	13,620	8,474	0	0
590-004-717-009	PAYROLL - HOLIDAY PAY	4,387	4,681	7,021	3,416	0	0
590-004-717-010	PAYROLL - PERSONAL DAYS	1,470	1,939	2,731	738	0	0

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
590-004-717-011	PAYROLL - SICK PAY	2,524	4,658	5,127	1,990	0	0
590-004-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
590-004-717-013	PAYROLL - FUNERAL PAY	160	444	198	152	0	0
590-004-717-014	PAYROLL - JURY DUTY & OTHER	0	0	0	0	0	0
590-004-717-015	PAYROLL - TERMINATION PAY	0	0	480	0	0	0
590-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
590-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
590-004-717-020	UNEMPLOYMENT COMPENSATION	0	0	0	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	953	(144)	7,939	0	0	0
590-004-717-060	OPEB - RETIREE HEALTH INSUR	0	0	0	0	0	0
590-004-727-001	OFFICE SUPPLIES	3,542	2,604	2,347	1,069	2,000	2,000
590-004-731-001	BOOKS & PERIODICALS	125	1,031	4	0	500	500
590-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	9,399	17,613	13,485	2,836	0	10,000
590-004-733-002	NETWORK COMPUTER EQUIPMENT	10,639	10,636	5,699	5,002	10,000	10,000
590-004-735-001	OFFICE FURNITURE & EQUIPMENT E	3,029	127	1,319	191	500	500
590-004-736-001	POSTAGE EXPENSE	973	913	650	300	500	600
590-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	0	15	0	0	75	75
590-004-756-005	CAR ALLOWANCE/MILEAGE	776	806	855	360	1,000	720
590-004-790-001	DISASTER REC - NON-WORK PD	0	0	4,743	0	0	0
590-004-801-001	PROFESSIONAL SERVICES	544,342	475,753	480,573	260,787	25,000	100,000
590-004-801-005	AUDIT FEES	2,000	2,000	2,400	2,200	2,300	2,300
590-004-801-007	OFFICE SECURITY EXPENSES	2,070	7,440	3,445	1,304	6,500	5,000
590-004-803-001	CITY ADMINISTRATION EXPENSE	31,432	35,392	32,809	16,363	26,900	30,900
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	378	748	819	46	500	500
590-004-820-001	TRAVEL, TRAINING & CONFERENCE	10,181	12,761	10,147	5,110	7,500	7,500
590-004-821-001	MEMBERSHIP FEES	185	423	430	63	250	250
590-004-851-001	TELEPHONE EXPENSE	6,871	9,567	8,390	4,819	8,000	9,638
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	766	414	676	16	500	500
590-004-900-001	PRINTING & PUBLISHING	0	0	0	0	0	500
590-004-920-005	HEAT & UTILITIES - OFFICE BUIL	5,447	4,821	4,111	1,310	3,500	2,620
590-004-930-001	MTNCE - OFFICE EQUIPMENT	2,810	6,549	6,614	2,518	4,000	5,036
590-004-930-002	MTNCE - COMPUTER EQUIPMENT	4,322	2,006	2,940	1,047	2,000	200
590-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
590-004-931-002	MTNCE - OFFICE BUILDING	4,236	4,513	4,254	1,414	5,000	1,500
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	2,334	1,492	1,195	243	1,500	500
590-004-956-015	BANK SERVICE FEES	25	0	0	13	0	0
590-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2022							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
590-004-956-030	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	46,268	51,627	58,720	29,334	42,000	42,000
590-004-957-003	INSURANCE - WORKMENS COMPENSAT	6,115	5,074	4,109	1,606	3,211	3,025
590-004-959-005	INTEREST PAID ON CUSTOMER DEP	0	113	54	56	0	0
590-004-959-020	INTEREST PD ON ELECT DEPT LOAN	0	0	0	0	0	0
590-004-965-001	BAD DEBTS	10,617	3,186	1,285	3,271	1,000	1,000
590-004-965-002	BAD DEBTS - DAMAGE CLAIMS	0	0	0	0	0	0
590-004-965-003	BAD DEBT COLLECTION FEES	2,298	621	418	54	500	500
Total ADMINISTRATIVE & GENERAL		1,194,283	1,256,435	1,295,741	627,247	752,366	772,124
INDUSTRIAL PRE-TREATMENT							
590-005-961-001	IPP PAYROLL - SUPERVISION (ACT	6,171	6,695	0	0	0	0
590-005-961-002	IPP PAYROLL - CHEMIST (ACTUAL	19,865	19,802	16,599	9,580	25,469	19,160
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	133	122	104	0	120	0
590-005-961-022	IPP PROFESSIONAL SERVICE FEES	0	0	0	0	0	0
590-005-961-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	0	0
590-005-961-026	IPP POSTAGE	24	0	0	0	0	0
590-005-962-002	IPP PAYROLL - CHEMIST (ACTUAL	0	0	0	0	0	0
590-005-962-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-962-007	IPP SUPPLIES EXPENSE	0	0	0	0	0	0
590-005-962-015	IPP LAB TESTING & ANALYSIS	0	0	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 MECHAN	0	0	0	0	0	0
590-005-962-020	IPP VEHICLE MAINTENANCE	0	0	0	0	0	0
590-005-962-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	0	0
590-005-963-002	IPP PAYROLL - CHEMIST (ACTUAL	0	0	0	0	0	0
590-005-963-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-963-008	IPP EDUCATION, TRAINING, & TRA	0	0	0	0	0	0
590-005-963-009	IPP BOOKS & PERIODICALS	0	0	0	0	0	0
Total INDUSTRIAL PRE-TREATMENT		26,193	26,619	16,703	9,580	25,589	19,160
DEPRECIATION							
590-006-968-005	DEPR - PROCESSING PLANT	642,484	539,723	602,334	301,167	535,000	605,500
590-006-968-006	DEPR - INTERCEPTOR PLANT	55,863	55,863	56,450	28,225	56,000	57,000
590-006-968-007	DEPR - COLLECTION PLANT	39,887	39,887	40,892	20,446	40,000	41,000
590-006-968-008	DEPR - GENERAL PLANT	64,399	53,414	80,580	40,212	55,000	77,500
Total DEPRECIATION:		802,633	688,887	780,256	390,050	686,000	781,000
DISTRIBUTED EXPENSE							
590-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(645)	(1,109)	(537)	(571)	0	0
590-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(357)	(591)	(670)	(380)	0	0
590-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(653)	(747)	(4,552)	(317)	0	0
Total DISTRIBUTED EXPENSE:		(1,655)	(2,447)	(5,759)	(1,268)	0	0



CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2022							
							2021-22
		2017-18	2018-19	2019-20	10/20-03/21	2020-21	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>
CITY SERVICE							
590-008-955-001	TRANS TO CITY - PILOT	174,709	14,438	0	0	0	0
Total CITY SERVICE:		174,709	14,438	0	0	0	0
DEBT							
590-009-959-004	INTEREST ON BONDED DEBT	72,744	67,557	62,307	29,841	62,307	51,557
590-009-996-002	BOND ISSUE EXPENSE	0	0	0	0	0	0
Total DEBT:		72,744	67,557	62,307	29,841	62,307	51,557
Total FUND EXPENDITURES:		3,745,128	3,318,494	3,589,055	1,744,210	3,038,202	3,114,699
NET REVENUES (EXPENDITURES)		141,967	599,300	55,117	142,772	113,224	65,571
BEGINNING FUND BALANCE						10,865,576	10,978,800
PROJECTED ENDING FUND BALANCE						10,978,800	11,044,371

**CITY OF NILES - UTILITIES DEPARTMENT  
"SIGNIFICANT" EXPENDITURES  
ELECTRIC DIVISION - 5 YEAR PLAN  
FY 2021-2022**

<u>Account Category / Project Description</u>	Fiscal Year 2021-22	Fiscal Year 2022-2023	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
<b><u>TRANSMISSION PLANT</u></b>					
<b>1. Overhead Conductors &amp; Devices</b>					
a. Transmission (re-conductor 34 throughout system)	\$ 200,000	\$ 100,000	\$ 100,000	\$ 250,000	\$ 250,000
b. Engineering	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
<b>2. Equipment Broadway Substation</b>					
a. Remove Station Transformer (other projects must precede this removal)			\$ 150,000	\$ 150,000	\$ 150,000
<b>"Transmission Plant" Subtotal</b>					
	<b>\$ 265,000</b>	<b>\$ 165,000</b>	<b>\$ 315,000</b>	<b>\$ 465,000</b>	<b>\$ 465,000</b>
<b><u>DISTRIBUTION PLANT</u></b>					
<b>1. Poles / Towers / Fixtures (New Construction)</b>					
	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>2. Overhead Conductors &amp; Devices</b>					
a. Downtown network upgrades		\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
b. New System Additions - Unknown Customer Activity		\$ 10,000	\$ 10,000	\$ 25,000	\$ 10,000
<b>3. Overhead Street Lights</b>					
a. Convert Mercury Vapor Lights and HPS to Magnetic Induction & LED	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
b. Install Decorative Street Lights - 5th-9th, West Main St., State St.			\$ 100,000		
c. Strain pole signal/walk lights Broadway & 3rd	\$ 100,000	\$ 100,000			
<b>4. Underground Conversions, Conductors &amp; Devices</b>					
a. 11th st underground conversions (15kV)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
b. Sioux trail/Old Sauk backyard underground conversion	\$ 100,000				
<b>5. Distribution Transformers</b>					
	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>"Distribution Plant" Subtotal</b>					
	<b>\$ 605,000</b>	<b>\$ 815,000</b>	<b>\$ 815,000</b>	<b>\$ 730,000</b>	<b>\$ 715,000</b>
<b><u>GENERAL PLANT</u></b>					
<b>1. Trucks &amp; Trailers</b>					
a. Electric Utility Vehicle replace 72	\$ 12,000				
b. Backhoe replacement, split w/ W		\$ 65,000	\$65,000		
c. Electric F150	\$ 25,000	\$ 25,000			
d. Backyard machine	\$ 100,000	\$ 100,000			
