

CITY OF NEW BUFFALO

FISCAL YEAR 2024-2025

PROPOSED BUDGET

April 29, 2024



Fiscal Year 2024-25

Budget Schedule

February 2024	Budget worksheets distributed to department supervisors and due back to City Manager by February 16, 2024
March 7, 2024	Department Supervisors meet with City Manager and Treasurer to review budgets
April 22, 2024	Budget Review Session with City Council & Dept. Supervisors at 5:00 PM
April 29, 2024-May 17, 2024	Budget will be available for public review on the city's website, at City Hall and at the Public Library
May 20, 2024	Public Hearing & presentation to City Council for approval at meeting



City of New Buffalo Fiscal Year 2025 Budget Memorandum

TO: Mayor Humphrey and the New Buffalo City Council

FROM: Darwin Watson, City Manager

DATE: April 29, 2024

RE: Fiscal Year 2024-2025 Proposed Budget

On behalf of the City of New Buffalo's administrative staff, we present the recommended Fiscal Year 2024-2025 budget for the city.

For Fiscal Year 2024-2025, it is anticipated that the city and its major funds will stay in solid financial condition for the current operations. General Fund revenues are expected to increase 3.8% from the current Fiscal Year 2023-2024 budget. Concurrently, the city will see an overall increase in property taxable value, and our expenditures are keeping pace with that increase. The overall General Fund expenditures are projected to increase 3.1% for Fiscal Year 2024-2025.

In recent years, one of the main factors affecting municipalities has been the effects of inflationary strain on goods and services, coupled with increased cost in regulatory and compliance burdens. This has remained an enormous obstacle for local governments. In the "post COVID-19" era, local governments have also been saddled with the mistrust of government, recruiting/retaining of staff, digital transformation, infrastructure, and economic development. New Buffalo is no exception. For the near future, we do not think these challenges will diminish; however, the city stays poised to continue providing services to its residents, visitors, and stakeholders.

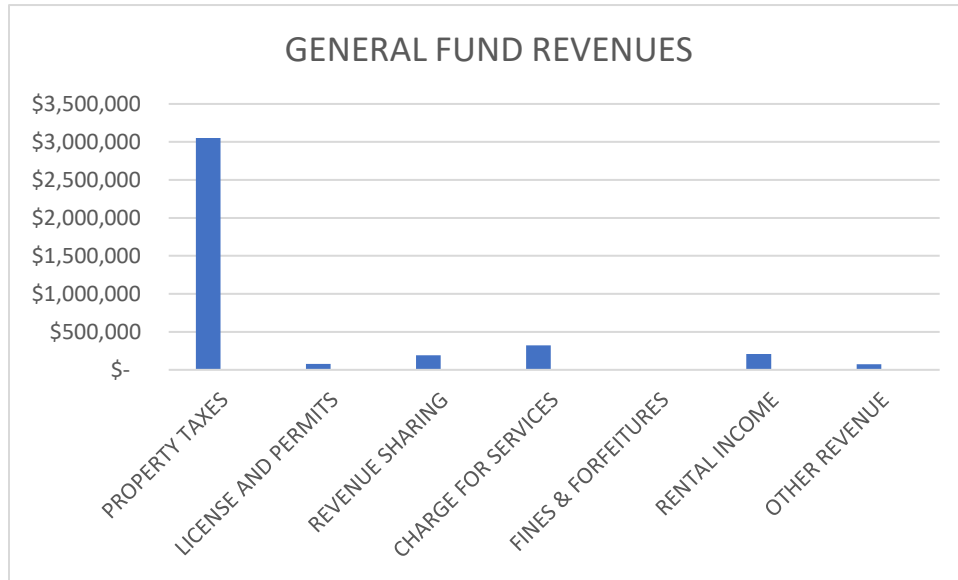
The Parks, Harbor Operations, Water and Sewer funds anticipate the continued funding of significant infrastructure and deferred maintenance projects. In the upcoming fiscal year, we will continue working on several of our major projects, including the Broadside Dock and Marina expansion; marina electrical upgrades; lead service investigation and remediation; and upgrades to the parks system. To facilitate these projects, specifically the Broadside Dock and Marina expansion, the General Fund will transfer more than \$500,000 to the various funds.

Following are summations of our major funds, the anticipated events for the upcoming fiscal year and impacts that will affect them.

GENERAL FUND

The city's General Fund is a fund used to account for all transactions of a governmental unit which are not accounted for in another fund. The General Fund is used to account for the ordinary operations of governmental units which are financed from taxes and other general revenues.

The General Fund is the principal financial support for such basic core governmental functions services such as police and fire departments, parks and recreation, and general government operations (i.e., assessing, personnel, finance, and other internal services). The primary revenue source to support these services is property taxes (78%), with charges for services, fees and state revenues also being revenue sources for the General Fund.



Property Taxes

In Fiscal Year 2024-2025, General Fund property tax revenues are projected to increase due to overall taxable values increasing by approximately 9.0% compared to the previous year. This is attributed to the uncapping of the taxable values of transferred properties, new construction in the city, and the rate of inflation’s effect on the value of existing properties. This equates to an increase of just over \$26 million in taxable value for the city. New construction, citywide, also contributed to the increase of a little over \$2 million. This was slightly offset by \$338,505 in taxable value removed from the rolls.

The Downtown Development Authority’s (DDA) Tax Incremental Financing (TIF) Plan expired in December 2023. The TIF Plan was extended an additional five (5) year to expire in December 2028. In the 2023-2024 fiscal year, the DDA saw an additional TIF capture of approximately \$150,000. Per the 2016 City Council resolution, the initial \$40,000 of the capture is earmarked for implementation of the TIF Plan. The remaining balance assists with the Debt Service on the bonds for the Downtown Whittaker Street project. In Fiscal Year 2024-2025, the projected capture should be \$150,000 - \$200,000.

In January 1966, the city voted to authorize 20.0000 General Operating millage rate. The proposed general operating millage rate for Fiscal Year 2024-2025 is once again set at 9.7631 mills, without a Truth-In-Taxation hearing. Therefore, the total mills levied under the general operating authority is 10.4408 mills, which is 10.2691 mills below the maximum allowable levy of 20.7099 mills.

With the 5% increase, the taxable value of the properties in the city are anticipated to be roughly \$311,615,459. The maximum allowable levies, along with the proposed levies, and the resulting revenues and potential amounts left unlevied are summarized below in the following table:

Function	Maximum Allowable	Maximum Tax Revenue	Proposed Fiscal Year 2024 Levy	Proposed Tax Revenue	Unlevied Tax Revenue
General Fund	20.0000	\$6,232,309	9.7631	\$3,042,333	\$3,189,976
Parks	0.4599	\$143,312	0.4391	\$136,830	\$6,482
Road	0.2500	\$77,904	0.2386	\$74,351	\$3,553
Total Millage Levy	20.7099	\$6,458,525	10.4408	\$3,253,514	\$3,200,011

State Shared Revenues

In Fiscal Year 2000, the city's state shared revenue was more than \$246,381, which represented 11% of total revenues. Since that time, state shared revenue has declined. The city's state shared revenue projection is \$190,200, which equates to an overall 22.8% decrease from the Fiscal Year 2000 high and a 3.7% drop from Fiscal Year 2023-2024. This reduction in revenue is independent of the overall effect(s) of inflation and cost of doing business during that same period. The dollar had an average inflation rate of 2.44% per year between 2000 and 2022, producing a cumulative price increase of 69.95%. This means that today's prices on goods and services are 1.70 times as high as average prices since 2000, according to the Bureau of Labor Statistics Consumer Price Index (CPI). For Fiscal Year 2024-2025, the State Shared Revenue amount represents 4.84% of General Fund revenues compared to Fiscal Year 2000.

Fund Balance

The General Fund ended Fiscal Year 2022-2023 with net revenues greater than expenditures by \$732,136 for a total General Fund balance of \$3,139,702. The city's unassigned fund balance for the General Fund was \$3,026,020 or 80.6% of the General fund's total expenditures and transfers out.

The Government Finance Officers Association (GFOA), in its best practices for Fund Balance Guidelines for the General Fund document, recommends that, at a minimum, unrestricted budgetary fund balance in the general fund shall be no less than two months (16.7%) of regular general fund operating revenues (or regular general fund operating expenditures). The City's unrestricted fund balance level is above this best practice benchmark as of year-end. The City's Fund Balance Policy (adopted in 2010) maintains that minimum unrestricted fund balance be the sum of the top two taxpayer's total annual city tax or 25% of general fund revenue, whichever is higher. The maximum unrestricted fund balance shall be the sum of the minimum, plus an infrastructure emergency reserve of \$1 million, plus an operating reserve of 15% of the General Fund expenditures. The City's unrestricted fund balance level is above this best practice benchmark as of year-end.

For Fiscal Year 2023-2024, the sum of the top two taxpayer's total annual tax was \$87,678, while 25% of General Fund revenue was \$946,333. Therefore, the minimum unrestricted fund balance, per the city's policy, would be \$946,333. Conversely, the maximum unrestricted fund balance, per the city's policy, would be \$2,629,925. Although the balance is higher than required, it is expected to decrease significantly during Fiscal Year 2024-2025 as the city continues to move forward with capital projects, inflation on goods and services and the assemblance of funding. The city is planning a budgeted deficit of \$573,294 in the General Fund this fiscal year.

Special Revenue Funds

Major and Local Street Funds

The City has three (3) road funds: Major Streets, Local Streets, and the Municipal Road millage. These funds allow the City to perform street maintenance, assist with minor street reconstruction and

rehabilitation projects and match monies for potential state and federal funding opportunities. The major and local streets funds receive most of their revenue from Public Act 51 of 1951, or sometimes called the “gas tax”, which governs the Michigan Transportation Fund (MTF) where specific transportation taxes are deposited. MTF prescribes how these revenues are to be distributed and the purposes, or activities, for which they can be spent. Act 51 also establishes jurisdictional road networks, sets priorities for the use of transportation revenues, and allows bonded indebtedness for transportation improvements and guarantees repayment of debt.

In Fiscal Year 2023-2024 the city is projected to receive a total of \$355,842 (\$235,492 for Major Streets and \$120,350 for Local Streets). According to the Michigan Transportation Fund Reports, the city is projected to receive roughly \$381,888 for Fiscal Year 2024-2025. This equates to a 7.3% increase. For Fiscal Year 2023-2024, the expenditures for the Streets Operating fund were \$447,531. This has been increased 3.0% to \$461,157 for Fiscal Year 2024-2025. This increase is due to inflation and increased benefits costs.

As a supplement to road funding, the city passed a Municipal Road millage in November 2020. This millage rate is set at 0.25 mills for a period of 20 years (2021-2040 inclusive). Over the years, this millage rate has declined from the initial 2020 0.25 mills to 0.2386 mills for 2024-2025, due to the Headlee rollback. This fund was forecasted to generate \$70,811 for Fiscal Year 2023-2024 and generate \$74,851 for Fiscal Year 2024-2025.

The most recent road project in the city was a mill & resurface project on Indiana Street in 2021. The cost of this project was around \$200,000 and was the last of the rehabilitation projects (i.e., crack and fog sealing, milling, and resurfacing, and crush and shape treatments). Based on the Pavement Surface Evaluation & Rating (PASER) study of the road conditions in the city in April 2021 all future road projects will be reconstruction. The city has seen inflationary increases on road projects post COVID-19 of anywhere from 200-400%. This has forced the city to look for additional funding mechanisms to address the declining road infrastructure. It was determined in 2021 that it would take nearly \$1,100,000, annually for 10 years, to have 75% of the roads in good condition. Based on the cost increase, this amount may be anywhere from \$1,500,000 to \$2,000,000, annually. This dollar amount **does not** include any necessary replacement of any city underground utilities which could multiply these numbers by 1.5%.

Park Improvement Fund

In November 2020, the voters passed a Parks millage for the purpose of funding certain park improvements in the city. This millage rate was set at 0.4599 mills for a period of 5 years (2021-2025 inclusive). As with the Municipal Road millage, this rate has been affected by the Headlee rollback. For Fiscal Year 2024-2025, the rate will be 0.4391. The initial estimation was the millage would generate an estimated \$112,512 in revenue needed for improvements within the park system in 2020. This millage generated \$132,680 in Fiscal Year 2023-2024 and is anticipated to generate approximately \$137,180 for Fiscal Year 2024-2025. The city will embark on the development of a parks Capital Improvement Plan that will be a part of the city’s overall Capital Improvement Plan. In 2023, the city updated and submitted its 5-Year Recreational Plan to the State of Michigan’s Department of Natural Resources (DNR). This qualifies the city to receive grants to supplement the funding for improvements to the park system.

