



CITY OF NILES

July 18, 2019

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

Dear Mayor Shelton, Members of the City Council, Citizens of the City of Niles:

In accordance with the requirements of the Michigan Uniform Budget Act and the City of Niles' Charter, I submit to you the City's proposed budget for fiscal year 2020. Total proposed operating funds' expenditures are \$17,302,416 with a projected ending operating funds' balance of \$38,626,145 and total proposed enterprise funds' expenditures of \$21,622,425 with projected enterprise funds' retained earnings of \$29,728,666. The City's total expenditures are estimated to be \$38,924,840 during FY 2020.

Since fiscal year 2009 creating a balanced budget has been increasingly difficult. While the State of Michigan and many businesses are experiencing increased revenues, the City of Niles is still dealing with the effects of the Great Recession, voter approved law changes, and legislative actions. This is most evident in the City's overall taxable value. Since 2009 the City of Niles has lost \$23,719,423 in overall taxable value. This equates to \$335,236 in reduced tax revenue this fiscal year alone. The good news is that the City's 2019 taxable value is approximately \$10,000,000 greater than 2018's. Proving there is positive growth in the community.

Besides property taxes, a significant revenue source for the City of Niles is constitutional and statutory revenue sharing. This revenue stream was established decades ago as a method to share statewide use (sales) tax with local units of government. When revenue sharing was established the state also limited a local unit of government's abilities to raise local taxes. The revenue sharing system has been under attack by legislators since 2002 while at the same time legislators have not identified an alternative revenue source for local governments. Statewide between 2002 and 2017 local governments have lost \$8.6 billion in revenue. The City of Niles alone has lost \$8.5 million in revenue during this time period. For a fourth year in a row local realtors report strong property sales in the City with increasing sale prices. Home sales to nonfamily members uncaps the previous taxable value of the property providing an opportunity for the City to realize increased property tax revenues based on the current assessed and taxable value of the property. Home sales to family members which includes much of the extended family keeps the taxable

value of the property capped. The assessed value of properties has steadily increased although slowly. State law severely restricts how much revenue the City can realize from increased assessed property values. Due to Proposal A, even if a property's value rose 10% this year, the City would only realize an increase in taxable value equal to the change in the Consumer Price Index or 5% whichever is lower. The Consumer Price Index change for 2016 was 1.1%, 2017 was 2.1%, and 2018 was 2.4%. The increasing Consumer Price Index trend is good news for property tax revenues, but it is insignificant compared to the losses since 2002. Even though property values are increasing countywide, Berrien County is experiencing a significant number of delinquent property tax payments. It is estimated that the City of Niles will experience \$200,000 in uncollectable property taxes during tax year 2019 (FY 2020 revenues).

In addition to property tax losses and revenue sharing losses, the Michigan legislature in 2012 eliminated commercial personal property taxes for any business with less than \$80,000 of taxable personal property. This reduced the taxable personal property in the City by \$812,000 to \$20,895,830. Then in 2016 the State's voters approved a law change that annually eliminates an increasing portion of all commercial and industrial personal property taxes. By 2023 there will be no more personal property taxes. The City has experienced a slight increase in taxable personal property. So far this change in personal property tax law has resulted in the taxable value loss of \$6,774,660 lowering the personal property taxable value from \$21,707,830 to \$14,933,170. This translates into a loss of \$95,749 this fiscal year. The state has pledged to offset a portion of this loss, however the state has not been reliable in their formulas for calculating this loss. The City has also seen a loss from the legislative action that eliminated property taxes for disabled veterans. This has resulted in a real property taxable value reduction exceeding \$500,000. There has been some discussion amongst legislators about reimbursing municipalities for this lost revenue but no action has taken place.

It is clear that the local government revenue system is broken. So far Michigan's legislators have been unwilling to take on the challenges of revising revenue sharing and property tax laws to the detriment of many communities.

The City of Niles is expecting a slight increase in federal CDBG grant revenue and an increase in roadway repair funding from the State of Michigan. The City of Niles reduced employee health insurance costs significantly over the past three years due to the implementation of a high deductible employee health plan. Health care costs are now on the rise. Employee usage has increased and health care costs in general have increased over 6% per year. For the first time, we estimate the City will exceed the State mandated insurance "hard cap" by approximately \$190,000. This is a financial burden each City employee will have to carry since the City is prohibited from exceeding the hard cap limit. The State has increased this limit by 2% per year creating an ever-increasing gap between actual insurance cost increases and what the City is allowed to spend on these costs. The City also reduced pension fund contribution costs for the past three years. For FY 2020 and the foreseeable future, pension costs will increase.

The City of Niles continues with the same conservative fiscal approach adopted by the City Council in the early stages of the Great Recession. This budget, like previous budgets, limits employment positions, capital purchases, and trims costs in creative ways that allow the City of Niles to continue the delivery of quality services to its citizens.

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 increased 0.1%. Payroll cost is estimated to increase 2%. Other employment costs such as health care and pension have increased. The largest contributor to this small of an increase is the removal of \$30,000 in the Council's fund for professional services.

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 4.7%. Payroll cost is estimated to increase 2%. Other employment costs such as health care and pension have increased. This fiscal year's budget includes funds to make capital repairs to vehicles and equipment within the Street Division.

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

Overall this category of the General Fund increased 6.6%. 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. Public Safety accounts for 55% of the General Fund expenses. This remains consistent with the previous fiscal years. These expenses are well within the national average. As budgets tighten and non-essential services are reduced; I have seen Public Safety become 70% or more of other cities' general fund budgets.

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

Overall this category of the General Fund increased 14.0%. Payroll cost is estimated to increase 2%. Other employment costs such as health care and pension have increased. This large of an increase is also due to including an expense item for a \$12,000 donation toward archaeology.

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

Overall this category of the General Fund decreased 23.1%. This decrease is due to an anticipated reduction in retiree health 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 5.3%. This increase is most directly related to increase roadway spending due to increased state funding for roadway maintenance and employment costs associated with payroll, health care, and pension.

GENERAL FUND SUMMARY

The General Fund expenses increased 4.28%. When you consider all of the Operating Fund's 20 divisions and departments including the General Fund, the total General Fund/Operating Fund expenses increased 5.3%. You should use some caution when considering all Operating Funds together. The Pension Fund represents 77% 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 \$23,651 in revenue to General Fund reserves at the conclusion of FY 2020, which would result in a General Fund reserve balance increase to \$3,229,741.

ENTERPRISE FUNDS

Cemetery

Operational expenses in the Cemetery have been reduced over recent years. This year the budget increased 2.2%. For the second year in known history there is a transfer from the General Fund to the Cemetery fund of \$30,000 to meet the expense needs for this fiscal year.

Airport

Operational expenses at the Airport have increased 34%. This increase is due to obstruction clearing expenses, easement acquisitions.

Golf

Operational expenses at the Golf Course have decreased 1.9%. This decrease is the result of decreasing staff costs and reducing capital purchases required by two years of reduced play time due to extreme weather conditions.

Electric Utility

Operational expenses are expected to increase 1.0%. This increase is attributed to the increased power costs from AEP (including AEP capital projects) and capital improvements.

Wastewater Utility

Operational expenses are expected to decrease 7.6%. This is due to many of the capital replacement projects reaching completion.

Water Utility

Operational expenses are expected to increase 4.5%. This is due to capital improvements and planning for implementation of lead and copper rules.


ENTERPRISE FUND SUMMARY

Combined Enterprise Fund expenses increased 3.9%. This increase is mostly related to increased purchase power costs, capital improvements in the Electric Division, Water Division, Wastewater Division, and airport easements.

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 fiscally conservative while providing timely and quality services to the citizens of Niles.

The City of Niles faces 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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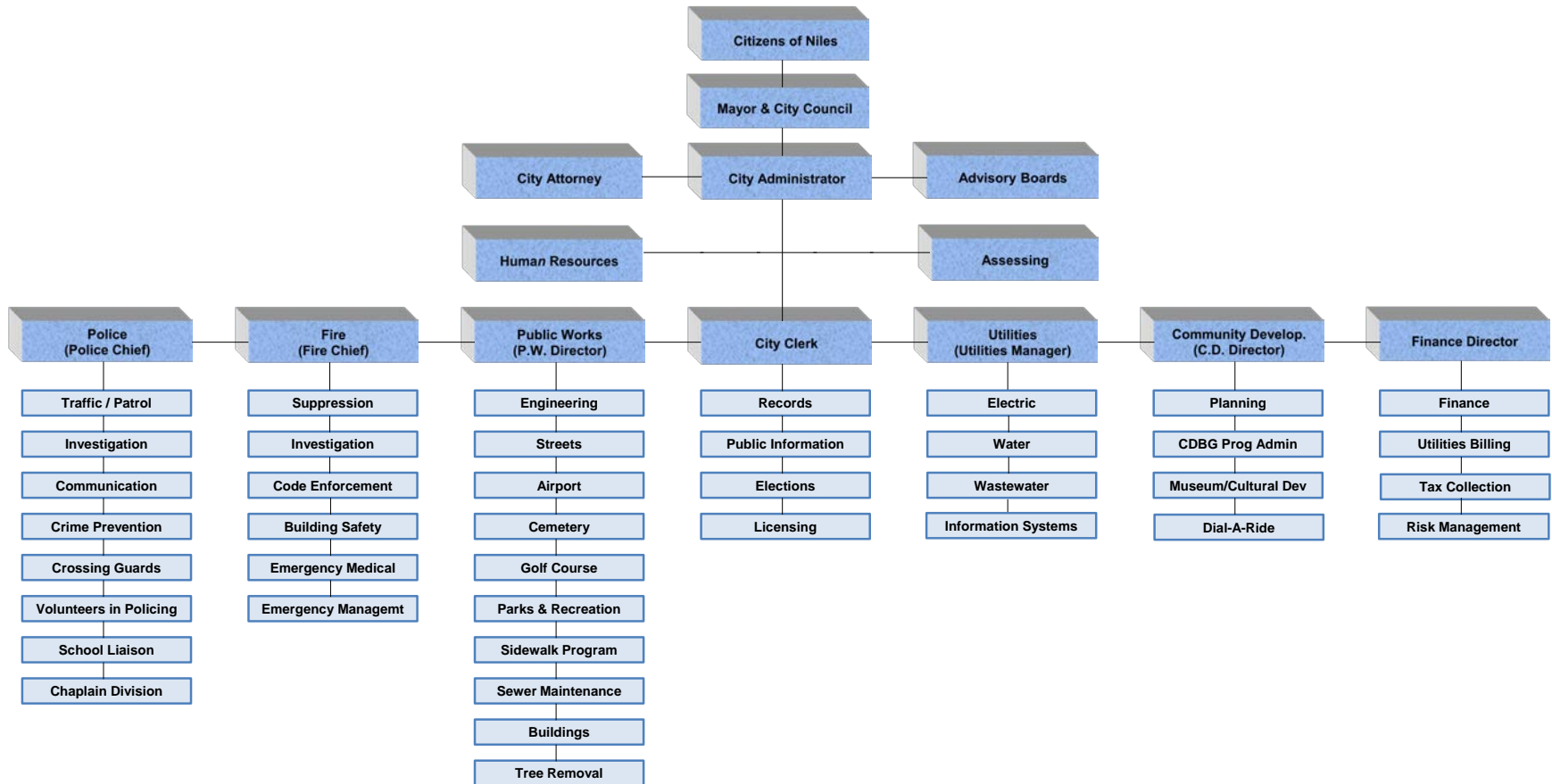
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City of Niles Organizational Chart

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**CITY OF NILES
FISCAL YEAR 2019-2020
ANNUAL BUDGET**

Fund #	Fund Name	Actual	Actual	Actual	Actual	Budgeted	Budgeted	Projected	Proposed	Proposed	Proposed	Projected
		2016/2017	2017/2018	2017/2018	2017/2018	2018/2019	2018/2019	2018/2019	2019/2020	2019/2020	2019/2020	2019/2020
		Ending	Revenue	Expenditures	Ending	Revenue	Expenditures	Ending	Revenue	Expenditures	Net Rev (Exp)	Ending
		Balance			Balance			Balance				Balance
	OPERATING FUNDS	Fund Balance			Fund Balance			Fund Balance				Fund Balance
101	General	2,422,184	8,159,949	7,480,423	3,101,711	7,592,381	7,488,001	3,206,091	7,931,900	7,908,249	23,651	3,229,741
202	Major Highway	838,540	997,048	967,214	868,374	966,888	1,191,448	643,814	2,087,412	2,067,848	19,564	663,378
203	Local Highway	334,097	548,693	453,853	428,937	464,694	536,493	357,138	521,003	546,386	(25,383)	331,755
211	Tax Incremental Finance Authority (TIFA)	99,959	171,398	184,794	86,563	165,365	159,092	92,836	163,065	152,277	10,788	103,624
243	Brownfield Redevelopment Authority	0	0	0	0	0	0	0	100	100	0	0
249	Building Department	24,804	179,359	141,260	62,903	143,090	153,620	52,373	168,800	168,800	0	52,373
280	Community Development Grant Loans	116	1	0	117	0	0	117	0	0	0	117
281	Downtown Development Non-Grant Loans	12,239	13	10,530	1,722	0	0	1,722	0	0	0	1,722
283	HUD Entitlement Program Fund	18,839	203,328	203,328	18,839	280,747	280,747	18,839	278,083	278,083	0	18,839
297	Economic Development Grants & Loans ***	479,234	5,387	0	484,621	0	40,000	444,621	5,100	0	5,100	449,721
401	Capital Improvement	35,473	281	0	35,754	200	10,000	25,954	300	0	300	26,254
402	Equipment Replacement	53,709	164,961	0	218,670	68,500	0	287,170	0	0	0	287,170
412	Industrial Park	56,137	445	69	56,513	250	0	56,763	700	0	700	57,463
491	Sewer Maintenance	49,424	339,392	341,599	47,217	213,192	212,967	47,442	297,375	296,525	850	48,292
588	Dial-A-Ride	638,830	806,797	756,683	688,944	692,341	679,655	701,630	687,711	686,347	1,364	702,994
616	Delinquent Tax Revolving	620,689	185,241	221,646	584,284	230,700	217,000	597,984	233,700	209,100	24,600	622,584
679	Local Improvement Revolving	61,419	487	0	61,906	300	0	62,206	700	0	700	62,906
706	Insurance	328,465	2,110,814	1,555,524	883,755	2,038,523	1,830,700	1,091,578	2,095,900	2,011,200	84,700	1,176,278
711	Cemetery Perpetual Care	681,090	(6,038)	23,997	651,055	10,000	20,000	641,055	20,000	10,000	10,000	651,055
731	Pension	32,124,512	2,776,342	3,591,475	31,309,379	3,029,000	3,560,000	30,778,379	2,329,000	2,967,500	(638,500)	30,139,879
	Total Operating Funds	38,963,144	16,643,898	15,932,395	39,591,264	15,896,171	16,379,723	39,107,712	16,820,849	17,302,416	(481,567)	38,626,145
		**Retained			Retained			Retained				Retained
	ENTERPRISE FUNDS	Earnings			Earnings			Earnings				Earnings
209	Cemetery	891	147,562	147,650	803	180,100	163,599	17,304	167,200	167,000	200	17,504
581	Airport	1,454,187	217,190	470,834	1,200,543	332,500	379,761	1,153,282	582,600	575,920	6,680	1,159,962
584	Golf	195,920	115,818	144,538	167,200	169,100	160,290	176,010	163,500	157,201	6,299	182,309
582	Electric Utility	11,161,172	14,822,280	14,814,849	11,168,603	15,084,602	14,956,952	11,296,253	15,510,613	15,110,069	400,544 *	11,696,797
590	WasteWater Utility	10,069,192	3,887,095	3,745,128	10,211,159	3,799,752	3,723,812	10,287,099	3,651,464	3,440,780	210,684 *	10,497,783
591	Water Utility	5,379,906	2,468,079	1,992,358	5,855,627	2,316,530	2,073,805	6,098,352	2,247,414	2,171,455	75,959 *	6,174,311
	Total Enterprise Funds	28,261,264	21,658,024	21,315,357	28,603,935	21,882,584	21,458,219	29,028,300	22,322,791	21,622,425	700,366	29,728,666
	GRAND TOTAL		38,301,922	37,247,752		37,778,755	37,837,942		39,143,640	38,924,840	218,800	

* These funds have Capital Expenditures and Debt Repayments that are not reflected in these numbers. See cash analysis on page 113.

** After Restatement of Beginning OPEB Liability

*** Fund 282 - Fund was closed out into Fund 297 at 5/31/18.

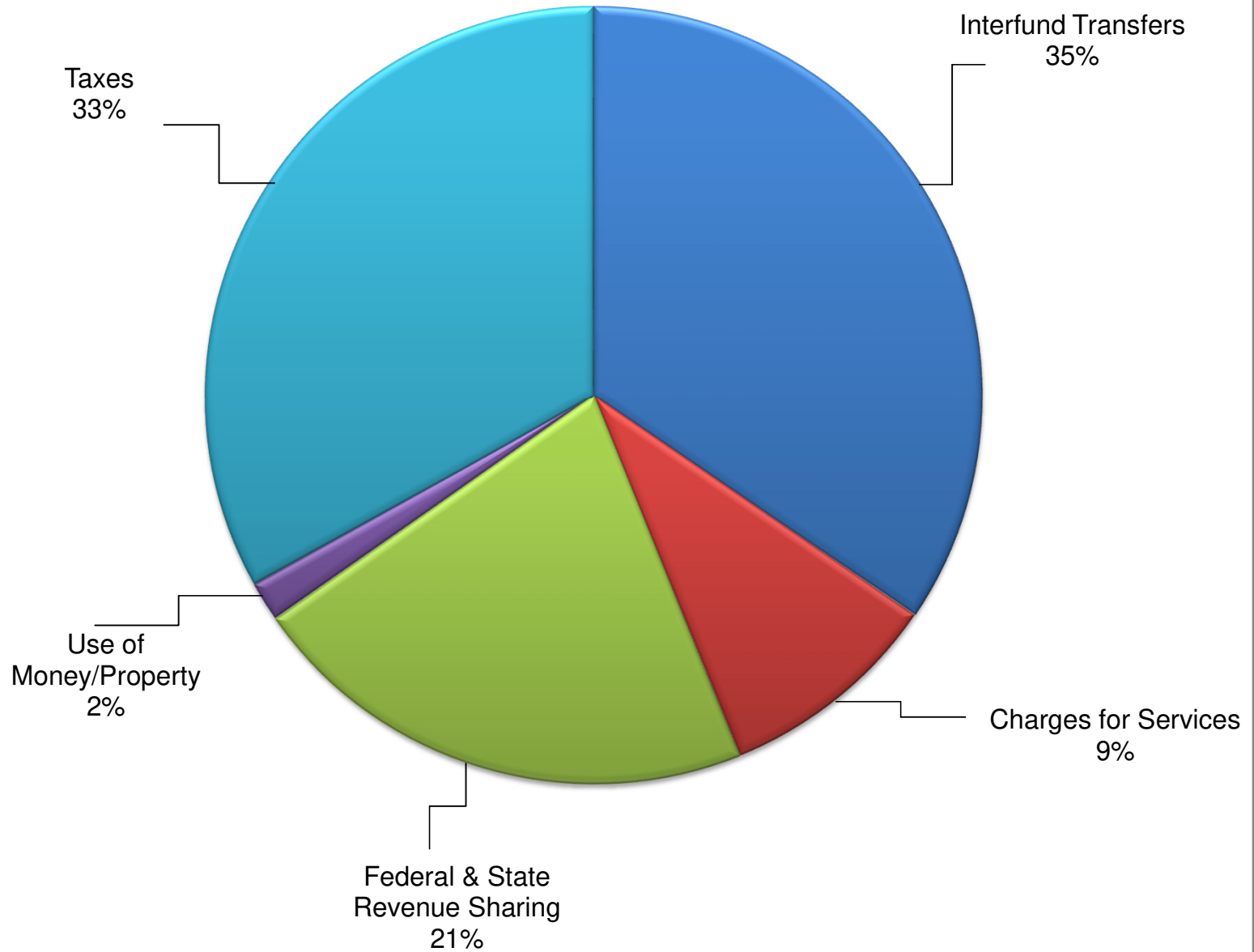
CITY OF NILES
FISCAL YEAR 2019 - 2020
OPERATING FUNDS BALANCE SUMMARY

Fund #	Fund Name	Actual 2016/2017 Ending Balance	Actual 2017/2018 Ending Balance	Projected 2018/2019 Ending Balance	Proposed Budget 2019/2020 Revenue	Proposed Budget 2019/2020 Expenditures	Projected 2019/2020 Ending Balance	Fund Balance As % of Operating Revenues
101	General	2,422,184	3,101,711	3,206,091	7,931,900	7,908,249	3,229,741	41%
202	Major Highway	838,540	868,376	643,816	2,087,412	2,067,848	663,380	32%
203	Local Highway	334,097	428,939	357,140	521,003	546,386	331,757	64%
491	Sewer Maintenance	49,424	47,216	47,441	297,375	296,525	48,291	16%
588	Dial-A-Ride	638,830	688,945	701,631	687,711	686,347	702,995	102%
	TOTAL	4,283,075	5,135,187	4,956,119	11,525,401	11,505,356	4,976,164	43%

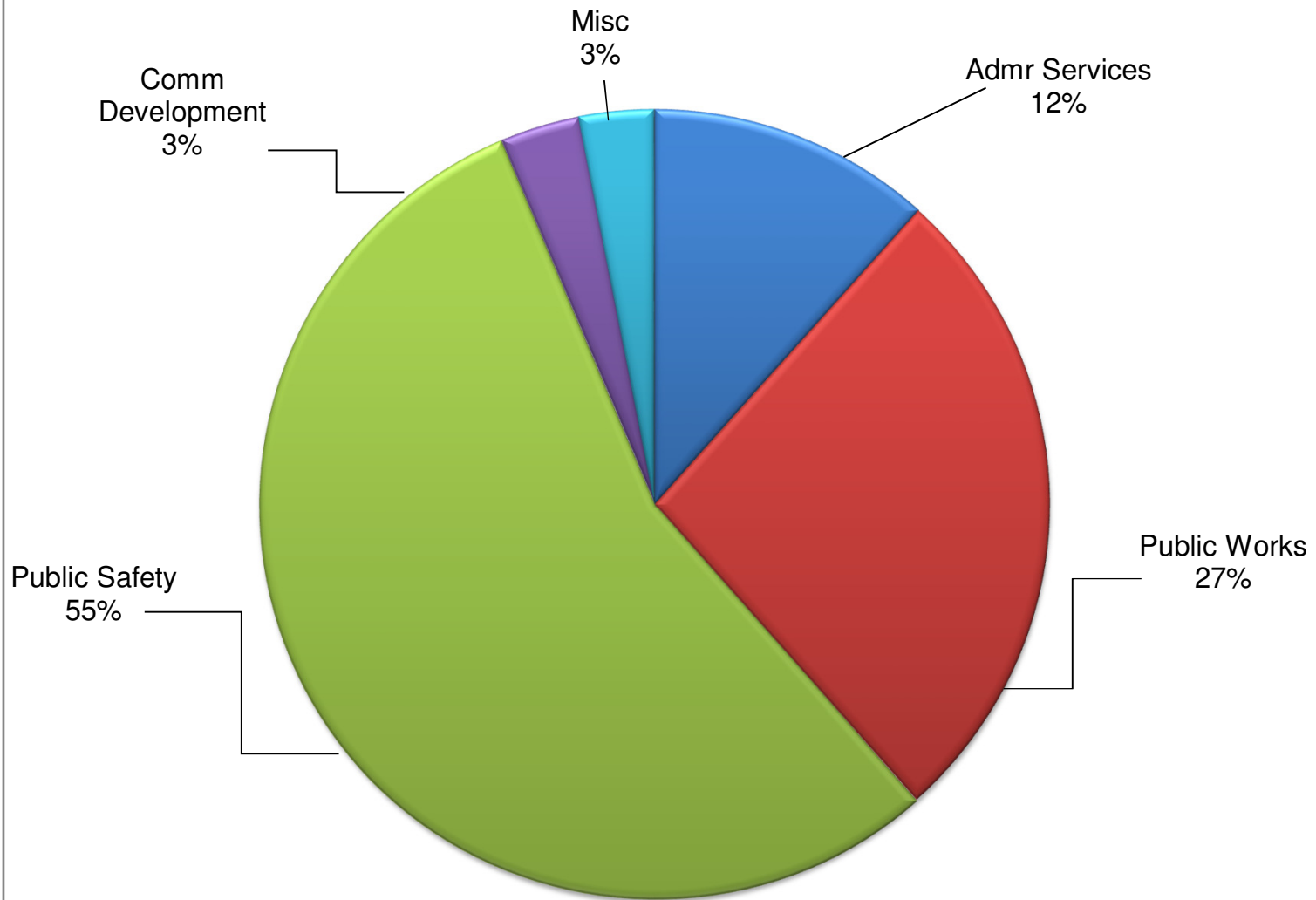
CITY OF NILES
FISCAL YEAR 2019 - 2020
ENTERPRISE FUNDS CASH AND INVESTMENT BALANCE SUMMARY

Fund #	Fund Name	Actual 2016/2017 Ending Balance	Actual 2017/2018 Ending Balance	Projected 2018/2019 Ending Balance	Projected 2019/2020 Receipts	Projected 2019/2020 Expenditures	Projected 2019/2020 Depreciation	Projected 2019/2020 Cash Flow	Projected 2019/2020 Ending Balance	Cash Balance as Percentage of Operating Receipts
209	Cemetery	34,697	28,828	46,529	167,200	167,000	1,000	1,200	47,729	29%
581	Airport	223,830	115,358	233,097	582,600	575,920	160,000	166,680	399,777	69%
584	Golf	116,780	102,741	116,551	163,500	157,201	5,000	11,299	127,850	78%
582	Electric Utility	5,216,981	4,622,429	5,201,079	15,542,513	15,676,516	467,000	332,997	5,534,076	36%
590	WasteWater Utility	3,701,563	4,075,593	4,922,533	3,701,464	4,326,780	688,000	62,684	4,985,217	135%
591	Water Utility	649,941	504,190	1,123,915	2,215,514	2,894,455	383,000	(295,941)	827,974	37%
	TOTAL	9,943,792	9,449,139	11,643,704	22,372,791	23,797,872	1,704,000	278,919	11,922,623	53%

FY 2020 GENERAL FUND REVENUES (PROPOSED)



FY 2020 GENERAL FUND EXPENDITURES (PROPOSED)



CITY OF NILES

FISCAL Year 2019- 2020

General Fund Expenditures Summary

Department/Program	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Proposed	% of Change From FY 19
<i>Administrative Services</i>						
Council	156,245	150,833	133,314	188,783	159,974	-15%
Administration	126,523	137,125	106,845	106,155	110,044	4%
Assessor	95,467	69,626	62,380	67,271	66,131	-2%
Legal	73,626	58,645	57,892	60,000	60,000	0%
Clerk	105,750	112,029	134,314	139,917	153,537	10%
Treasurer	86,036	90,711	89,235	96,014	95,419	-1%
Management Services	247,956	257,856	272,627	250,886	264,840	6%
Subtotal	891,603	876,825	856,607	909,026	909,945	0.1%
<i>Public Works</i>						
Buildings	439,378	339,690	370,666	408,887	419,880	3%
Streets/Engineering	1,137,435	1,198,646	1,534,721	1,300,479	1,384,381	6%
Sanitation	44,139	43,388	41,514	55,000	51,000	-7%
Parks & Recreation	146,898	141,066	151,916	156,126	155,097	-1%
Tree Trimming	27,560	25,345	42,895	35,000	35,000	0%
Tree Removal	40,023	37,989	44,851	42,500	46,000	8%
Subtotal	1,835,433	1,786,124	2,186,563	1,997,992	2,091,358	4.7%
<i>Public Safety</i>						
Police	2,632,066	2,900,240	2,777,770	2,906,265	3,082,781	6%
Fire	1,139,458	1,198,616	1,116,215	1,135,546	1,226,418	8%
Emergency Operation Center	5,478	13,090	8,007	1,400	1,000	-29%
Subtotal	3,777,002	4,111,946	3,901,992	4,043,211	4,310,199	6.6%
<i>Community Development</i>						
Niles History Center	187,766	159,055	165,067	137,789	166,077	21%
Community Development	65,086	101,751	168,606	86,483	89,670	4%
Subtotal	252,852	260,806	333,673	224,272	255,747	14.0%
<i>Miscellaneous</i>						
Prop/Liab Insurance	119,898	119,713	124,305	150,000	150,000	0%
Miscellaneous	186,168	183,840	77,286	163,500	91,000	-44%
Subtotal	306,066	303,553	201,591	313,500	241,000	-23.1%
TOTAL	7,062,956	7,339,254	7,480,426	7,488,001	7,808,249	4.28%

CITY OF NILES
FISCAL YEAR 2019-2020
GENERAL FUND DEPARTMENT BUDGET EXPENDITURE SUMMARY REPORT

Number	Department	2016		2017		2018		2019				2020			
		Actual	Percent	Actual	Percent	Actual	Percent	YTD Actual thru Mar 2019	Percent	Budget	Percent	Proposed Budget	Percent	Budget Variance	
														Dollars	Percent
101101	Council	156,245	2.13%	150,833	2.06%	133,314	1.82%	56,708	1.70%	188,783	2.52%	159,974	2.02%	(28,809)	-15.26%
101172	Administration	126,523	1.72%	137,125	1.87%	106,845	1.46%	51,809	1.56%	106,155	1.42%	110,044	1.39%	3,889	3.66%
101209	Assessor	95,467	1.30%	69,626	0.95%	62,380	0.85%	24,509	0.74%	67,271	0.90%	66,131	0.84%	(1,140)	-1.69%
101211	Legal	73,626	1.00%	58,645	0.80%	57,892	0.79%	26,019	0.78%	60,000	0.80%	60,000	0.76%	0	0.00%
101215	Clerk	105,750	1.44%	112,029	1.53%	134,314	1.83%	67,917	2.04%	139,917	1.87%	153,537	1.94%	13,620	9.73%
101253	Treasurer	86,036	1.17%	90,711	1.24%	89,235	1.22%	44,931	1.35%	96,014	1.28%	95,419	1.21%	(595)	-0.62%
101254	Management Services	247,956	3.38%	257,856	3.51%	272,627	3.71%	137,979	4.14%	250,886	3.35%	264,840	3.35%	13,954	5.56%
101265	Buildings	439,378	5.99%	339,690	4.63%	370,666	5.05%	175,897	5.28%	408,887	5.46%	419,880	5.31%	10,993	2.69%
101300	Police	2,632,066	35.86%	2,900,240	39.52%	2,777,770	37.85%	1,246,743	37.45%	2,906,265	38.81%	3,082,781	38.98%	176,516	6.07%
101335	Fire	1,139,458	15.53%	1,198,616	16.33%	1,116,215	15.21%	521,707	15.67%	1,135,546	15.16%	1,276,418	16.14%	140,872	12.41%
101426	EOC	5,478	0.07%	13,090	0.18%	8,007	0.11%	344	0.01%	1,400	0.02%	1,000	0.01%	(400)	-28.57%
101440	Streets/Engineering	1,137,435	15.50%	1,198,646	16.33%	1,534,721	20.91%	577,600	17.35%	1,300,479	17.37%	1,434,381	18.14%	133,902	10.30%
101520	Sanitation	44,139	0.60%	43,388	0.59%	41,514	0.57%	37,552	1.13%	55,000	0.73%	51,000	0.64%	(4,000)	-7.27%
101690	Parks & Recreation	146,898	2.00%	141,066	1.92%	151,916	2.07%	28,491	0.86%	156,126	2.09%	155,097	1.96%	(1,029)	-0.66%
101746	Niles History Center	187,766	2.56%	159,055	2.17%	165,067	2.25%	74,827	2.25%	137,789	1.84%	166,077	2.10%	28,288	20.53%
101781	Tree Trimming	27,560	0.38%	25,345	0.35%	42,895	0.58%	17,125	0.51%	35,000	0.47%	35,000	0.44%	0	0.00%
101782	Tree Removal	40,023	0.55%	37,989	0.52%	44,851	0.61%	28,175	0.85%	42,500	0.57%	46,000	0.58%	3,500	8.24%
101800	Community Development	65,086	0.89%	101,751	1.39%	168,606	2.30%	43,730	1.31%	86,483	1.15%	89,670	1.13%	3,187	3.69%
101953	Prop/Liab Insurance	119,898	1.63%	119,713	1.63%	124,305	1.69%	132,232	3.97%	150,000	2.00%	150,000	1.90%	0	0.00%
101999	Miscellaneous	186,168	2.54%	183,840	2.50%	77,286	1.05%	34,740	1.04%	163,500	2.18%	91,000	1.15%	(72,500)	-44.34%
	Totals	7,062,956	96.24%	7,339,254	100.00%	7,480,425	101.92%	3,329,035	100.00%	7,488,001	100.00%	7,908,249	100.00%	420,248	5.61%

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 33% of the total revenues recorded in the General Fund. The City currently assesses its maximum 15 mills as determined by the City Charter. However, the mills assessed have now been permanently rolled back to 14.1334 mills due to the Headlee Amendment requirements and Proposal A. Approximately 21% of the total General Fund revenues come from state shared revenues, which are determined by the State of Michigan. The remaining 46% of the revenue come 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 27%) and the general city administration (including finance, clerk, assessor, planner, legal, parks and museum).