<b>2. Tools &amp; Shop Equipment</b>					
a. Misc. Tooling	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>"General Plant" Subtotal</b>					
	<b>\$ 147,000</b>	<b>\$ 200,000</b>	<b>\$ 75,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>TOTAL COMMITMENT BY YEAR</b>					
	<b>\$ 1,017,000</b>	<b>\$ 1,180,000</b>	<b>\$ 1,205,000</b>	<b>\$ 1,205,000</b>	<b>\$ 1,190,000</b>
<b>TOTAL 5 - YEAR COMMITMENT</b>					
	<b>\$ 5,797,000</b>				

**CITY OF NILES - UTILITIES DEPARTMENT  
"SIGNIFICANT" EXPENDITURES  
WATER DIVISION - 5 YEAR PLAN  
FY 2021-2022**

<u>Account Category / Project Description</u>	<u>Fiscal Year 2021-22</u>	<u>Fiscal Year 2022-23</u>	<u>Fiscal Year 2023-24</u>	<u>Fiscal Year 2024-25</u>	<u>Fiscal Year 2025-26</u>
<b><u>PRODUCTION PLANT</u></b>					
<b>1. Well Maintenance</b>					
a. Western (Upgrade Well, New Drive, 277/480 power)	\$58,000				
b. Preventative Maintenance of all wells	\$3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
<b>2. Tower Maintenance</b>					
a. Century (paint recoat)		\$ 125,000	\$ 125,000		
b. Bertrand (paint)				\$ 175,000	\$ 175,000
c. Carberry (paint)					
d. Tower inspections (Drained inspections 2 per year)	\$8,000	\$8,000	\$4,000		\$8,000
e. Tower cleaning (Outside) 1 per year	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<b>3. Iron Removal Plant Maintenance</b>					
a. VFD replacement	\$ 30,000				
<b>4.WHPA (plume capture/treat)</b>					
a. Plume Treatment at Filtration Plant or New Wells - UNFUNDED					
<b>Production Plant" Subtotal</b>	<b>\$ 104,000</b>	<b>\$ 141,000</b>	<b>\$ 137,000</b>	<b>\$ 183,000</b>	<b>\$ 191,000</b>
<b><u>DISTRIBUTION PLANT</u></b>					
<b>1. Distribution Mains</b>					
a. LSL Emergency Replacements (15 x \$10,000 ea)	\$ 150,000				
b. LSL Emergency Replacements (15 x \$10,000 ea)		\$ 150,000			
c. LSL Emergency Replacements (15 x \$10,000 ea)			\$ 150,000		
d. LSL Emergency Replacements (40 x \$10,000 ea)				\$ 400,000	
e. LSL Emergency Replacements (40 x \$10,000 ea)					\$ 400,000
e. other distribution replacements (Valves and Water mains)	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
f. LSL inspections (site inspections performed by staff)					
<b>2. Meters</b>					
a. ERT Meters and Infrastructure	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
<b>"Distribution Plant" Subtotal</b>	<b>\$ 240,000</b>	<b>\$ 290,000</b>	<b>\$ 290,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>
<b><u>GENERAL PLANT</u></b>					
<b>1. Trucks &amp; Trailers</b>					
a. Backhoe replacement, split w/ E			\$ 65,000	\$ 65,000	
b. Electric Utility Vehicle replace 72	\$ 12,000				
c. Refurbish Construction Truck 2	\$ 20,000				\$ 100,000
d. Electric F 150		\$ 25,000	\$ 25,000		
<b>"General Plant" Subtotal</b>	<b>\$ 32,000</b>	<b>\$ 25,000</b>	<b>\$ 90,000</b>	<b>\$ 65,000</b>	<b>\$ 100,000</b>
<b>TOTAL COMMITMENT BY YEAR</b>					
<b>TOTAL 5 - YEAR COMMITMENT</b>					
	<b>\$ 376,000</b>	<b>\$ 456,000</b>	<b>\$ 517,000</b>	<b>\$ 788,000</b>	<b>\$ 831,000</b>
	<b>\$ 2,968,000</b>				

