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## BUDGET MESSAGE

City Administrator's Budget Message

## BUDGET OVERVIEW

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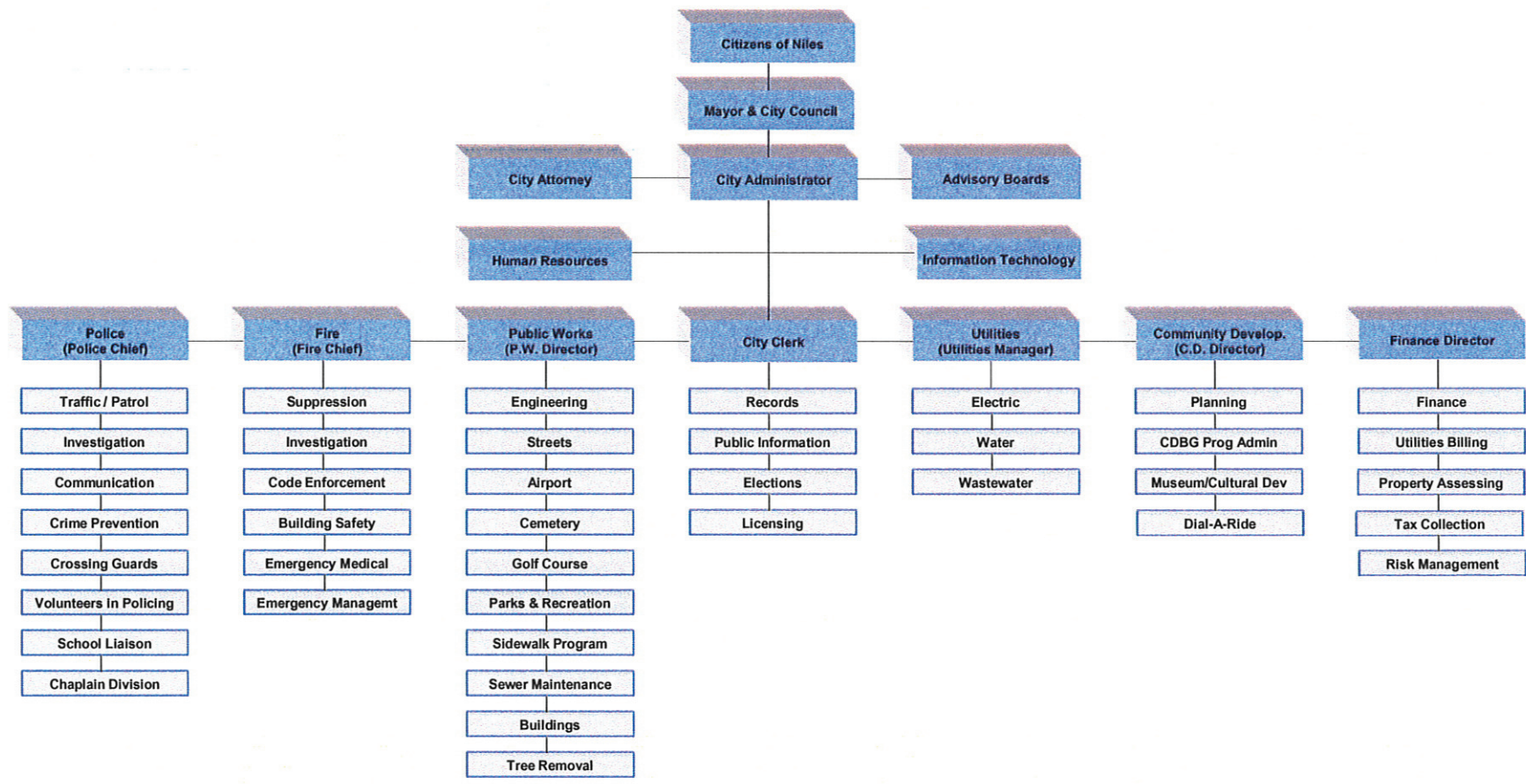
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# City of Niles Organizational Chart



**CITY OF NILES  
FISCAL YEAR 2013-2014  
ANNUAL BUDGET SUMMARY**

| Fund # | Fund Name                                | Actual                         | Actual               | Actual                    | Prior Period<br>Adjustment | Actual               | Budgeted             | Budgeted                  | Projected            | Proposed             | Proposed                  | Proposed                   | Projected            |
|--------|--|--------------------------------|----------------------|---------------------------|----------------------------|----------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|----------------------------|----------------------|
|        |  | 2010/2011<br>Ending<br>Balance | 2011/2012<br>Revenue | 2011/2012<br>Expenditures |                            | 2011/2012<br>Balance | 2012/2013<br>Revenue | 2012/2013<br>Expenditures | 2012/2013<br>Balance | 2013/2014<br>Revenue | 2013/2014<br>Expenditures | 2013/2014<br>Net Rev (Exp) | 2013/2014<br>Balance |
|        | <b>OPERATING FUNDS</b>                   | <b>Fund Balance</b>            |                      |                           |                            | <b>Fund Balance</b>  |                      |                           | <b>Fund Balance</b>  |                      |                           |                            | <b>Fund Balance</b>  |
| 101    | General                                  | 1,616,348                      | 6,343,855            | 6,454,405                 | 0                          | 1,505,798            | 6,559,790            | 6,607,833                 | 1,457,755            | 7,083,041            | 6,927,973                 | 155,068                    | 1,612,823            |
| 202    | Major Highway                            | 454,127                        | 630,509              | 379,127                   | 0                          | 705,509              | 578,500              | 530,475                   | 753,534              | 609,500              | 590,900                   | 18,600                     | 772,134              |
| 203    | Local Highway                            | 431,303                        | 389,119              | 321,357                   | 0                          | 499,065              | 313,550              | 399,110                   | 413,505              | 324,714              | 515,230                   | (190,516)                  | 222,989              |
| 211    | Tax Incremental Finance Authority (TIFA) | 38,786                         | 195,015              | 205,541                   | 0                          | 28,260               | 167,200              | 167,000                   | 28,460               | 177,700              | 177,500                   | 200                        | 28,660               |
| 249    | Building Department                      | 5,208                          | 141,398              | 117,690                   | 0                          | 28,916               | 124,246              | 123,946                   | 29,216               | 140,150              | 139,723                   | 427                        | 29,643               |
| 280    | Community Development Grant Loans        | 15,573                         | 26                   | 10,000                    | 0                          | 5,599                | 0                    | 1,000                     | 4,599                | 0                    | 1,000                     | (1,000)                    | 3,599                |
| 281    | Downtown Development Non-Grant Loans     | 12,228                         | 2                    | 0                         | 0                          | 12,230               | 0                    | 0                         | 12,230               | 0                    | 0                         | 0                          | 12,230               |
| 282    | Community Housing Improvement (CHIP)     | 2,792                          | 272                  | 0                         | 0                          | 3,064                | 0                    | 0                         | 3,064                | 0                    | 0                         | 0                          | 3,064                |
| 283    | HUD Entitlement Program Fund             | 25,054                         | 317,667              | 318,619                   | 0                          | 24,102               | 384,000              | 384,000                   | 24,102               | 314,000              | 314,000                   | 0                          | 24,102               |
| 297    | Economic Development Grants & Loans      | 465,973                        | 1,821                | 0                         | 0                          | 467,794              | 0                    | 0                         | 467,794              | 0                    | 0                         | 0                          | 467,794              |
| 401    | Capital Improvement                      | 47,399                         | 135                  | 0                         | 0                          | 47,534               | 150                  | 150                       | 47,534               | 75                   | 9,000                     | (8,925)                    | 38,609               |
| 402    | Equipment Replacement                    | 11,717                         | 3,523                | 0                         | 0                          | 15,240               | 3,000                | 0                         | 18,240               | 3,100                | 0                         | 3,100                      | 21,340               |
| 412    | Industrial Park                          | 74,677                         | 234                  | 5,311                     | 0                          | 69,600               | 250                  | 250                       | 69,600               | 100                  | 250                       | (150)                      | 69,450               |
| 491    | Sewer Maintenance                        | 36,996                         | 162,881              | 154,529                   | 0                          | 45,348               | 165,565              | 165,065                   | 45,848               | 166,115              | 165,615                   | 500                        | 46,348               |
| 588    | Dial-A-Ride                              | 65,256                         | 623,519              | 473,513                   | 0                          | 215,262              | 441,773              | 474,245                   | 182,790              | 654,382              | 557,987                   | 96,395                     | 279,185              |
| 616    | Delinquent Tax Revolving                 | 474,373                        | 228,007              | 170,578                   | 0                          | 531,802              | 213,500              | 166,700                   | 578,602              | 191,500              | 176,700                   | 14,800                     | 593,402              |
| 679    | Local Improvement Revolving              | 60,359                         | 189                  | 0                         | 0                          | 60,548               | 0                    | 0                         | 60,548               | 100                  | 0                         | 100                        | 60,648               |
| 701    | Riverfront Amphitheatre Fund             | 16,970                         | 603                  | 0                         | 0                          | 17,573               | 250                  | 200                       | 17,623               | 530                  | 200                       | 330                        | 17,953               |
| 706    | Insurance                                | 225,716                        | 1,733,751            | 1,800,389                 | 0                          | 159,078              | 1,822,300            | 1,919,300                 | 62,078               | 1,534,057            | 1,316,500                 | 217,557                    | 279,635              |
| 711    | Cemetery Perpetual Care                  | 780,297                        | 9,831                | 22,977                    | 0                          | 767,151              | 3,500                | 31,500                    | 739,151              | 3,500                | 31,500                    | (28,000)                   | 711,151              |
| 731    | Pension                                  | 25,928,236                     | 5,185,766            | 2,519,679                 | 0                          | 28,594,323           | 1,811,669            | 2,470,000                 | 27,935,992           | 1,791,842            | 2,650,000                 | (858,158)                  | 27,077,834           |
|        | <b>Total Operating Funds</b>             | <b>30,789,388</b>              | <b>15,968,123</b>    | <b>12,953,715</b>         | <b>0</b>                   | <b>33,803,796</b>    | <b>12,589,243</b>    | <b>13,440,774</b>         | <b>32,952,265</b>    | <b>12,994,406</b>    | <b>13,574,078</b>         | <b>(579,672)</b>           | <b>32,372,593</b>    |
|        |  | <b>Retained</b>                |                      |                           |                            | <b>Retained</b>      |                      |                           | <b>Retained</b>      |                      |                           |                            | <b>Retained</b>      |
|        | <b>ENTERPRISE FUNDS</b>                  | <b>Earnings</b>                |                      |                           |                            | <b>Earnings</b>      |                      |                           | <b>Earnings</b>      |                      |                           |                            | <b>Earnings</b>      |
| 209    | Cemetery                                 | 100,407                        | 144,451              | 149,987                   | 0                          | 94,871               | 147,100              | 166,578                   | 75,393               | 151,600              | 163,495                   | (11,895)                   | 63,498               |
| 581    | Airport                                  | 1,144,672                      | 340,858              | 102,105                   | 0                          | 1,383,425            | 53,600               | 108,280                   | 1,328,745            | 53,700               | 121,230                   | (67,530)                   | 1,261,215            |
| 584    | Golf                                     | 127,786                        | 178,647              | 163,963                   | 0                          | 142,470              | 181,475              | 176,505                   | 147,440              | 182,250              | 166,461                   | 15,789                     | 163,229              |
| 582    | Electric Utility                         | 9,968,149                      | 13,001,024           | 12,207,561                | 495,615                    | 11,257,227           | 13,137,434           | 12,925,728                | 11,468,933           | 12,909,295           | 12,865,522                | 43,773 *                   | 11,512,706           |
| 590    | WasteWater Utility                       | 10,952,659                     | 2,576,242            | 2,629,811                 | 119,340                    | 11,018,430           | 2,655,220            | 2,599,734                 | 11,073,916           | 2,648,600            | 2,888,209                 | (239,609) *                | 10,834,307           |
| 591    | Water Utility                            | 4,415,373                      | 2,158,994            | 1,818,624                 | 108,408                    | 4,864,151            | 2,042,017            | 1,868,990                 | 5,037,178            | 2,060,700            | 2,017,803                 | 42,897 *                   | 5,080,075            |
|        | <b>Total Enterprise Funds</b>            | <b>26,709,046</b>              | <b>18,400,216</b>    | <b>17,072,051</b>         | <b>723,363</b>             | <b>28,760,574</b>    | <b>18,216,846</b>    | <b>17,845,815</b>         | <b>29,131,605</b>    | <b>18,006,145</b>    | <b>18,222,720</b>         | <b>(216,575)</b>           | <b>28,915,030</b>    |
|        |  |                                |                      |                           |                            |                      |                      |                           |                      |                      |                           |                            |                      |
|        | <b>GRAND TOTAL</b>                       |                                | <b>34,368,339</b>    | <b>30,025,766</b>         |                            |                      | <b>30,806,089</b>    | <b>31,286,589</b>         |                      | <b>31,000,551</b>    | <b>31,796,798</b>         | <b>(796,247)</b>           |                      |

\* These funds have Capital Expenditures and Debt Repayments that are not reflected in these numbers. See cash analysis on page 130.