SIGNIFICANT CHANGES:

FY 2018

- The City continues to struggle with generating revenue. The City's taxable value decreased \$2,936,126 over the past year to \$185,438,938. It is anticipated that \$200,000 in property taxes will be uncollectable in FY 2018. The City anticipates a 0.9% increase in revenue sharing. Health insurance costs continue to increase. The City has agreed to move pension plan management to MERS reducing the annual contribution.

FY 2019

- Pension plan management has been transferred to MERS. This change has reduced costs for this fiscal year and is expected to help control costs into the near future. More than half of the City's employees are taking advantage of the high deductible health care insurance option. This has helped control ever increasing health insurance costs. The City is expecting a small increase in taxable value for FY 2019. This will break a multi year trend of decreasing taxable value. Employee legacy expenses (pension and OPEB) continue to be a burden on the City's financial resources.

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.

CITY OF NILES							
Budget Worksheet - GF Revenues							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
GENERAL FUND REVENUES							
TAXES							
101-100-402-001	REAL PROPERTY TAXES - CURRENT	2,543,443	2,473,117	2,432,425	2,442,078	2,412,200	2,524,300
101-100-402-006	REAL PROPERTY TAXES - CASS COU	5,099	3,966	3,944	(3)	4,000	3,200
101-100-402-008	SPECIAL TAXES - WEEDS, DEMO, E	3,247	7,735	7,237	4,745	8,000	8,000
101-100-411-001	DEL. REAL PROPERTY TAXES - CIT	844	158	1,385	446	0	0
101-100-411-010	DELINQUENT REAL TAXES - SEWER	0	0	0	0	0	0
101-100-420-001	DEL. PERSONAL TAXES - CITY	961	2,220	2,562	127	500	500
101-100-437-001	IFT/CFT'S	17,194	20,652	22,885	(8,380)	14,500	30,000
101-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	45,463	47,431	48,824	0	40,000	50,000
101-100-445-001	INTEREST & PENALTY - REAL PROP	8,690	8,698	8,465	6,054	9,000	8,500
101-100-445-003	INTEREST & PENALTY - PERSONAL	0	0	37	0	0	0
	TOTAL TAXES	2,624,941	2,563,977	2,527,764	2,445,067	2,488,200	2,624,500
LICENSES AND PERMITS							
101-100-451-001	MULTIPLE DWELLINGS	36,340	37,128	35,698	6,715	38,000	36,000
101-100-454-001	TAXI, BIKE & MISC LICENSES	4,101	2,666	2,496	1,287	3,000	3,000
101-100-462-001	SEWER PERMITS	0	0	0	0	0	0
	TOTAL LICENSES AND PERMITS	40,441	39,794	38,194	8,002	41,000	39,000
SHARED REVENUE							
101-100-501-001	FEDERAL GRANTS	1,600	18,275	15,512	31,350	0	14,000
101-100-501-029	FEDERAL GRANT- POLICE	2,416	0	4,125	0	5,000	5,000
101-100-539-001	STATE GRANTS	6,145	3,783	67,013	3,593	0	0
101-100-539-002	STATE GRANT - LOANS	0	0	0	0	0	0
101-100-539-003	STATE GRANTS - MI HUMANITIES	9,966	5,056	0	0	0	0
101-100-539-006	STATE GRANT - PA 302 - JUSTICE	3,461	3,091	2,865	1,487	3,500	2,500
101-100-539-029	STATE GRANTS - POLICE	0	0	0	0	7,300	7,000
101-100-553-001	LIQUOR LICENSES	8,959	9,076	110	8,997	8,500	8,500
101-100-573-001	LCSA - PP TAX REIMB	218,012	193,631	117,827	0	160,000	180,000
101-100-574-004	SALES & USE	1,263,413	1,328,006	1,352,708	470,637	1,358,100	1,442,900
101-100-574-007	TELECOMMUNICATIONS RIGHTS-OF-W	41,976	40,981	41,290	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	1,555,948	1,601,899	1,601,450	516,064	1,583,400	1,700,900
CHARGES FOR SERVICE							
101-100-607-001	FEES	134,547	135,072	174,533	58,766	120,000	130,000
101-100-607-006	TAX COLLECTION FEES	98,042	84,853	79,765	34,102	80,000	80,000
101-100-607-007	FEES - POLICE DEPARTMENT	1,220	1,080	260	480	1,200	0
101-100-607-009	FEES - STREETS & HIGHWAYS	0	0	0	0	0	0
101-100-607-010	BAIL BOND PROCESSING FEES	4,600	6,290	7,830	3,560	4,000	4,000
101-100-607-035	FIRE DEPT CPR TECH FEES	(185)	332	325	285	200	200
101-100-607-050	PARK APPLICATION FEES	550	750	1,125	800	600	600
101-100-607-055	TYLER FIELD FEES	2,000	18,920	13,755	535	7,000	7,000
101-100-607-065	HISTORY CENTER MEMBERSHIPS	35	85	40	0	0	0
101-100-607-070	GATE ENTRY FEES	0	0	2,537	0	0	0
101-100-626-001	SERVICES RENDERED	3,613	3,294	5,210	7,941	3,000	28,000
101-100-626-002	SERVICES RENDERED-UTILITY	29,899	32,751	30,089	5,169	25,000	25,000
101-100-626-003	SERVICES RENDERED - POLICE DEP	228,866	241,703	243,055	152,484	302,000	310,900
101-100-626-004	SERV RENDERED-SALVAGE VEH INSP	2,500	2,500	3,800	700	2,000	2,000
101-100-626-010	SERV RENDERED-CENTRAL MAINT	53,086	52,980	52,743	12,805	50,000	50,000
101-100-626-040	SERVICES RENDERED - MUSEUM	703	1,002	455	191	900	500
	TOTAL CHARGES FOR SERVICE	559,476	581,612	615,522	277,818	595,900	638,200

CITY OF NILES							
Budget Worksheet - GF Revenues							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
FINES AND PENALTIES							
101-100-650-004	SALE OF MISCELLANEOUS ITEMS	(9)	175	49	0	500	500
101-100-650-040	MUSEUM GIFT SHOP SALES	965	823	794	178	1,000	500
101-100-655-001	ORDINANCE FINES & PENALTIES	63,767	60,423	47,911	24,615	65,000	55,000
101-100-655-002	PARKING FINES & PENALTIES	0	0	0	0	0	0
101-100-655-003	FORFEITED PROPERTY	13,664	7,158	25,209	367	4,000	4,000
101-100-655-004	FEDERAL FORFEITED PROPERTY	0	0	0	0	0	0
TOTAL FINES AND PENALTIES		78,387	68,579	73,963	25,160	70,500	60,000
INTEREST							
101-100-664-001	INTEREST	33,133	8,240	20,481	77,573	20,000	70,000
101-100-664-002	INTEREST-SALE OF PROPERTY	0	0	0	0	0	0
TOTAL INTEREST		33,133	8,240	20,481	77,573	20,000	70,000
OTHER							
101-100-667-001	RENTAL OF PROPERTY	1,450	1,200	1,250	1,250	1,500	1,300
101-100-671-001	MISCELLANEOUS	25,054	21,057	20,437	16,701	28,000	30,000
101-100-671-002	CHAPIN MANSION FUNDRAISING	630	0	0	0	0	0
101-100-673-001	SALE OF PROPERTY	11,793	28	13,020	990	1,000	1,000
101-100-673-002	STREET DEPARTMENT SALES	1,635	7,724	3,610	332	1,000	1,000
101-100-673-003	SALE OF EASEMENTS	0	0	0	0	0	0
101-100-673-004	SALE OF BRICKS - VET MEMORIAL	375	175	550	0	300	100
101-100-687-001	REFUNDS & REBATES	25,803	17,700	367,545	6,105	3,000	12,000
101-100-695-016	LOAN PROCEEDS	0	23,910	0	0	0	0
TOTAL OTHER		66,740	71,794	406,412	25,378	34,800	45,400
CONTRIBUTIONS							
101-100-674-001	CONTRIB FROM PRIVATE SOURCES	30,000	820	140,025	0	5,000	5,000
101-100-674-002	CONTRIB PRIVATE SOURCE-POLICE	13,075	20,985	45,600	210	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	11,781	7,306	8,090	26,827	3,000	3,000
101-100-674-041	CONTRIBUTIONS-ARCHEOLOGY CAMP	0	0	600	0	0	0
101-100-674-050	CONTRIB PRIVATE SOURCE-PUB WKS	627	36,924	200	275	2,000	1,000
101-100-674-060	CONTRIB PRIVATE SOURCE-PAC	18,230	1,255	(400)	0	1,500	1,000
101-100-674-061	CONT PRIVATE-PAC GENERATIONS	0	4,500	(4,246)	0	0	0
TOTAL CONTRIBUTIONS		73,713	71,790	189,869	27,312	15,000	13,500
INTERFUND TRANSFERS							
101-100-667-202	EQUIPMENT RENTAL - MAJOR	271,913	231,417	300,239	57,482	383,788	386,500
101-100-667-203	EQUIPMENT RENTAL - LOCAL	280,437	231,949	263,525	111,551	281,993	284,900
101-100-667-491	EQUIPMENT RENTAL - SEWER	57,910	47,039	81,498	14,153	76,348	82,200
101-100-668-202	WINTER MAINTENANCE - MAJOR	65,770	34,708	44,995	0	0	65,000
101-100-668-203	WINTER MAINTENANCE - LOCAL	619	0	257	0	0	0
101-100-699-001	INTERFUND TRANSFER	0	2,803	0	41,846	0	0
101-100-699-002	INTERFUND TRANSFER - UTILITY	1,702,844	1,667,046	1,795,780	703,055	1,801,452	1,721,800
101-100-699-003	INTERFUND TRANSFER - SEWER MAI	0	0	0	0	0	0
101-100-699-004	INTERFUND TRANSFER - TAX REVOL	150,000	200,000	200,000	0	200,000	200,000
101-100-699-020	INTERFUND TRANSFER - INDUSTRIA	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		2,529,493	2,414,962	2,686,294	928,087	2,743,581	2,740,400
Total GENERAL FUND REVENUES:							
		7,562,272	7,422,647	8,159,949	4,330,461	7,592,381	7,931,900

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 2018

- Community Promotions was increased by \$10,000 to \$20,000. Transfers out was increased \$16,500 to pay for DDA Director’s health insurance.

FY 2019

- SMEGA membership has increased \$3,200. For the first time most members are paying the same rate based on population.
- Transfers Out includes transfers to the DDA of \$15,000 reimbursement for lost income on 322 E. Main Street, \$14,500 for the director’s health insurance, and \$5,000 for the Gallery Building loan.
- Increase in professional services of \$30,000 for a salary and wage study.

FY 2020

- Decrease in professional services.

CITY OF NILES							
Budget Worksheet - GF (101) Council							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
COUNCIL							
101-101-702-001	SALARIES & WAGES - FULL TIME	0	200	450	100	0	0
101-101-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-101-703-001	SALARIES & WAGES - PART TIME	50,400	51,000	50,400	25,200	50,400	50,400
101-101-714-001	FRINGES-FICA	3,903	4,086	4,111	2,076	3,856	3,900
101-101-714-012	FRINGES-W/C INS PREMIUMS	63	67	74	29	77	74
101-101-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-101-727-001	OFFICE SUPPLIES	73	435	68	53	50	0
101-101-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	321	95	144	0	0
101-101-736-001	POSTAGE EXPENSE	0	0	373	0	0	0
101-101-756-005	CAR ALLOWANCE/MILEAGE	0	257	12	226	200	200
101-101-801-001	PROFESSIONAL SERVICES	0	1,749	2,036	220	31,000	1,000
101-101-820-001	TRAVEL, TRAINING & CONFERENCE	92	367	39	690	500	500
101-101-830-001	DUES & SUBSCRIPTIONS	7,149	8,654	7,283	0	7,000	7,000
101-101-830-002	NATS DUES	2,588	2,640	2,692	2,361	3,000	2,700
101-101-850-001	COMMUNICATIONS	3,044	6,388	9,147	1,724	5,000	5,000
101-101-880-001	COMMUNITY PROMOTIONS	16,661	18,013	13,166	4,223	20,000	20,000
101-101-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-101-956-008	MISCELLANEOUS	306	29	631	1,172	1,000	1,000
101-101-956-017	DISASTER PREPAREDNESS	0	0	0	0	0	0
101-101-956-018	CONTINGENCY	37,966	14,011	3,133	3,490	15,000	15,000
101-101-956-020	PURCHASE OF PROPERTY	0	8,596	904	0	0	0
101-101-956-023	DDA CONTRIBUTION	0	0	0	0	0	0
101-101-956-024	SMEGA CONTRIBUTION	14,000	14,020	17,200	0	17,200	17,200
101-101-974-006	LAND PURCHASE	0	0	0	0	0	0
101-101-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-101-999-001	TRANSFERS OUT	20,000	20,000	21,500	15,000	34,500	36,000
TOTAL EXPENDITURES		156,245	150,833	133,314	56,708	188,783	159,974

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 2018

- There is an overall \$18,000 decrease in employment expenses due to pension management changes and payroll cost allocation in accordance with utility agreements.

FY2019

- There is a small savings realized this fiscal year due to decreased health insurance costs and pension costs.

FY 2020

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

CITY OF NILES							
Budget Worksheet - GF (172) Administration							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
ADMINISTRATION							
101-172-702-001	SALARIES & WAGES - FULL TIME	66,428	68,976	56,261	28,488	64,800	65,800
101-172-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-172-714-001	FRINGES-FICA	5,946	6,225	4,882	3,980	5,100	5,100
101-172-714-004	FRINGES-GROUP MEDICAL INS	23,100	26,950	18,906	7,552	17,900	20,000
101-172-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-172-714-012	FRINGES-W/C INS PREMIUMS	190	212	241	89	245	178
101-172-714-017	FRINGES-PENSION CONTRI EXPENSE	4,906	10,281	4,961	2,369	5,160	8,416
101-172-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-172-717-008	PAYROLL - VACATION ALLOCATION	8,600	9,094	5,321	3,514	0	0
101-172-717-009	PAYROLL - HOLIDAY ALLOCATION	2,612	2,683	2,296	1,263	0	0
101-172-717-010	PAYROLL - PERSONAL HOL ALLOC	810	1,084	610	371	0	0
101-172-717-011	PAYROLL - SICK ALLOCATION	552	197	1,436	0	0	0
101-172-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-172-717-013	PAYROLL - FUNERAL ALLOCATION	360	0	134	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	576	710	281	109	1,000	500
101-172-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,941	990	3,176	441	1,500	1,000
101-172-736-001	POSTAGE EXPENSE	0	0	0	0	50	50
101-172-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-172-756-005	CAR ALLOWANCE/MILEAGE	2,730	3,047	1,261	627	2,400	1,500
101-172-801-001	PROFESSIONAL SERVICES	0	0	65	0	0	0
101-172-820-001	TRAVEL, TRAINING & CONFERENCE	1,611	1,408	2,791	281	2,000	2,000
101-172-830-001	DUES & SUBSCRIPTIONS	380	84	173	403	1,000	500
101-172-850-001	COMMUNICATIONS	4,341	4,757	3,469	1,996	5,000	5,000
101-172-880-001	COMMUNITY PROMOTIONS	195	0	30	0	0	0
101-172-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	146	0	0
101-172-956-008	MISCELLANEOUS	1,245	427	552	180	0	0
TOTAL EXPENDITURES		126,523	137,125	106,846	51,809	106,155	110,044

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 2018

- This department has seen a substantial decrease in expenses due to the full-time assessor being replaced with a part-time assessor, and contracting out the 20% review of properties required annually.

FY 2019

- There was a reduction in this budget due to the Assessor being a part time employee and not eligible for pension benefits.

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.

CITY OF NILES							
Budget Worksheet - GF (209) Assessor							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
ASSESSOR							
101-209-702-001	SALARIES & WAGES - FULL TIME	42,172	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	4,346	31,688	32,448	16,224	32,500	32,500
101-209-714-001	FRINGES-FICA	4,266	2,411	2,482	1,241	2,500	2,500
101-209-714-004	FRINGES-GROUP MEDICAL INS	15,400	1,283	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	289	275	225	46	171	131
101-209-714-017	FRINGES-PENSION CONTRI EXPENSE	3,544	7,421	0	0	0	0
101-209-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-209-717-008	PAYROLL - VACATION ALLOCATION	9,586	0	0	0	0	0
101-209-717-009	PAYROLL - HOLIDAY ALLOCATION	1,497	0	0	0	0	0
101-209-717-010	PAYROLL - PERSONAL HOL ALLOC	856	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	929	496	335	243	500	500
101-209-733-001	COMPUTER EQUIPMENT & SUPPLIES	66	330	1,553	1,875	1,500	1,500
101-209-736-001	POSTAGE EXPENSE	2,032	1,929	1,941	1,954	2,100	2,000
101-209-756-004	GASOLINE & OIL	36	0	0	0	0	0
101-209-801-001	PROFESSIONAL SERVICES	6,278	22,267	21,843	2,201	25,000	25,000
101-209-820-001	TRAVEL, TRAINING & CONFERENCE	1,384	15	0	29	0	0
101-209-830-001	DUES & SUBSCRIPTIONS	930	340	0	0	1,000	500
101-209-850-001	COMMUNICATIONS	1,117	569	694	319	1,000	500
101-209-900-001	PRINTING & PUBLISHING	612	482	784	231	900	900
101-209-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	146	0	0
101-209-956-008	MISCELLANEOUS	127	120	75	0	100	100
101-209-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		95,467	69,626	62,380	24,509	67,271	66,131

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 2018

- None

FY 2019

- None

FY 2020

- None

CITY OF NILES							
Budget Worksheet - GF (211) Legal							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
LEGAL							
101-211-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-211-801-001	PROFESSIONAL SERVICES	73,626	58,645	57,892	26,019	60,000	60,000
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		73,626	58,645	57,892	26,019	60,000	60,000

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, insurance policies and cemetery records. In addition, this office answers a variety of questions, and offers assistance and 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 9,000+ voter registration roll. Currently there are about 25 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 will be budgeting for the replacement of 32 voting booths in FY2019 and FY2020. I would also like to replace the electronic poll-book laptops in the future. We have been using hand-me-down laptops from various departments.

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. In 2018 there were 59 events that were either submitted as a Class I event requesting no city services or that went before the City Council for approval. The new event fees were be implemented in 2020.

Transient Merchant and Peddlers Licenses seem to increase every year and with the addition of food truck vendor permits, a good deal of time is spent making sure proper paperwork is in place.

SIGNIFICANT CHANGES:

FY 2019

- Replacement of election voting booths. Request for \$7,000 in account number 101-215-727-003 Election Supplies.

FY2020

- Code of Ordinances are codified under my department. Many of the ordinances are in need of being replaced or revoked. *Medical and Recreational Marijuana Ordinances have also placed an additional cost for codifications.* 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.*

- 2020 is an election year and I believe that this will be one of the most difficult elections to administer. The State is placing high demands on local clerks to implement Proposal 18-3. Some of the highlights included: *101-215-703-001 Salaries & Wages – Part Time*
 - Correction of registration deadline is 15 days instead of 30 days.
 - Registration in-person at local clerk’s office can be made on Election Day. *Requires the hiring two part-time people to be in the office from 7am-8pm on Election Day.*
 - No reason Absent Voter Ballot. *Places a high volume on postage costs.*
 - Extended hours for registration and absentee voter the weekend before the election. *Requires to be open Saturday or Sunday and/or both.*
- Berrien County Clerk has placed the cost of printing ballots back to the local clerks which adds an additional \$5,000 for the Primary and General Elections. *101-215-727-003 Election Supplies.*
- 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. We currently have 9,525 registered voters in the City of Niles. Also, with the passage of Proposal 18-3 no reason absentee ballot there will be an increase on the number of people who will be voting by mail: *101-215-726-001 Postage.*

CITY OF NILES							
Budget Worksheet - GF (215) Clerk							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
CLERK							
101-215-702-001	SALARIES & WAGES - FULL TIME	48,745	53,400	62,736	25,795	57,030	58,171
101-215-702-002	OVERTIME WAGES	913	871	0	991	1,500	1,500
101-215-702-012	STREET DEPARTMENT LABOR ONLY	1,365	434	356	273	1,000	1,000
101-215-703-001	SALARIES & WAGES - PART TIME	12,509	6,836	17,508	13,615	20,000	25,000
101-215-714-001	FRINGES-FICA	4,270	4,450	5,885	3,046	6,000	6,000
101-215-714-003	FRINGES - MESC	0	0	0	144	0	0
101-215-714-004	FRINGES-GROUP MEDICAL INS	15,400	17,967	15,125	7,250	14,500	15,400
101-215-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-215-714-012	FRINGES-W/C INS PREMIUMS	146	155	171	61	170	217
101-215-714-017	FRINGES-PENSION CONTRI EXPENSE	3,641	7,419	4,637	2,158	7,420	7,814
101-215-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-215-717-008	PAYROLL - VACATION ALLOCATION	2,465	4,653	1,016	3,456	4,660	4,760
101-215-717-009	PAYROLL - HOLIDAY ALLOCATION	1,871	1,937	2,089	1,152	1,937	1,975
101-215-717-010	PAYROLL - PERSONAL HOL ALLOC	208	812	960	0	800	800
101-215-717-011	PAYROLL - SICK ALLOCATION	624	0	226	1,411	0	0
101-215-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-215-717-013	PAYROLL - FUNERAL ALLOCATION	624	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	0	0
101-215-727-001	OFFICE SUPPLIES	631	2,093	891	618	3,000	2,000
101-215-727-003	ELECTION SUPPLIES	4,922	1,999	12,133	6,149	5,000	10,000
101-215-733-001	COMPUTER EQUIPMENT & SUPPLIES	300	832	964	0	5,000	5,000
101-215-736-001	POSTAGE EXPENSE	0	102	400	0	0	0
101-215-756-005	CAR ALLOWANCE/MILEAGE	69	161	0	0	700	700
101-215-801-001	PROFESSIONAL SERVICES	1,608	4,234	5,649	404	3,000	5,000
101-215-814-001	HIRED SERVICES	0	0	0	0	0	0
101-215-820-001	TRAVEL, TRAINING & CONFERENCE	475	106	493	143	1,000	1,000
101-215-830-001	DUES & SUBSCRIPTIONS	942	744	858	100	600	600
101-215-850-001	COMMUNICATIONS	1,629	1,637	1,170	621	800	800
101-215-880-001	COMMUNITY PROMOTIONS	514	449	430	128	800	800
101-215-900-001	PRINTING & PUBLISHING	871	431	617	337	2,000	2,000
101-215-930-001	MTNCE - OFFICE EQUIPMENT	896	0	0	0	2,000	2,000
101-215-956-008	MISCELLANEOUS	112	307	0	65	1,000	1,000
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		105,750	112,029	134,314	67,917	139,917	153,537

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 2018

- This budget includes a 2% wage increase that was approved by Council in FY2017.

FY 2019

- This budget includes a 2% wage increase that was approved by Council in FY2017. In addition, 1/3 of the cost of insurance for the tax clerk was added this FY.

FY 2020

- This budget includes a 2% wage increase.

CITY OF NILES							
Budget Worksheet - GF (253) Treasurer							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
TREASURER							
101-253-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-253-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-253-703-001	SALARIES & WAGES - PART TIME	0	0	0	0	0	0
101-253-709-001	SALARIES & WAGES - CLERICAL	7,815	7,883	8,650	4,660	9,700	9,900
101-253-710-001	SALARIES & WAGES - ADMIN	34,834	36,673	37,011	19,483	44,600	45,500
101-253-714-001	FRINGES-FICA	3,746	3,782	3,916	2,005	4,200	4,300
101-253-714-003	FRINGES - MESC	0	813	0	0	0	0
101-253-714-004	FRINGES-GROUP MEDICAL INS	7,700	8,983	7,563	3,625	12,035	13,280
101-253-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-253-714-012	FRINGES-W/C INS PREMIUMS	92	105	95	33	117	109
101-253-714-017	FRINGES-PENSION CONTRI EXPENSE	3,380	6,758	4,091	1,962	4,262	6,930
101-253-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-253-717-008	PAYROLL - VACATION ALLOCATION	5,363	4,416	4,570	1,168	0	0
101-253-717-009	PAYROLL - HOLIDAY ALLOCATION	1,730	1,764	1,869	1,040	0	0
101-253-717-010	PAYROLL - PERSONAL HOL ALLOC	502	698	628	637	0	0
101-253-717-011	PAYROLL - SICK ALLOCATION	581	307	706	397	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	0	0	0
101-253-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-253-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-253-720-001	NON-WORK PAID	0	0	0	0	0	0
101-253-727-001	OFFICE SUPPLIES	934	1,234	1,160	596	800	800
101-253-733-001	COMPUTER EQUIPMENT & SUPPLIES	702	0	0	0	500	500
101-253-736-001	POSTAGE EXPENSE	2,727	2,968	3,567	1,807	3,500	3,500
101-253-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-253-756-005	CAR ALLOWANCE/MILEAGE	207	206	209	60	100	100
101-253-801-001	PROFESSIONAL SERVICES	0	0	65	0	0	0
101-253-813-001	CONTRACTUAL SERVICES	8,050	7,060	8,040	910	8,500	8,500
101-253-820-001	TRAVEL, TRAINING & CONFERENCE	165	12	32	0	100	100
101-253-830-001	DUES & SUBSCRIPTIONS	310	105	155	155	200	200
101-253-850-001	COMMUNICATIONS	1,391	1,133	1,060	519	1,500	1,500
101-253-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-253-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	121	100	100
101-253-956-008	MISCELLANEOUS	5,797	5,768	5,811	5,744	5,800	100
101-253-956-015	BANK SERVICE FEES	0	0	30	0	0	0
101-253-965-004	CASH OVER/SHORT	10	43	6	9	0	0
101-253-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		86,036	90,711	89,234	44,931	96,014	95,419

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 2018

- There is a 2% wage increase included in this budget, which was negotiated by the union last fiscal year.
- Currently, the cost of all City general fund department copiers and printers (lease costs and maintenance) are included in management services. Eventually these costs will be split out and charged directly to departments based on equipment used, and the number of copies made.

FY 2019

- There is a 2% wage increase included in this budget, which was negotiated by the union in FY 2017.

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.

CITY OF NILES							
Budget Worksheet - GF (254) Management Services							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
MANAGEMENT SERVICES							
101-254-702-001	SALARIES & WAGES - FULL TIME	43,129	44,849	42,089	28,861	26,600	27,200
101-254-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-254-709-001	SALARIES & WAGES - CLERICAL	25,333	25,869	26,707	13,812	31,300	31,800
101-254-710-001	SALARIES & WAGES - ADMIN	16,013	16,843	21,649	10,101	45,300	49,400
101-254-714-001	FRINGES-FICA	6,754	7,005	7,190	4,215	7,900	8,300
101-254-714-003	FRINGES - MESC	0	0	0	0	0	0
101-254-714-004	FRINGES-GROUP MEDICAL INS	13,860	16,170	21,175	9,546	29,870	32,960
101-254-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-254-714-012	FRINGES-W/C INS PREMIUMS	161	198	198	70	224	255
101-254-714-017	FRINGES-PENSION CONTRI EXPENSE	5,629	11,644	7,470	3,534	7,792	9,125
101-254-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-254-717-008	PAYROLL - VACATION ALLOCATION	5,986	6,685	6,372	4,897	0	0
101-254-717-009	PAYROLL - HOLIDAY ALLOCATION	2,560	2,633	2,989	1,674	0	0
101-254-717-010	PAYROLL - PERSONAL HOL ALLOC	645	594	1,311	626	0	0
101-254-717-011	PAYROLL - SICK ALLOCATION	2,344	2,117	2,124	7,063	0	0
101-254-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-254-717-013	PAYROLL - FUNERAL ALLOCATION	27	54	0	390	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	4,050	4,780	6,039	1,215	3,500	3,500
101-254-733-001	COMPUTER EQUIPMENT & SUPPLIES	52,026	54,140	65,465	18,300	50,000	50,000
101-254-736-001	POSTAGE EXPENSE	10,352	11,503	10,223	4,774	12,000	12,000
101-254-740-001	OPERATING SUPPLIES	74	0	90	0	0	0
101-254-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	0	0
101-254-801-001	PROFESSIONAL SERVICES	1,818	9,558	83	259	0	0
101-254-801-005	AUDIT FEES	9,600	9,850	10,000	9,500	10,000	10,500
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	3,922	2,185	1,701	2,108	2,000	2,000
101-254-830-001	DUES & SUBSCRIPTIONS	2,144	1,827	5,204	2,330	3,000	3,000
101-254-850-001	COMMUNICATIONS	5,146	3,353	3,415	1,979	3,500	3,500
101-254-851-001	TELEPHONE EXPENSE	940	644	551	288	500	500
101-254-880-001	COMMUNITY PROMOTIONS	0	0	0	0	0	0
101-254-900-001	PRINTING & PUBLISHING	27	53	0	0	0	0
101-254-930-001	MTNCE - OFFICE EQUIPMENT	28,399	24,746	24,969	9,201	16,600	20,000
101-254-930-002	MTNCE - COMPUTER EQUIPMENT	1,991	0	4,887	0	500	500
101-254-956-008	MISCELLANEOUS	236	309	726	236	300	300
101-254-956-015	BANK SERVICE FEES	89	247	0	0	0	0
101-254-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	4,701	0	0	3,000	0	0
TOTAL EXPENDITURES		247,956	257,856	272,627	137,979	250,886	264,840

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 2018

- Budget includes an increase of \$19,000 to cover the increase costs of electricity.

FY 2019

- Budget includes an increase of \$21,000 to cover the increase costs of electricity.

FY 2020

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

CITY OF NILES							
Budget Worksheet - GF (265) Buildings							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
BUILDINGS							
101-265-702-001	SALARIES & WAGES - FULL TIME	3,859	3,906	3,691	1,803	5,000	4,000
101-265-702-002	OVERTIME WAGES	209	235	164	72	200	300
101-265-702-008	CITY HALL & GROUNDS	2,468	5,903	19,590	19,290	6,000	20,000
101-265-714-001	FRINGES-FICA	369	407	629	637	600	2,332
101-265-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	0	0
101-265-714-012	FRINGES-W/C INS PREMIUMS	0	19	44	20	0	68
101-265-714-017	FRINGES-PENSION CONTRI EXPENSE	615	818	285	132	287	480
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	6	0	0	100	100
101-265-740-008	OPERATING SUPPLIES - CITY HALL	1,352	1,325	1,029	1,495	2,000	2,000
101-265-740-009	OPERATING SUPPLIES - STREETS	594	731	2,589	762	1,000	3,000
101-265-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-265-801-001	PROFESSIONAL SERVICES	0	2	0	0	0	0
101-265-813-001	CONTRACTUAL SERVICES	13,192	13,691	10,579	4,396	16,000	16,000
101-265-815-002	TRASH DISPOSAL - FIRE & POLICE	858	858	854	402	1,000	1,000
101-265-815-003	TRASH DISPOSAL - ALL OTHER BUI	1,459	1,459	1,627	852	1,600	1,900
101-265-890-001	STREET FLAGS, POLES, & MISC	455	1,963	82	0	2,500	2,000
101-265-920-001	UTILITIES	37	28	33	0	100	100
101-265-920-002	UTILITIES - CITY HALL & MUSEUM	2,300	1,826	2,003	1,120	2,500	2,600
101-265-920-003	UTILITIES - CARNEGIE	0	0	0	0	0	0
101-265-920-004	UTILITIES - STREET DEPT BARN	2,752	2,366	2,911	959	3,500	3,500
101-265-920-005	ELECTRIC FOR CITY FACILITIES	277,645	272,917	300,460	134,942	310,000	320,000
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	9,215	6,466	10,606	7,873	10,000	10,000
101-265-931-006	BUILDING REPAIRS - ALL BUILDIN	214	0	1,791	0	500	500
101-265-931-007	BUILDING REPAIRS - CITY HALL	4,109	2,386	1,537	1,031	11,000	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	15,000	15,000
101-265-956-008	MISCELLANEOUS	1,050	6	160	111	20,000	10,000
101-265-965-001	BLDG DEMO-OLD PUB SAFETY BLDG.	0	0	0	0	0	0
101-265-975-001	BUILDING IMPROV - CAP OUTLAY	116,626	22,372	10,000	0	0	0
101-265-975-002	BUILDING - CITY ADMINISTRATION	0	0	0	0	0	0
TOTAL EXPENDITURES		439,378	339,690	370,664	175,897	408,887	419,880

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:

FY2018

- Salaries & Wages Full Time – Decreased \$47,417. Despite allowing for a potential wage increase, and retirement payout for Admin. Asst., decrease is due to retirement of 2 senior officers.
- Overtime Wages: Increased \$8,873. Amount needed to cover shift shortages.
- Salaries & Wages Part Time: Decreased \$2,540. PT Disp. Reduced to 1, and starting pay reduced.
- Fringes – FICA: Increased \$1,952.
- Fringes – Group Medical Insurance: Increased \$39,358.
- Fringes – W/C Ins. Premiums: Increased \$2,607.
- Fringes – Pension Contribution Exp.: Decreased \$164,505

- Operating Supplies: Increased \$36,000. Allows for 1 Watch Guard in car video system, 4 AED's, 4 Tasers, 2 Duty Weapons, and 2 Stalker Radars.
- Gasoline & Oil: Decreased \$3,614. Reflects estimated cost of gas and oil.
- Vehicle Maintenance: Increased \$5,000. Increase due to repairs of aging fleet.
- Travel/Training Conferences: Increased \$7,000. Increased cost of training, and necessary training of new officers.
- Dues & Subscriptions: Increased \$1,000. Increase in membership dues to various organizations.
- Maintenance – Office Equipment: Increased \$800. Due to increased support costs.
- Vehicle/Capital: Increased \$40,000. Allows for purchase of 1 patrol vehicle and equipment.
- Transfers Out: Increased \$40,000. This is a new line item added this year for funds earmarked to put towards future capital purchases.
- Overall Budget Comparison: 2017 = \$2,896,560 2018 = \$2,851,574 (Decreased \$44,986)

FY2019

- Salaries & Wages Full Time – Increased \$143,607. Allows for potential wage increase and addition of Captain's position.
- Salaries & Wages Part Time – Decreased \$7,269. Combined Court Officer and City Hall security.
- Fringes – Group Medical Insurance: Decreased \$22,180.
- Fringes – Pension Contribution: Decreased \$39,469.
- Operating Supplies: Decreased \$9,800. Based on estimated costs of purchases in FY2019.
- Vehicle Maintenance: Increased \$5,000. Cost of maintenance on aging fleet.
- Maintenance – Other Equipment: Increased \$5,840. WatchGuard yearly maintenance for fleet.
- Transfers Out: Decreased \$25,000. The money budgeted in this account for FY2019 is for range improvements, specifically preparing for the construction of a small building to be used for classroom training, weapons maintenance, restrooms and storage.