Park Fund

The major revenue stream for this fund is comes from fees charged for beach parking. The revenue in this account is earmarked for the operations and maintenance of the city’s park system. For Fiscal Year 2023-2024, revenues were projected to be \$386,400, with expenditures of \$544,654. The revenues included a transfer-in of \$100,000 from the General Fund. For Fiscal Year 2024-2025, revenues are

expected to be \$386,850 with expenditures of \$490,786. The General Fund transfer will remain the same. For 2024-2025, the revenues remain flat, and the expenditures are reduced by 9.9%.

The city parks are:

- Riverfront Park
- Lions Pavilion Park
- Oselka Park
- Sari Asher Memorial Dog Park
- Turtle Pond Nature Preserve

Dredge Fund

On March 17, 2009, the city passed an ordinance for the Emergency Dredge Fund. The purpose of this fund is to provide money for the dredging of the federal channel of the New Buffalo Harbor, on an emergency basis and not to supplant the regular maintenance dredging performed by the United States Army Corps of Engineers. The current Dredge Fund contribution schedule was created by the Harbor Commission in June 2014 and subsequently approved by the City Council. The initial annual contribution from each slip in the harbor was \$10. This contribution was modified, and the current schedule charges the various associations \$1 per foot for each boat slip.

As of January 2024, the Dredge Fund had a balance of \$337,492, after the city performed minor dredging in Fiscal Year 2022-23 at a cost of \$105,000. The city provides a matching contribution of approximately \$35,000 to the fund. It is imperative that the associations make their annual required contributions to ensure adequate funding for the necessary activities. Dredging of the harbor, in its entirety, can range in cost from \$250,000 to \$300,000 or more, depending on the winter month’s activities.

The City Council approved annual harbor maintenance soundings in February 2023. This allows staff to know the conditions of the harbor and determine dredging necessities for the upcoming year. Based on the late Winter 2024 soundings, it appears that dredging will be required in calendar year 2024. This will more than likely occur during the 2023-2024 budget.

Harbor Operations

The Harbor Operations Fund was created in Fiscal Year 2020-2021 and separated from the Parks fund. The revenues for this fund are derived from the marina and boat launch fees. The fund accounts for the operations and maintenance of the city’s transient marina and boat launch.

The Broadside Dock and Marina Electrical upgrade project have begun in Fiscal Year 2023-2024. The project is estimated to be \$3,011,674, with the city receiving \$1,481,383 in grant funds from federal and state agencies. Funds have been received from the following:

Issuing Agency	Grant Name	Scope	Grant Amount
US Department of Agriculture (USDA)	Rural Development Business Grant	Preliminary Engineering	\$40,000
Michigan Waterways Commission	Michigan Waterways Grant	Construction & Engineering	\$500,000
US Economic Development Administration (USEDA)	U.S. Department of Commerce Grant	Construction	\$941,383

The city has applied for the U.S. Department of Agriculture (USDA) Community Facilities Loan to offset a portion of the costs and help with managing cash flow through the project. The Marina Electrical project is expected to be completed prior to Memorial Day 2024. The Broadside Dock project is scheduled to begin Fall 2024 and take place over the next two years and must be completed by December 2025.

Water and Sewer Funds

Water Fund

The water and sewer funds are Enterprise Funds that rely on user fees or rates for revenues. The city commissioned a rate study in 2022. As a result of the study, the fees were raised in Fiscal Year 2022-23. Due to the cost of capital projects, inflation, and the deference of maintenance (sewer), the city will review the rates on an annual basis.

In 2018, the State of Michigan revised its lead and copper rules, under the Michigan Safe Drinking Water Act, governing lead service lines (LSLs). By January 1, 2020, community water supplies were required to submit a Preliminary Distribution System Materials Inventory (PDSMI) to Michigan EGLE. By January 1, 2025, the water supply must develop and maintain a complete Distribution System Materials Inventory (DSMI). The Complete DSMI is to characterize, record, and maintain a comprehensive inventory of distribution system materials, including service line materials on both public and private property. Also under the new rules, Michigan requires community water supplies to replace an average of 5% of their total LSLs each year, meaning 100% replacement in 20 years, with all lead water service lines in the state must be replaced by 2041 **at the expense of the water supplier**. The DSMI is underway and needs to be completed by October 2024.

Sewer Fund

The city is a charter member of the Galien River Sewer District (GRSD) established in 1977 to serve the City of New Buffalo, Chikaming Township, and New Buffalo Township. In December 2022, the GRSD adjusted their billing methodology because of revenue shortfall in 2021. The change was from a flow-based billing method to an expense-based billing method, which provides consistent monthly billings to each of the member units. During Fiscal Year 2022-2023, the city expensed approximately \$790,000 for treatment of the city's sanitary waste and \$1,060,134 for Fiscal Year 2023-2024. The anticipated expenditure for 2024-2025 is \$1,091,938.

Local Revenue Sharing Board Fund

Revenues for this fund are discretionary payments received from the Local Revenue Sharing Board, based upon a percentage of net earnings from the casino. The Local Revenue Sharing Board fund has helped in funding several community projects, including a significant part of the Downtown Redevelopment in 2017.

The revenues for this fund are expected to remain relatively flat at nearly \$260,000.

Debt Management

For Fiscal Year 2023-2024, the city had \$8,457,876 in outstanding debt, which was used to fund major infrastructure, redevelopment, and projects. These include GRSD bonds, Lighthouse Creek (Berrien County) and the Downtown Improvements. The city has funded a significant amount of this debt through grants and bonds. Michigan's Public Act 99 of 1909 restricts the outstanding balance amount of Installment Purchase Agreement (IPA) to not exceed 1.25% of the taxable value of the real and personal property in the village, township, city, or school district at the date of the contract or agreement. Additionally, municipalities in Michigan are restricted in the amount of General Obligation (GO) bond debt they can carry. Municipalities are limited to a debt capacity of 10% of their state equalized value,

exclusive of interest. The City of New Buffalo's outstanding debt, on June 30, 2023, was below the debt limits in both categories.

This is exhibited in the following charts:

IPA Debt Margin on June 30, 2023

2023 Taxable Value	\$277,050,560
IPA Debt Limit (1.25% of Taxable Value)	\$3,463,132
IPA Debt on June 30, 2023	\$1,143,420
IPA Debt Margin	\$2,319,712

GO Debt Margin on June 30, 2023

2023 State Equalized Value	\$296,776,627
GO Debt Limit (10% of SEV)	\$29,677,663
GO Debt on June 30, 2023	\$4,157,150
GO Debt Margin	\$25,520,513

Most of the debt is in revenue bonds funded by the General Fund, water, and sewer systems. The General Fund is supporting approximately 37.6%, or \$1,563,088, in outstanding bonds, including debt associated with the Downtown Improvements. For Fiscal Year 2024-2025, it is anticipated that the city will incur additional debt to fund the construction of the Broadside Dock, Marina Electrical upgrades, and the Pedestrian Bridge.

OBSERVATIONS

The City of New Buffalo is at a pivotal point since being chartered as a city on March 8, 1965. It should be reaffirmed that the community has benefitted from the work of its forefathers. The city continues to evolve beyond the days of yesteryear and at this point, the city must take an introspective look at where we go from here. It will take the collective efforts of ALL involved to ensure the posterity of the community.

An enormous amount of work has been done over the years; however, there is a long way to go. This was put at the forefront during the “high water” years (2019-2020) of Lake Michigan. Understanding the potential of this phenomena repeating itself, the city undertook methods to mitigate the impact of future occurrences. There was never the thought that a worldwide pandemic would place everything on hold. Following this unforeseen event, the costs of the projects increased as much as 200% in some cases. Additionally, cities across Michigan have been mandated to do lead investigation, inventory, and remediation. This unfunded mandate placed further stress on the city’s resources as the citizens bear the cost of the mandate. It is of the utmost importance that the city embraces the exercise of looking towards the future and planning to that end.

As previously stated, this is a monumental task that requires commitment, vision and coordinated planning. Currently, the city's Master Plan needs to be updated, a citywide Capital Improvement Plan needs to be developed, a comprehensive Asset Management implemented for infrastructure, and a Strategic Plan to determine the direction of the city.

These will allow the city to:

- Establish a dynamic long-term planning document that provides a conceptual layout to guide future growth and development, while making the connection between buildings, social settings, and their surrounding environments (Master Plan).
- Provide a connection between planning and budgeting for capital expenditures that ensures that those improvements are fiscally responsible and consistent with the City's long-range goals and objectives as identified in the Master Plan (Capital Improvement Plan).
- Create a vital tool to ensure that the priorities set by the City Council are conveyed in the city's goals, that those strategies are clearly developed to meet the established goals, and that city government is accountable to meeting the community's needs (Strategic Plan).
- Implement an integrated set of processes to minimize the lifecycle costs of assets, at an acceptable level of risk, while continuously delivering the intended function, or a high quality of life to the entire community. More importantly, it allows us to manage municipal infrastructure assets and make better investment decisions (Asset Management Plan).

CONCLUSION AND NEXT STEPS

The city staff will continue to improve our overall operations, work with local stakeholders and business owners, and to make New Buffalo the preeminent place to live, work and play. We will need to incorporate the wishes of our citizens, visitors, employees, and others to better maintain our community as a home, and destination, which works for all in its ecosystem.

On Monday, May 20, 2024, the City Council will hold a Public Hearing to take public comments on the proposed 2024 millage rates. A copy of the proposed budget shall be on file and available to the public for inspection during office hours at the Office of the Clerk for a period of not less than one week prior to such public hearing. Following the close of the Public Hearing, the City Council will be asked to consider approving the Fiscal Year 2024-2025 budget, Fiscal Year 2023-2024 budgetary amendments (if necessary) and authorize the millage rates for Fiscal Year 2024-2025. If approved, the budget will be in effect from July 1, 2024 – June 30, 2025.

I would like to express my sincere gratitude to the City Council and staff for their input, guidance, and hard work in the development of this year's budget. Special kudos to the Department Heads and supervisors for their commitment to providing services to the community, while remaining fiscally responsible.

Millage Rates and Debt Schedule

Fiscal Year 2024-2025

**City of New Buffalo
Proposed Millage Rates
Fiscal Year 2024-25**

Function	Maximum Levy Allowed	Fiscal Year 2023-2024 Levy	Proposed Fiscal Year 2024-2025 Levy
General Fund	20.0000	9.7631	9.7631
Parks	0.4599	0.4391	0.4391
Road	0.2500	0.2386	0.2386
Total Millage Levy	20.7099	10.4408	10.4408

Debt Schedule

Fiscal Year 2024-25

NAME	AMOUNT	PAYABLE TO	FUND	ISSUE DATE	PAYOFF DATE
2013 Improvement Bonds (Galien River Sanitary District)* <i>*City's portion 19.38%</i>	\$5.9 Million	GRSD	Sewer	2013	2029
2010 Capital Lease Agreement MFA (Water Improvement)	\$1.596 Million	Berrien County	Water	2011	2031
2017 Lighthouse Creek Drain	\$1.189 Million	Berrien County Drain Commission	Water	2017	2037
2017 Capital Improvement Bond (Downtown Development)	\$4.157 Million	U.S. Bank	General, Water & Sewer (transfer to Debt Service)	2017	2032

Capital Improvement Bond Debt Payment

Fiscal Year 2024-25

FUND	PERCENTAGE OF PAYMENT	TOTAL	PRINCIPLE	INTEREST
General/Debt	38%	\$ 123,897	\$ 97,734	\$ 26,163
Water	25%	\$ 82,400	\$ 65,000	\$ 17,400
Sewer	37%	\$ 123,303	\$ 97,266	\$ 26,037

Explanation of City of New Buffalo Funds

GENERAL FUND

The General Fund is the main operating fund for the City. It accounts for sources and uses of resources that (primarily) are discretionary to the City Council in the provision of activities, programs and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this fund are property taxes, franchise fees, business license fees, unrestricted revenues from the state, fines and forfeitures, and interest income. Expenditures are made for parks and recreation, public safety (including police and fire), public works, and other services.

SPECIAL REVENUE FUNDS

These are funds used to finance particular activities from the receipts of specific taxes or other revenue. Such a fund is created by constitution or statute to provide certain activities with definite and continuing revenues. After the fund is created, it usually continues year after year until discontinued or revised by equivalent authority. Accounting transactions are treated the same as they are in the General Fund.