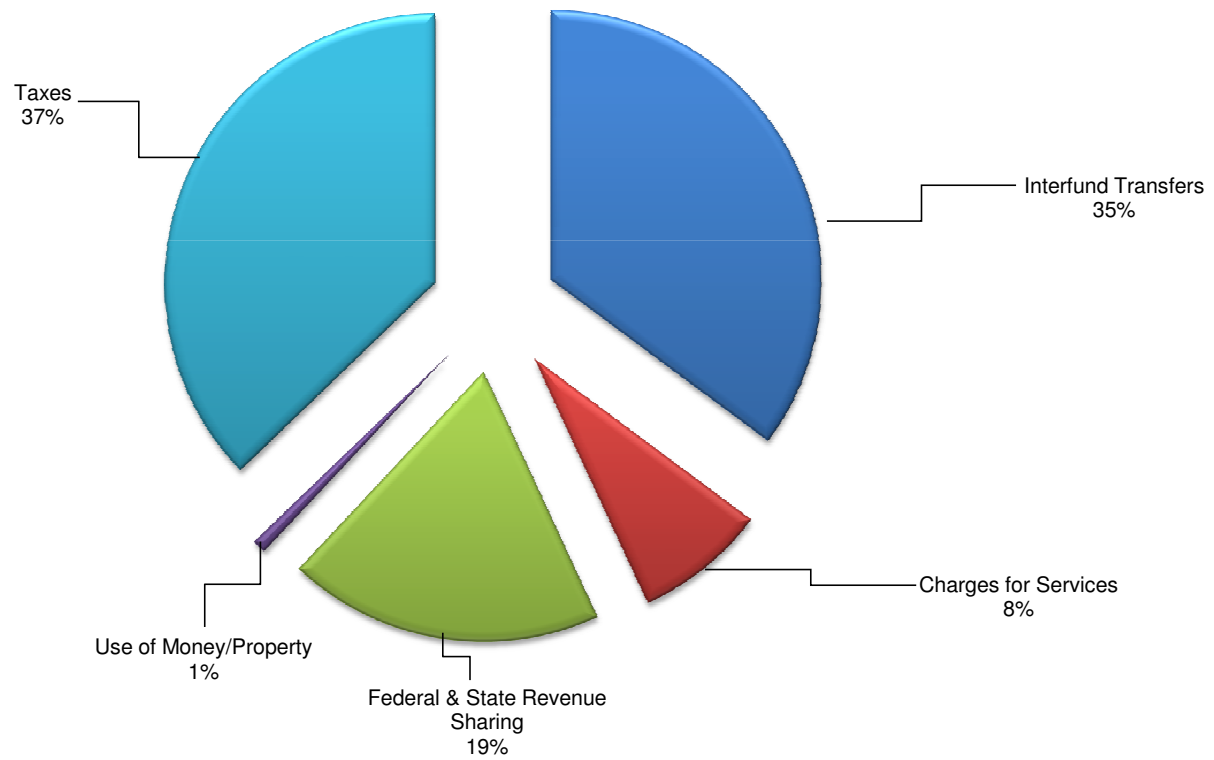
**CITY OF NILES**  
**FISCAL YEAR 2013 - 2014**  
**OPERATING FUNDS BALANCE SUMMARY**

| <b>Fund #</b> | <b>Fund Name</b>  | <b>Actual<br/>2010/2011<br/>Ending<br/>Balance</b> | <b>Actual<br/>2011/2012<br/>Ending<br/>Balance</b> | <b>Projected<br/>2012/2013<br/>Ending<br/>Balance</b> | <b>Proposed<br/>Budget<br/>2013/2014<br/>Revenue</b> | <b>Proposed<br/>Budget<br/>2013/2014<br/>Expenditures</b> | <b>Projected<br/>2013/2014<br/>Ending<br/>Balance</b> | <b>Fund Balance<br/>As % of<br/>Operating<br/>Revenues</b> |
|---------------|-------------------|--|--|---|--|---|---|--|
| 101           | General           | 1,616,348  | 1,505,798  | 1,457,755   | 7,083,041  | 6,927,973   | 1,612,823   | 23%  |
| 202           | Major Highway     | 454,127  | 705,509  | 753,534   | 609,500  | 590,900   | 772,134   | 127%   |
| 203           | Local Highway     | 431,303  | 499,065  | 413,505   | 324,714  | 515,230   | 222,989   | 69%  |
| 491           | Sewer Maintenance | 36,996   | 45,348   | 45,848  | 166,115  | 165,615   | 46,348  | 28%  |
| 588           | Dial-A-Ride       | 65,256   | 215,262  | 182,790   | 654,382  | 557,987   | 279,185   | 43%  |
|               | <b>TOTAL</b>      | <b>2,604,030</b>                                   | <b>2,970,982</b>                                   | <b>2,853,432</b>                                      | <b>8,837,752</b>                                     | <b>8,757,705</b>  | <b>2,933,479</b>                                      | <b>33%</b>   |

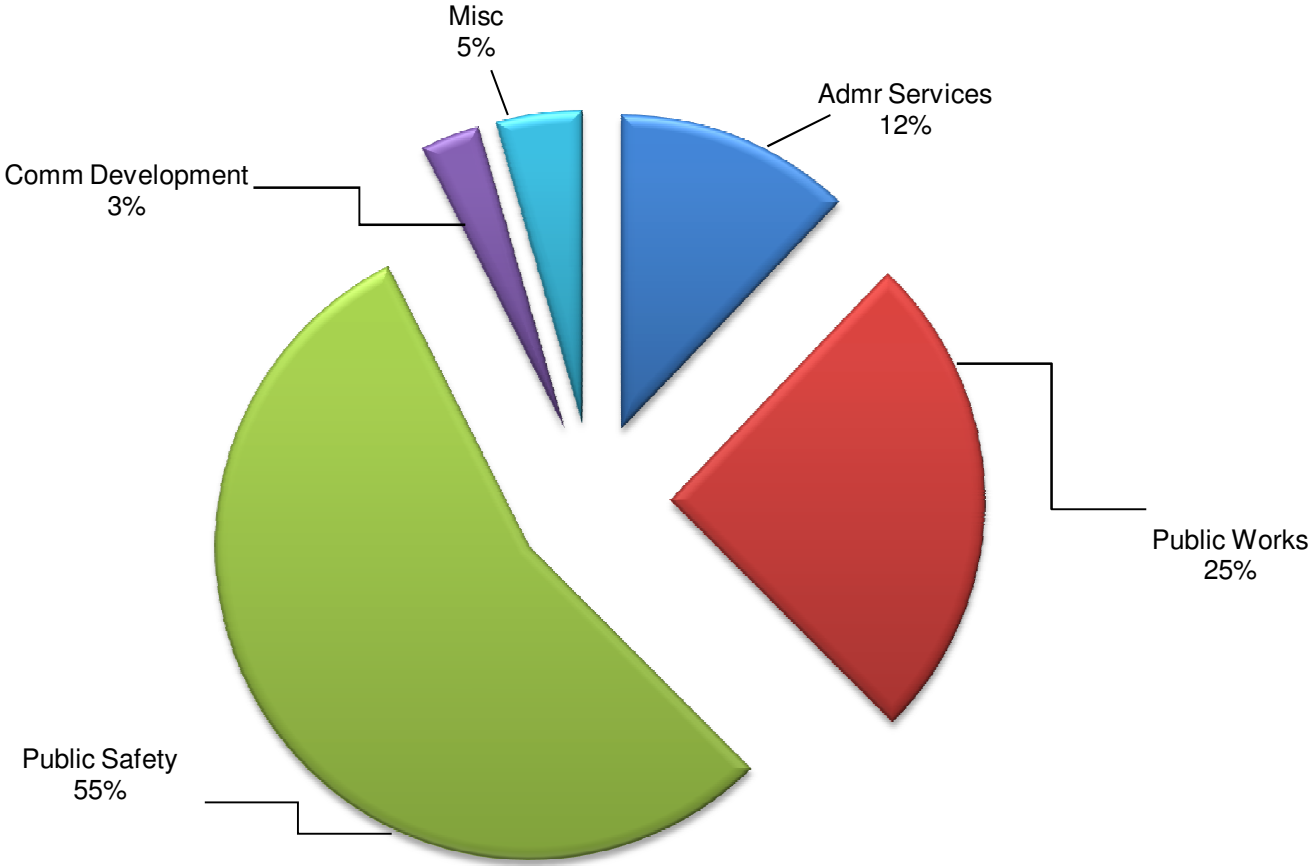
**CITY OF NILES**  
**FISCAL YEAR 2013 - 2014**  
**ENTERPRISE FUNDS CASH AND INVESTMENT BALANCE SUMMARY**

| <b>Fund #</b> | <b>Fund Name</b>   | <b>Actual<br/>2010/2011<br/>Ending<br/>Balance</b> | <b>Actual<br/>2011/2012<br/>Ending<br/>Balance</b> | <b>Projected<br/>2012/2013<br/>Ending<br/>Balance</b> | <b>Projected<br/>2013/2014<br/>Receipts</b> | <b>Projected<br/>2013/2014<br/>Expenditures</b> | <b>Projected<br/>2013/2014<br/>Depreciation</b> | <b>Projected<br/>2013/2014<br/>Cash Flow</b> | <b>Projected<br/>2013/2014<br/>Ending<br/>Balance</b> | <b>Cash Balance<br/>as Percentage<br/>of Operating<br/>Receipts</b> |
|---------------|--------------------|--|--|---|---|---|---|--|---|---|
| 209           | Cemetery           | 71,699   | 68,749   | 54,271  | 151,600                                     | 163,495   | 4,000   | (7,895)                                      | 46,376  | 31%   |
| 581           | Airport            | 166,801  | 179,997  | 187,317   | 53,700                                      | 121,230   | 62,000  | (5,530)                                      | 181,787   | 339%  |
| 584           | Golf               | 94,407   | 106,647  | 123,617   | 182,250                                     | 166,461   | 12,000  | 27,789                                       | 151,406   | 83%   |
| 582           | Electric Utility   | 4,309,684  | 4,990,830  | 5,679,559   | 12,945,094                                  | 13,580,022                                      | 432,000   | (202,928)                                    | 5,476,631   | 42%   |
| 590           | WasteWater Utility | 4,300,781  | 4,351,121  | 4,700,230   | 2,668,600                                   | 4,534,008                                       | 728,500   | (1,136,908)                                  | 3,563,322   | 134%  |
| 591           | Water Utility      | 828,529  | 1,151,309  | 1,586,762   | 2,060,700                                   | 2,653,303                                       | 315,000   | (277,603)                                    | 1,309,159   | 64%   |
|               |                    |  |  |   |   |   |   |  |   |   |
|               | <b>TOTAL</b>       | <b>9,771,901</b>                                   | <b>10,848,653</b>                                  | <b>12,331,756</b>                                     | <b>18,061,944</b>                           | <b>21,218,519</b>                               | <b>1,553,500</b>                                | <b>(1,603,075)</b>                           | <b>10,728,681</b>                                     | <b>59%</b>  |