FY2020

- Salaries & Wages Full Time – Increased \$42,164. This increase allows for potential wage increase for all full time employees.
- Overtime Wages – Increased \$5,847. This amount necessary to cover shift shortages in patrol and dispatch.
- Salaries & Wages Part-time – Increased \$12,383. This increase allows for potential wage increase for all part time employees.
- Fringes – Group Medical Insurance – Increased \$23,727.
- Fringes – Pension Contribution – Increased \$93,666.
- 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.

CITY OF NILES							
Budget Worksheet - GF (300) Police							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
POLICE							
101-300-702-001	SALARIES & WAGES - FULL TIME	1,192,370	1,208,955	1,278,206	625,532	1,523,373	1,565,537
101-300-702-002	OVERTIME WAGES	63,463	75,831	57,745	26,025	70,467	76,314
101-300-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
101-300-703-001	SALARIES & WAGES - PART TIME	75,999	86,525	71,220	36,998	116,665	129,048
101-300-704-001	SALARIES-COURT & WITNESS FEES	2,691	3,910	3,481	1,152	6,000	5,000
101-300-705-001	SALARIES & WAGES - SCHOOL GUAR	0	0	0	0	0	0
101-300-714-001	FRINGES-FICA	49,433	52,466	53,288	25,230	57,707	60,340
101-300-714-003	FRINGES - MESC	944	0	0	0	0	0
101-300-714-004	FRINGES-GROUP MEDICAL INS	384,999	402,966	390,500	184,874	400,273	424,000
101-300-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-300-714-012	FRINGES-W/C INS PREMIUMS	16,389	17,451	19,382	7,574	20,308	20,671
101-300-714-017	FRINGES-PENSION CONTRI EXPENSE	267,284	414,468	190,856	86,131	207,541	301,207
101-300-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-300-717-008	PAYROLL - VACATION ALLOCATION	98,901	110,291	99,280	57,449	0	0
101-300-717-009	PAYROLL - HOLIDAY ALLOCATION	51,665	52,697	62,691	35,557	60,000	60,000
101-300-717-010	PAYROLL - PERSONAL HOL ALLOC	9,233	7,411	9,069	5,711	0	0
101-300-717-011	PAYROLL - SICK ALLOCATION	45,785	79,652	53,401	15,739	0	0
101-300-717-012	PAYROLL - WORK INJURY PAY	2,149	1,881	0	0	0	0
101-300-717-013	PAYROLL - FUNERAL ALLOCATION	7,007	1,488	1,570	2,623	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	NON-WORK PAID	0	0	0	0	0	0
101-300-727-001	OFFICE SUPPLIES	9,844	6,525	5,561	271	10,000	10,000
101-300-733-001	COMPUTER EQUIPMENT & SUPPLIES	17,520	4,733	18,939	679	15,000	15,000
101-300-736-001	POSTAGE EXPENSE	170	242	644	96	900	900
101-300-740-001	OPERATING SUPPLIES	50,302	34,242	33,130	9,792	59,300	56,100
101-300-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-300-740-021	OPERATING SUPPLIES - POLICE FO	10,565	8,835	23,750	3,255	15,000	15,000
101-300-740-025	OPERATING SUPPLIES - CRIME PRE	3,875	4,750	2,840	201	3,500	3,500
101-300-740-027	OPERATING SUPPLIES - CRO	0	0	0	0	0	0
101-300-740-032	OPERATING SUPPLIES - SPECIAL R	3,179	1,793	2,322	0	2,500	2,500
101-300-740-040	OPER SUPP-VEH INSP (POLICE)	0	592	1,198	0	2,000	2,000
101-300-741-001	PURCHASE OF FOOD	3,730	3,562	3,747	892	5,000	5,000
101-300-744-001	UNIFORMS	23,731	16,072	25,683	3,920	17,300	19,700
101-300-744-002	RESERVES UNIFORMS & EQUIPMENT	2,174	2,891	985	115	3,000	3,000
101-300-756-004	GASOLINE & OIL	28,955	28,722	36,771	13,010	49,392	45,792
101-300-784-004	VEHICLE MAINTENANCE	39,128	47,288	46,922	12,058	40,000	40,000
101-300-784-007	VEHICLE DAMAGE/ACCIDENTS	1,550	(6,849)	2,425	(7,935)	2,000	2,000
101-300-801-001	PROFESSIONAL SERVICES	3,402	4,712	2,423	2,353	6,000	6,000
101-300-813-001	CONTRACTUAL SERVICES	120	240	210	60	500	500
101-300-820-001	TRAVEL, TRAINING & CONFERENCE	25,684	38,606	34,117	7,666	33,000	35,000
101-300-820-003	STATE (302) TRAINING	3,942	4,008	2,926	1,020	3,400	2,533
101-300-830-001	DUES & SUBSCRIPTIONS	2,149	2,010	3,376	2,055	3,000	3,000
101-300-850-001	COMMUNICATIONS	24,277	23,860	25,102	11,100	29,200	29,200
101-300-877-001	SUPPLEMENTAL RETIREMENT - CITY	202	197	22	0	2,000	1,000
101-300-880-001	COMMUNITY PROMOTIONS	0	873	0	0	500	500
101-300-900-001	PRINTING & PUBLISHING	471	984	287	113	0	1,000
101-300-930-001	MTNCE - OFFICE EQUIPMENT	17,348	20,703	16,880	2,230	22,499	17,085
101-300-930-004	MTNCE - OTHER EQUIPMENT	12,685	16,601	16,320	9,035	24,940	24,940
101-300-932-001	REPAIRS & MAINTENANCE	(5,215)	228	132	0	500	500

CITY OF NILES							
Budget Worksheet - GF (300) Police							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
101-300-940-001	RENTALS	29,889	0	0	0	35,000	35,000
101-300-956-008	MISCELLANEOUS	1,412	1,041	1,194	7	1,500	1,500
101-300-956-012	ATM EXPENSE CHARGES	258	0	0	0	0	0
101-300-956-016	INFORMANT & BUY MONEY	500	1,125	500	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	4,379	68,850	12,607	3,912	0	0
101-300-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	20,028	8,882	82,431	60,449	0	0
101-300-979-001	VEHICLE CAPITAL OUTLAY	27,500	32,516	38,222	(206)	40,000	40,000
101-300-990-001	DEBT SERVICE - PRINCIPAL	0	5,414	4,189	0	0	4,762
101-300-990-002	DEBT SERVICE - INTEREST	0	0	1,225	0	0	652
101-300-999-001	TRANSFERS OUT	0	0	40,000	0	15,000	15,000
TOTAL EXPENDITURES		2,632,066	2,900,240	2,777,769	1,246,743	2,906,265	3,082,781

FIRE DEPARTMENT
(101-335)

Department Staffing is currently made up of 3 shifts of 3 full time firefighters, each who work 24 hour days or 54 hour work weeks allowing for a minimum staffing level of 2. These members perform Rental and Commercial Inspections 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. We are currently an ISO Class 4 Community because of our investments in Fire Suppression and Inspection, Utilities Water Delivery, and Dispatching. However, when last graded we maintained a 24 hour part time position that we no longer maintain.

Fire Crews responded to a total of 1223 emergency responses in 2017 and 1176 in 2018. Firefighters respond simultaneously with SMCAS to an average of 800 calls for service annually.

We are still working from an Assistance to Firefighters SAFER Grant totaling \$146,543. We use this to recruit, train and equip new On-call firefighters. It covers training costs, stipends, basic uniforms and PPE. Thanks to you we were able to replace a large portion of our Bunker Gear last year. We still have a few sets we will want to replace each year to stay on track with this grant continuing to help provide this equipment for new hires through 2020. CDBG funding continues to be a very important funding stream supporting 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.

SIGNIFICANT CHANGES:

FY 2018 Included will be a replacement of the utility/response/code vehicle.

- \$25,000 to be placed into the Equipment Replacement Fund in order to help with future Main Apparatus Purchases/Repairs.

FY 2019

- \$25,000 will again 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.
- Increase in Vehicle Repair Line Item to keep up with maintenance costs related to an aging fleet of front line apparatus.
- \$8,000 to help fund a roof repair we are experiencing in several spots in the Fire Station.

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.
- Added \$10,000 EMS Training {101-335-820015}, and \$12,000 to SAFER Grant {101-335-958002} to better show expenses. Both are covered by grants or income and pose no increase to the General Fund.

CITY OF NILES							
Budget Worksheet - GF (335) Fire							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FIRE							
101-335-702-001	SALARIES & WAGES - FULL TIME	450,534	465,828	452,459	242,560	606,353	613,780
101-335-702-002	OVERTIME WAGES	22,732	23,756	35,612	12,802	35,000	35,000
101-335-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	7,811	0	0	0
101-335-703-001	SALARIES & WAGES - PART TIME	83,006	25,621	23,060	12,314	34,000	34,000
101-335-703-002	SALARIES & WAGES - BLDG INSPEC	0	0	0	0	0	0
101-335-714-001	FRINGES-FICA	14,744	10,063	10,432	5,430	11,821	12,151
101-335-714-003	FRINGES - MESC	0	0	0	0	0	0
101-335-714-004	FRINGES-GROUP MEDICAL INS	154,000	166,833	140,250	72,500	145,000	160,000
101-335-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-335-714-012	FRINGES-W/C INS PREMIUMS	16,025	17,198	19,231	7,493	20,132	16,889
101-335-714-017	FRINGES-PENSION CONTRI EXPENSE	155,939	211,762	104,849	47,100	114,890	174,498
101-335-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-335-717-008	PAYROLL - VACATION ALLOCATION	64,834	64,642	69,385	28,163	0	0
101-335-717-009	PAYROLL - HOLIDAY ALLOCATION	25,352	25,693	26,513	17,037	0	0
101-335-717-010	PAYROLL - PERSONAL HOL ALLOC	2,679	2,402	3,522	1,366	0	0
101-335-717-011	PAYROLL - SICK ALLOCATION	16,871	17,170	31,423	16,899	0	0
101-335-717-012	PAYROLL - WORK INJURY PAY	0	309	613	273	0	0
101-335-717-013	PAYROLL - FUNERAL ALLOCATION	2,070	1,286	0	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	NON-WORK PAID	0	0	0	0	0	0
101-335-727-001	OFFICE SUPPLIES	1,075	315	531	643	3,000	3,000
101-335-733-001	COMPUTER EQUIPMENT & SUPPLIES	3,628	2,186	4,626	353	10,000	5,000
101-335-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-335-740-001	OPERATING SUPPLIES	6,025	3,926	5,092	1,933	8,000	8,000
101-335-740-004	OPERATING SUPPLIES - CUSTODIAN	1,598	1,564	1,358	950	2,000	2,000
101-335-741-001	PURCHASE OF FOOD	5,145	6,085	4,965	4,566	5,500	5,000
101-335-744-001	UNIFORMS	3,397	3,251	804	2,600	3,500	3,500
101-335-744-003	SAFETY EQUIPMENT	3,936	18,668	13,363	9,196	25,000	20,000
101-335-744-050	SAFETY EQUIPMENT - DHS	0	0	0	0	0	0
101-335-756-004	GASOLINE & OIL	9,104	9,156	11,101	2,593	10,000	10,000
101-335-784-004	VEHICLE MAINTENANCE	24,598	29,754	33,951	3,551	25,000	25,000
101-335-801-001	PROFESSIONAL SERVICES	1,780	2,000	1,050	588	2,500	2,500
101-335-802-001	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-335-820-001	TRAVEL, TRAINING & CONFERENCE	4,552	5,141	3,288	681	3,500	3,000
101-335-820-002	TVL, TRAIN & CONF-INSPECTORS	1,182	1,194	2,178	1,196	2,500	3,000
101-335-820-015	TRAINING - EMT CLASSES	0	0	1,550	9,803	0	10,000
101-335-830-001	DUES & SUBSCRIPTIONS	612	233	436	0	750	1,000
101-335-850-001	COMMUNICATIONS	8,965	10,371	7,999	4,041	12,000	12,000
101-335-877-001	SUPPLEMENTAL RETIREMENT - CITY	508	508	127	0	600	600
101-335-880-001	COMMUNITY PROMOTIONS	590	3,435	3,426	-333	1,500	1,500
101-335-900-001	PRINTING & PUBLISHING	70	0	100	0	200	200
101-335-920-001	UTILITIES	7,054	7,435	10,574	5,523	7,500	7,500
101-335-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	223	0	0
101-335-930-004	MTNCE - OTHER EQUIPMENT	5,278	3,797	4,581	2,530	5,000	5,000
101-335-931-003	BUILDING REPAIRS - FIRE STATIO	1,871	2,944	1,920	791	10,000	10,000
101-335-932-001	REPAIRS & MAINTENANCE	2,728	4,554	1,985	731	5,000	5,000
101-335-932-018	REPAIRS & MTNCE - STORM/FLOOD	0	0	0	0	0	0
101-335-956-008	MISCELLANEOUS	0	402	63	15	300	300
101-335-958-001	GRANT EXP-FIREFIGHTERS (FED)	1,600	15,924	0	0	0	0

CITY OF NILES							
Budget Worksheet - GF (335) Fire							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
101-335-958-002	GRANT EXP-SAFER GRANT	0	1,976	15,513	5,596	0	12,000
101-335-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	28,753	0	0	0	0
101-335-979-001	VEHICLE CAPITAL OUTLAY	34,938	2,481	3,973	0	0	0
101-335-990-001	DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0
101-335-990-002	DEBT SERVICE - INTEREST	438	0	0	0	0	0
101-335-999-001	TRANSFERS OUT	0	0	56,500	0	25,000	75,000
TOTAL EXPENDITURES		1,139,458	1,198,616	1,116,214	521,707	1,135,546	1,276,418

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 2017

- Installed updated siren control radios in Sheffield and Grand Sirens.

FY 2018

- Install updated siren control radio in the Silverbrook Siren.

FY 2019

- No Significant Changes.

FY 2020

- No Significant Changes.

CITY OF NILES							
Budget Worksheet - GF (426) Emergency Ops Center							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
EMERGENCY OPS CENTER							
101-426-702-002	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	478	690	465	344	900	500
101-426-930-004	MTNCE - OTHER EQUIPMENT	0	0	0	0	0	0
101-426-930-007	MTNCE - OTHER EQUIPMENT	0	0	862	0	500	500
101-426-978-001	EQUIPMENT CAPITAL OUTLAY	0	12,400	6,680	0	0	0
101-426-999-001	TRANSFERS OUT	5,000	0	0	0	0	0
TOTAL EXPENDITURES		5,478	13,090	8,007	344	1,400	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, 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 2018

- Increase of \$88,000 for wages and continued refurbishing of existing fleet.

FY 2019

- Increase of \$57,500 for wages, continued refurbishing of existing fleet, fuel, etc.

FY 2020

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

CITY OF NILES							
Budget Worksheet - GF (440) Streets and Highways							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
STREETS & HIGHWAYS							
101-440-702-001	SALARIES & WAGES - FULL TIME	126,982	138,722	147,739	78,948	199,576	203,570
101-440-702-002	OVERTIME WAGES	0	2,506	86	0	0	0
101-440-702-004	SALARIES/WAGES SEWER REPAIR	3,278	211	6,307	142	11,048	19,388
101-440-702-005	SALARIES/WAGES SEWER CLEANING	3,176	3,801	1,618	457	3,000	3,200
101-440-702-006	STREET DEPT. - NOT ACT 51	2,959	2,246	2,814	1,947	3,300	3,000
101-440-702-007	MOTOR POOL	63,122	64,559	70,751	51,926	75,000	80,000
101-440-702-010	SALARIES & WAGES - SIDEWALKS	2,833	6,191	4,903	3,765	6,000	8,000
101-440-702-011	SALARIES & WAGES - PARKING LOT	2,212	2,308	4,122	4,133	5,000	5,000
101-440-702-016	SALARIES & WAGES - SAFETY MTGS	660	6,674	1,519	1,202	2,200	1,900
101-440-702-017	SALARIES & WAGES - CHIPPING	0	0	0	0	0	0
101-440-702-018	SALARIES - STORM/FLOOD CLEANUP	208	16,505	18,176	0	0	0
101-440-702-249	SALARIES/WAGES - VEH MAINT BLD	122	0	0	0	0	0
101-440-702-300	SALARIES/WAGES - VEH MAINT PD	8,105	9,639	11,288	3,927	0	0
101-440-702-335	SALARIES/WAGES - VEH MAINT FD	3,482	5,952	3,572	697	0	0
101-440-702-500	SALARIES/WAGES-VEH MAINT UTIL	999	249	268	392	0	0
101-440-702-584	SALARIES/WAGES-VEH MAINT GOLF	428	263	435	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	12,008	13,407	15,388	8,664	15,268	24,790
101-440-714-003	FRINGES - MESC	0	0	0	0	0	0
101-440-714-004	FRINGES-GROUP MED INS (STREET)	46,200	53,900	45,375	21,750	43,500	48,000
101-440-714-006	FRINGES- FICA STREETS	42,865	42,838	39,853	19,398	45,420	46,270
101-440-714-007	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-440-714-012	FRINGES-W/C INS PREMIUMS	801	790	852	325	882	774
101-440-714-017	FRINGES-PENSION CONTRI EXPENSE	7,498	15,114	10,235	5,205	11,041	17,715
101-440-715-004	FRINGES-GROUP MED INS STREET	154,000	174,533	148,500	79,750	159,500	192,000
101-440-715-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-440-715-012	FRINGES- W/C INS PREMIUMS	16,656	17,623	19,490	7,601	20,414	20,177
101-440-715-017	FRINGES-PENSION (STREET)	35,969	74,927	39,270	20,354	45,201	66,554
101-440-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-440-717-008	PAYROLL - VACATION ALLOCATION	50,319	55,470	52,335	24,027	0	0
101-440-717-009	PAYROLL - HOLIDAY ALLOCATION	28,993	29,911	31,937	17,515	0	0
101-440-717-010	PAYROLL - PERSONAL HOL ALLOC	2,190	1,772	839	3,992	0	0
101-440-717-011	PAYROLL - SICK ALLOCATION	9,899	35,903	10,435	7,347	0	0
101-440-717-012	PAYROLL - WORK INJURY PAY	0	102	(795)	72	0	0
101-440-717-013	PAYROLL - FUNERAL ALLOCATION	2,658	1,953	550	190	0	0
101-440-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-440-717-017	PAYROLL - W/C ALLOCATION	0	0	3,740	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	80,729	85,243
101-440-727-001	OFFICE SUPPLIES	287	534	77	27	2,000	1,500
101-440-727-002	OFFICE SUPPLIES - MOTOR POOL	15	0	0	25	300	200
101-440-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,913	4,969	2,808	214	5,000	4,000
101-440-740-001	OPERATING SUPPLIES	21,165	16,769	17,865	8,860	25,000	25,000
101-440-740-003	OPERATING SUPPLIES - STORM SEW	0	0	0	0	0	0
101-440-740-005	OPERATING SUPPLIES - SAFETY EQ	8,995	4,750	5,018	2,142	7,500	7,500
101-440-740-006	OPERATING SUPPLIES - STREETS N	128,220	81,943	90,308	78,849	125,000	126,000
101-440-740-007	OPERATING SUPPLIES - MOTOR POO	6,459	6,881	3,824	3,169	7,500	7,500
101-440-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - GF (440) Streets and Highways							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
101-440-756-004	GASOLINE & OIL	39,577	35,502	50,285	30,990	80,000	75,000
101-440-756-005	CAR ALLOWANCE/MILEAGE	2,408	5,519	5,234	1,847	6,000	4,000
101-440-784-004	VEHICLE MAINTENANCE	70,932	79,172	86,473	37,056	80,000	80,000
101-440-784-249	VEHICLE MAINTENANCE - BLDG.	680	0	0	0	500	500
101-440-784-300	VEHICLE MAINTENANCE - POLICE	22,245	21,221	17,744	6,918	33,000	33,000
101-440-784-335	VEHICLE MAINTENANCE - FIRE	6,836	10,257	6,973	1,466	19,000	19,000
101-440-784-500	VEHICLE MAINTENANCE - UTILITY	7,916	981	0	0	10,000	2,000
101-440-801-001	PROFESSIONAL SERVICES	2,029	1,434	1,731	390	8,000	3,000
101-440-813-001	CONTRACTUAL SERVICES	100	0	0	0	1,000	500
101-440-813-018	CONTR SERV-STORM/FLOOD CLEANUP	0	0	321,374	2,997	0	0
101-440-815-001	TRASH DISPOSAL	13	0	0	0	500	500
101-440-820-001	TRAVEL, TRAINING & CONFERENCE	1,840	3,190	1,909	52	5,000	5,000
101-440-830-001	DUES & SUBSCRIPTIONS	1,231	1,398	1,300	584	1,400	1,400
101-440-850-001	COMMUNICATIONS	2,877	3,571	2,389	1,124	4,000	4,000
101-440-850-002	COMMUNICATIONS - MOTOR POOL	7,074	5,923	5,968	3,915	6,000	8,000
101-440-850-003	COMMUNICATIONS - STORM SEWERS	225	255	243	321	300	300
101-440-900-001	PRINTING & PUBLISHING	379	286	105	68	500	500
101-440-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	580	0	0
101-440-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
101-440-932-003	REPAIRS & MTNCE - STORM SEWERS	0	515	116	0	1,500	500
101-440-932-008	REPAIRS & MTNCE - BRIDGES	0	0	0	0	0	0
101-440-932-009	REPAIRS & MTNCE - STREET	342	0	0	0	0	0
101-440-932-010	REPAIRS & MTNCE - SIDEWALKS	0	3,336	1,656	723	3,000	3,000
101-440-932-011	REPAIRS & MTNCE - PARKING LOTS	111	0	0	136	1,000	1,500
101-440-932-013	REPAIRS & MTNCE - ENGINEERING	0	0	0	0	400	400
101-440-932-014	REPAIRS & MTNCE - ALLEYS	0	0	0	0	0	0
101-440-932-018	REPAIRS & MTNCE - STORM/FLOOD	0	53,379	34,348	0	0	0
101-440-940-001	RENTALS	0	0	0	0	0	0
101-440-956-008	MISCELLANEOUS	10,820	11,244	8,627	15,154	10,000	15,000
101-440-956-019	MISC. SELF BALANCING EXPENSES	8,781	6,594	6,877	1,061	0	0
101-440-956-022	SELF BALANCING LABOR	19,264	19,973	20,668	3,598	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	20,041	0	8,162	11,608	0	0
101-440-979-001	VEHICLE CAPITAL OUTLAY	74,061	0	99,747	0	100,000	150,000
101-440-990-001	DEBT SERVICE	0	0	0	0	0	0
101-440-999-001	TRANSFERS OUT	41,976	40,981	41,290	0	30,000	30,000
TOTAL EXPENDITURES		1,137,434	1,198,646	1,534,721	577,600	1,300,479	1,434,381

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 2018

- None

FY 2019

- None

FY 2020

- None

CITY OF NILES							
Budget Worksheet - GF (520) Sanitation							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
SANITATION							
101-520-702-001	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	31,783	31,729	33,547	33,514	35,000	35,000
101-520-702-017	SALARIES & WAGES - CHIPPING	11,986	11,162	7,265	3,069	20,000	16,000
101-520-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-520-714-001	FRINGES	370	497	702	969	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		44,139	43,388	41,514	37,552	55,000	51,000

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.

This fund also pays for portion of the costs for the free summer concert series during the spring, summer and fall months which is held at the Amphitheater downtown along the river.

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 2018

- Elimination of the \$9,000 contribution to the Summer My Way Program
- The Operating Supplies account increased \$10,000 for the operations of Tyler Field.
- \$10,000 increase for Contractual Services (mowing).

FY 2019

- None

FY 2020

- None

CITY OF NILES							
Budget Worksheet - GF (690) Parks and Recreation							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
PARKS & RECREATION							
101-690-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-690-702-012	STREET DEPARTMENT LABOR ONLY	8,195	6,890	4,399	577	7,000	7,000
101-690-702-013	STREET DEPT LABOR - TYLER	0	0	0	0	0	1,000
101-690-703-001	SALARIES & WAGES - PART TIME	11,573	2,235	0	0	12,800	10,000
101-690-703-050	SALARIES & WAGES - PT TYLER	7,294	12,288	8,911	1,023	7,500	10,000
101-690-714-001	FRINGES-FICA	1,474	1,063	949	97	979	765
101-690-714-003	FRINGES - MESC	4,786	4,636	4,690	0	2,000	0
101-690-714-012	FRINGES-W/C INS PREMIUMS	283	300	332	129	347	232
101-690-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-690-727-001	OFFICE SUPPLIES	24	0	171	0	0	0
101-690-740-001	OPERATING SUPPLIES	13,337	12,335	9,387	3,139	15,000	15,000
101-690-740-010	OPERATING SUPPLIES - OTHER	0	125	0	0	0	0
101-690-740-050	OPERATING SUPPLIES - TYLER	14,634	11,635	15,497	445	14,500	12,000
101-690-756-004	GASOLINE & OIL	416	360	0	0	600	600
101-690-784-004	VEHICLE MAINTENANCE	0	0	0	0	200	0
101-690-801-001	PROFESSIONAL SERVICES	127	0	4,540	1,476	0	0
101-690-813-001	CONTRACTUAL SERVICES	51,097	68,782	81,119	17,900	70,000	82,000
101-690-813-002	PROPERTY MAINTENANCE - WORK AS	0	0	0	0	0	0
101-690-813-050	CONTRACTUAL SERVICES - TYLER	555	600	800	0	200	800
101-690-814-002	BASEBALL UMPIRES	0	0	0	0	2,500	0
101-690-815-001	TRASH DISPOSAL	6,083	5,085	6,353	2,843	7,000	7,000
101-690-815-050	TRASH DISPOSAL - TYLER	164	200	163	37	1,000	500
101-690-820-001	TRAVEL, TRAINING & CONFERENCE	10	47	26	0	0	0
101-690-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-690-850-001	COMMUNICATIONS	936	936	936	468	1,000	1,000
101-690-880-001	COMMUNITY PROMOTIONS	830	1,019	1,133	357	2,000	2,000
101-690-880-002	COMMUNITY PROMOTIONS - GRANTS	1,035	0	0	0	0	0
101-690-880-003	PARK PROGRAMS	9,000	9,000	0	0	0	0
101-690-900-001	PRINTING & PUBLISHING	62	25	0	0	500	0
101-690-920-001	UTILITIES	0	0	0	0	0	0
101-690-931-001	BUILDING REPAIRS	255	253	0	0	1,000	200
101-690-932-001	REPAIRS & MAINTENANCE	1,351	93	0	0	6,000	2,000
101-690-932-019	REPAIRS & MTNCE - VETERANS MEM	120	144	0	0	1,000	0
101-690-932-050	REPAIRS & MAINTENANCE - TYLER	3,756	0	1,016	0	0	0
101-690-956-008	MISCELLANEOUS	6,501	15	0	0	0	0
101-690-956-019	MISC. SELF BALANCING EXPENSES	0	0	0	0	0	0
101-690-974-001	LAND IMPROVEMENTS	0	0	8,496	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		146,898	141,066	151,918	28,491	156,126	155,097

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 2017

- Significant changes include elimination of the Educator position and the use of CDBG funds to partially cover salaries. The budget for Repairs and Maintenance (932-001) has been reduced to \$0 in the expectation that grants and fundraising will sought to cover these expenses as well as other categories where cuts have been made.

FY 2018

- Changes include salary increases and increased benefit costs

FY 2019

- None

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.

CITY OF NILES							
Budget Worksheet - GF (746) Niles History Center							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
MUSEUM							
101-746-702-001	SALARIES & WAGES - FULL TIME	40,963	38,612	41,921	21,642	42,432	43,281
101-746-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-746-703-001	SALARIES & WAGES - PART TIME	46,737	40,463	38,395	18,888	36,405	39,500
101-746-714-001	FRINGES-FICA	6,916	6,154	6,013	3,034	0	0
101-746-714-004	FRINGES-GROUP MEDICAL INS	12,833	17,967	15,125	7,250	14,500	16,000
101-746-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-746-714-012	FRINGES-W/C INS PREMIUMS	91	132	187	78	204	260
101-746-714-017	FRINGES-PENSION CONTRI EXPENSE	2,561	5,160	3,194	1,545	3,298	5,436
101-746-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-746-717-008	PAYROLL - VACATION ALLOCATION	6,024	0	0	0	0	0
101-746-717-009	PAYROLL - HOLIDAY ALLOCATION	590	0	0	0	0	0
101-746-717-010	PAYROLL - PERSONAL HOL ALLOC	295	0	0	0	0	0
101-746-717-011	PAYROLL - SICK ALLOCATION	10,688	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	0	0	302	0	0
101-746-727-001	OFFICE SUPPLIES	532	439	418	68	500	500
101-746-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,805	1,683	2,312	491	500	500
101-746-740-001	OPERATING SUPPLIES	1,705	1,453	2,536	871	1,500	1,500
101-746-740-011	OPERATING SUPPLIES - EXHIBITS	302	287	5	0	200	200
101-746-740-012	OPERATING SUPPLIES - MUSEUM GI	391	127	0	45	300	300
101-746-740-013	OPERATING SUPPLIES - EDUCATION	199	15	0	0	150	150
101-746-801-001	PROFESSIONAL SERVICES	3,227	588	20	227	0	100
101-746-801-010	PROF SERVICES - ARCHEOLOGY	691	1,150	1,150	1,700	1,000	13,000
101-746-813-001	CONTRACTUAL SERVICES	17,390	12,112	15,417	3,939	15,000	15,000
101-746-814-001	FAIRS AND FESTIVAL EXPENSES	0	0	6,204	0	0	0
101-746-820-001	TRAVEL, TRAINING & CONFERENCE	407	237	1,950	845	1,000	1,250
101-746-830-001	DUES & SUBSCRIPTIONS	275	444	503	218	500	500
101-746-850-001	COMMUNICATIONS	2,151	2,550	1,597	895	1,500	1,500
101-746-880-001	COMMUNITY PROMOTIONS	1,201	1,534	1,416	898	1,200	1,500
101-746-900-001	PRINTING & PUBLISHING	635	(10)	287	0	600	600
101-746-920-002	UTILITIES - CITY HALL & MUSEUM	8,627	7,818	9,077	6,571	15,000	15,000
101-746-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	435	0	0
101-746-932-001	REPAIRS & MAINTENANCE	18,794	3,928	11,527	6,389	2,000	10,000
101-746-956-008	MISCELLANEOUS	622	53	15	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	114	14,908	0	0	0	0
101-746-960-005	STATE GRANT EXP-BERRIEN COUNTY	0	1,251	5,798	(1,504)	0	0
101-746-978-001	OTHER EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL EXPENDITURES		187,766	159,055	165,067	74,827	137,789	166,077

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 2018

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

FY 2019

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

FY 2020

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

CITY OF NILES							
Budget Worksheet - GF (781,782) Tree Trimming and Removal							
FY2020							
							2019-20
<u>Account Number</u>	<u>Account Title</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>10/18-03/19</u> <u>Actual</u>	<u>19-Mar</u> <u>Budget</u>	<u>PROJECTED</u> <u>Budget</u>
TREE TRIMMING							
101-781-813-001	CONTRACTUAL SERVICES	27,560	25,345	42,895	17,125	35,000	35,000
Total TREE TRIMMING:		27,560	25,345	42,895	17,125	35,000	35,000
TREE REMOVAL							
101-782-813-001	CONTRACTUAL SERVICES	40,023	37,989	44,851	28,175	42,500	46,000
101-782-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
Total TREE REMOVAL:		40,023	37,989	44,851	28,175	42,500	46,000
TOTAL EXPENDITURES		67,583	63,334	87,746	45,300	77,500	81,000

COMMUNITY DEVELOPMENT DEPARTMENT
(FORMERLY PLANNING DEPARTMENT)
(101-800)

The Community Development Department (formerly known as the Planning Department) consists of one person who serves as the Community Development Director, Grant Administrator and Zoning Administrator.