The city's Special Revenue Funds are as follows:

- **Local Revenue Sharing Board Fund** – used to account for receipt and expenditure of discretionary payments received from the Local Revenue Sharing Board, based upon a percentage of net earnings from the casino.
- **Major Street Fund** - used to account for the receipt and expenditure of state motor fuel taxes, which are earmarked by law (Act 51, PA 1951) for Major Street and highway purposes and State Trunk line maintenance contracts.
- **Local Street Fund** - used to account for the receipt and expenditure for Local Street and highway purposes in accordance with Act 51, PA 1951. Revenue sources include State motor fuel taxes and general fund appropriations to this fund.
- **Municipal Road Fund** - used to account for revenue and expenditures of a special millage for the necessary projects and capital improvements to City streets.
- **Park Improvement Fund** – used to account for the proceeds of a special millage to provide for certain improvements within the park system.
- **Downtown Development Authority Fund** - used to account for tax increment revenue that is derived from new construction in the Downtown Development District, which can be used for improvements in the designated boundary area.
- **Drug Law Enforcement Fund** - used to account for property seized in the violation of controlled substances statutes. Authorized expenditures include expenses of seizure, forfeiture, and sale of property. Remaining funds restricted to enhance future law enforcement efforts.
- **Criminal Justice Training Fund (Act 302)** - used to account for revenue received in the form of State Grants and are restricted for law enforcement training purposes only.
- **Dredge Fund** - used to account for revenue related to the dredging of the city's harbor.

DEBT SERVICE FUND

This fund is used to account for the payment of interest and principal on approved long-term and short-term general obligation debt other than that payable from special assessments and revenue bond debt issued.

EQUIPMENT PURCHASE FUND

This fund is used to account for the acquisition/replacement of equipment and vehicles.

ENTERPRISE FUNDS

An enterprise fund is a type of fund used in governmental accounting to account for activities that provide goods or services to the public for a fee that is meant to make the entity self-sustaining. These operations are financed and operated in a manner similar to that of a private business enterprise where the intent is that all the costs, including depreciation, related to the provision of goods and services to the general public on a continuing basis, be financed or recovered primarily through user charges

The city's Special Revenue Funds are as follows:

- **Sewer Fund** - used to account for the revenues and expenses related to the city's sewer system operations. Capital Assets are recorded within the fund and depreciation is charged.
- **Water System Fund** - used to account for the revenues and expenses of the operations of the water system. Capital Assets are recorded within the fund and depreciation is charged.

General Fund Accounts

Fiscal Year 2024-2025

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Revenues & Expenditures Summary (General Fund)

	ACTUALS AS OF 6/30/2023	2023-24		2024-25
		YTD BALANCE 02/29/2024	ORIGINAL BUDGET	PROPOSED BUDGET
PROJECTED REVENUES				
PROPERTY TAXES	2,631,216.72	2,935,539.72	2,808,000.00	3,050,333.00
LICENSE AND PERMITS	145,983.30	83,305.88	73,500.00	78,250.00
GRANTS	111,297.73	0.00	0.00	0.00
REVENUE SHARING	230,387.63	151,344.20	176,132.00	190,200.00
CHARGE FOR SERVICES	447,316.54	271,511.41	425,950.00	321,198.00
FINES & FORFEITURES	6,193.00	871.00	4,250.00	1,700.00
RENTAL INCOME	314,204.50	198,993.33	215,000.00	210,500.00
LOAN PROCEEDS	0.00	0.00	0.00	0.00
OTHER REVENUE	90,269.10	67,915.66	82,500.00	75,200.00
TOTAL REVENUES	3,976,868.52	3,709,481.20	3,785,332.00	3,927,381.00
OPERATING EXPENDITURES				
LEGISLATIVE	11,769.76	4,776.28	16,275.00	8,271.00
EXECUTIVE	75,437.07	52,860.84	86,679.00	81,767.00
CLERK	89,595.72	109,314.21	150,045.00	175,986.00
BOARD OF REVIEW	1,140.00	405.00	1,500.00	2,000.00
TREASURER	139,650.67	104,862.55	157,858.00	126,546.00
ASSESSOR	30,239.81	16,781.14	35,500.00	36,162.00
ELECTIONS	13,536.31	5,845.26	27,550.00	36,293.00
GENERAL GOVERNMENT	467,001.84	265,895.78	782,660.00	762,225.00
ATTORNEY	74,266.04	27,971.31	105,000.00	85,000.00
POLICE	1,063,687.73	830,107.16	1,154,608.00	1,325,875.00
FIRE	173,313.72	85,132.06	164,679.00	139,400.00
INSPECTION SERVICES	273,567.42	120,448.38	238,963.00	244,300.00
STREET OPERATING	537,495.58	268,846.25	447,531.00	461,157.00
STREET LIGHTING	21,467.31	13,305.93	30,000.00	30,000.00
SOLID WASTE COLLECTION	256,732.64	145,941.38	260,000.00	275,000.00
CEMETERY	36,000.00	21,000.00	36,000.00	36,000.00
AMBULANCE SERVICE	117,787.96	70,962.43	121,650.00	122,000.00
PLANNING COMMISSION	3,610.70	1,907.53	4,000.00	4,037.00
ZONING	19,832.36	11,979.95	7,000.00	18,874.00
TRANSFERS	300,833.00	0.00	729,782.00	529,782.00
TOTAL OPERATING EXPENDITURES	3,706,965.64	2,158,343.44	4,557,280.00	4,500,675.00
NET REVENUE AND EXPENDITURES	269,902.88	1,551,137.76	(771,948.00)	(573,294.00)