### FY 2013 GENERAL FUND REVENUES (PROPOSED)



# FY 2013 GENERAL FUND EXPENDITURES (PROPOSED)





# CITY OF NILES

## FISCAL Year 2013- 2014

### General Fund Expenditures Summary

| Department/Program             | 2010<br>Actual   | 2011<br>Actual   | 2012<br>Actual   | 2013<br>Amended<br>Budget | 2014<br>Proposed | % of Change<br>From FY 13 |
|--------------------------------|------------------|------------------|------------------|---------------------------|------------------|---------------------------|
| <b>Administrative Services</b> |                  |                  |                  |                           |                  |                           |
| Council                        | 131,580          | 141,931          | 127,350          | 131,170                   | 131,820          | 0%                        |
| Administration                 | 95,823           | 109,515          | 142,963          | 110,216                   | 112,698          | 2%                        |
| Assessor                       | 88,448           | 95,896           | 99,462           | 94,026                    | 102,028          | 9%                        |
| Legal                          | 64,293           | 57,896           | 58,225           | 54,100                    | 53,000           | -2%                       |
| Clerk                          | 126,658          | 82,847           | 102,328          | 133,736                   | 143,874          | 8%                        |
| Treasurer                      | 123,030          | 124,566          | 122,975          | 121,514                   | 81,493           | -33%                      |
| Management Services            | 200,222          | 178,999          | 157,237          | 179,184                   | 216,109          | 21%                       |
| <b>Subtotal</b>                | <b>830,054</b>   | <b>791,650</b>   | <b>810,540</b>   | <b>823,946</b>            | <b>841,022</b>   | <b>2.1%</b>               |
| <b>Public Works</b>            |                  |                  |                  |                           |                  |                           |
| Buildings                      | 328,549          | 339,051          | 494,904          | 389,873 *                 | 489,873          | 26%                       |
| Streets/Engineering            | 1,116,213        | 1,082,496        | 874,538          | 917,508                   | 1,021,210        | 11%                       |
| Sanitation                     | 52,962           | 55,830           | 49,020           | 56,600                    | 56,600           | 0%                        |
| Parks & Recreation             | 110,558          | 120,704          | 109,108          | 119,886                   | 119,668          | 0%                        |
| Tree Trimming                  | 55,981           | 52,764           | 45,366           | 46,500                    | 46,500           | 0%                        |
| Tree Removal                   | 9,442            | 19,149           | 20,120           | 24,600                    | 24,600           | 0%                        |
| <b>Subtotal</b>                | <b>1,673,705</b> | <b>1,669,994</b> | <b>1,593,056</b> | <b>1,554,967</b>          | <b>1,758,451</b> | <b>13.1%</b>              |
| <b>Public Safety</b>           |                  |                  |                  |                           |                  |                           |
| Police                         | 2,635,499        | 2,523,377        | 2,450,915        | 2,619,704                 | 2,664,982        | 2%                        |
| Fire                           | 1,261,816        | 1,375,341        | 1,135,083        | 1,127,328                 | 1,142,817        | 1%                        |
| Emergency Operation Center     | 2,124            | 2,250            | 6,624            | 5,782                     | 5,782            | 0%                        |
| <b>Subtotal</b>                | <b>3,899,439</b> | <b>3,900,968</b> | <b>3,592,622</b> | <b>3,752,814</b>          | <b>3,813,581</b> | <b>1.6%</b>               |
| <b>Community Development</b>   |                  |                  |                  |                           |                  |                           |
| Museum                         | 97,694           | 94,039           | 93,672           | 135,143                   | 135,142          | 0%                        |
| Community Development          | 75,078           | 78,428           | 78,773           | 68,928                    | 73,473           | 7%                        |
| <b>Subtotal</b>                | <b>172,772</b>   | <b>172,467</b>   | <b>172,445</b>   | <b>204,071</b>            | <b>208,615</b>   | <b>2.2%</b>               |
| <b>Miscellaneous</b>           |                  |                  |                  |                           |                  |                           |
| Prop/Liab Insurance            | 127,945          | 124,675          | 117,360          | 120,000                   | 125,000          | 4%                        |
| Miscellaneous                  | 216,707          | 195,873          | 168,380          | 197,400                   | 181,304          | -8%                       |
| <b>Subtotal</b>                | <b>344,652</b>   | <b>320,548</b>   | <b>285,740</b>   | <b>317,400</b>            | <b>306,304</b>   | <b>-3.5%</b>              |
| <b>TOTAL</b>                   | <b>6,920,622</b> | <b>6,855,627</b> | <b>6,454,403</b> | <b>6,653,198</b>          | <b>6,927,973</b> | <b>4.13%</b>              |

\* Includes a budget amendment for \$45,365 of additional expenditures



**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 44% 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 18% of the total General Fund revenues come from state shared revenues, which are determined by the State of Michigan. The remaining 38% 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 57%), streets and highways (about 23%) and the general city administration (including finance, clerk, assessor, planner, legal, parks and museum).

|                                |                                   |                  |                  |                  |                  |                  |                  |
|--------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>CITY OF NILES</b>           |                                   |                  |                  |                  |                  |                  |                  |
| <b>GENERAL FUND - REVENUES</b> |                                   |                  |                  |                  |                  |                  |                  |
| Budget Worksheet               |                                   |                  |                  |                  |                  |                  |                  |
| FY2014                         |                                   |                  |                  |                  |                  |                  |                  |
|                                |                                   | 2009-10          | 2010-11          | 2011-12          | 10/12-03/13      | 03/13            | 2014             |
| <u>Acct No</u>                 | <u>Account Description</u>        | <u>Actual</u>    | <u>Actual</u>    | <u>Actual</u>    | <u>Actual</u>    | <u>Budget</u>    | <u>REQUESTED</u> |
| <b>GENERAL FUND REVENUES</b>   |                                   |                  |                  |                  |                  |                  |                  |
| <b>TAXES</b>                   |                                   |                  |                  |                  |                  |                  |                  |
| 101-100-402-001                | REAL PROPERTY TAXES - CURRENT     | 2,842,338        | 2,714,334        | 2,701,879        | 2,529,940        | 2,790,911        | 2,529,940        |
| 101-100-402-006                | REAL PROPERTY TAXES - CASS CNTY   | 15,547           | 12,924           | 12,922           | (253)            | 0                | 13,000           |
| 101-100-402-008                | SPECIAL TAXES - WEEDS, DEMO       | 5,530            | 7,308            | 7,796            | 3,120            | 6,000            | 6,000            |
| 101-100-411-001                | DEL. REAL PROPERTY TAXES - CITY   | 0                | 0                | 0                | 0                | 0                | 0                |
| 101-100-411-010                | DELINQUENT REAL TAXES - SEWER     | 0                | 0                | 0                | 0                | 0                | 0                |
| 101-100-420-001                | DEL. PERSONAL TAXES - CITY        | 1,335            | 15,269           | (7,813)          | 735              | 2,000            | 2,000            |
| 101-100-437-001                | IFT/CFT REVENUE                   | 37,092           | 41,109           | 73,822           | (27,556)         | 41,000           | 35,000           |
| 101-100-444-001                | PAYMENT IN LIEU OF TAXES-PILOT    | 40,377           | 14,733           | 42,958           | 24,057           | 40,000           | 40,000           |
| 101-100-445-001                | INTEREST & PENALTY - REAL PROP    | 8,796            | 7,772            | 5,296            | 6,027            | 10,000           | 9,000            |
| 101-100-445-003                | INTEREST & PENALTY - PERSONAL     | 93               | 75               | 136              | 3                | 500              | 200              |
|                                | <b>TOTAL TAXES</b>                | <b>2,951,108</b> | <b>2,813,524</b> | <b>2,836,996</b> | <b>2,536,073</b> | <b>2,890,411</b> | <b>2,635,140</b> |
| <b>LICENSES AND PERMITS</b>    |                                   |                  |                  |                  |                  |                  |                  |
| 101-100-451-001                | MULTIPLE DWELLINGS                | 32,668           | 34,898           | 38,316           | 3,169            | 30,000           | 30,000           |
| 101-100-454-001                | TAXI, BIKE & MISC LICENSES        | 1,275            | 2,469            | 3,269            | 1,257            | 3,000            | 3,000            |
| 101-100-462-001                | SEWER PERMITS                     | 0                | 0                | 0                | 0                | 0                | 0                |
|                                | <b>TOTAL LICENSES AND PERMITS</b> | <b>33,943</b>    | <b>37,367</b>    | <b>41,585</b>    | <b>4,426</b>     | <b>33,000</b>    | <b>33,000</b>    |
| <b>SHARED REVENUE</b>          |                                   |                  |                  |                  |                  |                  |                  |
| 101-100-501-001                | FEDERAL GRANTS                    | 75,785           | 143,706          | 0                | 0                | 0                | 0                |
| 101-100-501-029                | FEDERAL GRANT- POLICE             | 0                | 0                | 74,763           | 22,546           | 78,157           | 3,500            |
| 101-100-539-001                | STATE GRANTS                      | 7,601            | 6,076            | 6,174            | 3,441            | 0                | 0                |
| 101-100-539-006                | STATE GRANT - PA 302 - JUSTICE    | 4,067            | 3,692            | 3,313            | 1,592            | 3,500            | 3,500            |
| 101-100-539-029                | STATE GRANTS - POLICE             | 0                | 0                | 0                | 0                | 5,000            | 5,000            |
| 101-100-553-001                | LIQUOR LICENSES                   | 8,601            | 8,687            | 8,986            | 151              | 9,000            | 9,000            |
| 101-100-574-004                | SALES & USE                       | 1,279,136        | 1,212,576        | 1,170,034        | 405,365          | 1,164,003        | 1,283,700        |
| 101-100-574-007                | TELECOMMUNICATIONS RIGHTS-OF-W    | 35,000           | 35,000           | 40,000           | 0                | 35,000           | 35,000           |
| 101-100-574-008                | TCPS REVENUE SHARING (POLICE)     | 0                | 0                | 0                | 0                | 0                | 0                |
|                                | <b>TOTAL SHARED REVENUE</b>       | <b>1,410,190</b> | <b>1,409,737</b> | <b>1,303,270</b> | <b>433,095</b>   | <b>1,294,660</b> | <b>1,339,700</b> |

|                                |                                |               |               |               |               |               |                  |
|--------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>           |                                |               |               |               |               |               |                  |
| <b>GENERAL FUND - REVENUES</b> |                                |               |               |               |               |               |                  |
| Budget Worksheet               |                                |               |               |               |               |               |                  |
| FY2014                         |                                |               |               |               |               |               |                  |
|                                |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 03/13         | 2014             |
| <u>Acct No</u>                 | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>CHARGES FOR SERVICE</b>     |                                |               |               |               |               |               |                  |
| 101-100-607-001                | FEES                           | 108,958       | 112,473       | 113,245       | 30,448        | 110,000       | 119,000          |
| 101-100-607-006                | TAX COLLECTION FEES            | 92,920        | 81,680        | 73,552        | 30,266        | 85,000        | 60,000           |
| 101-100-607-010                | BAIL BOND PROCESSING FEES      | 1,470         | 1,200         | 1,590         | 100           | 1,300         | 1,300            |
| 101-100-607-035                | FIRE DEPT CPR TECH FEES        | 0             | 100           | 20            | 174           | 0             | 0                |
| 101-100-626-001                | SERVICES RENDERED              | 5,714         | 1,955         | 2,660         | 1,083         | 5,000         | 3,000            |
| 101-100-626-003                | SERVICES RENDERED - POLICE DEP | 115,974       | 203,329       | 216,597       | 72,887        | 224,784       | 214,221          |
| 101-100-626-004                | SERV RENDERED-SALVAGE VEH INSP | 1,800         | 1,300         | 1,900         | 700           | 1,500         | 1,500            |
| 101-100-626-010                | SERV RENDERED-CENTRAL MAINT    | 0             | 0             | 4,093         | 25,679        | 0             | 30,000           |
| 101-100-626-040                | SERVICES RENDERED - MUSEUM     | 884           | 112           | 75            | 0             | 0             | 0                |
|                                | TOTAL CHARGES FOR SERVICES     | 327,720       | 402,149       | 413,732       | 161,337       | 427,584       | 429,021          |
| <b>FINES AND PENALTIES</b>     |                                |               |               |               |               |               |                  |
| 101-100-650-004                | SALE OF MISCELLANEOUS ITEMS    | (67)          | 0             | (29)          | (6)           | 2,000         | 1,000            |
| 101-100-650-040                | MUSEUM GIFT SHOP SALES         | 3,117         | 2,015         | 1,109         | 1,293         | 1,000         | 1,000            |
| 101-100-655-001                | ORDINANCE FINES & PENALTIES    | 82,819        | 79,791        | 68,543        | 34,260        | 80,000        | 80,000           |
| 101-100-655-002                | PARKING FINES & PENALTIES      | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-100-655-003                | FORFEITED PROPERTY             | 12,234        | 23,879        | 13,711        | 13,600        | 15,000        | 15,000           |
| 101-100-655-004                | FEDERAL FORFEITED PROPERTY     | 5,115         | 0             | 0             | 0             | 0             | 0                |
|                                | TOTAL FINES AND PENALTIES      | 103,218       | 105,685       | 83,334        | 49,147        | 98,000        | 97,000           |
| <b>INTEREST</b>                |                                |               |               |               |               |               |                  |
| 101-100-664-001                | INTEREST ON INVESTMENTS        | 142,448       | 81,402        | 62,070        | 7,100         | 90,000        | 15,000           |
| 101-100-664-002                | INTEREST-SALE OF PROPERTY      | 0             | 0             | 0             | 0             | 0             | 0                |
|                                | TOTAL INTEREST                 | 142,448       | 81,402        | 62,070        | 7,100         | 90,000        | 15,000           |
| <b>OTHER</b>                   |                                |               |               |               |               |               |                  |
| 101-100-667-001                | RENTAL OF PROPERTY             | 2,830         | 675           | 1,300         | 1,300         | 1,500         | 1,500            |
| 101-100-671-001                | MISCELLANEOUS                  | 44,386        | 10,934        | 31,265        | 23,611        | 20,000        | 25,000           |
| 101-100-673-001                | SALE OF PROPERTY               | 4,515         | 805           | 901           | 441           | 5,000         | 1,000            |
| 101-100-673-002                | STREET DEPARTMENT SALES        | 646           | 0             | 2,485         | 753           | 500           | 800              |
| 101-100-673-003                | SALE OF EASEMENTS              | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-100-687-001                | REFUNDS & REBATES              | 75,759        | 74,324        | 98,178        | 1,173         | 20,000        | 2,000            |
| 101-100-695-016                | LOAN PROCEEDS                  | 0             | 0             | 0             | 0             | 0             | 0                |