**CITY OF NILES - UTILITIES DEPARTMENT**  
**"SIGNIFICANT" EXPENDITURES**  
**WASTEWATER DIVISION - 5 YEAR PLAN**  
**FY 2021-2022**

Account Category / Project Description	Fiscal Year 2021-2022	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
<b><u>PROCESSING PLANT</u></b>					
<b><i>1. Building and Equipment</i></b>					
a. Contact Tank rehab- lining and baffling		\$25,000	\$ 25,000	\$ 25,000	\$ 25,000
b. Huber rebuild project				\$ 22,000	
c. Roof replacement		\$50,000	\$50,000	\$50,000	\$50,000
d. Valve replacement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
e. Maintenance bay addition			\$ 65,000	\$ 65,000	
f. Driveway replacement-chip & seal	\$ 60,000				
g. Septage receiving station			\$ 75,000	\$ 75,000	\$ 50,000
h. Thickner mechanism replacement	\$ 150,000	\$ 150,000			
i. MAU replacement	\$ 25,000	\$ 50,000	\$ 50,000		
j. Samplers (Primary and Recycle)	\$ 12,000				
k. Wetwell cleaning/grit removal	\$ 18,000	\$ 15,000	\$ 18,000	\$ 18,000	\$ 18,000
l. Pipe replacement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
m. Transformer replacement	\$ 20,000	\$ 15,000			
n. Grit removal equipment	\$ 15,000	\$ 15,000			
o. PLC upgrades		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
p. Entry Doors & frame replacement (39)					\$ 60,000
q. Roll up doors (2) & garage doors (3)					\$ 30,000
r. Chlorine boiler burner & controls replacement		\$ 16,000			
s. Sluice gate upgrades- actuators	\$ 15,000	\$ 15,000			
t. Foul Air pipe insulation replacement	\$ 25,000				
u. Aeration tank air drop replacement	\$ 10,000	\$ 10,000			
<b>"Processing Plant" Sub Total</b>	<b>\$ 360,000</b>	<b>\$376,000</b>	<b>\$ 298,000</b>	<b>\$ 270,000</b>	<b>\$ 248,000</b>
<b><u>COLLECTION PLANT</u></b>					
<b><i>1. Infrastructure Changes (Collection System)</i></b>					
a. AMI	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
<b>"Collection Plant" Sub Total</b>	<b>\$ 200,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>
<b><u>GENERAL PLANT</u></b>					
<b><i>1. Field Equipment</i></b>					
Vactor (Street Dept.) Replacement	\$ 150,000	\$ 150,000	\$150,000	\$50,000	\$50,000
Electric Utility Vehicle to replace 72	\$ 12,000				
<b>"General Plant" Sub Total</b>	<b>\$ 162,000</b>	<b>\$ 150,000</b>	<b>\$150,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>TOTAL COMMITMENT BY YEAR</b>	<b>\$ 722,000</b>	<b>\$ 976,000</b>	<b>\$ 898,000</b>	<b>\$ 770,000</b>	<b>\$ 748,000</b>
<b>TOTAL 5 - YEAR COMMITMENT</b>	<b>\$ 4,114,000</b>				