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 all 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 sits on the Niles Area Transportation Study and participates 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 2018

- The CDD opted to take the City's insurance during FY18 adding \$16,500 in expense to the department.

FY 2019

- 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 2020

- Increases in pension contribution expenses and group medical insurance

CITY OF NILES							
Budget Worksheet - GF (800) COMMUNITY DEVELOPMENT							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
COMMUNITY DEVELOPMENT							
101-800-702-001	SALARIES & WAGES - FULL TIME	36,262	33,774	39,013	22,778	48,009	48,000
101-800-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-800-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	4,127	0	0	0
101-800-703-001	SALARIES & WAGES - PART TIME	3,314	8,964	5,020	1,515	5,000	5,000
101-800-714-001	FRINGES-FICA	3,302	3,646	3,922	1,854	3,840	3,600
101-800-714-004	FRINGES-GROUP MEDICAL INS	0	6,417	15,125	7,250	14,500	16,000
101-800-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-800-714-012	FRINGES-W/C INS PREMIUMS	176	167	196	80	211	225
101-800-714-017	FRINGES-PENSION CONTRI EXPENSE	4,214	0	4,739	2,271	4,973	8,245
101-800-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-800-717-008	PAYROLL - VACATION ALLOCATION	1,815	186	784	121	0	0
101-800-717-009	PAYROLL - HOLIDAY ALLOCATION	928	1,420	241	400	0	0
101-800-717-010	PAYROLL - PERSONAL HOL ALLOC	614	576	241	0	0	0
101-800-717-011	PAYROLL - SICK ALLOCATION	746	2,966	2,957	0	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	0	0	0
101-800-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-800-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-800-720-001	NON-WORK PAID	0	0	0	0	0	0
101-800-727-001	OFFICE SUPPLIES	2,409	468	349	102	500	500
101-800-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,194	166	1,660	53	0	0
101-800-736-001	POSTAGE EXPENSE	127	77	81	0	100	500
101-800-740-001	OPERATING SUPPLIES	0	8	67	447	0	0
101-800-801-001	PROFESSIONAL SERVICES	1,300	0	33,713	5,094	0	0
101-800-820-001	TRAVEL, TRAINING & CONFERENCE	2,493	2,344	4,670	597	5,000	3,500
101-800-830-001	DUES & SUBSCRIPTIONS	706	356	1,085	278	500	500
101-800-850-001	COMMUNICATIONS	1,613	2,264	1,459	728	1,000	1,000
101-800-880-001	COMMUNITY PROMOTIONS	3,368	1,373	1,119	0	2,000	2,000
101-800-880-100	COMMUNITY PROMOTIONS-NPAC	0	294	0	0	0	0
101-800-880-110	COMMITY PROMOS-NPAC GENERATION	0	0	0	0	0	0
101-800-900-001	PRINTING & PUBLISHING	446	472	1,333	0	750	500
101-800-920-002	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-800-930-001	MTNCE - OFFICE EQUIPMENT	0	0	384	0	0	0
101-800-932-018	REPAIRS & MTNCE - STORM/FLOOD	0	0	4,565	0	0	0
101-800-956-008	MISCELLANEOUS	59	0	48	130	100	100
101-800-974-001	LAND IMPROVEMENTS	0	35,813	41,709	32	0	0
101-800-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		65,086	101,751	168,607	43,730	86,483	89,670

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 2018

- Due to some large damage claims this fiscal year, an 8% increase over this year's premium (\$10,000) was budgeted in anticipation of an increase in premiums next year.

FY 2019

- Due to some large damage claims this fiscal year, a 20% increase over this year's premium (\$25,000) was budgeted in anticipation of an increase in premiums next year.

FY 2020

- None

CITY OF NILES							
Budget Worksheet - GF (953) Insurance							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
GENERAL INSURANCE							
101-953-957-001	INSURANCE - GENERAL	119,898	119,713	124,305	132,232	150,000	150,000
101-953-957-002	GENERAL INSURANCE DEDUCTIBLES	0	0	0	0	0	0
TOTAL EXPENDITURES		119,898	119,713	124,305	132,232	150,000	150,000

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 2018

- None

FY 2019

- \$19,000 budget reduction is expected this FY due to an expected reduction in health insurance premiums, as well as the annual premium for the DDA Director now being paid out of 101-101 (Council).

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.

CITY OF NILES							
Budget Worksheet - GF (999) Miscellaneous							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
MISCELLANEOUS EXPENSE							
101-999-714-004	FRINGES-GROUP MED INS RETIREES	109,726	114,859	76,313	28,698	82,500	60,000
101-999-714-005	FRINGES-GROUP MED INS (DDA)	15,400	0	0	0	0	0
101-999-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-999-877-001	SUPPLEMENTAL RETIREMENT - CITY	105	61	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	60,937	68,920	973	6,042	81,000	31,000
TOTAL EXPENDITURES		186,168	183,840	77,286	34,740	163,500	91,000

MAJOR STREET FUND
(202)

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

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

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2018

- Budgeted \$250,000 for Resurfacing Projects including ADA sidewalk ramps

FY 2019

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

FY 2020

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

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
202-100-539-001	STATE GRANTS	0	0	0	0	0	974,200
202-100-569-001	STATE GRANTS - OTHER	0	0	0	0	0	0
202-100-574-002	GAS & WEIGHT	604,595	756,694	846,485	272,656	859,388	993,812
202-100-601-001	CHARGES FOR SERVICES - COSTS	108,805	90,735	139,808	12,649	107,500	119,400
202-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
202-100-664-001	INTEREST	3,549	3,074	8,755	8,182	0	0
202-100-671-001	MISCELLANEOUS	0	0	2,000	0	0	0
Total FUND REVENUES:		716,949	850,503	997,048	293,487	966,888	2,087,412
EXPENDITURES							
PREVENTION - ROADS & STREETS							
202-463-702-001	SALARIES & WAGES - FULL TIME	68,681	65,972	43,793	18,458	70,000	68,000
202-463-702-002	OVERTIME WAGES	6,615	5,285	2,331	4,624	10,000	10,000
202-463-714-001	FRINGES	45,253	41,557	32,213	11,678	55,200	42,307
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	59,082	60,253	51,361	8,720	60,000	62,000
202-463-801-001	PROFESSIONAL SERVICES	0	47,742	22,932	2,068	25,000	71,000
202-463-814-001	HIRED SERVICES	262,935	254,726	373,555	8,830	500,000	550,000
202-463-815-001	TRASH DISPOSAL	3,126	2,113	3,102	644	4,000	4,000
202-463-850-001	COMMUNICATIONS	0	0	0	0	0	0
202-463-932-001	REPAIRS & MAINTENANCE	31,868	17,404	13,614	5,607	20,000	18,000
202-463-974-006	LAND PURCHASES	0	0	0	0	0	0
Total PREVENTION - ROADS & STREETS:		477,560	495,052	542,901	60,629	744,200	825,307
PREVENTION - BRIDGES							
202-473-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	3,000	3,000
202-473-714-001	FRINGES	0	0	0	0	2,070	1,627
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	67,991	9,200	2,000	0	20,000	95,000
202-473-814-001	HIRED SERVICES	480	7,980	0	0	0	700,000
202-473-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-473-932-001	REPAIRS & MAINTENANCE	0	13,958	577	452	8,000	4,000
Total PREVENTION - BRIDGES:		68,471	31,138	2,577	452	33,070	803,627
TRAFFIC SERVICES MAINT							
202-474-171-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
202-474-702-001	SALARIES & WAGES - FULL TIME	9,742	8,689	16,129	8,075	20,000	20,000
202-474-702-002	OVERTIME WAGES	0	258	10	106	1,000	1,000
202-474-714-001	FRINGES	5,864	5,378	11,271	6,558	14,500	11,390
202-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-474-740-001	OPERATING SUPPLIES	2,520	2,922	3,140	2,045	3,500	3,500
202-474-784-004	VEHICLE MAINTENANCE	4,191	3,202	10,270	880	8,000	4,000
202-474-932-001	REPAIRS & MAINTENANCE	5,936	4,494	6,539	1,978	5,000	7,000
Total TRAFFIC SERVICES MAINT:		28,253	24,943	47,359	19,642	52,000	46,890
WINTER MAINTENANCE							
202-478-702-001	SALARIES & WAGES - FULL TIME	17,538	8,485	15,869	16,341	30,000	30,000
202-478-702-002	OVERTIME WAGES	8,980	8,971	12,603	7,792	14,000	13,000
202-478-714-001	FRINGES	15,937	10,181	19,885	2,223	30,360	23,323
202-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-478-740-001	OPERATING SUPPLIES	46,402	23,069	30,772	0	25,000	30,000

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
202-478-784-004	VEHICLE MAINTENANCE	31,062	21,244	47,054	18,504	40,000	42,000
202-478-932-001	REPAIRS & MAINTENANCE	0	375	6,317	1,205	8,000	5,000
Total WINTER MAINTENANCE:		119,919	72,325	132,500	46,065	147,360	143,323
ENGINEERING							
202-483-801-001	PROFESSIONAL SERVICES	20,616	20,616	20,616	10,308	23,138	23,601
Total ENGINEERING:		20,616	20,616	20,616	10,308	23,138	23,601
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	0	0	2,926	0	0	0
202-485-920-001	UTILITIES	1,283	1,710	1,283	0	2,000	2,000
202-485-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total TRAFFIC SIGNALS:		1,283	1,710	4,209	0	2,300	2,300
STATE TRUNKLINES MAINT							
202-486-702-001	SALARIES & WAGES - FULL TIME	7,235	13,211	19,456	3,913	10,000	15,000
202-486-702-002	OVERTIME WAGES	0	0	133	70	300	300
202-486-784-004	VEHICLE MAINTENANCE	8,039	13,158	21,504	148	10,000	16,000
202-486-813-001	MDOT PAVEMENT MAINTENANCE	0	0	0	0	0	0
202-486-932-001	REPAIRS & MAINTENANCE	4,519	5,049	12,869	3,379	4,300	9,000
Total STATE TRUNKLINES MAINT:		19,793	31,418	53,962	7,510	24,600	40,300
STREET SWEEPING							
202-488-702-001	SALARIES & WAGES - FULL TIME	1,441	519	1,347	352	1,500	1,500
202-488-702-002	OVERTIME WAGES	78	132	713	634	500	500
202-488-784-004	VEHICLE MAINTENANCE	1,860	451	4,300	1,162	2,000	3,000
202-488-815-001	TRASH DISPOSAL	1,544	1,739	1,989	644	2,000	2,500
202-488-850-001	COMMUNICATIONS	0	0	0	0	0	0
Total STREET SWEEPING:		4,923	2,841	8,349	2,792	6,000	7,500
INTERFUND TRANSFERS							
202-489-999-001	TRANSFERS OUT	70,000	70,000	70,000	0	70,000	70,000
Total INTERFUND TRANSFERS:		70,000	70,000	70,000	0	70,000	70,000
TREES & SHRUBS							
202-490-702-001	SALARIES & WAGES - FULL TIME	1,836	633	111	0	2,000	2,000
202-490-702-002	OVERTIME WAGES	30	0	0	0	100	200
202-490-784-004	VEHICLE MAINTENANCE	2,880	138	98	0	1,200	1,200
202-490-813-001	CONTRACTUAL SERVICES	1,400	0	0	0	0	2,000
202-490-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-490-932-001	REPAIRS & MAINTENANCE	258	0	0	0	0	0
Total TREES & SHRUBS:		6,404	771	209	0	3,300	5,400
DRAINAGE & BACKSLOPES							
202-491-702-001	SALARIES & WAGES - FULL TIME	3,534	3,033	989	512	4,500	4,500
202-491-702-002	OVERTIME WAGES	478	0	49	33	400	500
202-491-784-004	VEHICLE MAINTENANCE	3,248	3,274	1,371	221	3,500	3,000
202-491-932-001	REPAIRS & MAINTENANCE	7,400	613	1,553	768	1,000	1,200
Total DRAINAGE & BACKSLOPES:		14,660	6,920	3,962	1,534	9,400	9,200
GRASS & WEED CONTROL							
202-493-702-001	SALARIES & WAGES - FULL TIME	319	336	415	100	1,000	1,000
202-493-784-004	VEHICLE MAINTENANCE	621	660	886	0	750	500
202-493-813-001	CONTRACTUAL SERVICES	19,843	0	116	29	500	500
202-493-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total GRASS & WEED CONTROL:		20,783	996	1,417	129	2,250	2,000
TRAFFIC SERVICES MAINT							
202-494-702-001	SALARIES & WAGES - FULL TIME	421	278	605	379	1,000	600
202-494-702-002	OVERTIME WAGES	8	0	0	51	100	0

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
202-494-784-004	VEHICLE MAINTENANCE	372	271	334	9	500	500
202-494-932-001	REPAIRS & MAINTENANCE	91	97	152	34	500	500
Total TRAFFIC SERVICES MAINT:		892	646	1,091	473	2,100	1,600
PAVEMENT MARKING							
202-495-702-001	SALARIES & WAGES - FULL TIME	0	0	111	0	200	200
202-495-702-002	OVERTIME WAGES	0	0	0	0	0	0
202-495-740-001	OPERATING SUPPLIES	0	0	0	0	100	100
202-495-784-004	VEHICLE MAINTENANCE	0	0	101	0	100	100
202-495-932-001	REPAIRS & MAINTENANCE	0	0	0	0	100	0
Total PAVEMENT MARKING:		0	0	212	0	500	400
STATE TRUNKLINES WINTER MAINT							
202-497-702-001	SALARIES & WAGES - FULL TIME	2,658	1,804	2,970	3,333	8,500	8,500
202-497-702-002	OVERTIME WAGES	1,875	2,061	6,392	3,329	7,000	6,000
202-497-702-014	SALARIES & WAGES - SNOW HAULIN	536	741	771	786	1,500	1,500
202-497-740-001	OPERATING SUPPLIES	19,367	11,640	14,223	0	13,000	22,000
202-497-784-004	VEHICLE MAINTENANCE	7,310	6,642	15,977	5,953	16,000	16,000
202-497-932-001	REPAIRS & MAINTENANCE	0	125	1,656	723	5,000	5,000
Total STATE TRUNKLINES WINTER MAINT:		31,746	23,013	41,989	14,124	51,000	59,000
FRINGES							
202-502-714-001	FRINGES	12,185	13,733	25,087	7,840	11,730	17,500
202-502-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
Total FRINGES:		12,185	13,733	25,087	7,840	11,730	17,500
DISTRIBUTED EXPENSES							
202-503-750-001	OVERHEAD - STATE REIMBURSEMENT	0	0	0	0	0	0
202-503-956-007	OVERHEAD - STATE REIMBURSEMENT	9,065	6,993	10,774	3,141	8,500	9,900
Total DISTRIBUTED EXPENSES:		9,065	6,993	10,774	3,141	8,500	9,900
ADMINISTRATION							
202-504-956-015	BANK SERVICE FEES	0	0	0	0	0	0
Total ADMINISTRATION:		0	0	0	0	0	0
Total FUND EXPENDITURES:		906,553	803,115	967,214	174,639	1,191,448	2,067,848
NET REVENUES (EXPENDITURES):							
		(189,604)	47,388	29,834	118,848	(224,560)	19,564
BEGINNING FUND BALANCE:							
						868,376	643,816
PROJECTED ENDING FUND BALANCE:							
						643,816	663,380

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 2018

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

FY 2019

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

FY 2020

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

CITY OF NILES							
Budget Worksheet - Fund 203 (Local Highway)							
FY2020							
							2019-20
<u>Account Number</u>	<u>Account Title</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>10/18-03/19</u> <u>Actual</u>	<u>2018-19</u> <u>Budget</u>	<u>PROJECTED</u> <u>Budget</u>
FUND REVENUES							
203-100-539-001	STATE GRANTS	94,685	0	0	0	0	0
203-100-569-001	STATE GRANTS - OTHER	0	0	84,801	145,369	0	0
203-100-574-002	GAS & WEIGHT	248,464	312,038	347,984	115,119	363,094	419,403
203-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
203-100-664-001	INTEREST	1,311	940	2,618	4,175	1,600	1,600
203-100-671-001	MISCELLANEOUS	0	0	2,000	0	0	0
203-100-699-001	INTERFUND TRANSFER	111,976	110,981	111,290	0	100,000	100,000
	Total FUND REVENUES:	456,436	423,959	548,693	264,663	464,694	521,003
EXPENDITURES							
PREVENTION - ROADS & STREETS							
203-463-702-001	SALARIES & WAGES - FULL TIME	98,189	88,930	73,101	48,317	100,000	100,000
203-463-702-002	OVERTIME WAGES	14,317	10,414	12,909	12,097	15,000	15,000
203-463-714-001	FRINGES	68,448	58,747	62,046	38,595	79,350	62,376
203-463-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-463-784-004	VEHICLE MAINTENANCE	132,338	96,321	101,754	54,004	100,000	120,000
203-463-814-001	HIRED SERVICES	98,009	38,866	58,280	0	100,000	100,000
203-463-815-001	TRASH DISPOSAL	5,530	3,516	3,986	0	5,000	5,000
203-463-850-001	COMMUNICATIONS	0	0	0	0	0	0
203-463-932-001	REPAIRS & MAINTENANCE	31,491	19,070	13,045	7,862	10,000	16,000
	Total PREVENTION - ROADS & STREETS:	448,322	315,864	325,121	160,875	409,350	418,376
TRAFFIC SERVICES MAINT							
203-474-702-001	SALARIES & WAGES - FULL TIME	7,657	12,315	14,853	9,659	14,000	18,000
203-474-702-002	OVERTIME WAGES	67	109	0	149	500	500
203-474-714-001	FRINGES	4,680	7,338	10,523	2,992	10,005	10,034
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	3,369	2,547	3,808	806	3,200	3,000
203-474-932-001	REPAIRS & MAINTENANCE	917	840	1,388	337	1,000	1,200
	Total TRAFFIC SERVICES MAINT:	16,690	23,149	30,572	13,943	28,705	32,734
WINTER MAINTENANCE							
203-478-702-001	SALARIES & WAGES - FULL TIME	8,847	9,919	13,280	13,170	14,000	15,000
203-478-702-002	OVERTIME WAGES	3,255	5,215	9,359	3,531	6,000	8,000
203-478-714-001	FRINGES	7,376	8,943	16,211	1,517	13,800	12,475
203-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-478-740-001	OPERATING SUPPLIES	619	0	257	0	1,000	1,000
203-478-784-004	VEHICLE MAINTENANCE	17,918	21,850	38,437	18,483	40,000	35,000
203-478-932-001	REPAIRS & MAINTENANCE	0	0	0	47	500	200
	Total WINTER MAINTENANCE:	38,015	45,927	77,544	36,748	75,300	71,675
ENGINEERING							
203-483-801-001	PROFESSIONAL SERVICES	20,632	20,616	20,616	10,308	23,138	23,601
	Total ENGINEERING:	20,632	20,616	20,616	10,308	23,138	23,601
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:	523,659	405,556	453,853	221,874	536,493	546,386
NET REVENUES (EXPENDITURES)							
		(67,223)	18,403	94,840	42,789	(71,799)	(25,383)
BEGINNING FUND BALANCE							
						428,939	357,140
PROJECTED ENDING FUND BALANCE							
						357,140	331,757

SILVERBROOK CEMETERY
(209)

Silverbrook Cemetery is owned by the City of Niles, employing a Working Group Leader in charge of the everyday operations, along with a part-time laborer. In addition to the two “regular” employees, 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 first 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 2018

- None

FY 2019

- None

FY 2020

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

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
209-100-601-001	CHARGES FOR SERVICES - COSTS	5,960	7,294	5,512	1,535	6,000	6,000
209-100-607-001	FEES	52,056	55,939	44,282	13,569	54,000	48,000
209-100-650-001	SALE OF FOUNDATIONS	10,943	10,114	7,652	4,734	8,000	9,000
209-100-650-002	SALE OF CEMETERY LOTS	60,954	59,450	60,564	24,794	58,000	59,000
209-100-664-001	INTEREST	102	84	271	114	100	200
209-100-671-001	MISCELLANEOUS	2,786	5,209	5,284	2,682	4,000	5,000
209-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
209-100-699-001	INTERFUND TRANSFER	0	0	0	0	30,000	30,000
209-100-699-005	TRANSFER FROM TRUST	28,183	5,521	23,997	0	20,000	10,000
Total FUND REVENUES:		160,984	143,611	147,562	47,428	180,100	167,200
EXPENDITURES							
209-276-702-001	SALARIES & WAGES - FULL TIME	34,860	24,426	28,059	15,193	38,000	43,333
209-276-702-002	OVERTIME WAGES	1,814	1,041	1,065	314	1,000	1,000
209-276-702-012	STREET DEPARTMENT LABOR ONLY	388	294	41	389	500	1,800
209-276-702-016	SALARIES & WAGES - SAFETY MTGS	0	0	0	0	0	0
209-276-703-001	SALARIES & WAGES - PART TIME	13,879	13,113	9,038	0	15,105	0
209-276-714-001	FRINGES-FICA	6	0	3	1,224	5,027	6,722
209-276-714-003	FRINGES - MESC	0	0	0	0	0	0
209-276-714-004	FRINGES-GROUP MEDICAL INS	15,400	17,967	15,125	6,042	14,500	16,000
209-276-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
209-276-714-012	FRINGES-W/C INS PREMIUMS	1,187	1,258	1,373	524	1,420	1,365
209-276-714-017	FRINGES-PENSION CONTRI EXPENSE	17,742	18,969	6,804	2,270	5,356	7,481
209-276-717-002	RETIRES GROUP MED INSURANCE	0	1,064	1,298	0	0	0
209-276-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
209-276-717-008	PAYROLL - VACATION ALLOCATION	3,505	3,790	4,666	1,080	3,900	4,668
209-276-717-009	PAYROLL - HOLIDAY ALLOCATION	2,315	2,181	2,374	1,333	2,300	2,331
209-276-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	95	0	0
209-276-717-011	PAYROLL - SICK ALLOCATION	568	57	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	0	0	0	0	0
209-276-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
209-276-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
209-276-720-001	NON-WORK PAID	0	0	0	0	0	0
209-276-720-002	NON-WORK PAID - STREET	0	0	0	0	0	0
209-276-727-001	OFFICE SUPPLIES	36	0	0	0	100	100
209-276-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	0	0
209-276-740-001	OPERATING SUPPLIES	3,974	3,023	4,392	3,735	3,200	6,000
209-276-756-004	GASOLINE & OIL	1,544	1,474	1,241	121	1,400	1,500
209-276-784-004	VEHICLE MAINTENANCE	3,499	1,621	1,984	92	1,200	1,000
209-276-801-001	PROFESSIONAL SERVICES	53	0	0	0	0	0
209-276-813-001	CONTRACTUAL SERVICES	64,576	64,993	65,510	31,446	65,000	67,000
209-276-815-001	TRASH DISPOSAL	996	996	999	513	1,000	1,100
209-276-820-001	TRAVEL, TRAINING & CONFERENCE	10	15	0	0	0	0
209-276-830-001	DUES & SUBSCRIPTIONS	0	0	0	35	0	0

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
209-276-850-001	COMMUNICATIONS	267	512	520	237	600	600
209-276-900-001	PRINTING & PUBLISHING	0	0	0	23	0	0
209-276-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	212	291	0
209-276-931-001	BUILDING REPAIRS	0	0	0	830	0	1,000
209-276-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
209-276-956-008	MISCELLANEOUS	275	0	0	0	0	0
209-276-956-015	BANK SERVICE FEES	25	0	0	0	0	0
209-276-957-001	INSURANCE - GENERAL	2,358	2,363	2,532	4,222	2,500	3,000
209-276-968-001	DEPRECIATION EXPENSE	2,296	1,541	626	313	1,200	1,000
209-276-974-001	LAND IMPROVEMENTS	0	0	0	7,396	0	0
209-276-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
209-276-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		171,573	160,698	147,650	77,639	163,599	167,000
NET REVENUES (EXPENDITURES)		(10,589)	(17,087)	(88)	(30,211)	16,501	200
BEGINNING FUND BALANCE						803	17,304
PROJECTED ENDING FUND BALANCE						17,304	17,504

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 2017

- 35% reduction in TIF
- Incomes reduced by DDA Board to more closely mirror actuals
- Expenses reduced by DDA Board to more closely mirror actuals

FY 2018

- Further reduction in TIF due to Library Opt-out
- TIF income supplemented by Property Sales/ Shelf Life Community Bookstore

FY 2019

- None anticipated from 2018

FY 2020

- None anticipated from 2019

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
211-100-402-001	REAL PROPERTY TAXES - CURRENT	56,282	49,465	54,765	50,091	49,465	52,665
211-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	2,629	6,016	8,766	0	6,000	9,000
Total TAXES:		58,911	55,481	63,531	50,091	55,465	61,665
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
211-100-580-001	GRANT REVENUE - CITY	0	0	0	0	0	0
Total GRANTS:		0	0	0	0	0	0
211-100-607-001	MEMBERSHIPS - INDIVIDUAL	0	0	0	0	0	0
211-100-607-002	MEMBERSHIPS - FAMILY	100	0	0	0	0	0
211-100-607-003	MEMBERSHIPS - SUSTAINER	10,000	10,000	10,000	10,000	10,000	10,000
211-100-607-004	MEMBERSHIP - BUSINESS	0	0	25	0	0	0
Total MEMBERSHIPS:		10,100	10,000	10,025	10,000	10,000	10,000
211-100-664-001	INTEREST	225	194	409	546	0	0
211-100-665-001	LOAN INT - M. REED	0	54	64	37	0	0
211-100-665-002	LOAN INT - J. MORRIS	0	0	26	45	0	0
211-100-671-001	MISCELLANEOUS	5,058	6	5	2,971	0	0
211-100-673-001	SALE OF PROPERTY	2,986	8,705	9,499	5,899	10,000	10,000
211-100-674-001	CONTRIB FROM PRIVATE SOURCES	14,401	70,021	5,000	0	0	0
211-100-699-001	INTERFUND TRANSFER	20,000	37,967	21,500	21,042	34,500	29,500
Total OTHER:		42,445	116,753	36,094	29,994	44,500	39,500
HUNTER ICE FESTIVAL							
211-106-642-001	HUNTER ICE FEST- MERCH SALES	210	17	0	0	0	0
211-106-643-001	HUNTER ICE FEST- ICE CREAM	4,099	0	3,878	2,126	2,000	2,000
211-106-643-002	HUNTER ICE FEST- CHILI CRAWL	1,895	3,952	864	2,000	0	0
211-106-643-003	HUNTER ICE FEST- WARM CTR	0	0	0	644	0	0
211-106-671-001	HUNTER ICE FEST - OTHER	169	0	0	0	5,000	5,000
211-106-674-001	HUNTER ICE FEST- DONATIONS	10,362	10,770	395	0	0	0
211-106-675-001	HUNTER ICE FEST - SPONSORS	18,165	18,898	34,745	11,050	25,000	25,000
Total HUNTER ICE FESTIVAL:		34,900	33,637	39,882	15,820	32,000	32,000
BRIDGE BASH							
211-107-643-001	BRIDGE BASH - ICE CREAM	0	0	164	0	0	0
211-107-648-001	BRIDGE BASH - GATE TKT SALES	940	840	1,230	0	1,000	1,500
Total BRIDGE BASH:		940	840	1,394	0	1,000	1,500
MOVIES IN THE PARK							
211-108-642-001	MOVIES IN THE PK - MERCH SALES	0	0	0	0	0	0
211-108-671-001	MOVIES IN THE PK - OTHER	0	0	0	0	0	0
211-108-674-001	MOVIES IN THE PK - DONATIONS	0	0	0	0	0	0
211-108-674-002	MOVIES IN THE PK - IN KIND	0	0	0	0	0	0
211-108-675-001	MOVIES IN THE PK - SPONSORS	1,500	2,875	825	0	4,000	4,000
Total MOVIES IN THE PARK:		1,500	2,875	825	0	4,000	4,000
CONCERTS IN THE PARK							
211-109-642-001	CONCERTS IN THE PK-MERCH SALES	0	0	0	0	0	0
211-109-671-001	CONCERTS IN THE PK-OTHER	0	0	0	0	0	0
211-109-674-002	CONCERTS IN THE PK-IN KIND	0	0	0	0	0	0
211-109-675-001	CONCERTS IN THE PK-SPONSORS	0	0	3,124	0	4,000	0
Total CONCERTS IN THE PARK:		0	0	3,124	0	4,000	0
SAFE TRICK OR TREAT							
211-110-674-001	SAFE TRICK OR TREAT-DONATE	0	0	0	0	0	0
211-110-674-002	SAFE TRICK OR TREAT-IN KIND	0	0	0	0	0	0
211-110-675-001	SAFE TRICK OR TREAT-SPONSORS	0	260	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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 SAFE TRICK OR TREAT:		0	260	0	0	0	0
VISIT WITH SANTA							
211-111-671-001	VISIT WITH SANTA - OTHER	0	0	0	0	0	0
211-111-674-001	VISIT WITH SANTA - DONATIONS	0	0	0	0	0	0
211-111-674-002	VISIT WITH SANTA - IN KIND	0	0	0	0	0	0
211-111-675-001	VISIT WITH SANTA - SPONSORS	0	0	0	0	0	0
Total VISIT WITH SANTA:		0	0	0	0	0	0
HOLIDAY HOMECOMING							
211-112-642-001	HOLIDAY HOMECOMING-MERCH SALES	0	0	0	0	0	0
211-112-671-001	HOLIDAY HOMECOMING-OTHER	0	0	0	0	0	0
211-112-674-001	HOLIDAY HOMECOMING-DONATIONS	0	0	0	2,500	0	0
211-112-674-002	HOLIDAY HOMECOMING-IN KIND	0	0	0	0	0	0
211-112-675-001	HOLIDAY HOMECOMING-SPONSORS	125	2,845	0	0	2,000	2,000
Total HOLIDAY HOMECOMING:		125	2,845	0	2,500	2,000	2,000
FLOWERS							
211-130-674-001	FLOWERS - DONATIONS	0	0	4,645	0	0	0
211-130-674-002	FLOWERS - IN KIND	0	0	0	0	0	0
211-130-675-001	FLOWERS - SPONSORS	0	250	20	0	0	0
Total FLOWERS:		0	250	4,665	0	0	0
FRENCH MARKET							
211-131-642-001	FRENCH MARKET- MERCH SALES	0	375	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	0	0	500	0	0	0
211-131-674-001	FRENCH MARKET - DONATIONS	0	0	0	0	0	0
211-131-674-002	FRENCH MARKET - IN KIND	0	0	0	0	0	0
211-131-675-001	FRENCH MARKET - SPONSORS	0	0	0	0	0	0
Total FRENCH MARKET:		0	375	500	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	89	0	0	0	0	0
211-132-674-001	GALLERY BUILDING - DONATIONS	0	0	0	0	0	0
211-132-674-002	GALLERY BUILDING - IN KIND	0	0	0	0	0	0
211-132-675-001	GALLERY BUILDING - SPONSORS	0	0	0	0	0	0
Total GALLERY BUILDING:		89	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	2,395	271	355	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	3,501	11,658	10,905	5,415	10,000	10,000
211-133-670-004	NECI - STORAGE RENT	0	0	0	0	2,400	2,400
211-133-671-001	NECI - OTHER	0	0	0	0	0	0
211-133-674-001	NECI - DONATIONS	0	0	0	0	0	0
211-133-674-002	NECI - IN KIND	0	0	0	0	0	0
211-133-675-001	NECI - SPONSORS	0	0	0	0	0	0
Total NECI:		5,896	11,929	11,260	5,415	12,400	12,400
NILES THEN & NOW BOOK							
211-134-642-001	NILES THEN & NOW BOOK	0	220	60	0	0	0
211-134-642-002	NILES THEN & NOW BK-AMAZON	37	36	18	0	0	0
211-134-642-003	NILES THEN & NOW BK-MERCH SALE	387	537	20	0	0	0
211-134-671-001	NILES THEN & NOW BK-SHIPPING	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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 NILES THEN & NOW BOOK:		424	793	98	0	0	0
BRICKS							
211-135-642-001	BRICKS - BUY A BRICK	125	0	0	0	0	0
211-135-674-001	BRICKS - DONATIONS	0	0	0	0	0	0
211-135-674-002	BRICKS - IN KIND	0	0	0	0	0	0
Total BRICKS:		125	0	0	0	0	0
MISCELLANEOUS PROJECTS							
211-149-626-001	RUDOLPH BREAKFAST	0	0	0	0	0	0
211-149-642-001	INDE REVOLUTION - SALES	0	0	0	0	0	0
211-149-670-001	INDE REVOLUTION - RENT	0	0	0	0	0	0
211-149-674-001	DT DOLLARS - CONTRIBUTIONS	0	58	0	0	0	0
211-149-675-001	ARTS IN MOTION - SPONSORS	0	0	0	0	0	0
Total MISCELLANEOUS PROJECTS:		0	58	0	0	0	0
Total FUND REVENUES:		155,455	236,096	171,398	113,820	165,365	163,065
EXPENDITURES							
HUNTER ICE FESTIVAL							
211-806-741-001	HUNTER ICE FEST - CHILI CRAWL	490	165	31	33	100	100
211-806-741-002	HUNTER ICE FEST - ICE	11,247	15,220	13,859	8,223	15,000	15,000
211-806-741-003	HUNTER ICE FEST - ICE CREAM	2,195	1,953	1,479	1,535	3,500	3,500
211-806-765-001	HUNTER ICE FEST - MERCHANDISE	567	0	0	0	1,000	1,000
211-806-814-001	HUNTER ICE FEST - CARVERS FEE	18,500	16,975	21,975	25,375	16,500	16,500
211-806-826-001	HUNTER ICE FEST - CARVER FOOD	4,211	1,547	1,200	2,289	500	500
211-806-826-002	HUNTER ICE FEST - CARVER HOTEL	1,590	1,200	700	1,802	1,200	1,200
211-806-826-003	HUNTER ICE FEST - CARVER TRAVL	0	184	486	747	3,000	3,000
211-806-880-001	HUNTER ICE FEST - SPONSORSHIP	0	298	0	110	0	0
211-806-881-001	HUNTER ICE FEST - ADVERTISING	103	671	0	0	0	0
211-806-883-001	HUNTER ICE FEST- WARMING CTR	1,822	1,299	45	1,300	200	200
Total HUNTER ICE FESTIVAL:		40,725	39,512	39,775	41,414	41,000	41,000
BRIDGE BASH							
211-807-740-001	BRIDGE BASH - SUPPLIES	1,085	282	991	0	300	300
211-807-741-001	BRIDGE BASH - FOOD	0	0	0	0	0	0
211-807-881-001	BRIDGE BASH - ADVERTISING	13	21	(16)	103	0	0
211-807-882-001	BRIDGE BASH - PARTNER %	0	0	0	0	0	0
211-807-920-001	BRIDGE BASH - UTILITIES	0	0	0	0	0	0
Total BRIDGE BASH:		1,098	303	975	103	300	300
MOVIES IN THE PARK							
211-808-743-001	MOVIES IN THE PK - PURCH DVD'S	0	0	0	0	0	0
211-808-969-001	MOVIES IN THE PK - LICENSING	2,817	3,287	3,690	0	4,000	4,000
Total MOVIES IN THE PARK:		2,817	3,287	3,690	0	4,000	4,000
CONCERTS IN THE PARK							
211-809-814-001	CONCERTS IN THE PK - BANDS	0	0	3,390	0	3,000	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	0	0	0	0	0
211-809-978-001	CONCERTS IN THE PK - EQUIP	0	0	0	0	0	0
Total CONCERTS IN THE PARK:		0	0	3,390	0	3,000	0
SAFE TRICK OR TREAT							
211-810-880-001	SAFE TRICK OR TREAT	0	331	0	0	0	0
Total SAFE TRICK OR TREAT:		0	331	0	0	0	0
VISIT WITH SANTA							