|                                |                                    |               |               |               |               |               |                  |
|--------------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>           |                                    |               |               |               |               |               |                  |
| <b>GENERAL FUND - REVENUES</b> |                                    |               |               |               |               |               |                  |
| Budget Worksheet               |                                    |               |               |               |               |               |                  |
| FY2014                         |                                    |               |               |               |               |               |                  |
|                                |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 03/13         | 2014             |
| <u>Acct No</u>                 | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
|                                | TOTAL OTHER                        | 128,136       | 86,738        | 134,129       | 27,278        | 47,000        | 30,300           |
| <b>CONTRIBUTIONS</b>           |                                    |               |               |               |               |               |                  |
| 101-100-674-001                | CONTRIBUTIONS FROM PRIVATE SOURCES | 549           | 82            | 3,734         | 44            | 5,000         | 2,000            |
| 101-100-674-002                | CONTRIB PRIVATE SOURCE-POLICE      | 43,819        | 1,225         | 6,533         | 690           | 1,500         | 3,500            |
| 101-100-674-005                | SPECIAL RESPONSE TEAM CONTRIBUTION | 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        | 495           | 683           | 3,356         | 4,367         | 700           | 3,000            |
| 101-100-674-050                | CONTRIB PRIVATE SOURCE-PUB WKS     | 6,300         | 3,305         | 6,102         | 100           | 5,000         | 3,000            |
|                                | TOTAL CONTRIBUTIONS                | 51,163        | 5,295         | 19,725        | 5,201         | 12,200        | 11,500           |
| <b>INTERFUND TRANSFERS</b>     |                                    |               |               |               |               |               |                  |
| 101-100-667-202                | EQUIPMENT RENTAL - MAJOR           | 248,771       | 194,803       | 150,453       | 38,938        | 306,360       | 323,450          |
| 101-100-667-203                | EQUIPMENT RENTAL - LOCAL           | 224,122       | 226,913       | 209,335       | 63,636        | 258,375       | 264,330          |
| 101-100-667-491                | EQUIPMENT RENTAL - SEWER           | 58,174        | 39,721        | 43,748        | 10,496        | 50,900        | 49,300           |
| 101-100-668-202                | WINTER MAINTENANCE - MAJOR         | 41,502        | 54,242        | 0             | 0             | 0             | 0                |
| 101-100-668-203                | WINTER MAINTENANCE - LOCAL         | 1,903         | 385           | 0             | 0             | 0             | 0                |
| 101-100-699-001                | INTERFUND TRANSFER                 | 19,726        | 750           | 0             | 0             | 0             | 0                |
| 101-100-699-002                | INTERFUND TRANSFER - UTILITY       | 821,632       | 838,696       | 895,478       | 419,410       | 901,300       | 1,705,300        |
| 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       | 150,000       | 0             | 150,000       | 150,000          |
| 101-100-699-020                | INTERFUND TRANSFER - INDUSTRIA     | 0             | 0             | 0             | 0             | 0             | 0                |
|                                | TOTAL INTERFUND TRANSFERS          | 1,565,830     | 1,555,510     | 1,449,014     | 532,480       | 1,666,935     | 2,492,380        |
|                                | TOTAL FUND REVENUES                | 6,713,756     | 6,497,407     | 6,343,855     | 3,756,137     | 6,559,790     | 7,083,041        |

**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.

|                               |                                |                |                |                |               |                |                  |
|-------------------------------|--------------------------------|----------------|----------------|----------------|---------------|----------------|------------------|
| <b>CITY OF NILES</b>          |                                |                |                |                |               |                |                  |
| <b>GENERAL FUND - COUNCIL</b> |                                |                |                |                |               |                |                  |
| Budget Worksheet              |                                |                |                |                |               |                |                  |
| FY2014                        |                                |                |                |                |               |                |                  |
|                               |                                | 2009-10        | 2010-11        | 2011-12        | 10/12-03/13   | 2012-13        | 2014             |
| <u>Acct No</u>                | <u>Account Description</u>     | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u> | <u>Budget</u>  | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>           |                                |                |                |                |               |                |                  |
| 101-101-702-001               | SALARIES & WAGES - FULL TIME   | 0              | 0              | 0              | 0             | 0              | 0                |
| 101-101-702-002               | OVERTIME WAGES                 | 0              | 0              | 0              | 0             | 0              | 0                |
| 101-101-703-001               | SALARIES & WAGES - PART TIME   | 50,400         | 47,700         | 51,000         | 23,600        | 50,400         | 50,400           |
| 101-101-714-001               | FRINGES-FICA                   | 3,856          | 3,856          | 3,859          | 1,814         | 3,900          | 3,900            |
| 101-101-714-012               | FRINGES - W/C INS PREMIUMS     | 137            | 87             | 61             | 32            | 70             | 70               |
| 101-101-717-003               | FRINGE - FICA ALLOCATION       | 0              | 0              | 0              | 0             | 0              | 0                |
| 101-101-727-001               | OFFICE SUPPLIES                | 114            | 0              | 67             | 46            | 300            | 100              |
| 101-101-736-001               | POSTAGE EXPENSE                | 0              | 0              | 0              | 0             | 100            | 50               |
| 101-101-756-005               | CAR ALLOWANCE/MILEAGE          | 152            | 0              | 16             | 0             | 200            | 200              |
| 101-101-801-001               | PROFESSIONAL SERVICES          | 0              | 0              | 1,007          | (166)         | 1,000          | 1,000            |
| 101-101-820-001               | TRAVEL, TRAINING & CONFERENCE  | 0              | 0              | 0              | 125           | 1,000          | 1,000            |
| 101-101-830-001               | DUES & SUBSCRIPTIONS           | 6,603          | 6,703          | 6,853          | 1,129         | 7,000          | 7,000            |
| 101-101-830-002               | NATS DUES                      | 6,235          | 6,507          | 4,906          | 5,024         | 6,000          | 6,000            |
| 101-101-850-001               | COMMUNICATIONS                 | 2,302          | 2,244          | 2,756          | 201           | 2,000          | 2,500            |
| 101-101-880-001               | COMMUNITY PROMOTIONS           | 20,248         | 19,603         | 18,256         | 1,823         | 20,000         | 20,000           |
| 101-101-900-001               | PRINTING & PUBLISHING          | 0              | 0              | 0              | 0             | 0              | 0                |
| 101-101-956-008               | MISCELLANEOUS                  | 112            | 98             | 1,927          | 571           | 200            | 500              |
| 101-101-956-017               | DISASTER PREPAREDNESS          | 0              | 0              | 0              | 0             | 500            | 100              |
| 101-101-956-018               | CONTINGENCY                    | 6,421          | 133            | 1,642          | 11,414        | 9,500          | 10,000           |
| 101-101-956-020               | PURCHASE OF PROPERTY           | 0              | 0              | 0              | 0             | 0              | 0                |
| 101-101-956-023               | DDA CONTRIBUTION               | 0              | 0              | 0              | 0             | 0              | 0                |
| 101-101-956-024               | INCUBATOR - OTHER              | 20,000         | 40,000         | 20,000         | 0             | 14,000         | 14,000           |
| 101-101-974-006               | LAND PURCHASE                  | 0              | 0              | 0              | 0             | 0              | 0                |
| 101-101-978-001               | OTHER EQUIPMENT CAPITAL OUTLAY | 0              | 0              | 0              | 27,259        | 0              | 0                |
| 101-101-999-001               | TRANSFERS OUT                  | 15,000         | 15,000         | 15,000         | 0             | 15,000         | 15,000           |
|                               | <b>TOTAL EXPENDITURES</b>      | <b>131,580</b> | <b>141,931</b> | <b>127,350</b> | <b>72,872</b> | <b>131,170</b> | <b>131,820</b>   |



**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 and the Executive Assistant's salary is paid by the Utilities Department because supervision of the Utilities Department is the responsibility of the Administrator's office.

|                                      |                                 |               |                |                |               |                |                  |
|--------------------------------------|---------------------------------|---------------|----------------|----------------|---------------|----------------|------------------|
| <b>CITY OF NILES</b>                 |                                 |               |                |                |               |                |                  |
| <b>GENERAL FUND - ADMINISTRATION</b> |                                 |               |                |                |               |                |                  |
| Budget Worksheet                     |                                 |               |                |                |               |                |                  |
| FY2014                               |                                 |               |                |                |               |                |                  |
|                                      |                                 | 2009-10       | 2010-11        | 2011-12        | 10/12-03/13   | 2012-13        | 2014             |
| <u>Acct No</u>                       | <u>Account Description</u>      | <u>Actual</u> | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u> | <u>Budget</u>  | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>                  |                                 |               |                |                |               |                |                  |
| 101-172-702-001                      | SALARIES & WAGES - FULL TIME    | 60,969        | 60,227         | 74,895         | 34,380        | 71,130         | 71,124           |
| 101-172-702-002                      | OVERTIME WAGES                  | 0             | 0              | 0              | 0             | 0              | 0                |
| 101-172-714-001                      | FRINGES-FICA                    | 2,660         | 2,522          | 2,488          | 960           | 5,442          | 5,441            |
| 101-172-714-004                      | FRINGES-GROUP MEDICAL INSURANCE | 14,375        | 16,771         | 19,500         | 11,813        | 16,875         | 15,000           |
| 101-172-714-006                      | FRINGES-EMPLOYEE ASSISTANCE     | 0             | 0              | 0              | 0             | 0              | 0                |
| 101-172-714-012                      | FRINGES-W/C INS PREMIUMS        | 432           | 261            | 192            | 102           | 215            | 166              |
| 101-172-714-017                      | FRINGES-PENSION CONTRI EXPENSE  | 0             | 2,450          | 3,460          | 4,154         | 4,154          | 5,067            |
| 101-172-717-003                      | FRINGE - FICA ALLOCATION        | 2,198         | 2,234          | 1,605          | 2,015         | 0              | 0                |
| 101-172-717-008                      | PAYROLL - VACATION ALLOCATION   | 5,262         | 5,514          | 7,968          | 2,548         | 0              | 0                |
| 101-172-717-009                      | PAYROLL - HOLIDAY ALLOCATION    | 1,995         | 1,995          | 2,954          | 1,538         | 0              | 0                |
| 101-172-717-010                      | PAYROLL - PERSONAL HOL ALLOC    | 738           | 858            | 749            | 958           | 0              | 0                |
| 101-172-717-011                      | PAYROLL - SICK ALLOCATION       | 0             | 7,101          | 12,781         | 0             | 0              | 0                |
| 101-172-717-013                      | PAYROLL - FUNERAL ALLOCATION    | 279           | 0              | 0              | 0             | 0              | 0                |
| 101-172-727-001                      | OFFICE SUPPLIES                 | 1,072         | 400            | 438            | 1,074         | 1,000          | 1,500            |
| 101-172-733-001                      | COMPUTER EQUIPMENT & SUPPLIES   | 0             | 3,268          | 1,231          | 0             | 3,000          | 3,000            |
| 101-172-736-001                      | POSTAGE EXPENSE                 | 0             | 0              | 0              | 0             | 0              | 0                |
| 101-172-740-001                      | OPERATING SUPPLIES              | 0             | 0              | 0              | 0             | 0              | 0                |
| 101-172-756-005                      | CAR ALLOWANCE/MILEAGE           | 1,679         | 1,408          | 4,077          | 1,621         | 2,400          | 2,400            |
| 101-172-801-001                      | PROFESSIONAL SERVICES           | 0             | 20             | 41             | 0             | 0              | 0                |
| 101-172-820-001                      | TRAVEL, TRAINING & CONFERENCE   | 1,081         | 325            | 4,757          | 1,150         | 1,000          | 2,000            |
| 101-172-830-001                      | DUES & SUBSCRIPTIONS            | 100           | 365            | 1,023          | 822           | 1,000          | 1,000            |
| 101-172-850-001                      | COMMUNICATIONS                  | 2,209         | 2,958          | 3,318          | 2,720         | 3,000          | 5,000            |
| 101-172-880-001                      | COMMUNITY PROMOTIONS            | 18            | 0              | 0              | 0             | 0              | 0                |
| 101-172-956-008                      | MISCELLANEOUS                   | 756           | 838            | 1,486          | 119           | 1,000          | 1,000            |
|                                      | <b>TOTAL EXPENDITURES</b>       | <b>95,823</b> | <b>109,515</b> | <b>142,963</b> | <b>65,974</b> | <b>110,216</b> | <b>112,698</b>   |

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

The Assessor is responsible for maintaining the assessment roll. All property, real and personal, is to be assessed at 50% of true cash value. All building permits are reviewed for new, taxable value. The property history cards are brought up-to-date to account for any of these changes. This process requires a considerable amount of time. There is also a lot of time spent filling out forms required by the various County and State agencies, including the Tax Warrants, and forms, which are filed with the State Tax Commission. The March, July and December Board of Reviews also require many hours to put together and monitor.