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
General Fund Revenues Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Property Taxes				
Property Taxes	2,564,309.39	2,615,010.99	2,800,000.00	3,042,333.00
Delinquent Property Taxes	902.70	0.00	0.00	0.00
Penalty & Interest	11,193.94	16,205.73	8,000.00	8,000.00
Total	2,576,406.03	2,631,216.72	2,808,000.00	3,050,333.00
Licenses & Permits				
Business License & Permits	2,280.00	1,710.00	1,000.00	750.00
Misc License & Permits	900.00	0.00	0.00	0.00
Building Permits	53,972.01	65,791.75	37,500.00	35,000.00
Electrical Permits	19,654.10	19,532.10	10,500.00	15,000.00
Mechanical Permits	22,548.57	20,996.45	10,000.00	16,000.00
Plumbing Permits	8,209.58	10,953.00	7,000.00	10,000.00
Zoning Fees	0.00	27,000.00	7,500.00	1,500.00
Total	107,564.26	145,983.30	73,500.00	78,250.00
Grants				
Other Federal Grants	93,983.99	111,297.73	0.00	0.00
Total	93,983.99	111,297.73	0.00	0.00
Revenue Sharing				
Local Comm Stabilization	5,637.97	17,810.78	5,638.00	5,200.00
CVTRS	14,104.00	12,848.00	10,494.00	10,000.00
State Revenue Sales Tax	192,221.00	188,747.00	150,000.00	165,000.00
State Revenue Liquor License	10,748.10	10,981.85	10,000.00	10,000.00
Total	222,711.07	230,387.63	176,132.00	190,200.00
Charges for Services				
Court Charges	1,035.69	383.80	300.00	500.00
Lot Splits	0.00	0.00	0.00	100.00
Special Use Fee	7,345.89	1,733.95	1,500.00	500.00
Franchise Fees	60,094.58	61,220.88	56,000.00	30,000.00
Administration Fee	108,043.85	110,270.12	100,000.00	75,000.00
Variance Fee	875.00	0.00	500.00	250.00
Service Charge	69.56	650.86	150.00	100.00
Garbage Collection	269,489.68	270,188.43	265,000.00	212,748.00
Penalty (Waste)	3,062.37	2,868.50	2,500.00	2,000.00
Total	450,016.62	447,316.54	425,950.00	321,198.00
Fines & Fees				
Parking Fines	505.00	293.00	250.00	200.00
Ordinance Fines	0.00	5,900.00	4,000.00	1,500.00
Total	505.00	6,193.00	4,250.00	1,700.00
Rental Income				
Interest Earned	3,896.58	48,554.50	5,000.00	5,000.00
Rental/Lease	0.00	0.00	0.00	0.00
Short Term Rentals	244,100.63	251,650.00	200,000.00	200,000.00
Long Term Rental Fees	1,300.00	14,000.00	10,000.00	5,500.00
Total	249,297.21	314,204.50	215,000.00	210,500.00
Other Revenue				
Donations	0.00	500.00	500.00	100.00
Donations (Police)	0.00	0.00	0.00	100.00
Reimbursements	20,078.12	8,349.03	12,000.00	10,000.00
Reimbursements (Police)	88,115.29	81,420.07	70,000.00	65,000.00
Sale of Merchandise	0.00	0.00	0.00	0.00
Total	108,193.41	90,269.10	82,500.00	75,200.00
Total	3,808,677.59	3,976,868.52	3,785,332.00	3,927,381.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Legislative Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<i>Personnel Services</i>				
Salaries	8,795.00	10,160.43	12,000.00	4,345.00
Medicare	127.53	147.32	175.00	52.00
FICA	0.00	0.00	0.00	0.00
Unemployment	197.97	63.63	400.00	280.00
Retirement	0.00	0.00	0.00	0.00
Health Insurance	0.00	0.00	0.00	0.00
Life & Disability	0.00	0.00	0.00	0.00
Worker's Compensation	180.32	30.28	200.00	44.00
Drug Testing				
Total	9,300.82	10,401.66	12,775.00	4,721.00
<i>Materials and Supplies</i>				
Office Supplies	0.00	0.00	0.00	0.00
Operating Supplies	585.58	329.94	500.00	200.00
Gasoline	0.00	0.00	0.00	0.00
Uniforms	0.00	0.00	0.00	0.00
Equipment/Small Tools	0.00	0.00	0.00	0.00
Total	585.58	329.94	500.00	200.00
<i>Contractual and Other</i>				
Professional Services	36.00	0.00	0.00	100.00
Membership & Dues	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00
IT Hardware & Equipment	0.00	0.00	0.00	0.00
Printing & Publishing	2,844.94	398.16	2,000.00	750.00
Education & Training	1,500.00	640.00	1,000.00	2,500.00
Utilities	0.00	0.00	0.00	0.00
Repairs & Maintenance	0.00	0.00	0.00	0.00
Equipment & Maintenance	0.00	0.00	0.00	0.00
Vehicle Repair & Maint	0.00	0.00	0.00	0.00
Vehicle Insurance	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00
Lease Purchase	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Dues, Subscription	0.00	0.00	0.00	0.00
Capital Equipment	0.00	0.00	0.00	0.00
Rentals				
Total	4,380.94	1,038.16	3,000.00	3,350.00
Total Expenditure	14,267.34	11,769.76	16,275.00	8,271.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Executive Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Personnel Services				
Salaries	40,465.57	42,471.34	47,500.00	39,590.00
Medicare	562.29	588.00	711.00	475.00
FICA	2,404.15	2,514.00	3,038.00	2,554.00
Unemployment	323.00	114.00	300.00	200.00
Health Insurance	14,941.36	16,056.00	17,330.00	15,800.00
Retirement	7,141.54	6,311.00	8,000.00	12,000.00
Life & Disability	2,351.52	2,156.00	2,400.00	1,500.00
Worker's Compensation	562.74	532.00	900.00	900.00
Total	68,752.17	70,742.34	80,179.00	73,019.00
Materials and Supplies				
Office Supplies	73.17	273.00	300.00	698.00
Operating Supplies	0.00	200.00	500.00	500.00
Repair & Maint Supplies	0.00	0.00	0.00	0.00
Total	73.17	473.00	800.00	1,198.00
Contractual and Other				
Professional Services	0.00	40.00	500.00	500.00
Membership & Dues	0.00	250.00	1,000.00	1,000.00
Telephone	329.55	498.00	500.00	500.00
IT Hardware & Equipment	0.00	0.00	0.00	0.00
Printing & Publishing	70.30	0.00	200.00	50.00
Education & Training	960.61	2,799.00	2,000.00	4,500.00
Utilities	0.00	0.00	0.00	0.00
Repairs & Maintenance	0.00	0.00	500.00	0.00
Equipment & Maintenance	0.00	0.00	0.00	0.00
Vehicle Repair & Maint	0.00	0.00	0.00	0.00
Vehicle Insurance	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00
Lease Purchase	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Dues, Subscription	0.00	0.00	0.00	0.00
Capital Equipment	0.00	0.00	0.00	0.00
Travel/Mileage Reimb	243.24	633.00	1,000.00	1,000.00
Rentals	0.00	0.00	0.00	0.00
Total	1,603.70	4,220.00	5,700.00	7,550.00
Total Expenditure	70,429.04	163,447.00	86,679.00	81,767.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Clerk Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<i>Personnel Services</i>				
Salaries	89,591.95	59,774.00	103,123.00	114,083.00
Medicare	1,236.60	1,039.00	1,495.00	1,369.00
FICA	5,287.56	4,440.00	6,394.00	7,358.00
Unemployment	247.00	135.00	700.00	400.00
Health Insurance	17,969.96	13,202.00	14,871.00	33,800.00
Medical Expense	0.00	0.00	100.00	0.00
Retirement	7,844.17	4,459.00	8,410.00	9,800.00
Life & Disability	3,760.34	2,903.00	3,791.00	1,700.00
Worker's Compensation	388.60	293.00	2,661.00	426.00
Total	126,326.18	86,245.00	141,545.00	168,936.00
<i>Materials and Supplies</i>				
Office Supplies	161.69	151.00	450.00	300.00
Operating Supplies	86.19	0.00	250.00	250.00
Gasoline	31.46	79.00	300.00	200.00
Repair & Maint. Supplies	0.00	0.00	0.00	0.00
Total	279.34	230.00	1,000.00	750.00
<i>Contractual and Other</i>				
Professional Services	868.59	0.00	300.00	600.00
Membership & Dues	120.00	125.00	200.00	400.00
Telephone	0.00	0.00	0.00	0.00
IT Hardware & Equipment	0.00	1,781.00	3,000.00	1,000.00
Printing & Publishing	0.00	0.00	200.00	700.00
Printing & Publishing-FOIA	458.75	0.00	0.00	500.00
Education & Training	2,008.16	1,215.00	3,500.00	2,500.00
Utilities	0.00	0.00	0.00	0.00
Repairs & Maintenance	0.00	0.00	300.00	100.00
Equipment & Maintenance	0.00	0.00	0.00	500.00
Vehicle Repair & Maint	0.00	0.00	0.00	0.00
Vehicle Insurance	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00
Lease Purchase	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Dues, Subscription	0.00	0.00	0.00	0.00
Capital Equipment	0.00	0.00	0.00	0.00
Rentals	0.00	0.00	0.00	0.00
Total	3,455.50	3,121.00	7,500.00	6,300.00
Total Expenditure	130,061.02	89,596.00	150,045.00	175,986.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Board of Review Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<i>Personnel Services</i>				
Salaries	0.00	0.00	0.00	0.00
Medicare	0.00	0.00	0.00	0.00
FICA	0.00	0.00	0.00	0.00
Unemployment	0.00	0.00	0.00	0.00
Health Insurance	0.00	0.00	0.00	0.00
Retirement	0.00	0.00	0.00	0.00
Life & Disability	0.00	0.00	0.00	0.00
Worker's Compensation	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
<i>Materials and Supplies</i>				
Office Supplies	0.00	0.00	0.00	0.00
Operating Supplies	0.00	0.00	0.00	0.00
Gasoline	0.00	0.00	0.00	0.00
Repair & Maint. Supplies	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
<i>Contractual and Other</i>				
Professional Services	1,653.16	1,140.00	1,500.00	1,500.00
Membership & Dues	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00
IT Hardware & Equipment	0.00	0.00	0.00	0.00
Printing & Publishing	0.00	0.00	0.00	0.00
Education & Training	300.00	0.00	0.00	500.00
Utilities	0.00	0.00	0.00	0.00
Repairs & Maintenance	0.00	0.00	0.00	0.00
Equipment & Maintenance	0.00	0.00	0.00	0.00
Vehicle Repair & Maint	0.00	0.00	0.00	0.00
Vehicle Insurance	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00
Lease Purchase	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Dues, Subscription	0.00	0.00	0.00	0.00
Capital Equipment	0.00	0.00	0.00	0.00
Rentals	0.00	0.00	0.00	0.00
Total	1,953.16	1,140.00	1,500.00	2,000.00
Total Expenditure	1,953.16	1,140.00	1,500.00	2,000.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Treasurer Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<i>Personnel Services</i>				
Salaries	88,109.08	86,962.00	96,108.00	60,832.00
Medicare	1,239.41	1,223.00	1,369.00	728.00
FICA	5,299.33	5,232.00	5,853.00	3,911.00
Unemployment	424.09	290.00	900.00	400.00
Health Insurance	15,695.10	13,868.00	18,133.00	25,750.00
Retirement	10,481.52	9,207.00	10,641.00	11,100.00
Life & Disability	4,338.00	3,844.00	4,504.00	1,000.00
Worker's Compensation	388.60	293.00	600.00	200.00
Total	125,975.13	120,919.00	138,108.00	103,921.00
<i>Materials and Supplies</i>				
Office Supplies	26.45	9.00	250.00	350.00
Operating Supplies	611.19	141.00	500.00	250.00
Gasoline	33.04	33.00	400.00	250.00
Repair & Maint. Supplies	0.00	0.00	0.00	0.00
Total	670.68	183.00	1,150.00	850.00
<i>Contractual and Other</i>				
Professional Services	7,750.00	11,969.00	8,500.00	12,500.00
Membership & Dues	404.00	438.00	400.00	0.00
Telephone	0.00	550.00	600.00	2,500.00
IT Hardware & Equipment	0.00	0.00	0.00	0.00
Printing & Publishing	3,083.32	1,260.00	3,500.00	1,500.00
Education & Training	1,233.25	875.00	1,800.00	75.00
Utilities	0.00	0.00	0.00	0.00
Repairs & Maintenance	530.17	1.00	500.00	4,500.00
Equipment & Maintenance	0.00	0.00	0.00	0.00
Postage	1,255.48	3,456.00	3,000.00	0.00
Phone Bills & Stipends	600.00	550.00	0.00	100.00
Equipment Rental	0.00	0.00	0.00	0.00
Lease Purchase	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	300.00	100.00
Dues, Subscription	0.00	0.00	0.00	500.00
Capital Equipment	0.00	0.00	0.00	0.00
Rentals	0.00	0.00	0.00	0.00
Total	14,856.22	19,099.00	18,600.00	21,775.00
Total Expenditure	141,502.03	140,201.00	157,858.00	126,546.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Assessor Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<i>Personnel Services</i>				
Salaries	0.00	0.00	0.00	0.00
Medicare	0.00	0.00	0.00	0.00
FICA	0.00	0.00	0.00	0.00
Unemployment	0.00	0.00	0.00	0.00
Health Insurance	0.00	0.00	0.00	0.00
Retirement	0.00	0.00	0.00	0.00
Life & Disability	0.00	0.00	0.00	0.00
Worker's Compensation	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
<i>Materials and Supplies</i>				
Office Supplies	586.94	0.00	300.00	150.00
Operating Supplies	0.00	3,596.00	1,000.00	500.00
Gasoline	0.00	0.00	0.00	0.00
Repair & Maint. Supplies	0.00	0.00	0.00	0.00
Total	586.94	3,596.00	1,300.00	650.00
<i>Contractual and Other</i>				
Professional Services	42,240.80	24,560.00	30,000.00	31,262.00
Membership & Dues	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00
IT Hardware & Equipment	0.00	0.00	0.00	0.00
Software	0.00	0.00	500.00	2,000.00
Printing & Publishing	164.28	739.00	500.00	250.00
Education & Training	497.00	0.00	500.00	0.00
Utilities	0.00	0.00	0.00	0.00
Repairs & Maintenance	222.68	0.00	200.00	0.00
Equipment & Maintenance	0.00	0.00	0.00	0.00
Postage	1,421.87	1,345.00	2,500.00	2,000.00
Vehicle Insurance	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00
Lease Purchase	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Dues, Subscription	0.00	0.00	0.00	0.00
Capital Equipment	0.00	0.00	0.00	0.00
Rentals	0.00	0.00	0.00	0.00
Total	44,546.63	26,644.00	34,200.00	35,512.00
Total Expenditure	45,133.57	30,240.00	35,500.00	36,162.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Elections Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<i>Personnel Services</i>				
Salaries	2,000.00	2,000.00	2,000.00	0.00
Medicare	29.00	29.00	200.00	0.00
FICA	124.00	124.00	250.00	0.00
Unemployment	0.00	0.00	0.00	0.00
Health Insurance	0.00	0.00	0.00	0.00
Retirement	0.00	0.00	0.00	0.00
Life & Disability	0.00	0.00	0.00	0.00
Worker's Compensation	0.00	0.00	0.00	0.00
Total	2,153.00	2,153.00	2,450.00	0.00
<i>Materials and Supplies</i>				
Office Supplies	0.00	0.00	0.00	0.00
Operating Supplies	898.30	1,651.00	3,000.00	2,393.00
Gasoline	0.00	327.00	500.00	250.00
Repair & Maint. Supplies	0.00	0.00	0.00	0.00
Total	898.30	1,978.00	3,500.00	2,643.00
<i>Contractual and Other</i>				
Professional Services	615.00	3,433.00	6,500.00	20,000.00
Membership & Dues	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00
IT Hardware & Equipment	0.00	594.00	600.00	400.00
Printing & Publishing	2,121.53	1,766.00	5,000.00	5,000.00
Education & Training	0.00	3,113.00	7,000.00	5,000.00
Utilities	0.00	0.00	0.00	0.00
Repairs & Maintenance	0.00	0.00	400.00	150.00
Equipment & Maintenance	0.00	0.00	0.00	0.00
Postage	200.00	500.00	2,000.00	3,000.00
Vehicle Insurance	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00
Lease Purchase	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	100.00	100.00
Dues, Subscription	0.00	0.00	0.00	0.00