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
211-811-880-001	VISIT WITH SANTA	236	173	229	0	300	0
Total VISIT WITH SANTA:		236	173	229	0	300	0
HOLIDAY HOMECOMING							
211-812-880-001	HOLIDAY HOMECOMING	43	1,296	1,681	(6,504)	2,000	2000
Total HOLIDAY HOMECOMING:		43	1,296	1,681	(6,504)	2,000	2,000
FLOWERS							
211-830-813-001	FLOWERS - CONTRACT	14,414	5,041	1,719	0	0	0
211-830-920-001	FLOWERS - IRRIGATION	7,632	1,611	1,740	285	0	0
211-830-932-001	FLOWERS - REPAIRS	0	0	0	0	0	0
Total FLOWERS:		22,046	6,652	3,459	285	0	0
FRENCH MARKET							
211-831-880-001	FRENCH MARKET - SET UP	0	708	188	0	0	0
211-831-881-001	FRENCH MARKET - ADVERTISING	168	0	0	0	0	0
211-831-920-001	FRENCH MARKET - UTILITIES	270	285	314	164	0	0
211-831-940-001	FRENCH MARKET - RENT	0	0	0	0	0	0
Total FRENCH MARKET:		438	993	502	164	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	2,004	706	0	0	1,000	1000
211-833-743-002	NECI - SUPPLIES - KITCHEN	845	569	759	5	1,000	1,000
211-833-802-001	NECI - HUD	1,263	2,124	0	0	0	0
211-833-814-001	NECI - 1ST SOURCE LABOR	0	0	0	0	0	0
211-833-814-002	NECI - 1ST SOURCE MANAGEMENT	0	0	0	0	0	0
211-833-820-001	NECI - TRAINING - MERCHANT	0	2,224	1,276	331	4,000	4,000
211-833-820-002	NECI - TRAINING - NECI	260	253	320	0	0	0
211-833-920-001	NECI - UTILITIES	5,252	5,244	8,692	3,336	4,000	4,000
211-833-978-001	NECI - EQUIPMENT - 1ST SOURCE	862	3,648	1,276	0	0	0
211-833-978-002	NECI - EQUIPMENT - KITCHEN	1,261	0	0	0	0	0
211-833-978-003	NECI - EQUIPMENT - TRAINING RM	0	0	0	0	0	0
Total NECI:		11,747	14,768	12,323	3,672	10,000	10,000
NILES THEN & NOW BOOK							
211-834-900-001	NILES THEN & NOW BK-PRINTING	422	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	6	7	7	130	0	0
Total NILES THEN & NOW BOOK:		429	7	7	130	0	0
BRICKS							
211-835-814-001	BRICKS - ENGRAVING AND INSTALL	156	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:		156	0	0	0	0	0
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	0	0	0
211-848-703-001	SALARIES & WAGES - MANAGER	50,656	50,540	50,264	25,132	50,264	50,264
211-848-714-001	FRINGES - FICA	3,851	3,633	3,559	1,783	3,731	3,731
211-848-714-004	FRINGES-GROUP MED INS	0	17,967	15,125	7,250	14,500	16,000
211-848-714-012	FRINGES - W/C INS PREMIUMS	114	122	130	47	111	132

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
211-848-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
211-848-727-001	OFFICE SUPPLIES	439	353	453	259	500	500
211-848-733-001	COMPUTER EQUIPMENT & SUPPLIES	289	0	0	0	300	300
211-848-736-001	POSTAGE EXPENSE	294	68	147	250	1,000	1,000
211-848-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
211-848-801-001	PROFESSIONAL SERVICES	0	0	0	7,668	5,000	5,000
211-848-801-004	PROFESSIONAL SERVICES - CABLE	0	0	0	0	0	0
211-848-820-001	TRAVEL, TRAINING & CONFERENCE	5,922	538	6,884	192	5,000	5,000
211-848-830-001	DUES & SUBSCRIPTIONS	0	700	0	350	550	550
211-848-850-001	COMMUNICATIONS	1,633	1,270	1,494	135	1,500	1,500
211-848-880-002	DOWNTOWN LOAN PAYMENTS	8,000	8,000	8,000	0	4,000	4,000
211-848-900-001	PRINTING & PUBLISHING	2,129	480	31	0	0	0
211-848-920-001	UTILITIES	225	9	0	202	0	0
211-848-920-005	UTILITIES - CHARGING STATIONS	6	9	0	0	0	1,000
211-848-932-015	REPAIRS & MAINT - RIVERFRONT	642	336	817	0	0	0
211-848-932-016	REPAIRS & MAINT - DOWNTOWN	1,038	979	1,756	671	1,000	1,000
211-848-940-001	RENTALS	0	6,025	7,500	3,750	0	0
211-848-956-008	MISCELLANEOUS	982	35	29	110	5,000	1,000
211-848-956-015	BANK SERVICE FEES	15	0	0	0	0	0
211-848-956-020	PURCHASE OF PROPERTY	0	0	0	0	0	0
211-848-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
211-848-957-001	INSURANCE - GENERAL	36	39	240	524	36	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:		76,271	91,103	96,429	48,323	92,492	90,977
MISC PROJECTS							
211-849-880-001	COMMUNITY PROMOTIONS	8,570	1,437	11,332	782	0	0
211-849-880-002	PARK PROGRAMS	0	0	0	0	0	0
211-849-880-003	DECORATE DOWNTOWN	2,134	1,447	3,195	8,958	2,000	0
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	155	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	295	220	0	0	0	0
211-849-880-013	INDE REVOLUTION MARKETPLACE	0	0	0	0	0	0
211-849-880-050	DESIGN COMMITTEE	4,905	1,000	655	0	0	0
211-849-880-051	ECON RESTRUCTURING COMMITTEE	0	7,625	7,150	0	0	0
211-849-880-052	ORGANIZATION COMMITTEE	0	0	0	0	0	0
211-849-880-053	ECON DEVELOP - BUILDINGS	0	0	2	0	0	0
Total MISC PROJECTS:		16,059	11,729	22,334	9,740	2,000	0
Total FUND EXPENDITURES:		172,065	170,154	184,794	97,327	159,092	152,277
NET REVENUES (EXPENDITURES)		(16,610)	65,942	(13,396)	16,493	6,273	10,788
BEGINNING FUND BALANCE						86,563	92,836
PROJECTED ENDING FUND BALANCE						92,836	103,624

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.

CITY OF NILES							
Budget Worksheet - Fund 243 (Brownfield Development Auth)							
FY2020							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
243-100-402-001	REAL ESTATE TAXES - CURRENT	0	0	0	0	0	100
243-100-664-001	INTEREST	0	0	0	0	0	0
243-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		0	0	0	0	0	100
EXPENDITURES							
243-740-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
243-740-801-003	BOARD OF DIRECTORS FEES	0	0	0	0	0	0
243-740-801-010	CITY ADMINISTRATION	0	0	0	0	0	0
243-820-965-001	TRANSFERS OUT	0	0	0	0	0	100
Total FUND EXPENDITURES:		0	0	0	0	0	100
NET REVENUES (EXPENDITURES)		0	0	0	0	0	0
BEGINNING FUND BALANCE						0	0
PROJECTED ENDING FUND BALANCE						0	0

BUILDING SAFETY DIVISION
(249)

Building inspection services are consolidated under the Fire Department in the Building Safety Division. This Division's budget includes one certified part-time Building Official, Guy Lewis, who we essentially share with the City of Buchanan, and a full-time Executive Assistant Diane Powers. We have been able to maintain a part time 20hr a week Clerk Position with the help of CDBG. Without this position we would be unable to keep up with current workflow. 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 administrative costs. The group 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.

SIGNIFICANT CHANGES:

FY 2017

- No significant Changes.

FY 2018

- No significant Changes

FY 2019

- No significant Changes

FY 2020

- No significant Changes

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
249-100-451-001	MULTIPLE DWELLINGS	0	0	0	0	0	0
249-100-452-001	ELECT & MECHANICAL PERMITS	33,668	30,515	55,875	20,912	35,000	49,500
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	40,124	39,499	113,716	43,816	50,000	109,000
249-100-460-002	BUILDING PERMITS/PLAN REVIEWS-	0	0	0	0	0	0
249-100-461-001	DEMOLITION PERMITS	5,693	8,957	8,572	2,146	5,000	9,000
249-100-607-001	FEES	2,307	1,700	525	375	2,000	500
249-100-607-008	FEES - INSPECTION BUREAU	420	0	0	0	0	0
249-100-664-001	INTEREST	28	50	386	667	90	600
249-100-671-001	MISCELLANEOUS	1,048	993	285	231	1,000	200
249-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
249-100-699-001	INTERFUND TRANSFER	60,000	50,000	0	0	50,000	0
	Total FUND REVENUES:	143,288	131,714	179,359	68,147	143,090	168,800
EXPENDITURES							
249-370-702-001	SALARIES & WAGES - FULL TIME	17,746	18,085	15,421	8,670	13,667	17,341
249-370-702-002	OVERTIME WAGES	518	515	128	14	2,000	2,000
249-370-703-001	SALARIES & WAGES - PART TIME	24,428	28,203	29,351	12,856	31,687	36,752
249-370-714-001	FRINGES-FICA	3,626	3,881	3,906	1,958	6,092	6,557
249-370-714-003	FRINGES - MESC	0	0	0	0	0	0
249-370-714-004	FRINGES-GROUP MEDICAL INS	15,400	17,967	15,125	7,250	14,500	16,000
249-370-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	105	105
249-370-714-012	FRINGES-W/C INS PREMIUMS	321	316	337	128	348	289
249-370-714-017	FRINGES-PENSION CONTRI EXPENSE	2,280	4,358	2,854	1,466	2,847	4,969
249-370-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
249-370-717-008	PAYROLL - VACATION ALLOCATION	3,449	2,530	4,033	2,901	3,552	3,623
249-370-717-009	PAYROLL - HOLIDAY ALLOCATION	1,984	1,416	1,929	881	1,390	1,418
249-370-717-010	PAYROLL - PERSONAL HOL ALLOC	109	269	582	509	2,351	473
249-370-717-011	PAYROLL - SICK ALLOCATION	207	1,114	572	266	1,531	1,553
249-370-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
249-370-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	454	151	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	895	777	88	634	1,500	1,370
249-370-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,063	2,314	3,435	2,131	6,000	5,000
249-370-736-001	POSTAGE EXPENSE	13	0	0	0	0	0
249-370-740-001	OPERATING SUPPLIES	174	195	619	48	1,500	1,000
249-370-756-004	GASOLINE & OIL	509	412	443	179	550	550
249-370-784-004	VEHICLE MAINTENANCE	1,393	40	0	456	1,000	1,000
249-370-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
249-370-801-008	PROFESSIONAL SERVICES-MISC	0	0	0	0	0	0
249-370-813-001	CONTRACTUAL SERVICES	40,225	40,803	55,701	21,252	44,000	49,000
249-370-814-004	DEMOLITION	0	0	0	0	10,000	10,000

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
249-370-820-001	TRAVEL, TRAINING & CONFERENCE	951	1,432	1,399	0	2,500	2,500
249-370-830-001	DUES & SUBSCRIPTIONS	1,638	544	156	0	1,000	1,000
249-370-850-001	COMMUNICATIONS	4,368	1,102	2,347	1,720	2,000	2,500
249-370-900-001	PRINTING & PUBLISHING	442	429	415	0	400	400
249-370-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	290	800	600
249-370-956-008	MISCELLANEOUS	30	0	0	0	100	100
249-370-956-015	BANK SERVICE FEES	15	0	0	0	0	0
249-370-957-001	INSURANCE - GENERAL	1,442	1,507	1,965	2,553	2,200	2,700
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:		124,226	128,209	141,260	66,313	153,620	168,800
NET REVENUES (EXPENDITURES)		19,062	3,505	38,099	1,834	(10,530)	0
BEGINNING FUND BALANCE						62,903	52,373
PROJECTED ENDING FUND BALANCE						52,373	52,373

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 2017

- None

FY 2018

- None

FY 2019

- None

FY 2020

- None

CITY OF NILES							
Budget Worksheet - Fund 280 (Community Development Fund)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
280-100-572-003	PROGRAM INCOME	0	0	0	0	0	0
280-100-664-001	INTEREST	0	0	1	1	0	0
280-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		0	0	1	1	0	0
EXPENDITURES							
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)		0	0	1	1	0	0
BEGINNING FUND BALANCE						117	117
PROJECTED ENDING FUND BALANCE						117	117

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 2017

- None

FY 2018

- None

FY 2019

- None

FY 2020

- None

CITY OF NILES							
Budget Worksheet - Fund 281 (DT Revolving Loan Fund)							
FY2020							
							2019-20
<u>Account Number</u>	<u>Account Title</u>	<u>2015-16 Actual</u>	<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>10/18-03/19 Actual</u>	<u>2018-19 Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
281-100-664-001	INTEREST	3	3	13	15	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:		3	3	13	15	0	0
EXPENDITURES							
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	0	0	10,530	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:		0	0	10,530	0	0	0
NET REVENUES (EXPENDITURES)		3	3	(10,517)	15	0	0
BEGINNING FUND BALANCE						1,722	1,722
PROJECTED ENDING FUND BALANCE						1,722	1,722

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 2018

- Funding will remain consistent, and the City expects to utilize the funds for local projects.
- Projects cannot be finalized/awarded until after Annual Plan is complete and submitted to HUD in August.

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.

FY2020

- 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)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
283-100-501-009	FEDERAL GRANTS - ARRA	0	0	0	0	0	0
283-100-501-010	FEDERAL GRANTS - HUD	0	0	0	0	280,747	278,083
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	34,266	24,081	0	0	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	0	1,050	6,225	62,234	0	0
283-100-501-023	CORE AREA ECONOMIC DEVELOPMENT	53,300	0	0	0	0	0
283-100-501-024	CODE ENFORCEMENT	62,969	58,709	67,555	5,225	0	0
283-100-501-025	HOMELESS INTERVENTION	0	0	1,753	0	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	29,841	10,000	17,463	0	0	0
283-100-501-037	SCHOOL RESOURCE OFFICER	13,616	24,244	17,247	1,372	0	0
283-100-501-038	PUBLIC SERVICES	20,000	10,648	18,400	0	0	0
283-100-501-066	PUBLIC FACILITY IMPROVEMENTS	0	0	33,435	0	0	0
283-100-501-068	TRANSPORTATION	0	0	0	0	0	0
283-100-501-090	CONTINGENCY PROJECTS	0	0	0	0	0	0
283-100-501-095	PROJECT ADMINISTRATION	31,288	40,055	41,250	4,729	0	0
283-100-572-003	PROGRAM INCOME	0	0	0	0	0	0
283-100-572-425	PROGRAM INCOME-HAP	0	0	0	10,981	0	0
283-100-664-001	INTEREST	0	0	0	63	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	0	0	14,000	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:	245,280	168,787	203,328	98,604	280,747	278,083
EXPENDITURES							
283-820-714-001	FRINGES-FICA	0	0	0	0	0	0
283-820-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
283-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
283-820-958-010	GRANT EXPENDITURES - HUD	0	0	0	0	0	0
283-820-958-011	STREETScape IMPROVEMENTS	0	0	0	0	0	0
283-820-958-012	STREETScape IMPROVEMENTS-ADMR	0	0	0	0	0	0
283-820-958-013	FRONT STREET IMPROVEMENTS	0	0	0	0	0	0
283-820-958-014	FRONT STREET IMPROVEMENTS-ADMR	0	0	0	0	0	0

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 2018

- No funds will be set aside during this fiscal year.

FY 2019

- Funds set aside for demolitions

FY 2020

- No projects planned for 2020.

CITY OF NILES							
Budget Worksheet - Fund 297 (Economic Development)							
FY2020							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
297-100-539-001	STATE GRANTS	0	0	0	0	0	0
297-100-664-001	INTEREST	1,071	973	2,471	2,898	0	2500
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	1,253	1,568	1,168	414	0	1100
297-100-665-034	LOAN INT - BRYAN WILLIAMS	624	587	550	262	0	500
297-100-665-035	LOAN INT - CHAMBER	191	135	66	10	0	0
297-100-665-037	LOAN INT - SLR PILATES	0	1,036	1,133	507	0	1000
297-100-665-040	LOAN INT - FOP	0	0	0	0	0	0
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:	3,139	4,299	5,388	4,091	0	5,100
EXPENDITURES							
297-858-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
297-858-802-001	ADMINISTRATION FEES - FED	0	0	0	0	0	0
297-858-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
297-858-934-001	LAND REPAIR	0	0	0	0	40,000	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	0	0	0	0
	Total FUND EXPENDITURES:	0	0	0	0	40,000	0
	NET REVENUES (EXPENDITURES)	3,139	4,299	5,388	4,091	(40,000)	5,100
	BEGINNING FUND BALANCE					484,621	444,621
	PROJECTED ENDING FUND BALANCE					444,621	449,721

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 2018

- \$5,000 budgeted for sidewalk emergency repairs.

FY2019

- \$10,000 budgeted for sidewalk emergency repairs.

FY 2020

- There are no projects planned for this fiscal year.

CITY OF NILES							
Budget Worksheet - Fund 401 (Capital Grant)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
401-100-626-001	SERVICES RENDERED	0	0	0	0	0	0
401-100-626-002	SERVICES RENDERED - SIDEWALK R	0	0	0	0	0	0
401-100-664-001	INTEREST	120	127	281	314	200	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:		120	127	281	314	200	300
EXPENDITURES							
401-902-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
401-902-932-010	REPAIRS & MTNCE - SIDEWALKS	0	0	0	0	10,000	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	0	10,000	0
NET REVENUES (EXPENDITURES)		120	127	281	314	(9,800)	300
BEGINNING FUND BALANCE						35,754	25,954
PROJECTED ENDING FUND BALANCE						25,954	26,254

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 2018

- \$25,000 transferred into the equipment replacement fund for future fire apparatus cost.

FY 2019

- \$25,000 transferred into the equipment replacement fund for future fire apparatus cost.

FY 2020

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

CITY OF NILES							
Budget Worksheet - Fund 402 (Equipment Replacement)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
402-100-607-050	PARK APPLICATION FEES	0	0	0	0	0	0
402-100-664-001	INTEREST	133	194	854	1,827	0	1,000
402-100-667-001	RENTAL OF PROPERTY	250	250	250	0	0	0
402-100-671-001	MISCELLANEOUS	6,576	4,560	10,323	6,702	0	0
402-100-674-001	CONTRIBUTIONS - FIRE DEPT.	175	225	1,034	714	25,500	75,500
402-100-674-002	CONTRIBUTIONS - POLICE DEPT.	0	0	53,000	250	0	15,000
402-100-674-003	CONTRIBUTIONS - DPW	0	0	0	0	0	50,000
402-100-699-001	INTERFUND TRANSFER	8,000	3,000	99,500	0	43,000	0
	Total FUND REVENUES:	15,134	8,229	164,961	9,493	68,500	141,500
EXPENDITURES							
402-536-956-008	MISCELLANEOUS	0	0	0	0	0	0
402-536-956-015	BANK SERVICE FEES	0	0	0	0	0	0
402-536-990-001	DEBT SERVICE	0	0	0	0	0	0
402-536-999-001	TRANSFERS OUT	0	2,803	0	41,846	0	0
	Total FUND EXPENDITURES:	0	2,803	0	41,846	0	0
	NET REVENUES (EXPENDITURES)	15,134	5,426	164,961	(32,353)	68,500	141,500
	BEGINNING FUND BALANCE					218,670	287,170
	PROJECTED ENDING FUND BALANCE					287,170	428,670

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 2018

- None

FY 2019

- None

FY 2020

- None

CITY OF NILES							
Budget Worksheet - Fund 412 (Industrial Park Assoc)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
412-100-664-001	INTEREST	225	202	445	496	250	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:		225	202	445	496	250	700
EXPENDITURES							
412-857-702-012	STREET DEPARTMENT LABOR ONL	551	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	473	98	69	0	0	0
412-857-932-001	REPAIRS & MAINTENANCE	8,517	2,000	0	0	0	0
412-857-956-015	BANK SERVICE FEES	0	0	0	0	0	0
412-857-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
412-857-974-009	INDUSTRIAL DR DEV PROJECT	0	0	0	0	0	0
412-857-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		9,541	2,098	69	0	0	0
NET REVENUES (EXPENDITURES)		(9,316)	(1,896)	376	496	250	700
BEGINNING FUND BALANCE						56,513	56,763
PROJECTED ENDING FUND BALANCE						56,763	57,463

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 2018

- None

FY 2019

- None

FY 2020

- None

CITY OF NILES							
Budget Worksheet - Fund 491 (Sewer Maintenance)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
491-100-462-001	SEWER PERMITS	2,306	2	2,316	1	100	500
491-100-664-001	INTEREST	104	143	345	325	125	350
491-100-667-590	SEWER MAINT - UTILITY DEPT	214,298	162,990	336,603	49,482	0	0
491-100-671-001	MISCELLANEOUS	137	140	128	131	0	0
491-100-699-002	INTERFUND TRANSFER - UTILITY	0	0	0	0	212,967	296,525
Total FUND REVENUES:		216,845	163,275	339,392	49,939	213,192	297,375
EXPENDITURES							
COLLECTION SEWER							
491-548-702-002	OVERTIME WAGES	0	0	0	0	500	500
491-548-702-004	SALARIES/WAGES SEWER REPAIR	11,817	5,684	27,558	6,938	14,000	25,000
491-548-702-005	SALARIES/WAGES SEWER CLEANING	49,486	44,964	36,800	6,058	50,000	50,000
491-548-702-019	SALARIES & WAGES - DPW	22,258	21,460	27,456	9,102	15,819	19,368
491-548-714-001	FRINGES	49,641	43,256	59,429	10,599	55,420	51,456
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	5,986	6,257	8,247	574	6,200	7,000
491-548-756-004	GASOLINE & OIL	5,884	6,935	7,567	764	4,000	8,000
491-548-784-004	VEHICLE MAINTENANCE	20,931	12,018	29,829	4,725	20,000	30,000
491-548-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
491-548-813-001	CONTRACTUAL SERVICES	0	0	33,743	0	0	0
491-548-815-001	TRASH DISPOSAL	1,137	0	0	0	0	0
491-548-850-001	COMMUNICATIONS	225	255	243	321	500	800
491-548-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
491-548-932-001	REPAIRS & MAINTENANCE	45,518	19,724	107,598	8,850	42,000	100,000
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	1,048	1,181	1,307	1,281	1,400	1,400
491-548-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
Total COLLECTION SEWER:		213,931	161,734	339,777	49,212	209,839	293,524
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	138	0	987	261	1,200	1,200
491-549-702-019	SALARIES & WAGES - DPW	0	0	0	0	0	0
491-549-714-001	FRINGES	170	1,255	628	9	828	651
491-549-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
491-549-740-001	OPERATING SUPPLIES	0	0	0	0	1,000	1,000
491-549-784-004	VEHICLE MAINTENANCE	60	0	207	0	100	150
Total INTERCEPTOR SEWER:		368	1,255	1,822	270	3,128	3,001
Total FUND EXPENDITURES:		214,299	162,989	341,599	49,482	212,967	296,525
NET REVENUES (EXPENDITURES)		2,546	286	(2,207)	457	225	850
BEGINNING FUND BALANCE						47,216	47,441
PROJECTED ENDING FUND BALANCE						47,441	48,291

JERRY TYLER MEMORIAL AIRPORT
(581)

The Airport Board is an advisory body consisting of 7 members and meeting once per month. 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 2018

- Increase in revenues and expenses due to the elimination of the FBO (Fixed Based Operator) and the Public Works Director handling all aviation fuels sales.

FY 2019

- 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 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.

CITY OF NILES							
Budget Worksheet - Fund 581 (Airport)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
581-100-501-001	FEDERAL GRANTS	0	0	0	120,741	100,000	325,000
581-100-539-001	STATE GRANTS	117	0	0	6,485	0	0
581-100-620-010	DISCOUNT ON SALES TAX PAID	15	34	43	11	0	0
581-100-646-001	JET FUEL SALES	47,672	115,035	145,454	48,300	130,000	150,000
581-100-664-001	INTEREST	809	847	1,788	838	1,000	2,000
581-100-667-001	RENTAL OF PROPERTY	58,198	66,529	68,388	49,764	100,000	105,000
581-100-671-001	MISCELLANEOUS	349	501	544	404	500	600
581-100-673-001	SALE OF PROPERTY	251	0	0	0	0	0
581-100-673-003	SALE OF EASEMENTS	0	0	0	0	0	0
581-100-699-001	INTERFUND TRANSFER	937	954	973	0	1,000	0
Total FUND REVENUES:		108,348	183,900	217,190	226,543	332,500	582,600
EXPENDITURES							
581-537-702-002	OVERTIME WAGES	0	0	0	0	0	0
581-537-702-012	STREET DEPARTMENT LABOR ONLY	843	1,071	736	158	1,000	1,200
581-537-703-001	SALARIES & WAGES - PART TIME	6,734	5,927	8,288	4,399	7,500	9,000
581-537-714-001	FRINGES	508	472	631	337	600	500
581-537-714-012	FRINGES-W/C INS PREMIUMS	9	9	10	4	11	70
581-537-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
581-537-740-001	OPERATING SUPPLIES	2,173	1,218	189	44	1,200	1,200
581-537-756-004	GASOLINE & OIL	1,135	784	1,895	1,468	1,500	2,200
581-537-784-004	VEHICLE MAINTENANCE	1,984	926	1,209	37	2,400	2,200
581-537-796-001	JET FUEL PURCHASES	53,215	114,258	164,528	36,126	125,000	140,000
581-537-801-001	PROFESSIONAL SERVICES	177	9,151	81,542	7,515	25,000	200,000
581-537-813-001	CONTRACTUAL SERVICES	820	16,328	5,154	29	5,000	8,000
581-537-815-001	TRASH DISPOSAL	0	0	0	0	0	0
581-537-820-001	TRAVEL, TRAINING & CONFERENCE	141	138	139	0	200	1,500
581-537-830-001	DUES & SUBSCRIPTIONS	211	50	99	165	250	250
581-537-850-001	COMMUNICATIONS	1,072	2,364	858	792	2,500	2,200
581-537-900-001	PRINTING & PUBLISHING	36	52	0	0	100	100
581-537-920-001	UTILITIES	6,278	10,191	11,367	5,304	14,000	14,000
581-537-930-004	MTNCE - OTHER EQUIPMENT	0	0	4	0	0	0
581-537-931-001	BUILDING REPAIRS	4,091	1,184	5,212	0	4,000	4,000
581-537-932-001	REPAIRS & MAINTENANCE	4,855	4,996	0	60	5,000	5,000
581-537-932-017	UST CLEANUP - AIRPORT	3,251	1,118	10,454	1,095	2,500	3,000
581-537-956-008	MISCELLANEOUS	460	282	260	940	2,000	2,000
581-537-956-015	BANK SERVICE FEES	1,295	2,913	3,725	1,436	3,000	3,500
581-537-957-001	INSURANCE - GENERAL	9,824	10,984	12,368	8,186	12,000	16,000
581-537-968-001	DEPRECIATION EXPENSE	168,114	167,210	162,166	81,083	165,000	160,000
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:		267,226	351,626	470,834	149,178	379,761	575,920
NET REVENUES (EXPENDITURES)		(158,878)	(167,726)	(253,644)	77,365	(47,261)	6,680
BEGINNING FUND BALANCE						1,200,541	1,153,280
PROJECTED ENDING FUND BALANCE						1,153,280	1,159,960

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 Plym Park Golf Course Board (an advisory board), consisting of five members, meets monthly to discuss ways to continually improve the course and establishes policies and procedures. 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 2018

- None- continue to purchase needed equipment.

FY 2019

- None- continue to purchase needed equipment.

FY 2020

- None- continue to purchase needed equipment.