Starting in 1993, an added project for the Assessor was the implementation of the SMCAS roll. Changes and updates are still required to be made to this roll.

Tax Tribunal hearings require additional preparation and time dedication when a taxpayer does not feel the local Board of Review has given them enough relief.

In early 1994, Proposal A was passed which resulted in the added responsibility of the Assessor's office to maintain and file all homestead exemption affidavits. There are approximately 3,100 homestead forms on file, and additional forms must be maintained, filed and copied for the County and/or State. In addition, beginning in 1995, the July and December Board of Reviews have been given the added responsibility of approving homestead exemption applications.

|                                |                                   |               |               |               |               |               |                  |
|--------------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>           |                                   |               |               |               |               |               |                  |
| <b>GENERAL FUND - ASSESSOR</b> |                                   |               |               |               |               |               |                  |
| Budget Worksheet               |                                   |               |               |               |               |               |                  |
| FY2014                         |                                   |               |               |               |               |               |                  |
|                                |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                 | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>            |                                   |               |               |               |               |               |                  |
| 101-209-702-001                | SALARIES & WAGES - FULL TIME      | 45,163        | 36,687        | 46,002        | 22,665        | 52,000        | 52,000           |
| 101-209-702-002                | OVERTIME WAGES                    | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-209-703-001                | SALARIES/WAGES - PT               | 1,499         | 0             | 0             | 0             | 0             | 0                |
| 101-209-714-001                | FRINGES-FICA                      | 3,815         | 3,203         | 3,730         | 1,894         | 3,978         | 3,978            |
| 101-209-714-004                | FRINGES-GROUP MEDICAL INSURANCE   | 11,500        | 13,417        | 13,000        | 7,875         | 13,500        | 12,000           |
| 101-209-714-006                | FRINGES-EMPLOYEE ASSISTANCE       | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-209-714-012                | FRINGES-W/C INS PREMIUMS          | 973           | 522           | 295           | 133           | 275           | 384              |
| 101-209-714-017                | FRINGES-PENSION CONTRI EXPENSE    | 0             | 2,194         | 2,816         | 2,973         | 2,973         | 3,766            |
| 101-209-717-003                | FRINGE - FICA ALLOCATION          | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-209-717-008                | PAYROLL - VACATION ALLOCATION     | 3,093         | 2,748         | 3,227         | 2,588         | 0             | 0                |
| 101-209-717-009                | PAYROLL - HOLIDAY ALLOCATION      | 1,811         | 1,541         | 2,200         | 1,000         | 0             | 0                |
| 101-209-717-010                | PAYROLL - PERSONAL HOL ALLOCATION | 197           | 599           | 663           | 225           | 0             | 0                |
| 101-209-717-011                | PAYROLL - SICK ALLOCATION         | 2,052         | 3,124         | 900           | 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                   | 679           | 38            | 277           | 219           | 600           | 600              |
| 101-209-733-001                | COMPUTER EQUIPMENT & SUPPLIES     | 0             | 1,805         | 0             | 0             | 0             | 8,300            |
| 101-209-736-001                | POSTAGE EXPENSE                   | 2,500         | 2,350         | 2,000         | 1,963         | 2,500         | 2,500            |
| 101-209-756-004                | GASOLINE AND OIL                  | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-209-801-001                | PROFESSIONAL SERVICES             | 8,520         | 25,033        | 20,515        | 3,738         | 15,000        | 15,000           |
| 101-209-820-001                | TRAVEL, TRAINING & CONFERENCE     | 519           | 236           | 828           | 134           | 800           | 800              |
| 101-209-830-001                | DUES & SUBSCRIPTIONS              | 3,947         | 447           | 740           | 785           | 500           | 800              |
| 101-209-850-001                | COMMUNICATIONS                    | 1,370         | 1,076         | 1,477         | 479           | 1,000         | 1,000            |
| 101-209-900-001                | PRINTING & PUBLISHING             | 810           | 876           | 792           | 130           | 900           | 900              |
| 101-209-930-001                | MTNCE - OFFICE EQUIPMENT          | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-209-956-008                | MISCELLANEOUS                     | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-209-977-001                | OFFICE EQUIPMENT CAPITAL OUTLAY   | 0             | 0             | 0             | 0             | 0             | 0                |
|                                | <b>TOTAL EXPENDITURES</b>         | <b>88,448</b> | <b>95,896</b> | <b>99,462</b> | <b>46,801</b> | <b>94,026</b> | <b>102,028</b>   |

**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.

|                             |                                |               |               |               |               |               |                  |
|-----------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>        |                                |               |               |               |               |               |                  |
| <b>GENERAL FUND - LEGAL</b> |                                |               |               |               |               |               |                  |
| Budget Worksheet            |                                |               |               |               |               |               |                  |
| FY2014                      |                                |               |               |               |               |               |                  |
|                             |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>              | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>         |                                |               |               |               |               |               |                  |
| 101-211-736-001             | POSTAGE EXPENSE                | 13            | 0             | 0             | 0             | 0             | 0                |
| 101-211-801-001             | PROFESSIONAL SERVICES          | 62,988        | 57,896        | 58,225        | 25,134        | 35,000        | 53,000           |
| 101-211-801-002             | PRO SERV - CODIFICATION & ORDI | 0             | 0             | 0             | 0             | 3,000         | 0                |
| 101-211-801-003             | PROFESSIONAL SERVICES-POLICE   | 1,248         | 0             | 0             | 0             | 15,000        | 0                |
| 101-211-820-001             | TRAVEL, TRAINING & CONFERENCE  | 0             | 0             | 0             | 0             | 300           | 0                |
| 101-211-830-001             | DUES & SUBSCRIPTIONS           | 0             | 0             | 0             | 0             | 300           | 0                |
| 101-211-900-001             | PRINTING & PUBLISHING          | 44            | 0             | 0             | 0             | 500           | 0                |
|                             | <b>TOTAL EXPENDITURES</b>      | <b>64,293</b> | <b>57,896</b> | <b>58,225</b> | <b>25,134</b> | <b>54,100</b> | <b>53,000</b>    |
|                             |                                |               |               |               |               |               |                  |

**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 7,000+ voter registration roll. There are now about 20 election workers paid as part-time employees for each election. The Bureau of Elections is looking into new voting equipment for the State of Michigan.

Other duties include the receipt and verification of petitions, conducting all bid openings for the City, issuing licenses or permits as required by City ordinances, and publishing required notices and ordinances. Codification of Ordinances will need to be done from time to time.

|                      |                                   |               |               |               |               |               |                  |
|----------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES        |                                   |               |               |               |               |               |                  |
| GENERAL FUND - CLERK |                                   |               |               |               |               |               |                  |
| Budget Worksheet     |                                   |               |               |               |               |               |                  |
| FY2014               |                                   |               |               |               |               |               |                  |
|                      |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>       | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>  |                                   |               |               |               |               |               |                  |
| 101-215-702-001      | SALARIES & WAGES - FULL TIME      | 59,949        | 43,765        | 48,121        | 23,946        | 53,000        | 53,000           |
| 101-215-702-002      | OVERTIME WAGES                    | 790           | 700           | 843           | 518           | 1,500         | 1,500            |
| 101-215-702-012      | STREET DEPARTMENT LABOR ONLY      | 1,118         | 845           | 698           | 433           | 1,000         | 1,000            |
| 101-215-703-001      | SALARIES & WAGES - PART TIME      | 5,093         | 6,117         | 11,236        | 7,788         | 20,000        | 20,000           |
| 101-215-714-001      | FRINGES-FICA                      | 6,825         | 3,710         | 4,523         | 2,166         | 6,000         | 6,000            |
| 101-215-714-004      | FRINGES-GROUP MEDICAL INS         | 16,292        | 13,417        | 13,000        | 7,875         | 13,500        | 12,000           |
| 101-215-714-006      | FRINGES-EMPLOYEE ASSISTANCE       | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-215-714-012      | FRINGES-W/C INS PREMIUMS          | 420           | 276           | 182           | 63            | 129           | 0                |
| 101-215-714-017      | FRINGES-PENSION CONTRI EXPENSE    | 0             | 2,195         | 1,639         | 3,207         | 3,207         | 3,924            |
| 101-215-717-003      | FRINGE - FICA ALLOCATION          | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-215-717-008      | PAYROLL - VACATION ALLOCATION     | 11,026        | 2,031         | 4,485         | 1,427         | 0             | 4,500            |
| 101-215-717-009      | PAYROLL - HOLIDAY ALLOCATION      | 1,981         | 1,846         | 1,835         | 1,019         | 0             | 1,900            |
| 101-215-717-010      | PAYROLL - PERSONAL HOL ALLOCATION | 846           | 554           | 612           | 0             | 0             | 650              |
| 101-215-717-011      | PAYROLL - SICK ALLOCATION         | 16,368        | 0             | 0             | 0             | 0             | 0                |
| 101-215-717-012      | PAYROLL - WORK INJURY             | 393           | 0             | 0             | 0             | 0             | 0                |
| 101-215-717-013      | PAYROLL - FUNERAL ALLOCATION      | 419           | 0             | 102           | 408           | 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                   | 672           | 296           | 587           | 1,284         | 3,000         | 3,000            |
| 101-215-727-003      | ELECTION SUPPLIES                 | 1,752         | 1,976         | 5,817         | 888           | 6,000         | 10,000           |
| 101-215-733-001      | COMPUTER EQUIPMENT & SUPPLIES     | 0             | 478           | 39            | 0             | 5,000         | 5,000            |
| 101-215-736-001      | POSTAGE EXPENSE                   | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-215-756-005      | CAR ALLOWANCE/MILEAGE             | 22            | 226           | 458           | 0             | 1,000         | 1,000            |
| 101-215-801-001      | PROFESSIONAL SERVICES             | 1,716         | 1,190         | 4,679         | 1,020         | 6,500         | 6,500            |
| 101-215-814-001      | HIRED SERVICES                    | 650           | 0             | 0             | 0             | 0             | 0                |
| 101-215-820-001      | TRAVEL, TRAINING & CONFERENCE     | 316           | 113           | 110           | 0             | 1,200         | 1,200            |
| 101-215-830-001      | DUES & SUBSCRIPTIONS              | 326           | 802           | 588           | 312           | 900           | 900              |
| 101-215-850-001      | COMMUNICATIONS                    | 508           | 878           | 1,393         | 676           | 800           | 800              |
| 101-215-880-001      | COMMUNITY PROMOTIONS              | 0             | (65)          | 372           | 0             | 2,000         | 2,000            |



|                      |                                 |               |               |               |               |               |                  |
|----------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES        |                                 |               |               |               |               |               |                  |
| GENERAL FUND - CLERK |                                 |               |               |               |               |               |                  |
| Budget Worksheet     |                                 |               |               |               |               |               |                  |
| FY2014               |                                 |               |               |               |               |               |                  |
|                      |                                 | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>       | <u>Account Description</u>      | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 101-215-900-001      | PRINTING & PUBLISHING           | 1,083         | 1,494         | 628           | 181           | 3,000         | 3,000            |
| 101-215-930-001      | MTNCE - OFFICE EQUIPMENT        | 0             | 0             | 118           | 0             | 3,000         | 3,000            |
| 101-215-956-008      | MISCELLANEOUS                   | 39            | 3             | 263           | 3             | 3,000         | 3,000            |
| 101-215-977-001      | OFFICE EQUIPMENT CAPITAL OUTLAY | 0             | 0             | 0             | 0             | 0             | 0                |
|                      | CLERK Totals:                   | 128,604       | 82,847        | 102,328       | 53,214        | 133,736       | 143,874          |
|                      |                                 |               |               |               |               |               |                  |