Capital Equipment	0.00	0.00	0.00	0.00
Rentals	0.00	0.00	0.00	0.00
Total	2,936.53	9,406.00	21,600.00	33,650.00
Total Expenditure	5,987.83	13,537.00	27,550.00	36,293.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
General Government Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Personnel Services				
Salaries	57,353.67	96,630.00	95,000.00	59,629.00
Medicare	747.78	1,271.00	1,100.00	716.00
FICA	3,197.40	5,433.00	5,000.00	3,846.00
Unemployment	361.88	406.00	600.00	500.00
Health Insurance	24,079.99	37,777.00	40,000.00	38,000.00
Retirement	3,043.61	5,392.00	6,580.00	16,700.00
Life & Disability	1,614.52	2,712.00	3,000.00	1,650.00
Worker's Compensation	997.74	372.00	2,000.00	728.00
Total	91,396.59	149,993.00	153,280.00	121,769.00
Materials and Supplies				
Office Supplies	4,573.09	3,803.00	5,000.00	5,000.00
Operating Supplies	4,008.31	5,078.00	5,500.00	5,500.00
Gasoline	275.10	34.00	200.00	150.00
Repair & Maint. Supplies	0.00	0.00	0.00	0.00
Total	8,856.50	8,915.00	10,700.00	10,650.00
Services				
Professional & Contractual	39,623.32	49,448.00	40,000.00	35,000.00
Engineering	72,411.22	20,456.00	40,000.00	40,000.00
Engineering (Whittaker St)	0.00	0.00	300,000.00	295,000.00
Audit	3,680.00	3,680.00	3,680.00	4,000.00
Total	115,714.54	73,584.00	383,680.00	374,000.00
Other Expenditures				
Membership & Dues	9,277.09	9,920.00	10,000.00	4,919.00
Postage	4,062.97	8,164.00	7,000.00	4,202.00
Website	4,472.16	5,218.00	6,000.00	5,000.00
Software	27,324.37	48,524.00	40,000.00	59,131.00
IT Hardware & Equipment	5,177.95	3,067.00	6,000.00	13,481.00
Printing & Pub	4,025.49	2,690.00	6,000.00	2,823.00
Education & Training	0.00	2,798.00	3,000.00	2,000.00
Utilities	14,011.95	15,540.00	18,000.00	31,168.00
Fire Insurance	3,812.94	4,091.00	4,500.00	6,036.00
Liability Insurance	6,594.90	7,094.00	8,000.00	10,737.00
Equipment Rental	3,237.18	4,042.00	5,000.00	2,156.00
Miscellaneous	14,705.00	19,014.00	20,000.00	15,000.00
Refunds	2,956.43	2,442.00	2,500.00	2,500.00
Bank Fees	11,855.47	6,239.00	8,000.00	4,340.00
Total	342,942.98	138,843.00	144,000.00	163,493.00
Repairs & Maintenance				
Building Rep & Maint	19,961.51	52,235.00	30,000.00	30,000.00
Grounds Rep & Maint	1,926.67	2,460.00	6,000.00	10,000.00
Tech Support & Maint	37,300.00	31,935.00	40,000.00	29,813.00
Other Rep & Maint	2,811.09	120.00	5,000.00	2,500.00
Total	516,456.15	86,750.00	81,000.00	72,313.00
Capital Outlay				
Capital Improvements	0.00	0.00	0.00	10,000.00
Misc Project Cost	7,299.56	7,699.00	8,000.00	7,500.00
Equipment	0.00	1,217.00	2,000.00	2,500.00
Total	7,299.56	8,916.00	10,000.00	20,000.00
Total Expenditure	566,210.17	467,001.00	782,660.00	762,225.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Attorney Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<i>Personnel Services</i>				
Salaries	0.00	0.00	0.00	0.00
Medicare	0.00	0.00	0.00	0.00
FICA	0.00	0.00	0.00	0.00
Unemployment	0.00	0.00	0.00	0.00
Health Insurance	0.00	0.00	0.00	0.00
Retirement	0.00	0.00	0.00	0.00
Life & Disability	0.00	0.00	0.00	0.00
Worker's Compensation	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
<i>Materials and Supplies</i>				
Office Supplies	0.00	0.00	0.00	0.00
Operating Supplies	0.00	0.00	0.00	0.00
Gasoline	0.00	0.00	0.00	0.00
Repair & Maint. Supplies	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
<i>Contractual and Other</i>				
Professional Services	31,858.85	74,266.00	105,000.00	85,000.00
Communications	0.00	0.00	0.00	0.00
Postage	0.00	0.00	0.00	0.00
Transportation	0.00	0.00	0.00	0.00
Travel & Training	0.00	0.00	0.00	0.00
Car Allowance	0.00	0.00	0.00	0.00
Relocation	0.00	0.00	0.00	0.00
Printing & Pub	0.00	0.00	0.00	0.00
Insurance	0.00	0.00	0.00	0.00
Utilities	0.00	0.00	0.00	0.00
Repairs & Maintenance	0.00	0.00	0.00	0.00
Rentals	0.00	0.00	0.00	0.00
Lease Purchase	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Dues, Subscription	0.00	0.00	0.00	0.00
Capital Equipment	0.00	0.00	0.00	0.00
Rentals	0.00	0.00	0.00	0.00
Total	31,858.85	74,266.00	105,000.00	85,000.00
Total Expenditure	31,858.85	74,266.00	105,000.00	85,000.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Police Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<i>Personnel Services</i>				
Salaries	625,364.33	636,196.00	687,947.00	767,467.00
Medicare	8,638.69	8,756.00	8,738.00	9,210.00
FICA	36,937.95	37,441.00	37,361.00	49,502.00
Unemployment	2,378.27	1,218.00	2,600.00	2,500.00
Health Insurance	118,557.54	135,831.00	131,718.00	154,165.00
Retirement	39,626.21	36,254.00	48,207.00	109,000.00
Life & Disability	15,619.15	15,751.00	15,185.00	6,700.00
Worker's Compensation	8,604.84	9,947.00	16,602.00	12,456.00
Drug Testing/Medical Exp	840.82	232.00	3,500.00	500.00
Total	856,567.80	881,626.00	951,858.00	1,111,500.00
<i>Materials and Supplies</i>				
Office Supplies	889.17	1,200.00	1,200.00	1,000.00
Operating Supplies	1,851.54	1,670.00	2,000.00	2,000.00
Gasoline	16,448.80	16,441.00	13,000.00	13,000.00
Uniforms	12,603.13	14,249.00	12,000.00	12,000.00
Equipment	3,796.71	2,610.00	6,500.00	7,000.00
Total	35,589.35	36,170.00	34,700.00	35,000.00
<i>Contractual and Other</i>				
Professional Services	4,417.60	5,826.00	5,000.00	7,000.00
Membership & Dues	674.00	1,874.00	1,700.00	2,000.00
Telephone	4,527.91	4,579.00	5,500.00	3,341.00
Postage	411.78	117.00	150.00	100.00
IT Hardware & Equip	0.00	0.00	5,000.00	4,000.00
Printing & Pub	1,355.31	664.00	1,200.00	360.00
Education & Training	2,956.62	2,202.00	5,000.00	5,000.00
Utilities	12,652.31	11,588.00	13,000.00	5,648.00
Repairs & Maint (Bldg)	11,995.62	7,753.00	10,000.00	5,830.00
Equipment & Maint	6,303.03	4,577.00	7,200.00	7,200.00
Vehicle Rep & Maint	8,537.41	8,636.00	8,000.00	10,000.00
Repairs & Maint (Other)	1,392.03	1,052.00	1,500.00	536.00
Radio/Video Maint	2,675.35	5,471.00	5,000.00	5,000.00
Vehicle Insurance	7,586.00	9,498.00	11,000.00	13,000.00
Liability Insurance	45,733.16	48,247.00	51,000.00	55,000.00
Equipment Rental	1,998.62	613.00	800.00	152.00
Equipment	22,796.88	17,003.00	15,000.00	10,208.00
Vehicle Leases	6,707.64	16,194.00	22,000.00	45,000.00
Total	142,721.27	145,894.00	168,050.00	179,375.00
Total Expenditure	1,034,878.42	1,063,690.00	1,154,608.00	1,325,875.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Fire Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<i>Personnel Services</i>				
Salaries	26,672.37	27,177.00	28,679.00	29,123.00
Medicare	386.71	394.00	500.00	349.00
FICA	1,398.69	1,405.00	1,800.00	1,878.00
Unemployment	104.51	125.00	400.00	250.00
Health Insurance	0.00	0.00	0.00	0.00
Retirement	0.00	0.00	0.00	0.00
Life & Disability	1,000.00	1,000.00	1,200.00	1,150.00
Worker's Compensation	1,421.52	1,031.00	2,200.00	1,250.00
Total	30,983.80	31,132.00	34,779.00	34,000.00
<i>Materials and Supplies</i>				
Office Supplies	113.18	313.00	500.00	250.00
Operating Supplies	736.20	513.00	500.00	250.00
Gasoline	620.26	314.00	1,000.00	500.00
Uniforms	394.91	165.00	500.00	500.00
Equip/Small Tools	295.99	0.00	300.00	0.00
Total	2,160.54	1,305.00	2,800.00	1,500.00
<i>Contractual and Other</i>				
Professional Services	38,000.00	60,000.00	60,000.00	60,000.00
Membership & Dues	75.00	100.00	150.00	150.00
Telephone	600.00	600.00	700.00	500.00
Postage	0.00	0.00	250.00	100.00
IT Hardware & Equip	0.00	0.00	0.00	0.00
Printing & Pub	509.00	0.00	500.00	200.00
Education & Training	200.00	0.00	2,000.00	1,000.00
Utilities	11,236.05	11,991.00	11,000.00	7,500.00
Repairs & Maint	4,911.15	38,442.00	15,500.00	7,750.00
Equipment & Maint	6,243.40	8,624.00	8,500.00	3,500.00
Vehicle Rep & Maint	1,261.83	1,652.00	3,000.00	5,000.00
Repairs & Maint (Other)	0.00	0.00	500.00	200.00
Radio/Video Maint	256.00	290.00	3,000.00	1,500.00
Vehicle Insurance	16,705.50	14,156.00	16,000.00	15,000.00
Liability Insurance	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00
Equipment	4,054.41	5,022.00	6,000.00	1,500.00
Vehicle Leases	0.00	0.00	0.00	0.00
Total	84,052.34	140,877.00	127,100.00	103,900.00
Total Expenditure	117,196.68	173,314.00	164,679.00	139,400.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Streets Operating Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<i>Personnel Services</i>				
Salaries	87,875.46	90,757.00	108,188.00	97,487.00
Medicare	1,297.46	1,254.00	1,836.00	1,015.00
FICA	5,547.81	5,361.00	7,853.00	5,455.00
Unemployment	738.19	456.00	1,200.00	1,000.00
Health Insurance	60,296.49	43,611.00	68,307.00	61,800.00
Retirement	17,403.77	15,091.00	18,756.00	36,000.00
Life & Disability	8,121.62	7,718.00	7,241.00	3,500.00
Worker's Compensation	9,533.72	10,408.00	13,000.00	12,500.00
Stipends	491.72	750.00	750.00	1,500.00
Total	191,306.24	175,406.00	227,131.00	220,257.00
<i>Materials and Supplies</i>				
Office Supplies	775.98	168.00	600.00	500.00
Operating Supplies	8,314.63	9,296.00	10,000.00	8,500.00
Gasoline	1,567.20	1,832.00	2,200.00	2,000.00
Uniforms	2,902.05	1,519.00	2,400.00	2,500.00
Equipment/Small Tools	10,004.79	9,566.00	8,500.00	7,500.00
Total	23,564.65	22,381.00	23,700.00	21,000.00
<i>Contractual and Other</i>				
Professional Services	8,004.60	4,969.00	15,000.00	15,000.00
Memberships & Dues	1,011.94	661.00	1,000.00	1,000.00
Telephone	1,146.05	885.00	1,500.00	800.00
IT Hardware & Equipment	0.00	1,535.00	1,000.00	2,500.00
Printing & Pub	264.00	16.00	500.00	500.00
Education & Training	0.00	4,694.00	5,000.00	5,000.00
Utilities	14,210.92	18,878.00	19,500.00	20,000.00
Repairs & Maint	22,551.04	41,113.00	36,000.00	38,000.00
Equipment & Maint	14,118.94	20,237.00	25,000.00	22,000.00
Vehicle Rep & Maint	21,211.47	13,411.00	13,000.00	10,000.00
Stormsewer Rep & Maint	58,000.00	173,216.00	20,000.00	25,000.00
Tree Removals	9,700.00	39,500.00	35,000.00	38,000.00
Vehicle Insurance	4,973.80	5,866.00	6,200.00	16,000.00
Liability Insurance	0.00	0.00	0.00	0.00
Equipment Rental	1,454.75	3,687.00	3,000.00	3,000.00
Miscellaneous	0.00	(2,895.00)	1,000.00	100.00
Vehicle Leases	17,654.13	13,937.00	14,000.00	23,000.00
Total	174,301.64	339,710.00	196,700.00	219,900.00
Total Expenditure	389,172.53	537,497.00	447,531.00	461,157.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Inspections Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Personnel Services				
Salaries	41,940.20	51,009.00	68,868.00	90,930.00
Medicare	574.51	710.00	700.00	1,091.00
FICA	2,456.55	3,037.00	2,800.00	5,865.00
Unemployment	187.97	239.00	378.00	500.00
Health Insurance	9,632.46	10,401.00	10,500.00	10,814.00
Retirement	3,467.78	2,648.00	3,581.00	7,500.00
Life & Disability	1,717.44	1,616.00	1,850.00	800.00
Worker's Compensation	0.00	0.00	2,661.00	4,000.00
Total	59,976.91	69,660.00	91,338.00	121,500.00
Materials and Supplies				
Office Supplies	317.16	685.00	500.00	500.00
Operating Supplies	63.50	0.00	500.00	500.00
Gasoline	395.94	34.00	300.00	500.00
Repair & Maint. Supplies	0.00	0.00	0.00	0.00
Total	776.60	719.00	1,300.00	1,500.00
Services				
Professional Services	0.00	372.00	300.00	150.00
Building Inspection Fees	43,495.78	58,666.00	37,500.00	40,000.00
Mechanical Inspection Fees	15,234.75	20,307.00	10,500.00	12,500.00
Electrical Inspection Fees	11,396.70	19,598.00	10,000.00	13,500.00
Plumbing Inspection Fees	6,281.10	10,089.00	7,000.00	8,250.00
Rental Inspections	26,745.51	49,620.00	47,500.00	15,000.00
Total	103,153.84	158,652.00	112,800.00	89,400.00
Other Expenses				
Telephone	590.19	1,032.00	1,000.00	500.00
Software Expense	858.21	31,908.00	20,000.00	20,000.00
IT Hardware & Equipment	0.00	0.00	0.00	750.00
Printing & Pub	334.00	432.00	500.00	500.00
Education & Training	1,000.00	2,100.00	5,000.00	2,000.00
Vehicle Repair & Maint	0.00	62.00	100.00	1,000.00
Other Repair & Maint	33.43	0.00	100.00	100.00
Vehicle Insurance	561.99	1,142.00	1,300.00	1,500.00
Refunds	100.00	2,570.00	0.00	0.00
Equipment	0.00	36.00	1,000.00	250.00
Vehicle Leases	5,255.70	5,258.00	5,186.00	5,300.00
Total	215,041.20	44,540.00	34,186.00	31,900.00
Total Expenditure	378,948.55	273,571.00	239,624.00	244,300.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Street Lighting Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Street Lighting				
Street Lighting Expense		21,467.00	30,000.00	30,000.00
Total	0.00	21,467.00	30,000.00	30,000.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Solid Waste Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Solid Waste				
Solid Waste Expense		256,733.00	260,000.00	275,000.00
Total	0.00	256,733.00	260,000.00	275,000.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Cemetery Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Cemetery				
Contributions to Others		36,000.00	36,000.00	36,000.00
Total	0.00	36,000.00	36,000.00	36,000.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Ambulance Services Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Ambulance Service				
Professional & Contractual		117,788.00	121,650.00	122,000.00
Total	0.00	117,788.00	121,650.00	122,000.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Planning Commission Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Planning Commission				
Professional & Contractual	921.00	1,472.00	2,000.00	1,015.00
Printing & Publishing	3,308.33	1,689.00	500.00	1,522.00
Education & Training	0.00	450.00	1,500.00	1,500.00
Total	4,229.33	3,611.00	4,000.00	4,037.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Zoning Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Zoning				
Professional & Contractual	51,913.09	17,994.00	5,000.00	17,500.00
Printing & Publishing	3,931.09	1,038.00	1,000.00	1,274.00
Education & Training	0.00	450.00	1,000.00	100.00
Refunds	0.00	350.00	0.00	0.00
Total	55,844.18	19,832.00	7,000.00	18,874.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Transfers Expenditure Detail (General Fund)