CITY OF NILES							
Budget Worksheet - Fund 584 (Plym Park Golf)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
584-100-607-002	GREENS FEES	71,619	74,372	54,177	5,828	72,000	71,000
584-100-607-003	MEMBERSHIP FEES	25,703	20,238	14,025	5,240	22,000	18,000
584-100-607-005	CITY TOURNAMENT FEES	1,950	1,930	2,380	0	2,200	2,500
584-100-642-001	SALES - CONCESSIONS	8,138	6,887	4,823	441	9,000	8,000
584-100-645-001	SALES - GOLF MERCHANDISE	1,521	2,007	1,460	117	2,000	2,000
584-100-664-001	INTEREST	391	369	966	715	400	1,000
584-100-667-001	RENTAL OF PROPERTY	59,411	60,275	37,063	3,850	60,000	60,000
584-100-671-001	MISCELLANEOUS	2,498	1,259	924	266	1,500	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:	171,231	167,337	115,818	16,457	169,100	163,500
EXPENDITURES							
584-542-702-002	OVERTIME WAGES	0	0	0	0	0	0
584-542-702-012	STREET DEPARTMENT LABOR ONLY	236	93	0	0	300	200
584-542-703-001	SALARIES & WAGES - PART TIME	71,475	66,950	62,754	13,973	59,644	61,594
584-542-703-002	OVERTIME WAGES PT	0	0	0	0	0	0
584-542-714-001	FRINGES-FICA	5,463	5,087	4,772	1,069	4,563	4,712
584-542-714-003	FRINGES - MESC	6,344	7,444	9,120	4,849	10,000	6,000
584-542-714-012	FRINGES-W/C INS PREMIUMS	1,193	994	824	315	853	595
584-542-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
584-542-727-001	OFFICE SUPPLIES	49	2,414	3	0	1,000	500
584-542-740-001	OPERATING SUPPLIES	3,842	4,538	3,914	38	5,000	5,000
584-542-742-001	SUPPLIES - CONCESSION SALES	5,243	4,241	3,031	72	4,500	4,000
584-542-745-001	SUPPLIES - MERCHANDISE SALES	992	825	220	198	1,000	1,000
584-542-756-004	GASOLINE & OIL	3,909	4,099	8,651	740	4,400	4,600
584-542-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
584-542-801-001	PROFESSIONAL SERVICES	1,319	1,323	1,423	0	0	0
584-542-805-001	DONATED GREEN FEES	0	21	0	0	0	0
584-542-813-001	CONTRACTUAL SERVICES	2,712	2,515	3,053	539	2,800	3,200
584-542-814-001	HIRED SERVICES	0	0	0	0	0	0
584-542-820-001	TRAVEL, TRAINING & CONFERENCE	65	0	0	0	200	0
584-542-830-001	DUES & SUBSCRIPTIONS	80	478	280	200	200	400
584-542-850-001	COMMUNICATIONS	880	1,931	538	363	2,000	1,000
584-542-900-001	PRINTING & PUBLISHING	646	804	501	110	800	800
584-542-920-001	UTILITIES	12,786	16,063	12,803	4,404	15,000	14,000
584-542-930-004	MTNCE - OTHER EQUIPMENT	6,593	9,863	9,153	1,212	10,000	10,000
584-542-931-001	BUILDING REPAIRS	1,070	2,879	252	998	5,000	4,000
584-542-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
584-542-932-018	LAND REPAIRS & MAINTENANCE	5,914	7,572	8,665	0	7,500	9,000
584-542-956-008	MISCELLANEOUS	200	20	0	0	500	500
584-542-956-011	CREDIT/DEBIT CARD FEES	2,900	1,200	1,732	228	2,500	1,800
584-542-956-015	BANK SERVICE FEES	0	0	0	0	0	0
584-542-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
584-542-957-001	INSURANCE - GENERAL	2,948	1,933	2,025	2,229	2,200	4,000
584-542-959-020	INTEREST PD ON ELECT DEPT LOAN	366	424	331	0	330	300
584-542-965-004	CASH OVER/SHORT	28	(21)	(37)	(3)	0	0
584-542-968-001	DEPRECIATION EXPENSE	5,723	8,010	9,910	4,955	5,000	5,000
584-542-974-001	LAND IMPROVEMENTS	0	0	620	0	0	0

		2015-16	2016-17	2017-18	10/18-03/19	2018-19	2019-20
		Actual	Actual	Actual	Actual	Budget	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
584-542-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	4,000	2,363	0	0	15,000	15,000
584-542-999-001	DEBT SERVICE	0	0	0	0	0	0
Total FUND EXPENDITURES:		146,976	154,063	144,538	36,489	160,290	157,201
NET REVENUES (EXPENDITURES)		24,255	13,274	(28,720)	(20,032)	8,810	6,299
BEGINNING FUND BALANCE						167,198	176,008
PROJECTED ENDING FUND BALANCE						176,008	182,307

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 and the Michigan Department of Transportation 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.

Revenue numbers from state and federal formula grants are estimates at this time. The Federal Transportation Administration has yet to approve FY19 grants, let alone FY20. These totals are an accurate estimation, but changes are expected in the coming months.

Federal transportation legislation (the FAST Act) will allow DART to continue to utilize a portion of the annual Section 5307 grant to help fund operating expenses, and Section 5339 funding is available to assist with vehicle replacement and facility improvement projects. For FY 2020, capital projects will be kept to a minimum and include the purchase of a replacement bus.

The small budgeted FY 2020 surplus will be used to match future capital projects (i.e., bus replacements, facility repairs) and for operating reserves. Because the Michigan Department of Transportation does not guarantee that it will provide the full 20% match required for federal capital grants, local funding will be critical in order to maintain the vehicles, facility, and other equipment.

Expense Highlights

The primary DART expenses are “human” costs: the labor and benefits associated with running the system. During FY 2019, the starting wage for drivers was increased in order to better compete with other area transit agency and school bus provider wage/benefit packages. However, DART wages and benefits offered to part time employees continue to fall short, and additional increases will be necessary in order to attract and retain quality staff.

As previously stated, capital expenses for FY 2020 will be minimal and will include the purchase of a replacement bus.

SIGNIFICANT CHANGES:

FY 2018

- None

FY 2019

- Wage increases and increased benefit costs

FY 2020

- Wage increases and increased benefit costs

		2015-16	2016-17	2017-18	10/18-03/19	2018-19	2019-20
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>
588-010-714-012	FRINGES - W/C INS PREMIUMS	2,200	2,304	2,485	948	2,570	2,878
588-010-714-017	FRINGES-PENSION CONTRI EXPENSE	3,232	3,472	3,279	1,790	3,214	5,231
	Total VEHICLE OPERATIONS:	252,150	248,956	293,873	147,359	290,422	335,424
	VEHICLE MAINTENANCE						
588-041-503-001	TOWING	555	75	215	85	500	500
588-041-503-002	UNIFORMS	446	684	401	352	650	650
588-041-503-010	GENERAL MEDICAL EXPENSE	346	195	136	261	250	150
588-041-504-001	GAS & OIL	894	1,322	1,417	532	1,250	1,350
588-041-504-002	TIRES & TUBES	0	580	243	0	0	800
588-041-504-003	VEHICLE PARTS & SUPPLIES	25,957	27,407	27,767	6,850	27,000	28,000
588-041-504-004	VEHICLE REPAIRS & MAINTENANCE	2,319	0	4,950	0	9,500	7,500
588-041-504-005	VEHICLE WASHING	0	0	319	0	0	0
588-041-504-016	EQUIPMENT MAINTENANCE	235	503	1,350	1,110	2,500	2,500
588-041-504-020	OFFICE SUPPLIES	19	24	95	1,521	200	150
588-041-505-001	TELEPHONE & INTERNET	1,137	266	237	132	1,100	700
588-041-505-002	UTILITIES	2,058	2,300	2,403	791	2,700	2,500
588-041-506-002	VEHICLE DAMAGE INSURANCE	0	0	0	0	0	0
588-041-507-001	VEHICLE LICENSE FEES	0	0	0	0	0	0
588-041-508-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-041-509-001	TRAINING	1,577	1,226	673	0	1,600	1,500
588-041-702-001	SALARIES & WAGES - FT MAINT	48,342	45,345	49,692	25,952	56,000	52,000
588-041-714-001	FRINGES - FICA	3,628	3,351	3,603	1,894	4,284	3,978
588-041-714-003	FRINGES-MESC	2,172	0	0	0	0	0
588-041-714-004	FRINGES-GROUP MEDICAL INS	19,250	20,533	15,125	7,250	14,500	16,000
588-041-714-012	FRINGES - W/C INS PREMIUMS	434	511	560	211	576	1,046
588-041-714-017	FRINGES-PENSION CONTRI EXPENSE	3,468	6,723	4,272	1,984	4,483	7,151
	Total VEHICLE MAINTENANCE:	112,837	111,045	113,458	48,925	127,093	126,475
	NON-VEHICLE MAINTENANCE						
588-042-503-010	GENERAL MEDICAL EXPENSE	0	0	168	0	0	100
588-042-504-010	RADIO REPAIRS & MAINTENANCE	954	398	310	748	500	500
588-042-504-013	REPAIRS & MTNCE - STORM/FLOOD	0	0	122,323	22,538	0	0
588-042-504-015	BUILDING REPAIRS & MAINTENANCE	9,603	9,141	8,276	3,751	9,000	9,500
588-042-504-016	EQUIPMENT MAINTENANCE	2,670	2,487	1,849	175	3,500	3,500
588-042-504-020	OFFICE SUPPLIES	1,629	863	2,098	381	950	1,400
588-042-506-001	BUILDING DAMAGE INSURANCE	957	1,054	1,109	1,393	1,000	1,100
588-042-508-001	PURCHASED TRANSP SERVICE	0	0	0	0	0	0
588-042-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	1,139	0	0	0
588-042-703-001	SALARIES & WAGES - PT MAINT	9,325	15,567	9,819	6,769	16,500	12,000
588-042-714-001	FRINGES - FICA	705	1,155	825	502	1,262	918
588-042-714-012	FRINGES - W/C INS PREMIUMS	38	1	0	0	0	279
588-042-714-017	FRINGES-PENSION CONTRI EXPENSE	358	0	0	0	0	0
	Total NON-VEHICLE MAINTENANC	26,239	30,666	147,916	36,257	32,712	29,297
	ADMINISTRATION						
588-160-503-002	ARMORED CAR SERVICES	0	0	0	0	0	0
588-160-503-003	PROFESSIONAL SERVICES	2,276	3,514	1,225	1,225	2,300	2,400
588-160-503-004	AUDIT FEES	5,000	0	0	1,500	1,750	1,750
588-160-503-005	GRANT ADMINISTRATION SERVICES	0	0	0	0	0	0
588-160-504-020	OFFICE SUPPLIES	4,161	2,877	1,841	829	2,800	2,700
588-160-505-001	TELEPHONE & INTERNET	6,059	4,127	2,497	1,170	4,000	3,500
588-160-505-002	UTILITIES	6,306	5,205	5,184	2,631	7,700	5,500
588-160-506-003	VEHICLE LIABILITY INSURANCE	8,806	3,415	3,950	3,986	3,800	3,800

		2015-16	2016-17	2017-18	10/18-03/19	2018-19	2019-20
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>
588-160-506-004	BUILDING/PROPERTY LIABILITY INS	3,515	3,673	4,547	3,132	5,500	4,600
588-160-508-001	PURCHASED TRANSPOR SERVICE	0	0	0	0	0	0
588-160-509-001	TRAINING	382	980	180	0	2,500	1,200
588-160-509-002	TRAVEL & MEETINGS	913	1,382	43	69	2,500	1,400
588-160-509-003	ADVERTISING & MARKETING	360	920	537	727	1,300	1,000
588-160-509-004	ENTERTAINMENT	0	0	0	0	0	0
588-160-509-005	DUES & SUBSCRIPTIONS	3,463	3,715	3,792	3,061	3,750	3,750
588-160-509-006	PERMIT EXPENSE	100	100	0	0	100	100
588-160-509-020	MISCELLANEOUS EXPENSE	88	59	36	0	0	0
588-160-702-001	SALARIES & WAGES - FULL TIME	63,552	71,503	76,594	37,366	78,000	79,000
588-160-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	1,510	0	0	0
588-160-703-001	SALARIES & WAGES - PART TIME	849	-17	0	0	0	0
588-160-714-001	FRINGES - FICA	4,902	5,330	5,788	2,773	5,967	6,044
588-160-714-004	FRINGES-GROUP MEDICAL INS	0	10,267	15,125	7,250	14,500	0
588-160-714-012	FRINGES-W/C INS PREMIUMS	261	315	350	131	358	407
588-160-714-017	FRINGES-PENSION CONTRI EXPENSE	1,108	0	784	286	803	1,000
588-160-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
588-160-956-015	BANK SERVICE FEES	0	45	15	0	0	0
588-160-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total ADMINISTRATION:		112,101	117,410	123,998	66,136	137,628	118,151
CAPITAL OUTLAY							
588-550-932-017	UST EXPENSES	0	0	0	0	0	0
588-550-975-001	BUILDING IMPROV-CAPITAL OUTLAY	29,975	0	3,601	0	8,800	0
588-550-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
588-550-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
588-550-979-001	VEHICLE CAPITAL OUTLAY	82,403	0	73,837	0	83,000	77,000
588-550-980-001	MISC FED GRANT EXPENDITURES	0	0	0	0	0	0
Total CAPITAL OUTLAY:		112,378	0	77,438	0	91,800	77,000
Total FUND EXPENDITURES:		615,705	508,077	756,683	298,677	679,655	686,347
NET REVENUES (EXPENDITURES)		82,343	80,224	50,114	(135,128)	12,686	1,364
BEGINNING FUND BALANCE						688,945	701,631
PROJECTED ENDING FUND BALANCE						701,631	702,995

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 2018

- None

FY 2019

- None

FY 2020

- None

CITY OF NILES							
Budget Worksheet - Fund 616 (Delinq Tax Revolving)							
FY2020							
							2019-20
<u>Account Number</u>	<u>Account Title</u>	<u>2015-16 Actual</u>	<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>10/18-03/19 Actual</u>	<u>2018-19 Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
616-100-402-001	REAL PROPERTY TAXES - CURRENT	0	0	0	0	0	0
616-100-403-006	DEL R/E TAXES - CASS COUNTY	0	0	0	0	0	0
616-100-411-001	DEL. R/E TAXES - CITY SHARE	180,751	162,261	165,780	0	169,000	164,000
616-100-411-004	DEL. REAL TAXES - LIBRARY	505	658	382	0	24,000	26,500
616-100-411-008	DEL. REAL TAXES - SPECIAL ASSE	7,811	7,693	7,752	0	7,700	6,400
616-100-411-011	DEL. REAL TAXES - DART SHARE	6,495	5,741	5,855	0	6,000	5,800
616-100-445-001	INTEREST & PENALTY - REAL PROP	0	0	0	0	0	0
616-100-607-006	TAX COLLECTION FEES	6,145	5,938	6,089	0	6,000	6,000
616-100-664-001	INTEREST	8,368	(1,624)	(617)	13,188	3,000	10,000
616-100-672-007	SPECIAL ASSESSMENT - SMCAS	200	280	0	0	15,000	15,000
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:		210,275	180,947	185,241	13,188	230,700	233,700
DELINQUENT TAX REVOLVING							
616-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
616-959-964-002	TAX REFUNDS - GENERAL	3,978	5,688	8,361	2,634	10,000	5,000
616-959-964-003	TAX REFUNDS - SEWER BOND	0	0	0	0	0	0
616-959-964-004	TAX REFUNDS - LIBRARY	385	515	849	260	1,000	600
616-959-964-005	TAX REFUNDS - DART	6,457	5,693	6,011	88	500	500
616-959-964-006	TAX REFUNDS - SPECIAL ASSESSME	0	3,512	5,737	0	5,000	2,500
616-959-964-007	TAX REFUNDS - SMCAS	20	260	688	0	500	500
616-959-964-009	TAX REFUNDS - SIDEWALK REPAIR	0	0	0	0	0	0
616-959-999-001	TRANSFERS OUT	150,000	200,000	200,000	0	200,000	200,000
Total FUND EXPENDITURES:		160,840	215,668	221,646	2,982	217,000	209,100
NET REVENUES (EXPENDITURES)		49,435	(34,721)	(36,405)	10,206	13,700	24,600
BEGINNING FUND BALANCE						584,283	597,983
PROJECTED ENDING FUND BALANCE						597,983	622,583

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 2018

- None

FY 2019

- None

FY2020

- None

CITY OF NILES							
Budget Worksheet - Fund 679 (Local Imp Revolving Fund)							
FY2020							
							2019-20
<u>Account Number</u>	<u>Account Title</u>	<u>2015-16</u> <u>Actual</u>	<u>2016-17</u> <u>Actual</u>	<u>2017-18</u> <u>Actual</u>	<u>10/18-03/19</u> <u>Actual</u>	<u>2018-19</u> <u>Budget</u>	<u>PROJECTED</u> <u>Budget</u>
FUND REVENUES							
679-100-664-001	INTEREST	207	332	487	543	300	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:		207	332	487	543	300	700
EXPENDITURES							
679-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
679-959-974-010	LAND IMP - BROWN ST. (SA #362)	0	0	0	0	0	0
679-959-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)							
		207	332	487	543	300	700
BEGINNING FUND BALANCE						61,906	62,206
PROJECTED ENDING FUND BALANCE						62,206	62,906

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 2018

- The employer-funded HSA for those employees electing the high-deductible health plan (HDHP), and the payment to those employees opting out of health care coverage, was not budgeted for last year, but is included this year. It is anticipated that claims will decrease in the future due to many employees electing the HDHP, or opting out of coverage with the City.

FY 2019

- A \$250,000 reduction in expenses is expected due to a decrease in health insurance costs.

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.

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

SIGNIFICANT CHANGES:

FY 2018

- None

FY 2019

- Cemetery revenues have not kept up with expenses for years. This year there is a transfer of \$20,000 from the Perpetual Care Fund and \$30,000 from the General Fund (for the first time) to fund cemetery operations.

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.

CITY OF NILES							
Budget Worksheet - Fund 711 (Perpetual Care Fund)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
711-100-650-003	PERPETUAL CARE OF LOTS	0	0	0	0	0	0
711-100-664-001	INTEREST	10	10	26	24	0	0
711-100-664-005	INTEREST - PERPETUAL CARE	10,070	(5,295)	(6,064)	20,943	10,000	20,000
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:		10,080	(5,285)	(6,038)	20,967	10,000	20,000
EXPENDITURES							
711-276-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
711-276-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
711-276-956-015	BANK SERVICE FEES	0	0	0	0	0	0
711-276-999-001	TRANSFERS OUT	28,183	5,521	23,997	0	20,000	10,000
Total FUND EXPENDITURES:		28,183	5,521	23,997	0	20,000	10,000
NET REVENUES (EXPENDITURES)		(18,103)	(10,806)	(30,035)	20,967	(10,000)	10,000
BEGINNING FUND BALANCE						651,055	641,055
PROJECTED ENDING FUND BALANCE						641,055	651,055

PENSION FUND
(731)

1st 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 1st 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 2018

- A decrease of approximately \$400,000 in revenue is anticipated due to the reduction in contributions by all City departments expected by moving administration of the plans to MERS of Michigan.

FY 2019

- Pension payroll expected to increase due to new retirements this FY.

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.

CITY OF NILES							
Budget Worksheet - Fund 731 (Pension)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
731-100-665-001	NET INVESTMENT INCOME	2,654,693	3,467,958	1,413,560	(1,691,042)	2,000,000	1,000,000
731-100-671-001	MISCELLANEOUS	0	1	0	0	0	0
731-100-671-002	RETIREMENT - CITY & BPW SHARE	653,227	1,075,749	939,235	271,774	600,000	900,000
731-100-671-003	RETIREMENT - EMPLOYEE SHARE	345,109	385,248	423,547	153,120	429,000	429,000
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:		3,653,029	4,928,956	2,776,342	(1,266,148)	3,029,000	2,329,000
EXPENDITURES							
731-956-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
731-956-801-001	PROFESSIONAL SERVICES	131,734	137,456	85,067	15,441	100,000	65,000
731-956-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	408	1,192	0	2,500
731-956-874-001	PENSION PAYROLL	2,726,591	2,782,149	3,069,156	704,580	3,000,000	2,900,000
731-956-874-002	EMPLOYEE CONTRIBUTIONS-MERS	0	0	424,483	153,232	460,000	0
731-956-956-015	BANK SERVICE FEES	0	0	0	0	0	0
731-956-964-001	REFUNDS	109,441	73,375	12,361	0	0	0
Total FUND EXPENDITURES:		2,967,766	2,992,980	3,591,475	874,445	3,560,000	2,967,500
NET REVENUES (EXPENDITURES)		685,263	1,935,976	(815,133)	(2,140,593)	(531,000)	(638,500)
BEGINNING FUND BALANCE						31,309,378	30,778,378
PROJECTED ENDING FUND BALANCE						30,778,378	30,139,878

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 2018

- Electric Division budget request is \$11,117 (0.07%) increase over FY 2017.
- Water Division budget request is \$78,311 (3.79%) decrease over FY 2017.
- Wastewater Division budget request is \$78,311 (2.58%) decrease over FY 2017.
- Utilities Department budget request (\$19,819,857) is \$146,187 (0.73%) decrease over FY 2017.
- Payroll accounts for 11.36% of Utilities Department budget.
- Wastewater and water still have bonds.

FY 2019

- Electric Division budget increased less than 1% from FY 2018.
- Water Division budget increased approximately 3.7% over FY 2018.
- Wastewater Division budget increased 22% from FY 2018, due to SAW grant and increased sanitary sewer maintenance.
- Overall the Utilities Department budget increased 4% over FY 2018 and topped \$20M.
- The lack of rate adjustments since 2013 and 2015 in Water and Wastewater are challenging our ability to maintain infrastructure.
- Wastewater and water still have bonds.

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).

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

Fiscal Year 2019-2020

<u>Projected Cash Reserves</u>	<u>Electric Division</u>	<u>Waste Water Division</u>	<u>Water Division</u>
Current Reserves - 3/31/19			
Cert of Deposit - General Fund	481,583	0	99,404
Cert of Deposit - Equip Fund	0	239,315	0
Federal Agency Funds	2,369,860	2,249,259	190,324
MI-Class Program	570,341	507,341	0
Money Market Funds	0	0	0
Hydro Dam Cash	1,031,404	0	0
Building Cash Reserves	317,541	0	0
Tower Painting Reserve	0	0	0
Valve Replacement Reserve	0	0	60,000
Equipment Replacement Fund	0	189,780	0
	<u>4,770,729</u>	<u>3,185,695</u>	<u>349,728</u>
Operating Cash	<u>106,936</u>	<u>1,122,702</u>	<u>186,922</u>
	<u>4,877,665</u>	<u>4,308,397</u>	<u>536,650</u>
Provision for remainder of 2019			
Operations	289,325	423,470	350,538
Capital Expenditures	(308,000)	(351,000)	(396,724)
Bond Principal Payment	0	(210,000)	(390,000)
Water Division Loan Payment to Electric	31,900	0	(31,900)
	<u>13,225</u>	<u>(137,530)</u>	<u>(468,086)</u>
FY 2020 Projected Increase (Decrease) to Cash	332,997	62,684	(295,941)
Total Anticipated Reserves (September 2020)	<u><u>5,223,887</u></u>	<u><u>4,233,551</u></u>	<u><u>(227,377)</u></u>

ELECTRIC DIVISION
(582)

The *Electric Division* is supervised by a utilities superintendent, and consists of two lineworkers, two lineworker apprentices, a leadperson lineworker, a master electrician, meter technician/lineworker, and shared with the Water Division; storekeeper, service person, mechanic, and two utility workers. The Division is responsible for the City's electric system.

Our goal is to provide electric customers with the best possible service, consistent with environmentally accepted operations, and at the lowest possible rates.

SIGNIFICANT CHANGES

FY 2018

- Purchased power cost from I&M stabilized this year, true costs will be known after *June* 2018.
- Broadway substation will be removed from operation.
- Industrial Park (new) 34.5kV circuit to be built.
- Platt Street and areas up to Lakeland campus converted to 12kV.
- Engineering for underground and 12kV conversion in Ballard Hills area.
- Finishing up the Lakeland Hospital station transformer conversion.

FY 2019

- Purchased power costs from I&M are anticipated to remain stable this year. Our annual true-up meeting was delayed due to I&M scheduling conflicts.
- The Pucker Street Dam project is experiencing unanticipated delays, hopefully the demolition is in full swing during summer of FY19.
- Continued 12kV conversion will be on hold for two years after completing this years projects.
- The decorative streetlights that we bought for Main St (5th-9th) will be used on Broadway.
- Automation of our transmission system is indefinitely on hold.
- Downtown network building will be rehabilitated (exterior).

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 3rd 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 3rd & Broadway.

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2020							
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	2019-20
		Actual	Actual	Actual	Actual	Budget	PROJECTED
<u>Account Number</u>	<u>Account Title</u>						
FUND REVENUES							
OPERATING REVENUES							
582-101-620-001	COLLECTION FEES	21,623	28,322	28,921	12,830	28,000	28,500
582-101-620-002	START SERVICE FEE	0	0	0	0	0	0
582-101-620-003	NSF CHECK RECOVERY FEES	1,720	1,320	1,575	945	1,700	1,900
582-101-620-004	METER TAMPERING FEES	1,266	873	1,476	423	500	500
582-101-620-005	METER TESTING FEES	0	0	0	0	0	0
582-101-620-006	PENALTIES	109,434	103,536	113,155	54,896	120,000	110,000
582-101-620-007	TAG NOTIFICATION FEE	13,536	14,892	16,600	8,344	15,000	16,500
582-101-620-010	DISCOUNT ON SALES TAX PAID	2,650	2,607	3,916	845	2,100	1,700
582-101-621-001	RECOVERY OF BAD DEBTS	13,138	15,255	13,723	8,792	11,500	13,000
582-101-623-001	AMPHITHEATER ELECTRIC PERMIT F	0	0	0	0	0	0
582-101-625-001	REFUNDS	(150,000)	65,828	39,521	0	0	0
582-101-642-001	RESIDENTIAL LIGHTING - CITY	4,840,514	4,768,505	5,387,578	2,454,766	5,190,000	5,000,000
582-101-642-002	RESIDENTIAL LIGHTING - RURAL	735,532	727,402	831,110	372,775	790,000	746,000
582-101-643-001	COMMERCIAL LIGHTING - CITY	3,555,698	3,499,026	3,731,265	1,620,153	3,537,000	3,240,000
582-101-643-002	COMMERCIAL LIGHTING - RURAL	423,903	362,763	406,237	191,014	387,000	382,000
582-101-643-003	SMALL POWER	1,664,478	1,558,629	1,610,122	695,915	1,448,500	1,400,000
582-101-643-004	MEDIUM POWER	1,182,382	1,174,778	1,278,981	627,707	1,231,000	1,255,500
582-101-644-001	DUSK TO DAWN LIGHTING	49,481	51,466	54,315	26,178	54,000	50,000
582-101-644-002	DUSK TO DAWN FLOOD LIGHTING	124,765	124,967	130,676	62,333	131,000	125,000
582-101-645-001	PUBLIC STREET & HIGHWAY LIGHTI	159,167	163,454	177,287	95,929	200,000	192,000
582-101-645-003	STREET LIGHTING - NILES TOWNSH	4,452	4,558	4,770	2,385	4,770	4,770
582-101-646-001	OTHER SALES TO PUBLIC AUTHORIT	489,626	472,103	538,563	248,441	529,000	497,000
582-101-647-001	INTERDEPARTMENTAL SALES	190,253	191,308	200,239	100,510	201,000	201,000
582-101-647-100	UNBILLED REVENUE	28,790	11,764	(54,502)	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	670,876	291,787	304,221	143,708	298,272	308,665
Total OPERATING REVENUES:		14,133,284	13,635,143	14,819,749	6,728,889	14,180,342	13,574,035
NON-OPERATING REVENUES							
582-102-501-001	FEDERAL GRANTS	0	100,000	0	0	500,000	916,116
582-102-539-001	STATE GRANTS	5,000	0	0	0	300,000	490,750
582-102-626-001	SERVICES RENDERED	450	300	300	0	0	0
582-102-664-001	INTEREST	90,428	61,896	100,897	45,626	65,000	90,000
582-102-664-020	INT-SEWAGE/GOLF/GEN'L LOANS	4,305	4,072	2,898	0	2,260	1,212
582-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
582-102-667-002	RENTAL OF POLES	15,649	15,018	16,279	5,821	12,000	12,000
582-102-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
582-102-667-004	RENTAL OF BUILDINGS	40,521	36,468	29,718	15,384	16,000	18,000
582-102-669-001	GAIN/LOSS ON INVESTMENT	0	0	(178,654)	1,830	0	0
582-102-671-001	MISCELLANEOUS	5,382	5,072	4,670	4,213	7,500	7,500
582-102-671-007	SALE OF SCRAP	1,849	8,068	5,024	482	1,500	1,000
582-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	0	0	0	0	0
582-102-674-001	CONTRIB FROM PRIVATE SOURCE	0	0	0	0	0	400,000
582-102-674-006	CAPITAL CONTRIBUTIONS	0	89,138	21,399	0	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	0	0	0	0
582-102-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total NON-OPERATING REVENUES:		163,584	320,032	2,531	73,356	904,260	1,936,578
Total REVENUES:		14,296,868	13,955,175	14,822,280	6,802,245	15,084,602	15,510,613
EXPENDITURES							
PRODUCTION							
582-001-748-004	MISC. POWER PLANT SUPPLIES & E	1,770	1,977	2,070	1,073	2,000	2,000
582-001-753-001	PURCHASED ELECTRIC POWER	9,529,211	9,150,530	10,029,469	4,821,589	9,620,000	9,660,000
582-001-770-014	MTNCE - POWER PLANT BUILDING	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2020							
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	2019-20
		Actual	Actual	Actual	Actual	Budget	PROJECTED
<u>Account Number</u>	<u>Account Title</u>						<u>Budget</u>
582-001-770-019	MTNCE - PARK IMPROVEMENTS	5,292	5,182	6,631	1,466	5,500	3,000
582-001-771-021	MTNCE - DAM AND FLUME	530	0	0	0	0	0
582-001-771-050	DAM REMOVAL EXPENSES	68,149	39,799	312,882	246,292	800,000	2,115,531
582-001-775-011	MTNCE - TURBINE AND GENERATOR	0	0	0	0	0	0
582-001-817-002	SAMPLING REBATES	0	40	0	0	0	0
Total PRODUCTION:		9,604,952	9,197,528	10,351,052	5,070,420	10,427,500	11,780,531
TRANSMISSION							
582-002-777-001	MTNCE-STRUCTURES AND IMPROVEME	0	0	0	0	0	0
582-002-778-001	MTNCE-GRANT & PARKWAY SWITCHIN	0	0	5	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	7,043	47	42	15	0	0
582-002-778-004	MTNCE-FRONT ST SWITCHING STN	0	0	0	0	0	0
582-002-778-005	MTNCE-15TH & LAKE SWITCHING ST	0	0	0	0	0	0
582-002-778-006	MTNCE-BRANDYWINE SWITCHING STN	0	0	0	0	0	0
582-002-778-008	MTNCE-PHILIP ROAD SWITCHING ST	15	0	0	0	0	0
582-002-778-009	MTNCE-INDUSTRIAL PARK SWITCHIN	0	0	0	0	0	0
582-002-778-010	MTNCE-PARKER SWITCHING SUB-STN	0	0	0	0	0	0
582-002-778-011	MTNCE-LAKE ST SWITCHING-AEP	755	749	668	245	0	0
582-002-779-001	MTNCE-OVERHEAD TRANSMISSION SY	9,144	9,825	15,130	1,499	226,040	10,000
582-002-780-001	MTNCE-UNDERGROUND TRANSMISSION	0	0	30	0	0	0
Total TRANSMISSION:		16,957	10,621	15,875	1,759	226,040	10,000
DISTRIBUTION							
582-003-706-001	PAYROLL-DIST SUPERVISION & ENG	37,163	43,078	44,971	23,991	51,200	52,935
582-003-707-005	INSPECTING & TESTING METERS	50,991	53,392	42,242	26,450	64,000	72,839
582-003-707-006	OPERATION - STOREROOM	27,730	27,469	26,895	13,935	30,000	34,653
582-003-717-005	PAYROLL - COMP TIME	766	(197)	1,210	1,124	0	0
582-003-717-008	PAYROLL - VACATION PAY	39,503	36,151	33,815	14,067	0	0
582-003-717-009	PAYROLL - HOLIDAY	15,525	14,457	15,341	8,637	0	0
582-003-717-010	PAYROLL - PERSONAL DAYS	6,226	4,292	5,559	3,892	0	0
582-003-717-011	PAYROLL - SICK PAY	20,870	7,223	28,172	8,555	0	0
582-003-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
582-003-717-013	PAYROLL - FUNERAL	3,880	3,655	1,052	3,192	0	0
582-003-717-014	PAYROLL - JURY DUTY & OTHER	0	193	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	224	960	27	0	0	0
582-003-717-050	PAYROLL - COMPENSATED BENEFITS	(2,018)	19,991	(3,470)	0	0	0
582-003-744-001	UNIFORMS	8,298	7,356	11,706	5,511	15,000	15,000
582-003-744-004	RISK MGMT - EQUIP & MEETINGS	4,551	5,682	3,182	1,174	3,500	3,500
582-003-745-001	STOCK INVENTORY ADJUSTMENT	1,116	20,462	11,221	398	0	0
582-003-755-001	SUPPLIES/LABOR-BROADWAY SUBSTN	203	215	817	76	200	1,000
582-003-755-002	SUPPLIES/LABOR-EASTSIDE SUBSTN	203	215	225	76	200	200
582-003-755-003	SUPPLIES/LABOR-FORT ST SUBSTN	203	215	225	76	200	200
582-003-755-004	SUPPLIES/LABOR-FRONT ST SUBSTN	203	215	225	76	200	200
582-003-755-005	SUPPLIES/LABOR-INDUSTRIAL PARK	203	215	225	76	200	200
582-003-755-006	SUPPLIES/LABOR-BRANDYWIND SUBS	203	215	225	76	200	200
582-003-755-007	SUPPLIES/LABOR-WESTSIDE SUBSTN	203	215	225	76	200	200
582-003-756-004	GASOLINE & OIL	15,189	17,762	21,846	7,177	16,000	15,000
582-003-756-005	CAR ALLOWANCE/MILEAGE	55	371	0	0	0	0
582-003-758-001	VOLTAGE SURVEYS	0	0	0	0	0	0
582-003-758-003	REMOVING & RESETTNG TRANSFORM	0	0	0	0	0	0
582-003-759-001	MAPS AND RECORDS	4,353	5,356	1,812	1,310	5,000	5,000
582-003-762-001	UAS	0	2,490	5,750	73	15,000	5,000
582-003-770-016	GENERAL SUPPLIES EXPENSE	4,027	4,762	3,605	2,694	3,000	3,000
582-003-775-006	MTNCE - STOREROOM EQUIPMENT	0	0	0	0	0	0
582-003-775-008	MTNCE - FIELD EQUIPMENT	6,783	1,786	1,195	295	2,000	1,000
582-003-779-002	MTNCE - OVERHEAD DISTRIBUTION	328,540	545,394	410,232	167,236	183,960	360,000
582-003-779-005	MTNCE - DUSK TO DAWN LIGHTS	2,082	950	1,804	0	1,500	2,000