**TREASURER/DIRECTOR OF FINANCE**  
**(101-253)**

The primary responsibility of the office of 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.

|                                 |                                |               |               |               |               |               |                  |
|---------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>            |                                |               |               |               |               |               |                  |
| <b>GENERAL FUND - TREASURER</b> |                                |               |               |               |               |               |                  |
| Budget Worksheet                |                                |               |               |               |               |               |                  |
| FY2014                          |                                |               |               |               |               |               |                  |
|                                 |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                  | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>             |                                |               |               |               |               |               |                  |
| 101-253-702-001                 | SALARIES & WAGES - FULL TIME   | 25,268        | 32,190        | 32,719        | 14,700        | 36,421        | 8,237            |
| 101-253-702-002                 | OVERTIME WAGES                 | 11            | 0             | 18            | 0             | 0             | 0                |
| 101-253-703-001                 | SALARIES & WAGES - PART TIME   | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-253-710-001                 | SALARIES & WAGES               | 35,061        | 36,263        | 35,515        | 18,252        | 40,750        | 40,750           |
| 101-253-714-001                 | FRINGES-FICA                   | 6,994         | 5,930         | 5,731         | 2,867         | 5,904         | 3,747            |
| 101-253-714-004                 | FRINGES-GROUP MEDICAL INS      | 15,812        | 20,125        | 19,500        | 11,813        | 20,300        | 10,000           |
| 101-253-714-006                 | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-253-714-012                 | FRINGES-W/C INS PREMIUMS       | 372           | 252           | 198           | 71            | 200           | 196              |
| 101-253-714-017                 | FRINGES-PENSION CONTRI EXPENSE | 0             | 3,069         | 1,862         | 5,189         | 5,189         | 5,613            |
| 101-253-717-003                 | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-253-717-008                 | PAYROLL - VACATION ALLOCATION  | 6,986         | 5,050         | 6,017         | 2,132         | 0             | 0                |
| 101-253-717-009                 | PAYROLL - HOLIDAY ALLOCATION   | 2,585         | 2,623         | 2,671         | 1,484         | 0             | 0                |
| 101-253-717-010                 | PAYROLL - PERS HOLIDAY ALLOC   | 611           | 1,131         | 540           | 551           | 0             | 0                |
| 101-253-717-011                 | PAYROLL - SICK ALLOCATION      | 5,362         | 816           | 1,352         | 2,141         | 0             | 0                |
| 101-253-717-012                 | PAYROLL - WORK INJURY          | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-253-717-013                 | PAYROLL - FUNERAL ALLOCATION   | 0             | 0             | 70            | 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                | 416           | 1,298         | 438           | 0             | 500           | 200              |
| 101-253-733-001                 | COMPUTER EQUIPMENT & SUPPLIES  | 0             | 969           | 0             | 270           | 200           | 500              |
| 101-253-736-001                 | POSTAGE EXPENSE                | 2,528         | 1,963         | 2,503         | 1,506         | 2,500         | 3,000            |
| 101-253-740-001                 | OPERATING SUPPLIES             | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-253-756-005                 | CAR ALLOWANCE/MILEAGE          | 49            | 0             | 89            | 34            | 100           | 100              |
| 101-253-801-001                 | PROFESSIONAL SERVICES          | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-253-813-001                 | CONTRACTUAL SERVICES           | 18,815        | 10,235        | 11,499        | 531           | 7,500         | 7,500            |
| 101-253-820-001                 | TRAVEL, TRAINING & CONFERENCE  | 96            | 336           | 268           | 0             | 100           | 100              |
| 101-253-830-001                 | DUES & SUBSCRIPTIONS           | 138           | 110           | 183           | 190           | 200           | 200              |
| 101-253-850-001                 | COMMUNICATIONS                 | 1,637         | 2,148         | 1,663         | 554           | 1,500         | 1,200            |

|                                 |                                |               |               |               |               |               |                  |
|---------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>            |                                |               |               |               |               |               |                  |
| <b>GENERAL FUND - TREASURER</b> |                                |               |               |               |               |               |                  |
| Budget Worksheet                |                                |               |               |               |               |               |                  |
| FY2014                          |                                |               |               |               |               |               |                  |
|                                 |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                  | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 101-253-900-001                 | PRINTING & PUBLISHING          | 20            | 0             | 0             | 0             | 0             | 0                |
| 101-253-930-001                 | MTNCE - OFFICE EQUIPMENT       | 214           | 59            | 95            | 0             | 100           | 100              |
| 101-253-956-008                 | MISCELLANEOUS                  | 7             | 0             | 0             | 0             | 50            | 50               |
| 101-253-956-015                 | BANK SERVICE FEES              | 44            | 0             | 0             | 0             | 0             | 0                |
| 101-253-965-004                 | CASH OVER/SHORT                | 4             | (1)           | 44            | (1)           | 0             | 0                |
| 101-253-977-001                 | OFFICE EQUIPMENT CAPITAL OUTLA | 0             | 0             | 0             | 0             | 0             | 0                |
|                                 | TOTAL EXPENDITURES             | 123,030       | 124,566       | 122,975       | 62,284        | 121,514       | 81,493           |
|                                 |                                |               |               |               |               |               |                  |

**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. The City Treasurer/Director of Finance oversees the human resource department, although none of her time is charged here.

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 specialist handles personnel services under the direction of the City Treasurer/Finance Director. 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.

|   |                                   |               |               |               |               |               |                  |
|---|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                      |                                   |               |               |               |               |               |                  |
| <b>GENERAL FUND - MANAGEMENT SERVICES</b> |                                   |               |               |               |               |               |                  |
| Budget Worksheet                          |                                   |               |               |               |               |               |                  |
| FY2014                                    |                                   |               |               |               |               |               |                  |
|   |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                            | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>                       |                                   |               |               |               |               |               |                  |
| 101-254-702-001                           | SALARIES & WAGES - FULL TIME      | 18,534        | 20,538        | 18,968        | 9,469         | 21,236        | 21,236           |
| 101-254-702-002                           | OVERTIME WAGES                    | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-254-709-001                           | SALARIES & WAGES - CLERICAL       | 20,631        | 20,506        | 20,143        | 10,458        | 24,274        | 24,274           |
| 101-254-710-001                           | SALARIES & WAGES - ADMIN          | 34,138        | 36,076        | 20,984        | 7,578         | 41,200        | 41,200           |
| 101-254-714-001                           | FRINGES-FICA                      | 4,801         | 5,121         | 3,656         | 1,533         | 6,633         | 6,633            |
| 101-254-714-003                           | FRINGES - MESC                    | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-254-714-004                           | FRINGES-GROUP MEDICAL INS         | 14,566        | 17,442        | 14,733        | 7,088         | 26,500        | 18,720           |
| 101-254-714-006                           | FRINGES-EMPLOYEE ASSISTANCE       | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-254-714-012                           | FRINGES-W/C INS PREMIUMS          | 344           | 253           | 230           | 79            | 245           | 168              |
| 101-254-714-017                           | FRINGES-PENSION CONTRI EXPENSE    | 0             | 3,385         | 5,913         | 5,996         | 5,996         | 4,753            |
| 101-254-717-003                           | FRINGE - FICA ALLOCATION          | 1,460         | 1,633         | 3,920         | 754           | 0             | 0                |
| 101-254-717-008                           | PAYROLL - VACATION ALLOCATION     | 6,479         | 5,006         | 6,472         | 2,619         | 0             | 0                |
| 101-254-717-009                           | PAYROLL - HOLIDAY ALLOCATION      | 3,133         | 3,242         | 2,885         | 1,355         | 0             | 0                |
| 101-254-717-010                           | PAYROLL - PERSONAL HOL ALLOCATION | 1,343         | 780           | 962           | 367           | 0             | 0                |
| 101-254-717-011                           | PAYROLL - SICK ALLOCATION         | 2,107         | 3,607         | 2,551         | 898           | 0             | 0                |
| 101-254-717-012                           | PAYROLL - WORK INJURY             | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-254-717-013                           | PAYROLL - FUNERAL ALLOCATION      | 140           | 655           | 256           | 0             | 0             | 0                |
| 101-254-717-014                           | PAYROLL - JURY DUTY ALLOCATION    | 46            | 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                   | 3,378         | 3,148         | 3,450         | 3,172         | 3,000         | 3,500            |
| 101-254-733-001                           | COMPUTER EQUIPMENT & SUPPLIES     | 13,971        | 7,876         | 2,286         | 4,349         | 5,000         | 10,000           |
| 101-254-736-001                           | POSTAGE EXPENSE                   | 9,488         | 7,679         | 7,976         | 4,374         | 5,000         | 8,000            |
| 101-254-740-001                           | OPERATING SUPPLIES                | 0             | 0             | 14            | 0             | 0             | 0                |
| 101-254-756-005                           | CAR ALLOWANCE/MILEAGE             | 225           | 445           | (3)           | 0             | 400           | 100              |
| 101-254-801-001                           | PROFESSIONAL SERVICES             | 3,652         | 1,161         | 1,249         | 2,432         | 1,500         | 3,000            |
| 101-254-801-005                           | AUDIT FEES                        | 14,652        | 15,568        | 18,137        | 10,201        | 16,400        | 12,025           |
| 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     | 2,604         | 2,378         | 2,142         | 1,484         | 1,500         | 2,500            |
| 101-254-830-001                           | DUES & SUBSCRIPTIONS              | 544           | 741           | 2,909         | 633           | 800           | 1,000            |
| 101-254-850-001                           | COMMUNICATIONS                    | 6,153         | 5,836         | 6,104         | 2,288         | 6,000         | 5,000            |

|   |                                 |               |               |               |               |               |                  |
|---|---------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                      |                                 |               |               |               |               |               |                  |
| <b>GENERAL FUND - MANAGEMENT SERVICES</b> |                                 |               |               |               |               |               |                  |
| Budget Worksheet                          |                                 |               |               |               |               |               |                  |
| FY2014                                    |                                 |               |               |               |               |               |                  |
|   |                                 | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                            | <u>Account Description</u>      | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 101-254-851-001                           | TELEPHONE EXPENSE               | 1,090         | 1,141         | 617           | 259           | 600           | 600              |
| 101-254-880-001                           | COMMUNITY PROMOTIONS            | 15            | 0             | 0             | 0             | 0             | 0                |
| 101-254-900-001                           | PRINTING & PUBLISHING           | 578           | 200           | 0             | 0             | 200           | 200              |
| 101-254-930-001                           | MTNCE - OFFICE EQUIPMENT        | 11,978        | 9,964         | 9,919         | 5,278         | 9,500         | 10,000           |
| 101-254-930-002                           | MTNCE - COMPUTER EQUIPMENT      | 1,276         | 196           | 0             | 0             | 500           | 500              |
| 101-254-956-008                           | MISCELLANEOUS                   | 1,099         | 487           | 692           | 352           | 500           | 500              |
| 101-254-956-015                           | BANK SERVICE FEES               | (6)           | 192           | 72            | 48            | 200           | 200              |
| 101-254-977-001                           | OFFICE EQUIPMENT CAPITAL OUTLAY | 21,803        | 3,743         | 0             | 0             | 2,000         | 42,000           |
|   | TOTAL EXPENDITURES              | 200,222       | 178,999       | 157,237       | 83,064        | 179,184       | 216,109          |

**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, Fort St. Joseph Museum, Street Division garage, former Public Safety Building, and former Kawneer office. 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.