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Transfers				
Transfers to Debt Service	126,716.00	125,833.00	89,782.00	89,782.00
Transfers to Parks	100,000.00	135,000.00	100,000.00	100,000.00
Transfers to Equip Purchase	40,000.00	40,000.00	40,000.00	40,000.00
Transfers to Harbor Ops	0.00	0.00	500,000.00	300,000.00
Transfers Out	110,505.00	0.00	0.00	0.00
Total	377,221.00	300,833.00	729,782.00	529,782.00

Enterprise and Special Revenue Accounts

Fiscal Year 2024-2025

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Local Revenue Sharing Board Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<u>Revenues:</u>				
Grants	0.00	440,111.93	0.00	0.00
LRSB Disbursements	306,850.38	268,804.28	260,000.00	260,000.00
Contributions	0.00	0.00	0.00	0.00
Interest Earned	0.12	2,657.61	0.00	0.00
Transfers In	0.00	125,000.00	0.00	0.00
Total	306,850.50	836,573.82	260,000.00	260,000.00
<u>Expenses:</u>				
Audit	2,920.00	2,920.00	2,920.00	2,920.00
N. Whittaker Redevelopment	0.00	0.00	0.00	0.00
Professional & Contractual	0.00	0.00	0.00	0.00
Engineering	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Capital Improvements	449,480.86	478,413.14	0.00	0.00
Capital Projects	12,673.75	0.00	0.00	0.00
Transfer To Debt Service	0.00	0.00	0.00	0.00
Transfer To Major/Local	0.00	0.00	0.00	0.00
Transfer To Equip Purchase	40,000.00	40,000.00	40,000.00	40,000.00
Transfer To Water	51,520.00	0.00	0.00	0.00
Transfer To Sewer	0.00	0.00	0.00	0.00
Transfer To Harbor Ops	0.00	0.00	300,000.00	300,000.00
Total	556,594.61	521,333.14	342,920.00	342,920.00
<u>Fund 105 - PNBALRSB</u>				
Total Estimated Revenues	306,850.50	836,573.82	260,000.00	260,000.00
Total Expenses	556,594.61	521,333.14	342,920.00	342,920.00
Net of Revenues & Expenses	(249,744.11)	315,240.68	(82,920.00)	(82,920.00)

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Major Streets Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
Motor Vehicle Fund Tax	235,491.97	240,802.62	200,000.00	251,846.00
Other State Grants (Act 207)	0.00	0.00	0.00	0.00
Interest Earned	1,105.14	12,749.89	4,500.00	8,815.00
Transfer In	0.00	0.00	0.00	0.00
Total	236,597.11	253,552.51	204,500.00	260,661.00
Expenses:				
Routine Maintenance				
Salaries	30,658.15	26,155.35	33,000.00	31,052.00
Medicare	409.18	353.67	600.00	630.00
FICA	1,749.45	1,511.99	2,500.00	2,625.00
Operating Supplies	1,138.23	2,086.63	7,000.00	7,000.00
Gasoline	10,734.84	12,804.90	10,000.00	4,000.00
Equipment/Small Tools	0.00	0.00	1,500.00	2,000.00
Professional & Contractual	7,963.96	18,155.63	25,000.00	5,000.00
Equipment & Maintenance	3,244.00	3,784.23	5,500.00	1,500.00
Vehicle Repair & Maint	917.08	0.00	4,000.00	1,000.00
Tools & Equipment	0.00	0.00	1,500.00	1,500.00
Total	56,814.89	64,852.40	90,600.00	56,307.00
Traffic Services				
Salaries	30,657.42	26,155.35	34,000.00	26,112.00
Medicare	408.99	353.52	600.00	630.00
FICA	1,749.30	1,511.98	2,500.00	2,625.00
Operating Supplies	2,190.00	0.00	5,000.00	4,500.00
Equipment/Small Tools	0.00	0.00	1,000.00	0.00
Snow & Ice	7,277.29	17,307.78	28,000.00	30,000.00
Professional & Contractual	7,525.35	4,674.82	20,000.00	5,000.00
Equipment & Maintenance	2,704.58	3,226.90	5,500.00	8,000.00
Total	52,512.93	53,230.35	96,600.00	76,867.00
Administrative				
Salaries	4,304.63	4,518.28	7,000.00	12,797.00
Medicare	59.82	62.56	150.00	158.00
FICA	255.69	267.48	400.00	420.00
Audit	1,000.00	1,000.00	1,000.00	1,000.00
Miscellaneous	10,167.72	12,172.37	8,000.00	500.00
Total	15,787.86	18,020.69	16,550.00	14,875.00
Engineering				
Professional & Contractual	4,100.00	0.00	15,000.00	6,000.00
Bridge Rehabilitation	0.00	0.00	0.00	0.00
Total	4,100.00	0.00	15,000.00	6,000.00
Total Expenses	129,215.68	136,103.44	218,750.00	154,049.00
Fund 202-Major Streets				
Total Estimated Revenues	236,597.11	253,552.51	204,500.00	260,661.00
Total Expenses	129,215.68	136,103.44	218,750.00	154,049.00
Net of Revenues & Expenses	107,381.43	117,449.07	(14,250.00)	106,612.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Local Streets Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
Motor Vehicle Fund Tax	120,349.86	123,561.56	100,000.00	129,491.00
Other State Grants (Act 207)	0.00	0.00	0.00	0.00
State Revenue-Metro Act	11,440.16	0.00	10,000.00	10,000.00
Interest Earned	713.47	8,703.00	3,000.00	4,532.00
Transfer In From Maj Sts	0.00	0.00	0.00	0.00
Total	132,503.49	132,264.56	113,000.00	144,023.00
Expenses:				
Routine Maintenance				
Salaries	16,041.32	18,083.70	27,000.00	29,076.00
Medicare	216.51	246.03	500.00	525.00
FICA	925.59	1,051.82	1,500.00	1,575.00
Operating Supplies	1,138.24	2,086.63	4,000.00	6,000.00
Gasoline	3,061.62	2,560.96	3,000.00	2,600.00
Equipment/Small Tools	0.00	218.97	2,000.00	1,500.00
Professional & Contractual	120.00	4,844.00	7,000.00	5,000.00
Equipment & Maintenance	2,605.83	3,979.07	5,500.00	4,500.00
Vehicle Repair & Maint	2,312.20	0.00	0.00	300.00
Tools & Equipment	0.00	0.00	0.00	1,000.00
Total	26,421.31	33,071.18	50,500.00	52,076.00
Traffic Services				
Salaries	16,041.85	18,083.52	27,000.00	26,112.00
Medicare	216.60	245.99	500.00	525.00
FICA	925.73	1,051.73	1,500.00	1,575.00
Miscellaneous Supplies	1,710.00	0.00	1,500.00	0.00
Equipment /Small Tools	0.00	0.00	500.00	300.00
Snow & Ice	7,277.31	20,622.12	22,000.00	25,000.00
Professional & Contractual	0.00	0.00	1,000.00	2,000.00
Equipment & Maintenance	0.00	1,373.07	4,000.00	6,000.00
Total	26,171.49	41,376.43	58,000.00	61,512.00
Administrative				
Salaries	2,582.94	2,710.95	3,000.00	10,821.00
Medicare	32.95	37.53	75.00	79.00
FICA	153.48	160.51	225.00	236.00
Audit	1,000.00	1,000.00	1,000.00	1,000.00
Miscellaneous	5,971.51	7,148.85	2,000.00	500.00
Total	9,740.88	11,057.84	6,300.00	12,636.00
Engineering				
Professional & Contractual	0.00	0.00	0.00	0.00
Bridge Rehabilitation	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
Total Expenses	62,333.68	85,505.45	114,800.00	126,224.00
Fund 203 - Local Streets				
Total Estimated Revenues	132,503.49	132,264.56	113,000.00	144,023.00
Total Expenses	62,333.68	85,505.45	114,800.00	126,224.00
Net of Revenues & Expenses	70,169.81	46,759.11	(1,800.00)	17,799.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Municipal Street Fund Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
Property Taxes	62,675.21	65,163.80	65,300.00	74,351.00
Penalty & interest	138.61	133.35	0.00	0.00
Interest Earned	0.12	258.19	30.00	500.00
Transfers From General	110,505.00	0.00	0.00	0.00
Transfers In	433.01	0.00	0.00	0.00
Total	173,751.95	65,555.34	65,330.00	74,851.00
Expenses:				
Professional & Contractual	0.00	0.00	0.00	0.00
Engineering	0.00	0.00	0.00	0.00
Street Paving Program	160,504.30	0.00	125,000.00	100,000.00
Total	160,504.30	0.00	125,000.00	100,000.00
Fund 204 - Municipal Street Fund				
Total Estimated Revenues	173,751.95	65,555.34	65,330.00	74,851.00
Total Expenses	160,504.30	0.00	125,000.00	100,000.00
Net of Revenues & Expenses	13,247.65	65,555.34	(59,670.00)	(25,149.00)

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Park Fund Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
Concession	2,500.00	3,500.00	3,500.00	3,500.00
Vendor Percentage of Sales	38,311.87	22,361.24	30,000.00	30,000.00
Beach Parking Fees	367,319.65	384,844.66	250,000.00	252,500.00
Parking Fines	326.00	5,053.00	2,500.00	250.00
Interest	23.82	1,760.66	300.00	500.00
Pavilion Rentals	375.00	450.00	100.00	100.00
Reimbursements	2,587.11	1,922.72	0.00	0.00
Miscellaneous	1,802.00	0.00	0.00	0.00
Transfer from General	100,000.00	135,000.00	100,000.00	100,000.00
Total	513,245.45	554,892.28	386,400.00	386,850.00
Expenses:				
Personnel Services				
Salaries	164,218.75	193,499.72	238,846.00	245,458.00
Overtime	1,232.15	6,924.85	5,000.00	3,767.00
Medicare	2,618.23	2,828.91	3,587.00	3,587.00
FICA	10,228.79	12,095.20	14,674.00	15,000.00
Unemployment	3,101.34	1,146.82	4,000.00	1,819.00
Health Insurance	12,869.75	17,493.24	22,000.00	25,000.00
Retirement	6,579.92	6,448.74	7,582.00	16,800.00
Life & Disability	2,899.43	3,352.36	3,865.00	1,600.00
Worker's Compensation	2,966.92	2,903.88	5,000.00	4,546.00
Drug Testing	337.00	80.00	1,000.00	250.00
Total	207,052.28	246,773.72	305,554.00	317,827.00
Materials and Supplies				
Office Supplies	1,094.98	810.66	1,200.00	128.00
Operating Supplies	11,820.10	15,210.19	15,000.00	6,874.00
Gasoline	5,287.00	4,691.39	5,500.00	5,500.00
Uniforms	3,682.87	4,720.90	4,500.00	1,216.00
Equipment/Small Tools	7,137.49	5,610.38	6,000.00	2,183.00
Total	29,022.44	31,043.52	32,200.00	15,901.00
Contractual and Other				
Professional & Contractual	31,004.00	31,803.03	30,000.00	10,936.00
Audit	1,000.00	1,000.00	1,000.00	1,000.00
Memberships & Dues	0.00	340.00	0.00	200.00
Telephone	2,451.05	2,862.20	2,600.00	2,600.00
IT & Hardware	0.00	1,778.89	1,000.00	1,000.00
Printing & Pub	5,195.27	1,873.30	3,000.00	388.00
Education & Training	350.00	555.11	500.00	594.00
Utilities	29,157.06	22,303.33	35,000.00	19,550.00
Repair & Maint (Bldg)	13,998.28	25,374.95	35,000.00	16,037.00
Repair & Maint (Grounds)	23,146.72	47,930.37	25,000.00	39,109.00
Equipment Maint-Parking Sys	5,580.00	15,762.67	7,000.00	9,972.00
Equipment & Maint	15,474.02	13,756.54	8,500.00	3,238.00
Vehicle Rep & Maint	8,591.66	2,653.92	3,000.00	3,500.00
Fire Insurance	1,657.80	1,778.80	1,200.00	1,233.00
Vehicle Insurance	3,805.86	3,707.07	4,500.00	4,191.00
Liability Insurance	7,327.63	7,881.91	5,700.00	7,475.00
Equipment Leases	21.68	0.00	0.00	0.00
Equipment Rental	300.00	0.00	0.00	0.00
Engineering	0.00	1,000.00	1,000.00	2,813.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Park Fund Revenue & Expenditure Detail (cont'd.)