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
582-003-779-006	MTNCE - DISTRIBUTION TRANSFORM	0	0	0	0	0	0
582-003-779-008	MTNCE - RESIDENTIAL ST LIGHTS	15,487	14,631	11,046	2,943	12,000	6,000
582-003-779-009	MTNCE - DOWNTOWN ST LIGHTS	1,081	2,830	469	695	10,000	2,000
582-003-779-010	MTNCE - RECREATION FIELD LTS	2,235	2,977	0	0	0	0
582-003-779-011	MTNCE - TRAFFIC SIGNALS	0	24	100	270	500	500
582-003-779-013	TREE TRIMMING - LINE CLEARANCE	160,855	172,440	140,828	32,108	175,000	175,000
582-003-780-002	MTNCE - DOWNTOWN UNDERGROUND	1,754	0	1,858	446	20,000	20,000
582-003-780-003	MTNCE - RESIDENTIAL UNDERGROUN	509	67	734	293	100	600
582-003-780-004	MTNCE - COMM UNDERGROUND	4,859	4,996	3,830	2,340	2,000	4,000
582-003-781-001	CUSTOMER PREMISE EXPENSE	0	0	0	0	0	0
582-003-782-001	MTNCE BLDG & GROUNDS - BROADWA	4,140	638	795	16	50,000	50,000
582-003-782-002	MTNCE BLDG & GROUNDS - EASTSID	328	306	406	1	250	250
582-003-782-003	MTNCE BLDG & GROUNDS - FORT ST	3,104	283	271	0	250	250
582-003-782-004	MTNCE BLDG & GROUNDS - FRONT S	3,476	1,780	1,846	517	250	250
582-003-782-005	MTNCE BLDG & GROUNDS - INDUSTR	1,035	1,461	1,136	8	250	250
582-003-782-006	MTNCE BLDG & GROUNDS - BRANDYW	608	372	342	1	250	250
582-003-782-007	MTNCE BLDG & GROUNDS - WESTSID	1,278	637	917	1	250	250
582-003-782-021	SNOWPLOWING - SUBSTATIONS (ONL	0	0	106	94	0	0
582-003-783-001	MTNCE EQUIP - BROADWAY SUBSTN	13,697	9,806	9,920	5,518	10,500	10,128
582-003-783-002	MTNCE EQUIP - EASTSIDE SUBSTN	7,597	8,894	9,025	4,815	10,500	10,128
582-003-783-003	MTNCE EQUIP - FORT ST SUBSTN	8,166	8,895	8,952	6,248	10,500	10,128
582-003-783-004	MTNCE EQUIP - FRONT ST SUBSTN	7,790	8,700	9,261	4,815	10,500	10,128
582-003-783-005	MTNCE EQUIP - INDUSTRIAL PARK	10,524	10,685	14,964	4,815	10,500	10,128
582-003-783-006	MTNCE EQUIP - BRANDYWINE SUBST	7,660	9,388	8,952	4,815	10,500	10,128
582-003-783-007	MTNCE EQUIP - WESTSIDE SUBSTN	7,410	8,681	9,997	10,084	10,500	10,128
582-003-784-004	VEHICLE MAINTENANCE	44,284	52,206	41,474	25,591	10,500	10,128
582-003-785-011	HAZARDOUS WASTE DISPOSAL	171	0	0	0	0	0
582-003-785-019	P.C.B. REMOVAL AND DISPOSAL	4,879	13,317	11,334	976	2,200	2,200
582-003-787-001	MTNCE - METERS	6,391	12,122	6,322	6,101	7,000	10,000
582-003-788-002	MTNCE - SERVICE BUILDING	26,061	28,437	40,745	12,603	25,000	25,000
582-003-788-007	MTNCE - RADIO EQUIPMENT	923	697	1,248	2,661	30,000	30,000
582-003-788-008	RADIO EXPENSE - CITY	0	0	0	0	0	0
582-003-789-001	TOOL EXPENSE	15,158	11,404	17,539	6,310	15,000	15,000
582-003-790-001	REPAIRS & MTNCE - STORM/FLOOD	0	0	11,772	25,070	0	50,000
582-003-920-006	HEAT & UTILITIES - SERVICE BUI	15,841	15,397	17,430	7,801	18,250	16,000
582-003-940-001	EQUIPMENT RENTAL	0	0	0	0	3,000	13,500
582-003-969-014	LICENSE & PERMIT EXPENSE	545	155	1,324	430	2,000	2,000
Total DISTRIBUTION:		955,121	1,226,766	1,055,277	458,629	849,110	1,076,451
ADMINISTRATIVE & GENERAL							
582-004-708-001	PAYROLL - METER READERS	17,638	11,279	7,279	158	12,000	11,479
582-004-709-001	PAYROLL - CLERICAL	172,966	168,021	177,725	90,607	200,000	216,423
582-004-709-006	CUT-OFF & COLLECTION EXPENSE	20,666	22,956	15,593	9,764	15,000	21,803
582-004-710-001	PAYROLL - ADMINISTRATIVE	150,401	159,920	174,345	111,338	231,000	235,612
582-004-717-001	PENSION FUND EXPENSE	282,853	307,087	101,206	33,240	72,617	113,287
582-004-717-002	RETIREEES GROUP MED INSURANCE	11,935	23,250	17,833	1,979	3,625	4,000
582-004-717-003	SOCIAL SECURITY TAX	77,151	76,631	80,467	42,478	84,440	88,200
582-004-717-004	EMPLOYEES GROUP INSURANCE - ME	269,500	302,828	262,240	148,594	247,595	266,008
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	28,189	28,826	25,039	12,563	0	0
582-004-717-009	PAYROLL - HOLIDAY PAY	13,654	13,307	13,703	7,246	0	0
582-004-717-010	PAYROLL - PERSONAL DAYS	4,603	4,431	10,594	1,973	0	0
582-004-717-011	PAYROLL - SICK PAY	16,709	18,585	8,091	8,641	0	0
582-004-717-012	PAYROLL - INJURY PAY	709	0	0	0	0	0
582-004-717-013	PAYROLL - FUNERAL PAY	1,013	78	666	562	0	0
582-004-717-014	PAYROLL - JURY DUTY & OTHER	70	306	(13)	0	0	0
582-004-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
582-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2020							
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	2019-20
							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>
582-004-717-017	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	1,374	0	0	0	0	0
582-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	0	0	0	0	0
582-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	0	0	0
582-004-717-050	PAYROLL - COMPENSATED BENEFITS	(5,326)	10,357	2,749	0	0	0
582-004-717-060	OPEB - RETIREE HEALTH INSUR	11,373	0	0	0	0	0
582-004-727-001	OFFICE SUPPLIES	5,974	6,407	4,771	1,904	5,000	5,000
582-004-731-001	BOOKS & PERIODICALS	2,677	3,115	1,678	1,533	2,500	2,500
582-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	11,147	17,356	22,016	3,740	20,000	20,000
582-004-733-002	NETWORK COMPUTER EQUIPMENT	24,700	31,128	29,677	7,362	30,000	30,000
582-004-735-001	OFFICE FURNITURE & EQUIPMENT E	762	2,632	3,806	956	1,000	6,500
582-004-736-001	POSTAGE EXPENSE	2,527	2,479	1,491	1,223	2,000	2,400
582-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	25	540	50	50	350	150
582-004-756-005	CAR ALLOWANCE/MILEAGE	4,120	3,610	4,256	2,084	4,500	4,500
582-004-801-001	PROFESSIONAL SERVICES	94,169	77,347	36,597	34,159	75,000	75,000
582-004-801-005	AUDIT FEES	5,280	5,418	5,500	5,225	5,500	5,775
582-004-801-007	OFFICE SECURITY EXPENSES	15,258	14,734	5,692	8,819	25,000	20,000
582-004-803-001	CITY ADMINISTRATION EXPENSE	62,175	66,795	74,307	37,714	71,600	72,100
582-004-816-001	GENERAL MEDICAL EXPENSE	1,076	875	1,308	1,712	500	1,500
582-004-820-001	TRAVEL, TRAINING & CONFERENCE	9,618	9,521	8,877	4,235	15,000	15,000
582-004-821-001	MEMBERSHIP FEES	24,556	26,742	35,997	15,880	50,000	50,000
582-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	3,996	6,337	4,150	(3,000)	5,000	12,000
582-004-851-001	TELEPHONE EXPENSE	15,761	14,432	14,866	5,926	13,000	12,000
582-004-877-002	SUPPLEMENTAL PENSION BENEFITS	147	147	37	0	100	0
582-004-878-002	RETIREE DEATH BENEFIT	0	0	0	0	0	0
582-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	2,986	4,258	4,651	2,856	7,000	6,000
582-004-890-001	FLAG INSTALLATION & REMOVAL	0	64	21,249	0	0	0
582-004-890-002	CHRISTMAS DECORATION EXPENSE	6,234	4,674	2,764	4,179	5,500	5,000
582-004-900-001	PRINTING & PUBLISHING	0	400	440	0	0	5,000
582-004-920-005	HEAT & UTILITIES - OFFICE BUIL	20,743	17,134	19,737	8,460	15,000	16,500
582-004-926-120	INTERFUND FICA/MEDICARE	0	0	0	0	0	0
582-004-930-001	MTNCE - OFFICE EQUIPMENT	10,209	8,458	12,685	8,599	15,000	17,000
582-004-930-002	MTNCE - COMPUTER EQUIPMENT	12,620	13,671	10,128	1,098	20,000	10,000
582-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
582-004-931-002	MTNCE - OFFICE BUILDING	20,441	66,766	18,164	10,960	50,525	50,000
582-004-931-005	MTNCE-OFFICE BLDG LEASED SPACE	11,924	19,457	22,407	3,502	2,500	0
582-004-945-001	RENT - OFFICE BUILDING	0	0	0	0	0	0
582-004-946-001	PROPERTY TAXES - OFFICE BUILDI	2,880	2,924	3,495	1,853	3,000	0
582-004-956-008	MISCELLANEOUS	1,779	1,946	2,069	1,400	1,000	2,000
582-004-956-011	CREDIT/DEBIT CARD FEES	965	491	0	0	500	100
582-004-956-015	BANK SERVICE FEES	64	58	119	76	100	100
582-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
582-004-957-001	INSURANCE - GENERAL	37,003	41,367	40,921	20,684	41,000	41,000
582-004-957-003	INSURANCE - WORKMENS COMPENSAT	7,501	9,054	9,026	5,577	10,423	10,103
582-004-959-005	INTEREST PAID ON CUSTOMER DEPO	15,991	10,717	16,265	6,963	12,000	20,000
582-004-965-001	BAD DEBTS	31,807	26,839	29,666	10,416	26,000	22,000
582-004-965-002	BAD DEBTS - DAMAGE CLAIMS	24,477	5,288	10,138	(49)	7,500	500
582-004-965-003	BAD DEBT COLLECTION FEES	3,206	2,837	4,129	1,918	3,000	4,000
582-004-965-004	CASH OVER/SHORT	98	12	20	(1)	0	0
Total ADMINISTRATIVE & GENERAL		1,570,374	1,673,892	1,380,666	687,156	1,412,375	1,500,540
ENERGY SAVERS PROGRAM							
582-005-885-001	ESP - LIMITED INC	0	0	0	0	0	0
582-005-885-002	ESP - RES LIGHTING	0	0	100	1,346	0	0
582-005-885-003	ESP - RES REFRIG/FREEZ TURN-IN	0	50	850	1,300	0	0
582-005-885-004	ESP - RES EDUCATION	5,486	4,323	5,361	2,326	3,600	4,600
582-005-885-005	ESP - COMM PRESCRIPTIVE	51,169	34,520	34,732	10,842	100,000	50,000
582-005-885-006	ESP - COMM/IND CUSTOM	0	385	14,797	6,790	5,000	15,000

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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>
582-005-885-007	ESP - COMM/IND EDUCATION	821	821	946	410	3,000	1,000
582-005-885-010	ESP - RESIDENTIAL HVAC	8,500	9,107	2,840	425	5,000	1,000
582-005-885-099	ESP-IMP CONTR - FRANKLIN ENG	120,506	108,691	84,247	40,895	92,000	92,000
582-005-885-100	ESP - ANNUAL REPORTING EXP	0	0	0	0	0	0
582-005-886-001	REP - SERVICE COMMITTEE	1,212	975	3,620	443	1,000	5,000
582-005-886-100	REP - ANNUAL REPORTING EXP	1,192	1,206	957	409	1,000	1,000
Total ENERGY SAVERS PROGRAM:		188,886	160,078	148,450	65,186	210,600	169,600
DEPRECIATION							
582-006-968-001	DEPR - PRODUCTION PLANT	0	0	0	0	0	0
582-006-968-002	DEPR - TRANSMISSION PLANT	21,766	22,360	21,748	10,874	22,000	22,000
582-006-968-003	DEPR - DISTRIBUTION PLANT	309,113	313,855	286,381	143,191	282,000	290,000
582-006-968-008	DEPR - GENERAL PLANT	160,897	167,599	159,672	79,860	147,000	155,000
Total DEPRECIATION:		491,776	503,814	467,801	233,925	451,000	467,000
DISTRIBUTED EXPENSE							
582-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(23,457)	(35,052)	(18,234)	(11,574)	0	0
582-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(16,329)	(17,360)	(18,339)	(16,534)	0	0
582-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(19,803)	(56,576)	(25,829)	(54,544)	0	0
Total DISTRIBUTED EXPENSE:		(59,589)	(108,988)	(62,402)	(82,652)	0	0
CITY SERVICE							
582-008-955-001	TRANS TO CITY - PILOT	1,342,027	1,309,915	1,435,119	116,527	1,370,327	0
582-008-955-002	CITY UTILITY SERVICE	3,748	3,564	4,677	2,150	0	4,500
582-008-955-005	CHRISTMAS DECORATION LIGHTING	0	0	0	0	0	0
582-008-955-006	EXPENSE INCURRED AT REQUEST OF	17,109	2,367	18,334	47	10,000	5,000
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:		1,362,884	1,315,846	1,458,130	118,724	1,380,327	9,500
DEBT							
582-009-959-004	INTEREST ON BONDED DEBT	0	0	0	0	0	32,347
582-009-996-002	BOND ISSUE EXPENSE	0	0	0	0	0	64,100
Total DEBT:		0	0	0	0	0	96,447
Total FUND EXPENDITURES:							
		14,131,361	13,979,557	14,814,849	6,553,147	14,956,952	15,110,069
NET REVENUES (EXPENDITURES)							
		165,507	(24,382)	7,431	249,098	127,650	400,544
BEGINNING FUND BALANCE							
						11,168,602	11,296,252
PROJECTED ENDING FUND BALANCE							
						11,296,252	11,696,796

WATER DIVISION
(591)

The *Water Division* is supervised by the service center superintendent, and consists of three water technicians, a water leadperson, and a shared storekeeper, service person, mechanic, and two utility workers. 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 at the lowest cost consistent with State and Federal regulations.

SIGNIFICANT CHANGES

FY 2018

- Asset Management Plan completed.
- Continuing into year two for water main replacement.
- Engineering for lead service line replacement.
- Cherry Tower due for recoating, last painted in 2001.
- Begin funding for DEE capture/treatment.

FY 2019

- Most projects will be deferred until financing for advanced oxidation system is finalized.
- Front Street well to be rebuilt.
- Western Well to be upgraded.
- Will be replacing media in at least one filter at the Iron Removal Plant.

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.

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	Budget
FUND REVENUES							
OPERATING REVENUES							
591-101-620-001	COLLECTION FEES	5,971	4,141	4,006	1,848	3,000	3,600
591-101-620-004	METER TAMPERING FEES	528	603	528	424	0	500
591-101-620-005	METER TESTING FEES	0	0	0	0	0	0
591-101-620-006	PENALTIES	23,920	23,074	22,924	11,168	22,000	22,000
591-101-620-007	TAG NOTIFICATION FEES	880	940	1,016	448	800	880
591-101-621-001	RECOVERY OF BAD DEBTS	2,540	3,305	3,026	2,996	3,000	3,000
591-101-625-001	REFUNDS	0	0	69,396	0	0	0
591-101-642-001	METERED INCOME - CITY	1,703,074	1,683,911	1,686,211	773,760	1,627,290	1,547,520
591-101-642-003	METERED INCOME - RURAL - NILES	468,338	456,495	461,602	223,619	445,388	447,238
591-101-642-004	METERED INCOME - RURAL - HOWAR	138,891	145,700	135,237	64,500	128,818	129,000
591-101-642-005	METERED INCOME - RURAL - BERTR	33,889	36,910	38,048	18,334	36,632	36,668
591-101-642-006	METERED INCOME-RURAL-MILTON	9,946	11,483	11,717	6,135	11,764	12,270
591-101-645-001	BULK WATER SALES	11,683	5,448	9,326	17,259	4,000	15,000
591-101-647-100	UNBILLED REVENUE	13,779	4,741	(10,185)	0	0	0
Total OPERATING REVENUES:		2,413,439	2,376,751	2,432,852	1,120,491	2,282,692	2,217,676
NON-OPERATING REVENUES							
591-102-501-001	FEDERAL GRANTS - MDEQ	0	4,348	10,581	0	0	0
591-102-539-001	STATE GRANTS	13,918	0	0	0	4,338	4,338
591-102-626-001	SERVICES RENDERED	720	0	0	0	0	0
591-102-664-001	INTEREST	7,759	5,462	7,512	4,505	7,000	6,000
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	26,173	12,000	12,000	7,000	14,000	14,000
591-102-669-001	GAIN/LOSS ON INVESTMENT	0	0	(10,272)	0	0	0
591-102-671-001	MISCELLANEOUS	2,746	2,683	2,448	2,329	4,000	2,400
591-102-671-007	SALE OF SCRAP	0	3,374	10,808	741	3,000	1,000
591-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	0	550	0	0	0
591-102-674-006	CAPITAL CONTRIBUTIONS	1,136	0	0	0	0	0
591-102-676-001	PROFIT ON MERCHANDISE SALES	210	547	0	0	0	0
591-102-676-005	PROFIT ON CONTRACTED SERVICES	2,872	0	0	0	0	0
591-102-677-001	WATER TAPS	6,900	4,200	1,600	2,050	1,500	2,000
591-102-693-001	CAPITAL GAIN OR LOSS	0	(20,549)	0	0	0	0
Total NON-OPERATING REVENUES:		62,434	12,065	35,227	16,625	33,838	29,738
Total REVENUES:		2,475,873	2,388,816	2,468,079	1,137,116	2,316,530	2,247,414
EXPENDITURES							
PRODUCTION							
591-001-707-004	PAYROLL-LABORATORY OPERATIONS	11,446	15,378	17,652	8,970	18,000	18,632
591-001-707-007	PAYROLL-DAILY INSPECTIONS	6,669	7,425	7,880	4,096	8,000	8,100
591-001-746-021	LABORATORY SUPPLIES	626	1,425	1,899	693	2,000	1,500
591-001-747-001	ELECTRICITY/LIGHT&HEAT-PARKER	1,382	1,368	1,524	1,098	1,800	1,500
591-001-747-003	ELECTRICITY/LIGHT&HEAT-FRONT S	160	151	172	89	2,000	1,500
591-001-747-004	ELECTRICITY/LIGHT&HEAT-KING WE	0	0	0	0	0	0
591-001-747-005	ELECTRICITY/LIGHT&HEAT-FORT ST	0	0	0	0	0	0
591-001-747-006	ELECTRICITY/LIGHT&HEAT-WESTERN	1,044	943	1,322	1,083	1,500	2,100
591-001-747-007	ELECTRICITY/LIGHT&HEAT-CLAY ST	782	664	894	827	1,000	1,600
591-001-747-008	ELECTRICITY/LIGHT&HEAT-DECKER	1,318	1,434	1,640	1,139	2,000	2,200
591-001-747-009	ELECTRICITY/LIGHT&HEAT-AIRPORT	1,934	2,295	1,908	2,112	2,500	4,000
591-001-747-011	ELECTRICITY/LIGHT&HEAT-AIRPT 2	0	0	0	0	0	0
591-001-747-020	ELECT/LIGHT & HEAT - TR PLANT	1,974	1,287	1,445	756	2,000	2,000
591-001-749-001	ELECTRICITY/PUMPING-PARKER WEL	14,691	12,250	13,868	6,096	15,000	12,000
591-001-749-003	ELECTRICITY/PUMPING-FRONT ST W	0	0	0	0	500	7,500
591-001-749-004	ELECTRICITY/PUMPING-KING WELL	0	0	0	0	0	0
591-001-749-005	ELECTRICITY/PUMPING-FORT ST WE	0	0	0	0	0	0
591-001-749-006	ELECTRICITY/PUMPING-WESTERN WE	4,403	4,315	4,960	2,153	4,200	4,200

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2020							
							2019-20
Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	10/18-03/19 Actual	2018-19 Budget	PROJECTED Budget
591-001-749-007	ELECTRICITY/PUMPING-CLAY ST WE	7,847	7,483	5,702	2,234	5,000	2,500
591-001-749-008	ELECTRICITY/PUMPING-DECKER WEL	601	4,429	7,024	2,539	4,500	5,000
591-001-749-009	ELECTRICITY/PUMPING-AIRPORT WE	6,451	7,836	7,578	2,810	6,000	4,000
591-001-749-011	ELECTRICITY/PUMPING-AIRPORT 2	8,665	5,158	5,651	1,866	4,000	6,000
591-001-749-020	ELECT/PUMPING - TREAT PLANT	35,100	32,965	34,638	14,530	30,000	15,000
591-001-750-001	MISC SUPPLIES & EXP-PARKER WEL	10	10	30	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	10	22	15	0	0	0
591-001-750-007	MISC SUPPLIES & EXP-CLAY WELL	42	0	0	0	0	0
591-001-750-008	MISC SUPPLIES & EXP-DECKER WEL	10	10	15	0	0	0
591-001-750-009	MISC SUPPLIES & EXP-AIRPORT WE	13	10	15	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	10	10	15	0	0	0
591-001-750-020	MISC SUPPLIES & EXP - TR PLANT	970	1,464	372	476	500	1,000
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)	3,549	4,216	3,512	1,766	4,500	4,500
591-001-752-003	FLUORIDE (H2SIF6)	6,896	5,495	6,090	3,968	7,500	8,000
591-001-752-005	PHOSPHATE	13,242	7,392	9,892	3,760	10,000	7,520
591-001-770-001	MTNCE/BLDG & GRNDS-PARKER WELL	141	84	0	334	100	1,500
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	1,240	0	112	0	100	600
591-001-770-004	MTNCE/BLDG & GRNDS-KING WELL	162	167	145	53	100	100
591-001-770-005	MTNCE/BLDG & GRNDS-FORT ST WEL	981	993	886	325	650	650
591-001-770-006	MTNCE/BLDG & GRNDS-WESTERN WEL	63	134	195	0	50	50
591-001-770-007	MTNCE/BLDG & GRNDS-CLAY ST WEL	1,370	84	10	140	50	1,500
591-001-770-008	MTNCE/BLDG & GRNDS-DECKER ST W	1,939	1,078	2,923	329	700	700
591-001-770-009	MTNCE/BLDG & GRNDS-AIRPORT WEL	2,080	2,190	1,876	689	1,500	1,500
591-001-770-011	MTNCE/BLDG & GRNDS-AIRPORT 2	0	84	0	0	0	0
591-001-770-015	MTNCE/BLDG & GRNDS-ABANDONED	0	0	0	0	0	0
591-001-770-020	MAINT/BLDG & GROUNDS - TR PLAN	4,019	1,293	1,564	2,574	1,200	2,500
591-001-770-024	SNOW PLOWING	0	0	0	0	0	0
591-001-770-030	MTNCE/BLDG & GRNDS-BOOSTER STN	0	0	0	425	0	0
591-001-771-001	MTNCE/WELLS & PIPING-PARKER WE	7,027	7,356	7,766	3,927	8,000	8,100
591-001-771-002	MTNCE/WELLS & PIPING-KELLY WEL	0	0	0	0	0	0
591-001-771-003	MTNCE/WELLS & PIPING-FRONT ST	7,138	7,356	7,766	3,967	8,000	8,100
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	6,956	7,356	7,766	3,927	8,000	8,100
591-001-771-007	MTNCE/WELLS & PIPING-CLAY ST W	6,811	9,359	7,766	3,998	8,000	8,100
591-001-771-008	MTNCE/WELLS & PIPING-DECKER ST	7,046	7,356	7,766	3,927	8,000	8,100
591-001-771-009	MTNCE/WELLS & PIPING-AIRPORT W	7,448	7,464	7,880	4,055	8,500	8,714
591-001-771-010	MTNCE/WELLS & PIPING-BRANDYWIN	0	0	0	0	0	0
591-001-771-011	MTNCE/WELLS & PIPING-AIRPORT 2	333	0	0	0	0	0
591-001-771-020	MAINT/PIPING - TREATMENT PLAN	1,787	0	0	0	500	500
591-001-772-001	MTNCE/PUMP, MOTOR & EQUIP-PARK	265	270	5,257	0	250	250
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	0	0	0	0	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	452	3,845	121	0	20,000	20,000
591-001-772-007	MTNCE/PUMP, MOTOR & EQUIP-CLAY	5,772	283	0	0	100	100
591-001-772-008	MTNCE/PUMP, MOTOR & EQUIP-DECK	452	270	0	0	100	100
591-001-772-009	MTNCE/PUMP, MOTOR & EQUIP-AIRP	265	270	130	0	100	100
591-001-772-011	MTNCE/PUMP, MOTOR & EQUIP-AIR2	310	270	0	0	100	100
591-001-772-020	MAINT/PUMP, MOTOR & EQ - TREAT	220	0	0	0	100	100

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2020							
							2019-20
Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	10/18-03/19 Actual	2018-19 Budget	PROJECTED Budget
591-001-773-001	MTNCE/CHL & FLUO EQUIP-PARKER	0	0	16	0	0	0
591-001-773-003	MTNCE/CHL & FLUO EQUIP-FRONT S	0	0	5,155	696	0	2,500
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	0	0	16	0	0	0
591-001-773-007	MTNCE/CHL & FLUO EQUIP-CLAY ST	459	569	16	0	100	100
591-001-773-008	MTNCE/CHL & FLUO EQUIP-DECKER	12	204	2,599	1,172	100	2,500
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	1,803	479	16	1,922	100	2,500
591-001-776-001	MTNCE - WELL CONTROL SYSTEM	10,460	6,929	9,426	1,792	7,500	25,000
591-001-817-001	LABORATORY TESTING & ANALYSIS	4,729	12,492	14,233	4,869	9,000	10,000
591-001-817-002	SAMPLING REBATES	0	1,980	0	0	0	0
591-001-817-005	WELLHEAD PROTECTION PROG EXP	10,760	9,664	13,293	3,675	8,675	8,675
Total PRODUCTION:		222,345	215,314	240,412	105,857	232,175	251,691
DISTRIBUTION							
591-003-706-001	PAYROLL-DIST SUPERVISION & ENG	28,631	30,810	30,619	16,638	51,200	38,677
591-003-707-005	INSPECTING & TESTING METERS	0	0	0	0	0	0
591-003-707-006	OPERATION - STOREROOM	10,738	10,601	10,382	5,360	12,750	12,810
591-003-707-008	CHECKING FOR CROSS CONNECTIONS	0	0	0	0	100	1,000
591-003-707-009	THAWING SERVICES AND MAINS	0	0	0	0	0	0
591-003-707-010	FLUSHING WATER MAINS	293	0	0	0	100	0
591-003-717-005	PAYROLL - COMP TIME	(1,120)	981	(28)	(186)	0	0
591-003-717-008	PAYROLL - VACATION PAY	6,747	5,362	6,608	1,183	0	0
591-003-717-009	PAYROLL - HOLIDAY	2,097	2,185	2,255	1,267	0	0
591-003-717-010	PAYROLL - PERSONAL DAYS	1,191	530	1,006	475	0	0
591-003-717-011	PAYROLL - SICK PAY	1,310	428	582	351	0	0
591-003-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
591-003-717-013	PAYROLL - FUNERAL	119	406	0	0	0	0
591-003-717-014	PAYROLL - JURY DUTY & OTHER	0	74	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	(1,222)	23,441	(990)	0	0	0
591-003-744-001	UNIFORMS	6,337	6,863	6,036	3,942	7,500	8,000
591-003-744-004	RISK MGMT - EQUIP & MEETINGS	1,427	2,006	2,638	794	1,500	2,500
591-003-745-001	STOCK INVENTORY ADJUSTMENT	7,100	973	(5,874)	(454)	0	0
591-003-756-004	GASOLINE & OIL	8,375	8,212	10,435	3,369	10,000	8,000
591-003-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	250	250
591-003-757-004	METERED BLEEDER LINES	0	0	0	0	0	0
591-003-759-001	MAPS AND RECORDS	1,544	2,833	1,101	1,697	1,500	5,000
591-003-762-001	UAS	0	0	2,635	22	2,000	2,000
591-003-770-005	MTNCE/GROUNDS-BOOSTER STATION	23	23	21	355	50	700
591-003-770-011	MTNCE/GROUNDS - CHERRY ST TANK	453	398	355	130	250	275
591-003-770-012	MTNCE/GROUNDS - N. 5TH ST TANK	2,037	2,300	2,127	664	2,000	1,500
591-003-770-013	MTNCE/GROUNDS - CENTURY WATER	8	0	0	0	0	0
591-003-770-014	MAINT/GRNDS - BERT CROSS TOWER	31	23	21	1,510	100	100
591-003-770-015	MAINT/GRNDS - CARBERRY TOWER	347	351	313	115	250	250
591-003-770-016	GENERAL SUPPLIES EXPENSE	2,728	2,203	1,925	1,339	1,500	1,500
591-003-775-006	MTNCE - STOREROOM EQUIPMENT	0	0	0	0	0	0
591-003-775-008	MTNCE - FIELD EQUIPMENT	4,951	4,341	2,855	2,161	5,000	4,500
591-003-777-005	MTNCE - BOOSTER STATION	11,130	11,774	11,813	6,088	10,109	12,000
591-003-777-011	MTNCE - CHERRY STREET TANK	8,506	8,744	9,608	5,047	10,003	10,247
591-003-777-012	MTNCE - N. 5TH ST TANK	7,996	8,284	8,846	4,505	10,003	10,247
591-003-777-013	MTNCE - CENTURY WATER TANK	10,112	9,075	9,727	4,781	10,003	10,247
591-003-777-014	MAINT - BERTRAND CROSS TOWER	9,069	11,051	16,418	5,627	10,303	15,747
591-003-777-015	MAINT - CARBERRY TOWER	9,369	11,205	9,863	4,968	10,003	15,747