|                                 |                                      |               |               |               |               |               |                  |
|---------------------------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>            |                                      |               |               |               |               |               |                  |
| <b>GENERAL FUND - BUILDINGS</b> |                                      |               |               |               |               |               |                  |
| Budget Worksheet                |                                      |               |               |               |               |               |                  |
| FY2014                          |                                      |               |               |               |               |               |                  |
|                                 |                                      | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                  | <u>Account Description</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>             |                                      |               |               |               |               |               |                  |
| 101-265-702-001                 | SALARIES & WAGES - FULL TIME         | 0             | 0             | 0             | 1,621         | 4,420         | 4,500            |
| 101-265-702-002                 | OVERTIME WAGES                       | 0             | 0             | 0             | 531           | 0             | 0                |
| 101-265-702-008                 | CITY HALL & GROUNDS                  | 11,372        | 12,104        | 16,107        | 11,285        | 14,000        | 14,000           |
| 101-265-714-001                 | FRINGES-FICA                         | 0             | 0             | 32            | 288           | 338           | 338              |
| 101-265-714-004                 | FRINGES-GROUP MEDICAL INS            | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-265-714-012                 | FRINGES-W/C INS PREMIUMS             | (143)         | 0             | 0             | 0             | 0             | 0                |
| 101-265-714-017                 | FRINGES-PENSION CONTRI EXPENSE       | 0             | 0             | 0             | 0             | 0             | 0                |
| 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 ALLOCATION    | 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 BUILDINGS   | 410           | 15            | 60            | 0             | 100           | 100              |
| 101-265-740-008                 | OPERATING SUPPLIES - CITY HALL       | 1,596         | 819           | 1,749         | 3,558         | 1,300         | 1,500            |
| 101-265-740-009                 | OPERATING SUPPLIES - STREETS         | 1,066         | 1,186         | 1,404         | 316           | 1,300         | 1,000            |
| 101-265-784-004                 | VEHICLE MAINTENANCE                  | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-265-801-001                 | PROFESSIONAL SERVICES                | 0             | 150           | 300           | 0             | 800           | 800              |
| 101-265-813-001                 | CONTRACTUAL SERVICES                 | 40,000        | 37,711        | 36,009        | 6,295         | 18,000        | 22,000           |
| 101-265-815-002                 | TRASH DISPOSAL - FIRE & POLICE       | 721           | 858           | 787           | 429           | 1,050         | 1,050            |
| 101-265-815-003                 | TRASH DISPOSAL - ALL OTHER BUILDINGS | 2,130         | 2,002         | 3,218         | 2,238         | 2,300         | 4,000            |
| 101-265-890-001                 | STREET FLAGS, POLES, & MISC          | 110           | 1,577         | 904           | 0             | 1,200         | 1,200            |
| 101-265-920-001                 | UTILITIES                            | 28            | 0             | 122           | 144           | 100           | 100              |
| 101-265-920-002                 | UTILITIES - CITY HALL & MUSEUM       | 9,722         | 9,324         | 7,675         | 1,942         | 6,000         | 6,000            |
| 101-265-920-003                 | UTILITIES - SAFETY COMPLEX           | 0             | 3,089         | 525           | 273           | 400           | 500              |
| 101-265-920-004                 | UTILITIES - STREET DEPT BARN         | 11,343        | 10,555        | 7,627         | 2,212         | 10,000        | 8,000            |
| 101-265-920-005                 | ELECTRIC FOR CITY FACILITIES         | 229,229       | 231,443       | 247,548       | 109,745       | 245,000       | 245,000          |

|                                 |                                  |               |               |               |               |               |                  |
|---------------------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>            |                                  |               |               |               |               |               |                  |
| <b>GENERAL FUND - BUILDINGS</b> |                                  |               |               |               |               |               |                  |
| Budget Worksheet                |                                  |               |               |               |               |               |                  |
| FY2014                          |                                  |               |               |               |               |               |                  |
|                                 |                                  | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                  | <u>Account Description</u>       | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 101-265-930-004                 | OTHER EQUIPMENT MAINTENANCE      | 0             | 0             | 0             | 141           | 0             | 0                |
| 101-265-931-004                 | BUILDING REPAIRS - MUSEUM        | 7,740         | 570           | 288           | 0             | 0             | 0                |
| 101-265-931-005                 | BLDG REPAIRS - ST DEPT BARN      | 542           | 3,042         | 2,484         | 11,965        | 35,000        | 135,000          |
| 101-265-931-006                 | BUILDING REPAIRS - ALL BUILDING  | 0             | 2,369         | 5,305         | 287           | 1,500         | 1,500            |
| 101-265-931-007                 | BUILDING REPAIRS - CITY HALL     | 12,683        | 6,943         | 1,349         | 4,080         | 1,000         | 6,000            |
| 101-265-931-050                 | BLDG REPAIRS - C. HALL (ARRA)    | 0             | 15,294        | 0             | 0             | 0             | 0                |
| 101-265-932-001                 | REPAIRS & MAINTENANCE            | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-265-956-008                 | MISCELLANEOUS                    | 0             | 0             | 983           | 32,267        | 46,065        | 37,285           |
| 101-265-975-001                 | BUILDING IMPROV - CAPITAL OUTLAY | 0             | 0             | 69,185        | 91,571        | 0             | 0                |
| 101-265-975-002                 | BUILDING - CITY ADMINISTRATION   | 0             | 0             | 91,243        | 0             | 0             | 0                |
|                                 | TOTAL EXPENDITURES               | 328,549       | 339,051       | 494,904       | 281,188       | 389,873       | 489,873          |
|                                 |                                  |               |               |               |               |               |                  |

**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 consists of the Chief of Police, Operations Commander and Administrative Secretary and is responsible for forecasting future direction, coordinating operational functions, personnel management, policy formulation, and budget preparation.

The Operation Division consists of uniform patrol, investigations, and Community Policing. The thirteen (13) officers in uniform patrol are divided into three (3) 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 (1½) clerks 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 six (6) 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. Support Services Division is also responsible for the maintenance and repair of all department equipment, fleet management and the police facilities

|   |                                    |               |               |               |               |               |                  |
|---|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                    |                                    |               |               |               |               |               |                  |
| <b>GENERAL FUND - POLICE DEPARTMENT</b> |                                    |               |               |               |               |               |                  |
| Budget Worksheet                        |                                    |               |               |               |               |               |                  |
| FY2014                                  |                                    |               |               |               |               |               |                  |
|   |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                          | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>                     |                                    |               |               |               |               |               |                  |
| 101-300-702-001                         | SALARIES & WAGES - FULL TIME       | 1,155,471     | 1,198,619     | 1,102,089     | 573,621       | 1,315,250     | 1,341,365        |
| 101-300-702-002                         | OVERTIME WAGES                     | 65,329        | 62,635        | 69,674        | 42,574        | 76,000        | 80,000           |
| 101-300-702-012                         | STREET DEPARTMENT LABOR ONLY       | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-300-703-001                         | SALARIES & WAGES - PART TIME       | 113,701       | 83,123        | 85,040        | 33,440        | 109,200       | 114,200          |
| 101-300-704-001                         | SALARIES-COURT & WITNESS FEES      | 2,110         | 2,927         | 4,773         | 1,642         | 6,000         | 6,000            |
| 101-300-705-001                         | SALARIES & WAGES - SCHOOL GUARD    | 3,318         | 3,312         | 3,335         | 2,125         | 3,525         | 3,525            |
| 101-300-714-001                         | FRINGES-FICA                       | 47,057        | 50,071        | 50,868        | 26,282        | 51,100        | 50,813           |
| 101-300-714-003                         | FRINGES - MESC                     | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-300-714-004                         | FRINGES-GROUP MEDICAL INS          | 305,707       | 354,582       | 315,249       | 179,958       | 337,500       | 319,237          |
| 101-300-714-006                         | FRINGES-EMPLOYEE ASSISTANCE        | 0             | 0             | 0             | 0             | 875           | 945              |
| 101-300-714-012                         | FRINGES-W/C INS PREMIUMS           | 45,819        | 25,255        | 17,694        | 9,044         | 18,650        | 18,014           |
| 101-300-714-017                         | FRINGES-PENSION CONTRI EXPENSE     | 117,286       | 184,445       | 213,497       | 253,394       | 253,394       | 253,573          |
| 101-300-717-003                         | FRINGE - FICA ALLOCATION           | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-300-717-008                         | PAYROLL - VACATION ALLOCATION      | 111,037       | 102,031       | 102,678       | 46,863        | 0             | 0                |
| 101-300-717-009                         | PAYROLL - HOLIDAY ALLOCATION       | 55,631        | 51,152        | 50,526        | 26,042        | 60,000        | 60,000           |
| 101-300-717-010                         | PAYROLL - PERSONAL HOL ALLOCATION  | 8,131         | 5,574         | 4,974         | 3,190         | 0             | 0                |
| 101-300-717-011                         | PAYROLL - SICK ALLOCATION          | 53,511        | 41,459        | 68,462        | 28,370        | 0             | 0                |
| 101-300-717-012                         | PAYROLL - INJURY PAY               | 8,772         | 13,474        | 3,355         | 1,602         | 0             | 0                |
| 101-300-717-013                         | PAYROLL - FUNERAL ALLOCATION       | 3,997         | 4,678         | 1,813         | 3,411         | 0             | 0                |
| 101-300-717-014                         | PAYROLL - JURY DUTY ALLOCATION     | (13)          | 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                    | 9,461         | 9,067         | 5,061         | 2,767         | 9,000         | 9,000            |
| 101-300-733-001                         | COMPUTER EQUIPMENT & SUPPLIES      | 19,239        | 22,466        | 5,414         | 1,196         | 10,000        | 10,000           |
| 101-300-736-001                         | POSTAGE EXPENSE                    | 778           | 842           | 73            | 53            | 900           | 900              |
| 101-300-740-001                         | OPERATING SUPPLIES                 | 24,792        | 30,062        | 32,158        | 8,310         | 24,200        | 24,200           |
| 101-300-740-008                         | OPERATING SUPPLIES - CITY HALL     | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-300-740-021                         | OPERATING SUPPLIES - POLICE        | 9,198         | 9,827         | 23,134        | 5,927         | 15,000        | 15,000           |
| 101-300-740-025                         | OPERATING SUPPLIES - CRIME PREVENT | 3,898         | 3,638         | 3,092         | 689           | 3,000         | 3,500            |
| 101-300-740-027                         | OPERATING SUPPLIES - CRO           | 0             | 0             | 0             | 0             | 0             | 0                |