Contractual and Other (cont'd)

Refunds	0.00	0.00	200.00	100.00
Equip Parking Admin Fees	0.00	0.00	0.00	896.00
Bank Fees	10,728.67	10,757.20	13,000.00	15,661.00
Miscellaneous Projects	9,228.75	5,750.00	13,000.00	6,500.00
Capital Improvements	0.00	62,807.00	0.00	1,500.00
Equipment	654.37	1,996.49	4,000.00	250.00
Lifeguard Equipment	1,385.27	2,555.88	2,200.00	1,750.00
Lifeguard Recruitment & Train	1,777.38	2,387.50	4,300.00	1,000.00
Vehicle Leases	4,933.08	5,894.47	6,200.00	5,565.00
Total	177,768.55	274,510.63	206,900.00	157,058.00
Total Expenses	413,843.27	552,327.87	544,654.00	490,786.00

Fund 208 - Park Fund

Total Estimated Revenues	513,245.45	554,892.28	386,400.00	386,850.00
Total Expenses	413,843.27	552,327.87	544,654.00	490,786.00
Net of Revenues & Expenses	99,402.18	2,564.41	(158,254.00)	(103,936.00)

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Park Improvement Fund Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<u>Revenues:</u>				
Property Taxes	115,332.24	119,934.21	120,000.00	136,830.00
Penalty & Interest	295.56	245.17	200.00	200.00
Donations	0.00	0.00	0.00	0.00
Interest Earned	30.83	517.06	100.00	150.00
Transfers In	0.00	0.00	100.00	0.00
Total	115,658.63	120,696.44	120,400.00	137,180.00
<u>Expenses:</u>				
Interfund Transfers	0.00	125,000.00	0.00	0.00
Engineering	0.00	0.00	0.00	0.00
Miscellaneous	0.00	10,562.09	0.00	0.00
Capital Improvements	8,629.34	40,298.16	50,000.00	50,000.00
Transfer to Dredge Fund	34,970.00	34,970.00	34,970.00	34,970.00
Total	43,599.34	210,830.25	84,970.00	84,970.00
<u>Fund 209 - Park Improvement Fund</u>				
Total Estimated Revenues	115,658.63	120,696.44	120,400.00	137,180.00
Total Expenses	43,599.34	210,830.25	84,970.00	84,970.00
Net of Revenues & Expenses	72,059.29	(90,133.81)	35,430.00	52,210.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Dredge Fund Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<u>Revenues:</u>				
Contributions	(20,575.50)	18,147.50	20,000.00	20,000.00
Interest Earned	208.87	2,777.40	1,000.00	1,000.00
Transfers In	34,970.00	34,970.00	34,970.00	34,970.00
Total	14,603.37	55,894.90	55,970.00	55,970.00
<u>Expenses:</u>				
Operating Supplies	0.00	177.30	0.00	0.00
Professional & Contractual	41,890.56	160,703.75	200,000.00	150,000.00
Total	41,890.56	160,881.05	200,000.00	150,000.00
<u>Fund 225 - Dredge Fund</u>				
Total Estimated Revenues	14,603.37	55,894.90	55,970.00	55,970.00
Total Expenses	41,890.56	160,881.05	200,000.00	150,000.00
Net of Revenues & Expenses	(27,287.19)	(104,986.15)	(144,030.00)	(94,030.00)

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Downtown Dev Authority Fund Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
Property Taxes	0.00	51,939.16	53,000.00	106,401.00
Property Taxes-County	0.00	27,072.51	27,000.00	51,960.00
Penalty & Interest	0.00	0.00	0.00	0.00
Interest Earned	0.13	455.72	100.00	750.00
Donations	0.00	0.00	0.00	0.00
Reimbursements	0.00	0.00	0.00	0.00
Transfer In	0.00	0.00	0.00	0.00
Total	0.13	79,467.39	80,100.00	159,111.00
Expenses:				
Professional & Contractual	0.00	0.00	40,000.00	40,000.00
Engineering	0.00	0.00	0.00	15,000.00
Miscellaneous	0.00	0.00	0.00	200.00
Transfers Out	0.00	35,110.50	40,000.00	103,561.00
Total	0.00	35,110.50	80,000.00	158,761.00
Fund 248 - DDA Fund				
Total Estimated Revenues	0.13	79,467.39	80,100.00	159,111.00
Total Expenses	0.00	35,110.50	80,000.00	158,761.00
Net of Revenues & Expenses	0.13	44,356.89	100.00	350.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Drug Law Enforcement Fund Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
Forfeits	0.00	0.00	0.00	0.00
Interest Earned	0.01	0.47	1.00	0.00
Reimbursements	0.00	0.00	0.00	0.00
Transfer In	0.00	0.00	0.00	0.00
Total	0.01	0.47	1.00	0.00
Expenses:				
Equipment/Small Tools	0.00	0.00	40,000.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Total	0.00	0.00	40,000.00	0.00
Fund 265 - Drug Law Enforcement				
Total Estimated Revenues	0.01	0.47	1.00	0.00
Total Expenses	0.00	0.00	40,000.00	0.00
Net of Revenues & Expenses	0.01	0.47	(39,999.00)	0.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Criminal Justice Training Fund Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
State Revenue Justice Training	1,009.12	1,785.44	1,000.00	1,000.00
Interest Earned	0.12	5.92	0.00	0.00
Transfer From General	0.00	0.00	0.00	0.00
Total	1,009.24	1,791.36	1,000.00	1,000.00
Expenses:				
Criminal Justice Training	353.20	3,090.31	1,000.00	1,000.00
Total	353.20	3,090.31	1,000.00	1,000.00
Fund 266 - Criminal Justice Training				
Total Estimated Revenues	1,009.24	1,791.36	1,000.00	1,000.00
Total Expenses	353.20	3,090.31	1,000.00	1,000.00
Net of Revenues & Expenses	656.04	(1,298.95)	0.00	0.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Debt Service Fund Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
<u>Revenues:</u>				
Interest Earned	56.95	1,239.23	764.00	100.00
Transfer From General	126,716.00	125,833.00	89,782.00	89,782.00
Transfer From Water	84,275.00	83,688.00	83,063.00	84,000.00
Transfer From Sewer	126,109.00	125,230.00	124,295.00	130,000.00
Transfer From DDA	0.00	35,110.50	37,000.00	103,561.00
Total	337,156.95	371,100.73	334,904.00	407,443.00
<u>Expenses:</u>				
2017 Cap Imp Bond-Prin	245,000.00	250,000.00	255,000.00	255,000.00
2017 Cap Imp Bond-Int	92,100.00	84,750.00	77,250.00	77,250.00
Fees	500.00	537.00	0.00	550.00
Total	337,600.00	335,287.00	332,250.00	332,800.00
<u>Fund 351 - Debt Service Fund</u>				
Total Estimated Revenues	337,156.95	371,100.73	334,904.00	407,443.00
Total Expenses	337,600.00	335,287.00	332,250.00	332,800.00
Net of Revenues & Expenses	(443.05)	35,813.73	2,654.00	74,643.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Equipment Purchase Fund Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
Grant	0.00	0.00	0.00	0.00
Interest Earned	40.68	1,091.54	200.00	1,000.00
Police Proceeds	0.00	0.00	0.00	0.00
Reimbursements	65,645.00	63,318.00	30,000.00	25,000.00
Transfer in Grants	0.00	0.00	0.00	0.00
Loan Proceeds	0.00	0.00	0.00	0.00
Transfer From General	40,000.00	40,000.00	40,000.00	40,000.00
Transfer From Water	0.00	0.00	0.00	0.00
Transfer From LRSB	40,000.00	40,000.00	20,000.00	20,000.00
Total	145,685.68	144,409.54	90,200.00	86,000.00
Expenses:				
Equipment	0.00	0.00	0.00	0.00
Capital Improvements	0.00	0.00	0.00	0.00
Fire Vehicles & Equipment	0.00	0.00	0.00	0.00
Fees	0.00	0.00	0.00	0.00
IT	0.00	0.00	0.00	0.00
Police Vehicles & Equip	21,362.85	29,741.00	0.00	0.00
Street Vehicles & Equip	30,422.85	28,278.00	30,000.00	3,000.00
Park Vehicles & Equip	1,429.89	0.00	0.00	0.00
Water Vehicles & Equip	0.00	0.00	0.00	0.00
City Hall Equipment	0.00	11,117.98	10,000.00	20,000.00
Total	53,215.59	69,136.98	10,000.00	20,000.00
Fund 402 - Equip Purchase Fund				
Total Estimated Revenues	145,685.68	144,409.54	90,200.00	86,000.00
Total Expenses	53,215.59	69,136.98	10,000.00	20,000.00
Net of Revenues & Expenses	92,470.09	75,272.56	80,200.00	66,000.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Sewer Department Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
Grant	0.00	0.00	0.00	0.00
Tap In Fees-Sewer	7,867.33	16,826.55	7,500.00	4,279.00
Tap Buy Ins-Sewer	17,610.00	54,298.00	10,000.00	2,964.00
Inspection Fees	474.00	632.00	500.00	160.00
Connection Fees-Sewer	2,100.00	2,800.00	1,500.00	354.00
Usage	482,394.85	796,358.62	700,000.00	721,000.00
Ready To Serve	593,395.23	1,329,411.81	1,150,000.00	1,184,500.00
Penalties	10,180.09	16,472.70	10,000.00	24,772.00
Interest Earned	96.48	12,976.49	1,000.00	8,792.00
Income from Joint Ventures	(126,537.00)	(9,421.49)	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Transfer In	0.00	0.00	0.00	0.00
Total	987,580.98	2,220,354.68	1,880,500.00	1,946,821.00
Expenses:				
Personnel Services				
Salaries	65,362.86	56,993.31	60,000.00	53,368.00
Overtime	0.00	0.00	0.00	750.00
Medicare	896.22	790.97	750.00	490.00
FICA	3,832.85	3,382.00	4,000.00	4,000.00
Worker's Compensation	0.00	0.00	600.00	630.00
Total	70,091.93	61,166.28	65,350.00	59,238.00
Materials and Supplies				
Operating Supplies	0.00	399.89	300.00	25,000.00
Postage	800.00	999.00	1,500.00	1,250.00
Total	800.00	1,398.89	1,800.00	26,250.00
Contractual and Other				
Galien River Sanitary District	657,950.09	788,021.84	1,060,134.00	1,091,938.00
GRSD Maintenance	11,185.56	14,979.79	25,000.00	10,337.00
GRSD Connection Fees	1,987.00	2,179.00	2,000.00	1,000.00
Professional & Contractual	236.00	7,787.50	80,000.00	80,000.00
Audit	2,000.00	2,000.00	2,000.00	2,000.00
Education & Training	0.00	1,275.00	1,500.00	1,500.00
Utilities	16,514.29	40,216.98	52,000.00	32,900.00
Equipment & Maint	0.00	0.00	2,500.00	1,250.00
Sewer Rep & Maint	571.83	0.00	30,000.00	35,000.00
Liability Insurance	2,572.78	2,628.20	3,200.00	4,500.00
Sewer Connections/Maint	0.00	1,540.00	5,000.00	2,500.00
Engineering	0.00	0.00	10,000.00	10,000.00
Miscellaneous	379.62	348.84	300.00	267.00
Depreciation Expense	45,032.00	44,874.00	45,000.00	46,388.00
Debt Service Interest	0.00	0.00	6,000.00	6,300.00
Interfund Transfer	25,789.10	15,464.46	23,000.00	23,000.00
Transfer to Debt Service	126,109.00	125,230.00	130,000.00	130,000.00
Total	890,327.27	1,046,545.61	1,477,634.00	1,478,880.00
Total Expenses	961,219.20	1,109,110.78	1,544,784.00	1,564,368.00
Fund 590 - Sewer Fund				
Total Estimated Revenues	987,580.98	2,220,354.68	1,880,500.00	1,946,821.00
Total Expenses	961,219.20	1,109,110.78	1,544,784.00	1,564,368.00
Net of Revenues & Expenses	26,361.78	1,111,243.90	335,716.00	382,453.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Water Department Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
Services Rendered	1,525.00	5,278.00	2,000.00	4,000.00
Tap In Fees-Water	16,833.86	44,832.34	15,000.00	7,500.00
Tap Buy Ins-Water	4,955.00	19,325.00	7,000.00	4,250.00
Water Tap Supply Reimbursement	0.00	3,855.50	0.00	0.00
Usage-Casino	407,617.16	672,938.00	550,000.00	555,500.00
Usage-Township	11,329.80	13,726.00	15,000.00	15,450.00
Usage	343,920.51	402,767.34	450,000.00	463,500.00
Ready To Serve	423,939.67	462,463.03	420,000.00	432,600.00
Ready To Serve-Casino	23,386.08	34,411.28	23,000.00	23,690.00
On/Off Fees	4,501.99	4,545.00	3,000.00	3,000.00
Penalties	6,574.27	6,679.47	5,500.00	6,000.00
Interest	2,131.13	24,285.09	5,000.00	7,500.00
Hydrant Rental	100.00	0.00	0.00	0.00
Miscellaneous	0.00	5,091.00	0.00	0.00
Transfer From LRSB	51,520.00	0.00	0.00	200.00
Total	1,298,334.47	1,700,197.05	1,495,500.00	1,523,190.00
Expenses:				
Personnel Services				
Salaries	310,115.09	349,827.16	379,480.00	377,434.00
Overtime	17,577.93	20,084.80	20,000.00	20,000.00
Medicare	4,476.36	4,979.74	4,929.00	5,175.00
FICA	19,140.68	21,292.07	21,074.00	22,128.00
Unemployment	457.53	538.64	1,134.00	1,191.00
Health Insurance	79,198.24	96,178.70	110,141.00	73,978.00
Retirement	(12,376.85)	20,103.52	25,592.00	48,000.00
Life & Disability	8,267.90	7,679.20	9,915.00	9,915.00
Worker's Compensation	5,177.10	5,816.68	10,000.00	10,000.00
Drug Testing	55.00	0.00	100.00	100.00
Stipends	5,341.72	5,450.00	5,500.00	5,500.00
Total	437,430.70	531,950.51	587,865.00	573,421.00
Materials and Supplies				
Office Supplies	663.67	1,794.47	1,600.00	1,600.00
Chemicals	19,805.64	29,188.28	30,000.00	32,000.00
Operating Supplies	10,316.06	26,520.13	28,500.00	28,500.00
Water Taps	21,395.14	8,748.70	8,000.00	5,339.00
Meter Replacements	13,940.34	7,688.60	17,000.00	17,000.00
Misc Testing Supplies & Testing	4,249.36	7,150.76	8,500.00	8,500.00
Lab Supplies	19,986.93	26,063.88	25,000.00	25,000.00
Gasoline	6,367.52	4,448.90	5,500.00	5,500.00
Uniforms	1,216.91	1,502.50	2,000.00	2,500.00
Equipment/Small Tools	5,081.16	4,417.16	5,500.00	5,500.00
Total	103,022.73	117,523.38	131,600.00	131,439.00
Contractual and Other				
Professional & Contractual	21,754.00	22,963.80	44,000.00	50,000.00
Contractual-Water Taps	1,394.00	3,900.00	7,500.00	7,500.00
Audit	2,000.00	2,000.00	2,000.00	2,000.00
Sludge Removal	28,390.32	0.00	35,000.00	0.00
Water Intake Services	61,180.00	0.00	20,000.00	20,000.00
Permit Fee	150.00	1,671.96	150.00	250.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Water Department Revenue & Expenditure Detail