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2020							
							2019-20
Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	10/18-03/19 Actual	2018-19 Budget	PROJECTED Budget
591-003-780-004	MTNCE - DISTRIBUTION MAINS	139,095	93,401	130,170	47,483	133,664	100,000
591-003-780-006	MTNCE - SERVICES	96,253	90,070	115,256	47,281	83,664	339,664
591-003-780-007	MTNCE - SERVICES (STREET PAVIN	(950)	0	0	(25)	15,000	0
591-003-781-001	CUSTOMER PREMISE EXPENSE	0	0	0	0	0	10,000
591-003-784-004	VEHICLE MAINTENANCE	20,588	36,690	18,800	11,066	40,928	40,000
591-003-785-011	HAZARDOUS WASTE DISPOSAL	114	0	0	0	0	0
591-003-787-001	MTNCE - METERS	9,433	11,274	12,515	4,803	10,000	10,355
591-003-787-002	METER TOUCH-READ CONVERSION -	0	0	0	0	0	0
591-003-787-003	METER RADIO READ CONVERSION	0	0	0	0	0	0
591-003-788-002	MTNCE - SERVICE BUILDING	18,016	19,481	28,615	8,593	20,000	15,000
591-003-788-007	MTNCE - RADIO EQUIPMENT	625	571	2,990	383	1,000	600
591-003-789-001	TOOL EXPENSE	9,693	7,323	9,545	4,851	12,000	10,000
591-003-790-001	REPAIRS & MTNCE - STORM/FLOOD	0	0	6,664	29,353	0	0
591-003-920-006	HEAT & UTILITIES - SERVICE BUI	10,718	10,254	11,222	5,201	12,000	10,500
591-003-940-001	EQUIPMENT RENTAL	0	0	0	0	0	0
591-003-969-014	LICENSE & PERMIT EXPENSE	5,593	5,878	6,101	5,853	6,000	6,000
Total DISTRIBUTION:		449,505	440,419	483,173	236,591	490,730	703,416
ADMINISTRATIVE & GENERAL							
591-004-708-001	PAYROLL - METER READERS	18,172	11,620	7,500	163	12,000	11,364
591-004-709-001	PAYROLL - CLERICAL	78,780	76,529	80,832	41,211	96,059	99,881
591-004-709-006	CUT-OFF & COLLECTION EXPENSE	20,666	22,956	15,593	9,764	26,000	22,239
591-004-710-001	PAYROLL - ADMINISTRATIVE	57,227	63,551	71,693	49,019	113,127	121,908
591-004-717-001	PENSION FUND EXPENSE	187,742	197,887	64,485	20,280	48,816	68,558
591-004-717-002	RETIRES GROUP MED INSURANCE	25,025	28,341	24,508	1,888	3,625	4,000
591-004-717-003	SOCIAL SECURITY TAX	39,634	38,074	35,848	20,507	44,705	43,926
591-004-717-004	EMPLOYEES GROUP INSURANCE - ME	157,490	178,704	155,898	85,870	136,771	186,920
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	14,589	14,605	10,636	5,053	0	0
591-004-717-009	PAYROLL - HOLIDAY PAY	6,442	6,019	6,138	3,239	0	0
591-004-717-010	PAYROLL - PERSONAL DAYS	2,278	2,165	2,051	897	0	0
591-004-717-011	PAYROLL - SICK PAY	10,076	11,963	4,248	3,882	0	0
591-004-717-012	PAYROLL - INJURY PAY	322	0	0	0	0	0
591-004-717-013	PAYROLL - FUNERAL PAY	779	36	426	256	0	0
591-004-717-014	PAYROLL - JURY DUTY & OTHER	32	139	0	0	0	0
591-004-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
591-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
591-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
591-004-717-020	UNEMPLOYMENT COMPENSATION	625	0	0	0	0	0
591-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	0	0	0	0	0
591-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	0	0	0
591-004-717-050	PAYROLL - COMPENSATED BENEFITS	(5,145)	4,856	1,184	0	0	0
591-004-717-060	OPEB - RETIREE HEALTH INSUR	23,846	0	0	0	0	0
591-004-727-001	OFFICE SUPPLIES	2,422	2,880	2,137	896	2,500	2,000
591-004-731-001	BOOKS & PERIODICALS	937	931	220	79	100	150
591-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	5,036	11,055	10,183	2,039	12,000	10,000
591-004-733-002	NETWORK COMPUTER EQUIPMENT	11,160	12,189	13,579	3,896	12,000	10,000
591-004-735-001	OFFICE FURNITURE & EQUIPMENT E	432	2,049	1,293	1,194	1,000	1,500
591-004-736-001	POSTAGE EXPENSE	2,484	927	932	724	800	1,500
591-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	72	85	43	0	200	100
591-004-756-005	CAR ALLOWANCE/MILEAGE	913	732	784	515	800	1,000
591-004-801-001	PROFESSIONAL SERVICES	57,713	65,094	38,423	23,347	35,000	35,000
591-004-801-005	AUDIT FEES	2,400	2,463	2,500	2,375	2,500	2,625
591-004-801-007	OFFICE SECURITY EXPENSES	6,935	6,697	2,587	4,009	10,000	9,000
591-004-803-001	CITY ADMINISTRATION EXPENSE	27,073	28,969	29,365	14,885	32,600	32,800
591-004-813-001	CONTRACTUAL SERVICES-PAYROLL	1,165	0	0	0	0	0
591-004-813-002	CONTRACTUAL SERVICES-MATERIAL	415	0	0	0	0	0
591-004-816-001	GENERAL MEDICAL EXPENSE	917	354	557	821	100	1,000

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2020							
							2019-20
Account Number	Account Title	2015-16 Actual	2016-17 Actual	2017-18 Actual	10/18-03/19 Actual	2018-19 Budget	PROJECTED Budget
591-004-820-001	TRAVEL, TRAINING & CONFERENCE	5,615	1,636	3,806	2,564	2,000	5,000
591-004-821-001	MEMBERSHIP FEES	2,530	2,178	2,293	2,216	3,000	3,000
591-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	0	0	0	0	0	0
591-004-851-001	TELEPHONE EXPENSE	5,725	8,591	6,471	2,946	6,500	6,000
591-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
591-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	252	784	1,712	241	1,200	500
591-004-900-001	PRINTING & PUBLISHING	3,002	4,603	6,351	0	4,000	4,800
591-004-920-005	HEAT & UTILITIES - OFFICE BUIL	7,166	5,259	5,469	2,613	5,000	5,200
591-004-930-001	MTNCE - OFFICE EQUIPMENT	2,863	2,318	2,893	3,793	5,000	8,000
591-004-930-002	MTNCE - COMPUTER EQUIPMENT	5,223	5,380	4,646	514	5,000	2,000
591-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
591-004-931-002	MTNCE - OFFICE BUILDING	8,421	20,131	4,774	2,784	15,000	15,000
591-004-945-001	RENT - OFFICE BUILDING	9,163	9,084	9,084	4,542	9,000	9,084
591-004-946-001	PROPERTY TAXES - OFFICE BUILDI	0	0	0	0	0	0
591-004-956-008	MISCELLANEOUS	470	577	1,472	464	250	500
591-004-956-015	BANK SERVICE FEES	50	50	50	25	50	50
591-004-957-001	INSURANCE - GENERAL	20,876	22,423	23,071	11,211	22,500	22,500
591-004-957-003	INSURANCE - WORKMENS COMPENSAT	5,893	7,334	7,445	4,634	8,588	8,340
591-004-959-005	INTEREST PAID ON CUSTOMER DEPO	3,039	2,029	3,442	1,273	2,000	5,000
591-004-959-020	INTEREST PD ON ELECT DEPT LOAN	3,501	3,648	2,567	0	1,930	934
591-004-965-001	BAD DEBTS	6,586	4,774	7,959	1,665	7,500	3,500
591-004-965-002	BAD DEBTS - DAMAGE CLAIMS	1,436	1,447	0	0	0	0
591-004-965-003	BAD DEBT COLLECTION FEES	588	823	781	385	500	600
Total ADMINISTRATIVE & GENERAL		851,053	894,939	677,929	338,679	689,721	765,479
DEPRECIATION							
591-006-968-001	DEPR - PRODUCTION PLANT	131,396	135,428	128,227	64,114	135,000	130,000
591-006-968-003	DEPR - DISTRIBUTION PLANT	203,489	206,748	216,435	108,217	205,000	217,000
591-006-968-008	DEPR - GENERAL PLANT	39,144	38,288	33,898	16,925	40,000	36,000
Total DEPRECIATION:		374,029	380,464	378,560	189,256	380,000	383,000
DISTRIBUTED EXPENSE							
591-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(9,703)	(2,880)	(521)	(721)	0	0
591-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(8,114)	(2,489)	(4,048)	(1,009)	0	0
591-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(31,245)	(1,766)	(69,197)	(910)	0	0
Total DISTRIBUTED EXPENSE:		(49,062)	(7,135)	(73,766)	(2,640)	0	0
CITY SERVICE							
591-008-955-001	TRANSFERS TO MUNICIPALITY	187,585	186,651	185,952	15,581	193,989	0
591-008-955-002	CITY UTILITY SERVICE	19,567	39,999	24,721	6,047	39,000	24,680
591-008-955-006	EXPENSE INCURRED AT REQUEST OF	451	0	326	128	500	500
591-008-955-021	MTNCE - WATER MAIN (FIRE DEPT	0	0	0	0	0	0
591-008-955-022	MTNCE - HYDRANTS	7,342	2,709	1,597	794	2,500	2,000
591-008-955-023	MTNCE - FOUNTAINS	0	12	0	0	500	250
591-008-955-024	MTNCE - PARK & PLAYGROUND PIPI	0	0	403	0	0	0
Total CITY SERVICE:		214,945	229,371	212,999	22,550	236,489	27,430
BOND EXPENSE							
591-009-996-001	INTEREST - BONDED DEBT	69,215	61,258	53,083	22,345	44,690	40,439
591-009-996-002	BOND ISSUE EXPENSE	0	0	0	0	0	0
591-009-996-003	BOND OUTFLOW INT EXPENSE	19,968	19,968	19,968	9,984	0	0
Total BOND EXPENSE:		89,183	81,226	73,051	32,329	44,690	40,439
Total FUND EXPENDITURES:		2,151,998	2,234,598	1,992,358	922,622	2,073,805	2,171,455
NET REVENUES (EXPENDITURES)		323,875	154,218	475,721	214,494	242,725	75,959
BEGINNING FUND BALANCE						5,855,622	6,098,347
PROJECTED ENDING FUND BALANCE						6,098,347	6,174,306

WASTEWATER DIVISION

(590)

The *Wastewater Division* consists of a superintendent, a chief operator/mechanic, a chemist, one maintenance mechanic, five 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 cost achievable, while conforming to State and Federal regulations.

SIGNIFICANT CHANGES

FY 2018

- Decreased capital improvements due to revenue shortages (no rate adjustment for City and Twp customers since 10/1/2015, no Niles Twp rate adjustment since 10/1/2013).
- Deferred primary clarifier mechanisms to FY19.
- Combined Chief Operator and Chief Mechanic positions.
- New federal IPP (EPA) rules, increased reporting and monitoring requirements.
- Local staff prepared NPDES permit application (instead of engineering firm/s).
- Monitoring SRF improvements to determine future improvements.

FY 2019

- Continuing in SAW grant administration – which was awarded in FY 2018.
- Replacing recycle pumps.
- Beginning to save for upgrade of septage receiving station replacement in FY 2023.
- Starting driveway replacements as unable to continue crack filling (gaps to wide).
- Adding on to storage / garage building – equipment being kept outside should be indoors.
- Adding bypass pump trailer to fleet – currently do not own one.

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.

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
IPP OPERATING REVENUES							
590-100-649-001	IPP QUARTERLY ADMINISTRATION F	0	0	0	0	0	0
590-100-649-002	IPP INSPECTION FEES	0	0	0	304	0	0
590-100-649-003	IPP ORDINANCE PERMIT FEES	532	532	266	532	500	1,200
590-100-649-005	IPP LABORATORY ANALYSIS FEES	0	0	80	0	0	0
590-100-649-021	IPP VOLUME RATE FEES - CITY	0	0	0	0	0	0
590-100-649-022	IPP VOLUME RATE FEES - RURAL	0	0	0	0	0	0
590-100-649-023	IPP VOLUME RATE FEES - NILES T	0	58	0	0	0	0
Total IPP OPERATING REVENUES:		532	590	346	836	500	1,200
OPERATING REVENUES							
590-101-620-005	METER TESTING FEES	0	0	0	0	0	0
590-101-620-006	PENALTIES	11,768	11,579	11,575	5,031	12,000	12,000
590-101-621-001	RECOVERY OF BAD DEBTS	1,737	2,593	5,432	2,652	1,500	5,000
590-101-624-001	CONTRACT MAINTENANCE CHARGES	0	2,259	4,517	0	0	0
590-101-625-001	REFUNDS	0	0	64,577	0	0	0
590-101-642-001	SEWAGE CHARGES - CITY	1,642,642	1,610,950	1,632,426	771,204	1,613,504	1,542,408
590-101-642-003	SEWAGE CHARGES - NILES TWP	1,120,740	929,626	1,194,275	565,695	1,199,648	1,131,390
590-101-642-004	SEWAGE CHARGES - HOWARD TWP	70,187	68,098	89,242	34,388	72,000	68,766
590-101-642-005	SEWAGE CHARGES - BERTRAND TWP	19,482	26,348	25,414	12,664	23,000	26,000
590-101-643-005	BULK LOADS	220,145	194,551	290,412	81,300	183,000	162,600
590-101-647-100	UNBILLED REVENUE	14,852	9,161	(17,453)	0	0	0
Total FUND REVENUES:		3,101,553	2,855,165	3,300,417	1,472,934	3,104,652	2,948,164
NON-OPERATING REVENUES							
590-102-501-001	FEDERAL GRANTS	0	0	0	0	0	0
590-102-539-001	STATE GRANTS	0	0	664,975	119,752	630,000	630,000
590-102-626-001	SERVICES RENDERED	402	0	0	0	0	0
590-102-664-001	INTEREST	2,917	1,576	6,659	9,665	3,600	7,000
590-102-664-051	INTEREST INCOME - REPLACEMENT	59,867	52,173	60,740	34,289	55,000	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	0	0	(172,165)	0	0	0
590-102-671-001	MISCELLANEOUS	6,845	5,228	4,770	4,673	5,000	5,000
590-102-671-007	SALE OF SCRAP	120	1,456	3,324	77	1,000	100
590-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	185	18,029	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	22,351	0	0	0	0	0
590-102-693-001	CAPITAL GAIN OR LOSS	0	(4,336)	0	0	0	0
Total NON-OPERATING REVENUES		92,502	56,282	586,332	168,456	694,600	702,100
Total REVENUES:		3,194,587	2,912,037	3,887,095	1,642,226	3,799,752	3,651,464
EXPENDITURES							
PROCESSING							
590-001-706-001	PAYROLL-DIST SUPERVISION & ENG	26,933	68,347	71,591	39,077	73,500	80,411
590-001-706-002	PAYROLL-PLANT SUPERVISION & EN	77,103	18,467	0	0	54,060	58,523

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2020							
							2019-20
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<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-001-707-002	PAYROLL-PLANT LABOR	221,611	256,880	290,617	149,053	272,850	285,018
590-001-707-004	PAYROLL-LABORATORY OPERATIONS	39,929	34,536	31,369	16,797	31,212	37,454
590-001-717-005	PAYROLL - COMP TIME	158	(480)	276	(538)	0	0
590-001-717-008	PAYROLL - VACATION PAY	27,453	26,454	12,292	7,052	0	0
590-001-717-009	PAYROLL - HOLIDAY	11,871	10,483	8,286	4,778	0	0
590-001-717-010	PAYROLL - PERSONAL DAYS	4,863	2,752	2,593	2,126	0	0
590-001-717-011	PAYROLL - SICK PAY	4,225	30,443	2,753	1,860	0	0
590-001-717-012	PAYROLL - WORK INQUIRY	253	282	96	0	0	0
590-001-717-013	PAYROLL - FUNERAL	1,285	1,346	1,237	208	0	0
590-001-717-014	PAYROLL - JULY DUTY & OTHER	(13)	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	0	163	53	0	0	0
590-001-717-050	PAYROLL - COMPENSATED BENEFITS	5,312	(24,862)	(988)	0	0	0
590-001-744-001	UNIFORMS	5,594	6,936	6,037	3,959	7,200	8,000
590-001-744-004	RISK MGMT - EQUIP & MEETINGS	7,564	5,403	5,562	914	4,000	4,000
590-001-744-005	SAFETY GLASSES	167	0	0	0	0	0
590-001-746-001	ELECTRICITY	224,467	211,398	239,183	96,176	200,000	200,000
590-001-746-002	WATER & SEWAGE	12,721	11,718	10,692	4,387	10,000	0
590-001-746-003	FUEL OIL	927	689	1,274	447	1,000	1,000
590-001-746-004	NATURAL GAS	28,965	33,170	36,751	22,626	45,000	45,000
590-001-746-006	LUBRICANTS	268	905	857	792	500	1,500
590-001-746-007	LABORATORY SUPPLIES	24,940	14,921	16,484	7,376	10,000	15,000
590-001-746-008	MISCELLANEOUS EXPENSE	518	1,603	497	162	600	500
590-001-746-009	CHLORINE	23,553	26,927	23,905	7,868	18,000	18,000
590-001-746-010	FERROUS CHLORIDE	20,935	16,805	13,728	7,557	13,000	15,000
590-001-746-011	NITRIC ACID	0	0	0	0	0	0
590-001-746-012	POLYMER	33,992	29,532	25,990	10,948	32,000	22,000
590-001-746-013	SULPHUR DIOXIDE	14,876	12,234	17,055	7,264	12,000	14,500
590-001-746-014	SALT	0	0	0	0	0	0
590-001-746-016	SLUDGE REMOVAL	88,308	83,443	80,890	35,075	55,000	70,000
590-001-756-004	GASOLINE & OIL	2,356	3,243	5,063	1,542	4,000	3,000
590-001-770-016	GENERAL SUPPLIES EXPENSE	1,519	2,827	2,982	973	1,500	2,000
590-001-770-017	MTNCE - BUILDING	2,657	9,004	9,604	729	10,000	2,500
590-001-770-018	MTNCE - GROUNDS	17,142	9,505	6,408	2,080	6,000	4,200
590-001-775-008	MTNCE - FIELD EQUIPMENT	340	966	469	0	600	600
590-001-775-012	MTNCE - PLANT EQUIPMENT	34,968	43,844	44,183	12,883	50,000	50,000
590-001-775-013	MTNCE - PLANT EQUIPMENT REPLAC	8,393	23,763	53,447	6,963	50,000	50,000
590-001-775-021	MTNCE - LABORATORY EQUIPMENT	567	1,477	1,793	157	1,000	1,000
590-001-775-022	MTNCE - INSTRUMENT	3,465	1,046	456	1,477	0	2,500
590-001-784-004	VEHICLE MAINTENANCE	5,751	7,588	8,355	3,018	10,000	10,000
590-001-785-011	HAZARDOUS WASTE REMOVAL	50	2,385	151	0	250	250
590-001-788-002	MTNCE - SERVICE BUILDING	0	0	150	0	0	0
590-001-788-007	MTNCE - RADIO EQUIPMENT	610	549	465	349	500	500
590-001-789-001	TOOL EXPENSE	7,235	5,805	14,046	2,010	10,000	10,000
590-001-789-005	LABORATORY EQUIPMENT	4,455	5,031	1,774	0	2,500	2,500
590-001-790-001	REPAIRS & MTNCE - STORM/FLOOD	0	0	52,891	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2020							
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<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-001-817-001	LABORATORY TESTING & ANALYSIS	10,506	11,626	4,544	3,231	5,000	6,000
590-001-969-014	LICENSE & PERMIT EXPENSE	5,908	6,345	6,110	6,160	10,000	12,000
Total PROCESSING:		1,014,700	1,015,499	1,111,971	467,536	1,001,272	1,032,956
INTERCEPTER SEWER							
590-002-750-016	OPERATION - DIVERSION CHAMBER	113	0	0	0	0	0
590-002-750-017	ELECTRICITY - DIVERSION CHAMBE	36	101	85	0	0	0
590-002-780-021	MTNCE - INTERCEPTER SEWERS	368	1,255	1,823	0	50,000	0
590-002-780-023	MTNCE - DIVERSION CHAMBERS	361	94	83	30	0	0
Total INTERCEPTER SEWER:		878	1,450	1,991	30	50,000	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	100	0
590-003-750-021	ELECTRICITY - WESTERN ELECT LI	969	1,001	1,208	542	1,000	1,000
590-003-750-022	ELECTRICITY - PROGRESSIVE DRIV	82	105	216	0	100	400
590-003-750-026	ELECTRICITY - BERTRAND CROSSIN	759	859	947	443	900	900
590-003-759-001	MAPS AND RECORDS	584	564	206	0	25,000	400
590-003-762-001	UAS	0	0	4,913	17	3,000	3,000
590-003-780-005	MTNCE - SANITARY SEWERS	215,130	161,779	352,746	49,482	900,000	530,000
590-003-784-004	VEHICLE MAINTENANCE	0	0	191	0	0	0
590-003-786-022	MTNCE - WESTERN ELEC SEWAGE LI	975	0	0	0	250	0
590-003-786-024	MTNCE - HOWARD TWP SEWAGE LIFT	0	0	0	0	0	0
590-003-786-025	MTNCE - PROGRESSIVE DRIVE LIFT	451	725	130	223	250	250
590-003-786-026	MTNCE - BERTRAND CROSSING LIFT	589	762	159	213	250	250
590-003-786-027	MTNCE - INDUSTRIAL DR LIFT	958	1,003	531	214	250	250
590-003-787-001	MTNCE - METERS	0	0	0	479	0	0
590-003-787-004	MTNCE - INSTALLED FLOW METERS	1,572	1,668	867	0	1,000	0
590-003-787-005	MTNCE - INSTALLED FLOW METERS	145	145	145	0	0	0
Total SANITARY SEWER:		222,214	168,611	362,259	51,613	932,100	536,450
ADMINISTRATIVE & GENERAL							
590-004-708-001	PAYROLL - METER READERS	19,131	17,325	14,552	5,637	19,170	14,000
590-004-709-001	PAYROLL - CLERICAL	67,498	65,682	69,484	35,366	76,214	85,235
590-004-710-001	PAYROLL - ADMINISTRATIVE	48,933	54,907	62,228	42,245	100,213	110,235
590-004-717-001	PENSION FUND EXPENSE	203,896	203,908	72,250	18,979	44,817	64,812
590-004-717-002	RETIREES GROUP MED INSURANCE	16,940	33,476	29,411	3,685	7,250	8,000
590-004-717-003	SOCIAL SECURITY TAX	45,100	46,688	46,692	24,504	51,343	54,473
590-004-717-004	EMPLOYEES GROUP INSURANCE - ME	166,166	186,314	161,563	91,906	175,479	196,832
590-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
590-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
590-004-717-008	PAYROLL - VACATION PAY	10,183	7,939	8,345	4,157	0	0
590-004-717-009	PAYROLL - HOLIDAY PAY	4,631	4,195	4,387	2,309	0	0
590-004-717-010	PAYROLL - PERSONAL DAYS	1,637	1,290	1,470	717	0	0
590-004-717-011	PAYROLL - SICK PAY	8,584	3,944	2,524	2,731	0	0
590-004-717-012	PAYROLL - INJURY PAY	258	0	0	0	0	0
590-004-717-013	PAYROLL - FUNERAL PAY	448	28	160	204	0	0
590-004-717-014	PAYROLL - JURY DUTY & OTHER	25	111	0	0	0	0
590-004-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2020							
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<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
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	500	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	(5,131)	3,899	953	0	0	0
590-004-717-060	OPEB - RETIREE HEALTH INSUR	16,142	0	0	0	0	0
590-004-727-001	OFFICE SUPPLIES	2,278	2,680	3,542	1,076	2,000	2,000
590-004-731-001	BOOKS & PERIODICALS	737	9	125	343	100	500
590-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	6,723	11,751	9,399	2,979	3,000	6,000
590-004-733-002	NETWORK COMPUTER EQUIPMENT	8,928	9,937	10,639	2,591	10,000	10,000
590-004-735-001	OFFICE FURNITURE & EQUIPMENT E	734	1,079	3,029	955	200	1,000
590-004-736-001	POSTAGE EXPENSE	707	772	973	505	700	1,100
590-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	25	25	0	15	75	75
590-004-756-005	CAR ALLOWANCE/MILEAGE	915	1,080	776	408	750	1,000
590-004-801-001	PROFESSIONAL SERVICES	70,800	43,562	544,342	222,594	15,000	400,000
590-004-801-005	AUDIT FEES	1,920	1,970	2,000	1,900	2,000	2,100
590-004-801-007	OFFICE SECURITY EXPENSES	5,548	5,358	2,070	3,207	4,500	6,500
590-004-803-001	CITY ADMINISTRATION EXPENSE	22,312	24,159	31,432	15,972	26,000	26,200
590-004-813-001	CONTRACTUAL SERVICES-PAYROLL	8,954	0	0	0	0	0
590-004-813-002	CONTRACTUAL SERVICES-MATERIAL	49	0	0	0	0	0
590-004-816-001	GENERAL MEDICAL EXPENSE	611	432	378	252	250	500
590-004-820-001	TRAVEL, TRAINING & CONFERENCE	6,638	15,997	10,181	4,730	10,000	10,000
590-004-821-001	MEMBERSHIP FEES	166	466	185	23	250	250
590-004-851-001	TELEPHONE EXPENSE	7,784	7,082	6,871	3,797	7,000	8,000
590-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
590-004-878-002	RETIREE DEATH BENEFIT	0	0	0	0	0	0
590-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	276	625	766	230	500	500
590-004-900-001	PRINTING & PUBLISHING	0	0	0	0	0	2,500
590-004-920-005	HEAT & UTILITIES - OFFICE BUIL	7,144	5,259	5,447	1,798	5,000	3,500
590-004-930-001	MTNCE - OFFICE EQUIPMENT	2,269	2,318	2,810	3,255	2,000	4,000
590-004-930-002	MTNCE - COMPUTER EQUIPMENT	5,125	5,132	4,322	754	4,000	2,000
590-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
590-004-931-002	MTNCE - OFFICE BUILDING	6,254	19,774	4,236	2,384	6,630	5,000
590-004-945-001	RENT - OFFICE BUILDING	9,163	9,084	9,084	4,542	9,000	9,084
590-004-946-001	PROPERTY TAXES - OFFICE BUILDI	0	0	0	0	0	0
590-004-956-008	MISCELLANEOUS	752	1,548	2,334	885	500	1,500
590-004-956-015	BANK SERVICE FEES	0	25	25	0	0	0
590-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
590-004-956-030	IPP FRINGE BENEFIT ALLOCATION	0	0	0	0	0	0
590-004-956-031	IPP BILLING EXPENSE ALLOCATION	0	0	0	0	0	0
590-004-957-001	INSURANCE - GENERAL	40,927	43,724	46,268	21,862	42,000	42,000
590-004-957-003	INSURANCE - WORKMENS COMPENSAT	6,025	6,804	6,115	3,949	6,793	6,298
590-004-959-005	INTEREST PAID ON CUSTOMER DEP	318	0	0	113	0	0
590-004-959-020	INTEREST PD ON ELECT DEPT LOAN	0	0	0	0	0	0
590-004-965-001	BAD DEBTS	4,918	2,787	10,617	1,479	3,600	3,000

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
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<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-004-965-002	BAD DEBTS - DAMAGE CLAIMS	0	(2,991)	0	0	0	0
590-004-965-003	BAD DEBT COLLECTION FEES	406	467	2,298	241	500	500
Total ADMINISTRATIVE & GENERA		834,347	850,621	1,194,283	535,279	636,834	1,088,694
INDUSTRIAL PRE-TREATMENT							
590-005-961-001	IPP PAYROLL - SUPERVISION (ACT	2,060	6,298	6,171	3,549	6,555	7,283
590-005-961-002	IPP PAYROLL - CHEMIST (ACTUAL	7,226	20,453	19,865	11,198	20,808	24,970
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	138	54	133	57	0	120
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	90	8	24	0	0	0
590-005-962-002	IPP PAYROLL - CHEMIST (ACTUAL	24	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	12	0	0	0	250	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	200	0
590-005-962-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	100	0
590-005-963-002	IPP PAYROLL - CHEMIST (ACTUAL	4,741	0	0	0	0	0
590-005-963-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-963-008	IPP EDUCATION, TRAINING, & TRA	0	0	0	0	0	0
590-005-963-009	IPP BOOKS & PERIODICALS	0	0	0	0	0	0
Total INDUSTRIAL PRE-TREATMEN		14,291	26,813	26,193	14,804	27,913	32,373
DEPRECIATION							
590-006-968-005	DEPR - PROCESSING PLANT	636,666	653,388	642,484	321,242	615,000	535,000
590-006-968-006	DEPR - INTERCEPTOR PLANT	56,459	56,461	55,863	27,932	58,000	57,000
590-006-968-007	DEPR - COLLECTION PLANT	39,117	40,122	39,887	19,943	41,000	41,000
590-006-968-008	DEPR - GENERAL PLANT	60,639	62,225	64,399	27,442	57,000	55,000
Total DEPRECIATION:		792,881	812,196	802,633	396,559	771,000	688,000
DISTRIBUTED EXPENSE							
590-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(263)	(2,204)	(645)	(716)	0	0
590-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(637)	(1,698)	(357)	(322)	0	0
590-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(849)	(1,533)	(653)	(361)	0	0
Total DISTRIBUTED EXPENSE:		(1,749)	(5,435)	(1,655)	(1,399)	0	0
CITY SERVICE							
590-008-955-001	TRANS TO CITY - PILOT	173,231	170,479	174,709	14,438	237,136	0
Total CITY SERVICE:		173,231	170,479	174,709	14,438	237,136	0
DEBT							
590-009-959-004	INTEREST ON BONDED DEBT	82,682	77,807	72,744	35,091	67,557	62,307
590-009-996-002	BOND ISSUE EXPENSE	0	0	0	0	0	0
Total DEBT:		82,682	77,807	72,744	35,091	67,557	62,307

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2020							
							2019-20
		2015-16	2016-17	2017-18	10/18-03/19	2018-19	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:		3,133,475	3,118,041	3,745,128	1,513,951	3,723,812	3,440,780
NET REVENUES (EXPENDITURES)		61,112	(206,004)	141,967	128,275	75,940	210,684
BEGINNING FUND BALANCE						10,211,159	10,287,099
PROJECTED ENDING FUND BALANCE						10,287,099	10,497,783

**CITY OF NILES - UTILITIES DEPARTMENT
"SIGNIFICANT" EXPENDITURES
WATER DIVISION - 5 YEAR PLAN
FY 2019-2020**

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<u>Account Category / Project Description</u>	<u>Fiscal Year 2019-20</u>	<u>Fiscal Year 2020-21</u>	<u>Fiscal Year 2021-22</u>	<u>Fiscal Year 2022-23</u>	<u>Fiscal Year 2023-24</u>
<u>PRODUCTION PLANT</u>					
1. Well Maintenance					
a. Western (Upgrade Well, New Drive, 277/480 power)	\$ 58,000				
b. Parker Well			\$ 50,000		
c. Airport Well #1 (May not upgrade due to DEE plume)					\$ 50,000
2. Tower Maintenance					
a. Century (paint recoat)		\$ 250,000			
b. Bertrand (paint)				\$ 350,000	
c. Carberry (paint)					\$ 350,000
3. Iron Removal Plant Maintenance					
a. Replace media (if not done in FY18)	\$ 50,000				
4.WHPA (plume capture/treat)					
a. Plume Treatment at Filtration Plant or New Wells - UNFUNDED					
"Production Plant" Subtotal	\$ 108,000	\$ 250,000	\$ 50,000	\$ 350,000	\$ 400,000
<u>DISTRIBUTION PLANT</u>					
1. Distribution Mains					
a. LSL Emergency Replacements (20 x \$2,500 ea)	\$ 100,000				
b. LSL Emergency Replacements (20 x \$2,500 ea)		\$ 100,000			
c. LSL Emergency Replacements (20 x \$2,500 ea)			\$ 100,000		
d. LSL Emergency Replacements (20 x \$2,500 ea)				\$ 100,000	
e. LSL Emergency Replacements (20 x \$2,500 ea)					\$ 100,000
e. other distribution replacements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000
2. Meters					
a. ERT Meters and Infrastructure (deferred) start Iron Replacem	\$ 25,000	\$ 25,000	\$ 100,000	\$ 100,000	\$ 200,000
"Distribution Plant" Subtotal	\$ 175,000	\$ 175,000	\$ 250,000	\$ 275,000	\$ 375,000
<u>GENERAL PLANT</u>					
1. Trucks & Trailers					
a. Replace Pick-up Trucks (#5, #9 split with Electric)	\$ 40,000				
b. Backhoe replacement, split w/ E				\$ 75,000	
d. Replace Pickup Truck 13 split with Electric		\$ 20,000			
"General Plant" Subtotal	\$ 40,000	\$ 20,000	\$ -	\$ 75,000	\$ -
TOTAL COMMITMENT BY YEAR					
TOTAL 5 - YEAR COMMITMENT					
	\$ 323,000	\$ 445,000	\$ 300,000	\$ 700,000	\$ 775,000
	\$ 2,543,000				

CITY OF NILES - UTILITIES DEPARTMENT
"SIGNIFICANT" EXPENDITURES
WASTEWATER DIVISION - 5 YEAR PLAN
FY 2019-2020

Account Category / Project Description	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24
PROCESSING PLANT					
1. Building and Equipment					
a. Contact Tank Rehab- Lining and Baffling		\$ 65,000			
b. Blower Tune Up and Inspection	\$ 30,000				
c. Huber Rebuild Project		\$ 35,000			\$35,000
d. Scum Pump Replacements	\$ 18,000	\$ 18,000			
e. Roof Replacement				\$ 50,000	\$ 50,000
f. Valve Replacement	\$ 5,000	\$ 5,000	\$5,000	\$ 5,000	\$ 5,000
g. Sludge Garage	\$ 75,000				
h. Maintenance bay addition			\$ 65,000	\$ 65,000	\$ 65,000
i. Driveway replacement	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
j. Septage receiving station	\$ 25,000	\$ 25,000			\$ 150,000
k. Thickner mechanism replacement	\$50,000	\$ 50,000	\$ 50,000		
l. MAU replacement			\$ 50,000	\$ 50,000	
m. Samplers (Primary and Recycle)		\$ 20,000			
n. Wetwell cleaning/grit removal	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
o. Pipe replacement	\$ 10,000	\$ 10,000	\$ 10,000		
p. Replacement of Itron reading software etc.	\$ 20,000	\$ 20,000			
q. Transformer replacement	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
r. Grit removal equipment	\$ 15,000		\$ 15,000		
t. PLC upgrades	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
"Processing Plant" Sub Total	\$ 308,000	\$ 308,000	\$255,000	\$ 230,000	\$ 365,000
COLLECTION PLANT					
1. Infrastructure Changes (Collection System)					
	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
"Collection Plant" Sub Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
GENERAL PLANT					
1. Field Equipment					
a. Brush Hog	\$ 8,000				
b. Vactor (Street Dept.) Replacement		\$ 120,000	\$ 120,000	\$ 120,000	\$ 40,000
"General Plant" Sub Total	\$ 8,000	\$ 120,000	\$ 120,000	\$120,000	\$40,000
TOTAL COMMITMENT BY YEAR	\$ 466,000	\$ 578,000	\$ 525,000	\$ 500,000	\$ 555,000
TOTAL 5 - YEAR COMMITMENT	\$ 2,624,000				