Contractual and Other (cont'd)

Laboratory Certification Fee	1,340.28	3,180.48	1,500.00	2,000.00
Memberships & Dues	1,000.57	1,526.26	2,000.00	2,000.00
Telephone	9,309.86	22,375.93	32,000.00	12,000.00
Postage	1,296.34	1,975.31	2,500.00	2,500.00
Travel/Mileage Reimburse	121.01	187.08	500.00	600.00
Printing & Pub	1,292.00	399.90	1,200.00	1,500.00
Education & Training	2,691.24	3,086.85	4,000.00	4,500.00
Utilities	48,835.26	39,358.51	35,000.00	58,000.00
Repair & Maint (Plant)	262.22	9,435.49	15,000.00	20,000.00
Repair & Maint (Bldg)	6,670.63	6,569.61	20,000.00	20,000.00
Equipment & Maint	32,799.77	27,829.58	25,000.00	25,000.00
Vehicle Rep & Maint	1,031.99	2,643.54	6,500.00	6,500.00
Other Rep & Maint	4,883.30	12,670.51	10,000.00	10,000.00
Fire Insurance	9,051.93	11,917.96	13,200.00	13,500.00
Vehicle Insurance	5,460.64	4,633.83	5,200.00	5,200.00
Liability Insurance	2,442.55	2,627.31	3,000.00	3,000.00
Equipment Rental	0.00	0.00	250.00	250.00
Engineering	23,847.88	1,860.00	130,000.00	30,000.00
Miscellaneous	42.08	0.00	1,000.00	500.00
Refunds	0.00	0.00	500.00	0.00
Bank Fees	3,968.96	1,039.93	3,000.00	1,500.00
Depreciation	197,226.00	0.00	195,000.00	195,000.00
Plant Security	34.57	0.00	2,500.00	3,000.00
Equipment	0.00	5,683.49	10,000.00	185,000.00
Water Meter Replacement	500.00	0.00	500.00	300.00
Hydrant Replacement	0.00	1,680.00	7,500.00	7,500.00
Vehicle Leases	5,065.68	5,970.57	7,000.00	6,500.00
Water Main Extension	14,485.38	5,119.00	80,000.00	75,000.00
Lighthouse Creek	79,749.57	32,920.09	78,066.00	130,000.00
2010 Water System Impr	19,795.10	18,027.10	16,334.00	18,874.00
Transfer to Debt Service (2017)	84,275.00	83,688.00	83,063.00	84,000.00
Total	660,697.42	309,859.42	864,463.00	987,474.00
Total Expenditure	1,201,150.85	959,333.31	1,583,928.00	1,692,334.00

Fund 591 - Water Fund

Total Estimated Revenues	1,298,334.47	1,700,197.05	1,495,500.00	1,523,190.00
Total Expenses	1,201,150.85	959,333.31	1,583,928.00	1,692,334.00
Net of Revenues & Expenses	97,183.62	740,863.74	(88,428.00)	(169,144.00)

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Harbor Operations Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
Federal Grants	40,000.00	0.00	3,001,944.00	620,000.00
Transient Marina Fees	76,653.41	76,296.57	65,000.00	72,500.00
Marina Pump Outs	0.00	455.00	250.00	125.00
Boat Launching Fees	99,788.50	83,611.00	65,000.00	61,540.00
Boat Launching Fees-Comm	15,273.00	21,168.00	17,500.00	15,943.00
Ice Merchandise Sales	352.00	1,035.00	500.00	150.00
Interest	21.04	759.14	250.00	250.00
Reimbursements	68,263.34	0.00	0.00	0.00
Transfer from General Fund	0.00	0.00	0.00	300,000.00
Transfers In	0.00	0.00	0.00	0.00
Transfers from Parks	0.00	0.00	0.00	0.00
Total	300,351.29	183,324.71	3,150,444.00	1,070,508.00
Expenses:				
Personnel Services				
Salaries	66,471.59	67,656.06	102,904.00	103,147.00
Overtime	162.00	0.00	500.00	250.00
Medicare	956.96	968.36	1,438.00	9,636.00
FICA	4,091.51	4,140.67	6,512.00	12,180.00
Unemployment	331.25	172.82	1,500.00	1,500.00
Worker's Compensation	635.26	404.94	1,600.00	1,600.00
Drug Testing	325.00	509.00	800.00	500.00
Total	72,973.57	73,851.85	115,254.00	128,813.00
Materials and Supplies				
Office Supplies	288.72	697.93	800.00	500.00
Operating Supplies	3,833.93	6,185.02	4,000.00	3,064.00
Merchandise	4,723.12	0.00	0.00	0.00
Uniforms	500.00	612.30	650.00	350.00
Equipment/Small Tools	218.42	801.16	1,500.00	1,500.00
Total	9,564.19	8,296.41	6,950.00	5,414.00
Contractual and Other				
Professional & Contractual	2,685.42	5,511.00	5,500.00	5,500.00
Audit	1,000.00	1,000.00	1,000.00	1,250.00
IT Hardware & Equipment	0.00	976.99	0.00	0.00
Printing & Publishing	3,696.29	562.50	2,500.00	656.00
Utilities	7,730.19	12,616.24	12,000.00	12,658.00
Repair & Maint (Bldg)	15,360.12	15,087.21	8,000.00	8,147.00
Repair & Maint (Grounds)	8,128.50	17,805.82	18,000.00	20,710.00
Equipment Maint (Parking Sys)	960.00	225.00	1,200.00	0.00
Equipment & Maint	8,981.42	15,122.95	5,000.00	5,000.00
Fire Insurance	0.00	0.00	1,000.00	1,000.00
Liability Insurance	0.00	0.00	4,000.00	4,000.00
Engineering	0.00	0.00	2,000.00	2,000.00
Refunds	0.00	140.00	500.00	500.00
Bank Fees	0.00	1,845.34	2,000.00	2,000.00
Capital Improvement	4,399.00	15,963.00	4,000.00	14,177.00
Marina Upgrades Project	0.00	44,400.00	400,000.00	150,000.00
Broadside Dock Project	0.00	12,395.50	3,100,000.00	1,550,000.00
Total	52,940.94	143,651.55	3,566,700.00	1,777,598.00
Total Expenditure	135,478.70	225,799.81	3,688,904.00	1,911,825.00

Fund 594 - Harbor Ops Fund

Total Estimated Revenues	300,351.29	183,324.71	3,150,444.00	1,070,508.00
Total Expenses	135,478.70	225,799.81	3,688,904.00	1,911,825.00
Net of Revenues & Expenses	164,872.59	(42,475.10)	(538,460.00)	(841,317.00)

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Current Tax Fund Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
Service Charge	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
Fund 703 - Current Tax Fund				
Total Estimated Revenues	0.00	0.00	0.00	0.00
Total Expenses	0.00	0.00	0.00	0.00
Net of Revenues & Expenses	0.00	0.00	0.00	0.00

CITY OF NEW BUFFALO
FY 2024-2025 Proposed Fiscal Year Budget
Trust & Agency Fund Revenue & Expenditure Detail

	ACTIVITY FY 2021-2022	ACTIVITY FY 2022-2023	ADOPTED FY 2023-2024	PROPOSED FY 2024-25
Revenues:				
Escrow	0.00	15,000.00	0.00	0.00
Total	0.00	15,000.00	0.00	0.00
Expenses:				
Postage	0.00	0.00	0.00	0.00
Engineering	0.00	0.00	0.00	0.00
Legal	0.00	0.00	0.00	0.00
Planning Consultant	0.00	0.00	0.00	0.00
Printing & Publishing	0.00	0.00	0.00	0.00
Refunds	0.00	0.00	0.00	0.00
Escrow Funds	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00
Fund 704 - Trust & Agency Fund				
Total Estimated Revenues	0.00	15,000.00	0.00	0.00
Total Expenses	0.00	0.00	0.00	0.00
Net of Revenues & Expenses	0.00	15,000.00	0.00	0.00