|   |                                   |                  |                  |                  |                  |                  |                  |
|---|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>CITY OF NILES</b>                    |                                   |                  |                  |                  |                  |                  |                  |
| <b>GENERAL FUND - POLICE DEPARTMENT</b> |                                   |                  |                  |                  |                  |                  |                  |
| Budget Worksheet                        |                                   |                  |                  |                  |                  |                  |                  |
| FY2014                                  |                                   |                  |                  |                  |                  |                  |                  |
|   |                                   | 2009-10          | 2010-11          | 2011-12          | 10/12-03/13      | 2012-13          | 2014             |
| <u>Acct No</u>                          | <u>Account Description</u>        | <u>Actual</u>    | <u>Actual</u>    | <u>Actual</u>    | <u>Actual</u>    | <u>Budget</u>    | <u>REQUESTED</u> |
| 101-300-740-032                         | OPERATING SUPPLIES - SPECIAL RESP | 0                | 0                | 0                | 0                | 1,500            | 1,500            |
| 101-300-740-040                         | OPER SUPP-VEH INSP (POLICE)       | 0                | 0                | 0                | 0                | 1,000            | 1,000            |
| 101-300-741-001                         | PURCHASE OF FOOD                  | 5,296            | 4,858            | 5,862            | 1,846            | 5,000            | 5,000            |
| 101-300-744-001                         | UNIFORMS                          | 16,275           | 19,786           | 16,803           | 4,466            | 15,800           | 16,600           |
| 101-300-744-002                         | RESERVES UNIFORMS & EQUIPMENT     | 5,658            | 2,615            | 2,642            | 1,309            | 3,000            | 3,000            |
| 101-300-756-004                         | GASOLINE & OIL                    | 45,183           | 57,586           | 54,423           | 24,207           | 60,810           | 60,810           |
| 101-300-784-004                         | VEHICLE MAINTENANCE               | 40,073           | 30,109           | 38,113           | 18,764           | 25,000           | 25,000           |
| 101-300-784-007                         | VEHICLE DAMAGE/ACCIDENTS          | (4,046)          | 2,499            | 502              | 0                | 2,000            | 2,000            |
| 101-300-801-001                         | PROFESSIONAL SERVICES             | 5,959            | 5,644            | 3,675            | 2,893            | 6,000            | 6,000            |
| 101-300-813-001                         | CONTRACTUAL SERVICES              | 325              | 436              | 445              | 160              | 500              | 500              |
| 101-300-820-001                         | TRAVEL, TRAINING & CONFERENCE     | 29,744           | 26,982           | 14,535           | 8,578            | 21,000           | 21,000           |
| 101-300-820-003                         | STATE (302) TRAINING              | 6,567            | 4,874            | 3,206            | 953              | 4,000            | 4,000            |
| 101-300-830-001                         | DUES & SUBSCRIPTIONS              | 1,700            | 1,820            | 1,615            | 1,145            | 1,500            | 1,500            |
| 101-300-850-001                         | COMMUNICATIONS                    | 32,751           | 29,102           | 28,597           | 12,238           | 37,600           | 37,600           |
| 101-300-877-001                         | SUPPLEMENTAL RETIREMENT - CITY    | 827              | 827              | 694              | 280              | 1,000            | 1,000            |
| 101-300-880-001                         | COMMUNITY PROMOTIONS              | 151              | 697              | 0                | 23               | 500              | 500              |
| 101-300-900-001                         | PRINTING & PUBLISHING             | 849              | 226              | 171              | 216              | 1,000            | 1,000            |
| 101-300-930-001                         | MAINTENANCE - OFFICE EQUIPMENT    | 12,918           | 14,755           | 15,208           | 2,728            | 17,000           | 18,800           |
| 101-300-930-004                         | OTHER EQUIPMENT - MAINTENANCE     | 16,017           | 12,782           | 10,937           | 6,024            | 16,900           | 16,900           |
| 101-300-932-001                         | REPAIRS & MAINTENANCE             | 292              | 81               | 225              | 153              | 500              | 500              |
| 101-300-940-001                         | RENTALS                           | 32,302           | 34,084           | 10,672           | 3,126            | 50,000           | 50,000           |
| 101-300-956-008                         | MISCELLANEOUS                     | 1,280            | 879              | 689              | 109              | 1,500            | 1,500            |
| 101-300-956-012                         | ATM EXPENSE CHARGES               | 0                | 0                | 0                | 0                | 0                | 0                |
| 101-300-956-016                         | INFORMANT & BUY MONEY             | 125              | 3,200            | 1,935            | 1,423            | 2,000            | 2,000            |
| 101-300-974-001                         | LAND IMPROVEMENTS                 | 0                | 0                | 0                | 0                | 0                | 0                |
| 101-300-977-001                         | OFFICE EQUIPMENT CAPITAL OUTLAY   | 7,775            | 0                | 0                | 0                | 0                | 0                |
| 101-300-978-001                         | OTHER EQUIPMENT CAPITAL OUTLAY    | 165,824          | 10,296           | 13,270           | 0                | 0                | 0                |
| 101-300-979-001                         | VEHICLE CAPITAL OUTLAY            | 47,424           | 0                | 63,737           | 1,851            | 51,000           | 77,000           |
|   | <b>TOTAL EXPENDITURES</b>         | <b>2,635,499</b> | <b>2,523,377</b> | <b>2,450,915</b> | <b>1,342,992</b> | <b>2,619,704</b> | <b>2,664,982</b> |
|   |                                   |                  |                  |                  |                  |                  |                  |

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

The International Fire Code, 2009 edition, has been adopted as the fire code for the City of Niles. It identifies the Fire Chief as being responsible for the administration and enforcement of the code, and under his direction the fire department, is responsible for the prevention, suppression and documentation of all fires as well as the storage and proper handling of hazardous substances within the City. The department is responsible for responding to a variety of emergency situations to limit loss of life, injury, and property loss. The department is also responsible for the inspection of all commercial buildings for proper installation, operation, and maintenance of fire detection and suppression systems. The department is also tasked with assuring adequate egress components and occupancy limitations are maintained. Finally, the department is very active with disaster preparedness activities within the City.

To carry out this mission each of the employees are cross trained to perform a variety of tasks. One example of this is an inspection bureau which utilizes shift employees to enforce the requirements of "The International Fire Code", "The International Property Maintenance Code", "The City of Niles Code of Ordinances", and "The City of Niles Zoning Ordinance". General exterior property maintenance inspections are performed daily by code enforcement personnel. Issues that are customarily resolved by this group include junk, trash, garbage and inoperative vehicle complaints, all aspects of building maintenance including an annual exterior property maintenance inspection, private property parking issues, fence height, location, and construction, animal numbers and maintenance items, lawn height and posting of signs. This group also performs interior property inspections on the City's 2000 plus rental units every other year. Finally, other shift personnel operate a company fire inspection program where, in-between emergency responses, firefighters provide inspections on all Niles commercial properties as well as complying with "Right to Know" legislation.

All members including 18 On-call or part-time fire personnel participate in emergency response activities. Dwelling fires number 35 to 45 per year with 20 to 25 being considered major loss fires. Industrial/Commercial fires number 10 to 12 annually and are not usually major situations. Investigations, cooking fires, vehicle fires, brush fires, chimney fires and public assist calls make up the balance of responses. In addition to fire responses the department invests thousands of man hours each year in training to respond to a wide range of incidents including vehicle extrication, river, hi-angle (rope), and confined space rescue. A hazardous materials team is also operated as well as other specialized services including trench and collapse rescue. Beginning April 1, 2006 the department began an emergency medical response program which has provided our residents with trained EMS providers quicker than ever before. Firefighters respond simultaneously with SMCAS.

Prevention of fires and personal injuries has long been a focus of our department. In cooperation with the Niles Township Fire Department public safety education programs are also presented on a regular basis. These programs include: "The Murph & Pokey, and Flash and Flicker Shows", "Senior Citizen Safety", "Juvenile Fire-Setter Intervention", baby-sitters clinics and fire extinguisher programs for various organizations as well as general presentations for service clubs and other groups. Much of these programs are presented by off-duty firefighters.

|                                       |                                   |               |               |               |               |               |                  |
|---------------------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                  |                                   |               |               |               |               |               |                  |
| <b>GENERAL FUND - FIRE DEPARTMENT</b> |                                   |               |               |               |               |               |                  |
| Budget Worksheet                      |                                   |               |               |               |               |               |                  |
| FY2014                                |                                   |               |               |               |               |               |                  |
|                                       |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                        | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>                   |                                   |               |               |               |               |               |                  |
| 101-335-702-001                       | SALARIES & WAGES - FULL TIME      | 529,612       | 558,661       | 502,573       | 235,615       | 591,992       | 605,791          |
| 101-335-702-002                       | OVERTIME WAGES                    | 56,468        | 37,511        | 33,826        | 9,837         | 33,000        | 38,500           |
| 101-335-703-001                       | SALARIES & WAGES - PART TIME      | 27,631        | 19,784        | 11,880        | 5,044         | 23,000        | 23,000           |
| 101-335-703-002                       | SALARIES & WAGES - BLDG INSPEC    | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-335-714-001                       | FRINGES-FICA                      | 13,068        | 13,002        | 11,293        | 4,491         | 9,382         | 9,736            |
| 101-335-714-003                       | FRINGES - MESC                    | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-335-714-004                       | FRINGES-GROUP MEDICAL INS         | 149,499       | 174,416       | 154,916       | 78,750        | 148,500       | 144,000          |
| 101-335-714-006                       | FRINGES-EMPLOYEE ASSISTANCE       | 0             | 0             | 0             | 0             | 830           | 830              |
| 101-335-714-012                       | FRINGES-W/C INS PREMIUMS          | 40,982        | 23,377        | 17,111        | 8,742         | 18,000        | 18,774           |
| 101-335-714-017                       | FRINGES-PENSION CONTRI EXPENSE    | 70,452        | 107,648       | 135,780       | 154,948       | 154,824       | 142,386          |
| 101-335-717-003                       | FRINGE - FICA ALLOCATION          | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-335-717-008                       | PAYROLL - VACATION ALLOCATION     | 66,544        | 71,977        | 86,427        | 21,721        | 0             | 0                |
| 101-335-717-009                       | PAYROLL - HOLIDAY ALLOCATION      | 32,246        | 31,143        | 28,640        | 15,428        | 0             | 0                |
| 101-335-717-010                       | PAYROLL - PERSONAL HOL ALLOCATION | 3,816         | 2,793         | 2,728         | 2,179         | 0             | 0                |
| 101-335-717-011                       | PAYROLL - SICK ALLOCATION         | 28,024        | 24,570        | 44,631        | 6,890         | 0             | 0                |
| 101-335-717-012                       | PAYROLL - INJURY PAY              | 5,882         | 766           | 686           | 65            | 0             | 0                |
| 101-335-717-013                       | PAYROLL - FUNERAL ALLOCATION      | 1,309         | 3,673         | 929           | 202           | 0             | 0                |
| 101-335-717-014                       | PAYROLL - JURY DUTY ALLOCATION    | 115           | 0             | 0             | 0             | 0             | 0                |
| 101-335-717-017                       | PAYROLL - W/C ALLOCATION          | 0             | 0             | 0             | 0             | 2,500         | 2,500            |
| 101-335-720-001                       | NON-WORK PAID                     | 24            | 0             | 0             | 0             | 0             | 0                |
| 101-335-727-001                       | OFFICE SUPPLIES                   | 1,804         | 2,005         | 349           | 933           | 2,000         | 3,000            |
| 101-335-733-001                       | COMPUTER EQUIPMENT & SUPPLIES     | 2,412         | 502           | 110           | 810           | 1,000         | 5,000            |
| 101-335-736-001                       | POSTAGE EXPENSE                   | 0             | 0             | 6             | 0             | 0             | 0                |
| 101-335-740-001                       | OPERATING SUPPLIES                | 8,709         | 11,853        | 10,673        | 4,359         | 10,000        | 10,000           |
| 101-335-740-004                       | OPERATING SUPPLIES - CUSTODIAN    | 1,781         | 1,973         | 2,266         | 469           | 2,000         | 2,000            |
| 101-335-741-001                       | PURCHASE OF FOOD                  | 6,845         | 6,585         | 6,631         | 4,942         | 6,500         | 6,500            |
| 101-335-744-001                       | UNIFORMS                          | 6,353         | 5,027         | 1,617         | 1,324         | 2,500         | 2,500            |
| 101-335-744-003                       | SAFETY EQUIPMENT                  | 16,883        | 13,734        | 17,939        | 1,007         | 25,000        | 32,000           |
| 101-335-744-050                       | SAFETY EQUIPMENT - DHS            | 0             | 24,241        | 0             | 0             | 0             | 0                |
| 101-335-756-004                       | GASOLINE & OIL                    | 9,409         | 13,608        | 12,783        | 5,358         | 12,000        | 12,000           |

|                                       |                                 |                  |                  |                  |                |                  |                  |
|---------------------------------------|---------------------------------|------------------|------------------|------------------|----------------|------------------|------------------|
| <b>CITY OF NILES</b>                  |                                 |                  |                  |                  |                |                  |                  |
| <b>GENERAL FUND - FIRE DEPARTMENT</b> |                                 |                  |                  |                  |                |                  |                  |
| Budget Worksheet                      |                                 |                  |                  |                  |                |                  |                  |
| FY2014                                |                                 |                  |                  |                  |                |                  |                  |
|                                       |                                 | 2009-10          | 2010-11          | 2011-12          | 10/12-03/13    | 2012-13          | 2014             |
| <u>Acct No</u>                        | <u>Account Description</u>      | <u>Actual</u>    | <u>Actual</u>    | <u>Actual</u>    | <u>Actual</u>  | <u>Budget</u>    | <u>REQUESTED</u> |
| 101-335-784-004                       | VEHICLE MAINTENANCE             | 28,322           | 14,719           | 12,408           | 5,053          | 16,000           | 16,000           |
| 101-335-801-001                       | PROFESSIONAL SERVICES           | 6,632            | 6,183            | 2,816            | 1,614          | 6,000            | 6,000            |
| 101-335-802-001                       | UNKNOWN ACCOUNT                 | 0                | 0                | 0                | 0              | 0                | 0                |
| 101-335-820-001                       | TRAVEL, TRAINING & CONFERENCE   | 2,399            | 3,603            | 4,841            | 1,401          | 5,000            | 5,000            |
| 101-335-820-002                       | TVL, TRAIN & CONF-INSPECTORS    | 990              | 628              | 795              | 0              | 1,500            | 1,500            |
| 101-335-830-001                       | DUES & SUBSCRIPTIONS            | 518              | 125              | 0                | 501            | 1,900            | 1,900            |
| 101-335-850-001                       | COMMUNICATIONS                  | 12,588           | 13,144           | 11,134           | 5,143          | 12,000           | 12,000           |
| 101-335-877-001                       | SUPPLEMENTAL RETIREMENT - CITY  | 1,032            | 1,013            | 917              | 400            | 1,100            | 1,100            |
| 101-335-880-001                       | COMMUNITY PROMOTIONS            | 2,830            | 2,337            | (357)            | 1,154          | 2,000            | 2,000            |
| 101-335-900-001                       | PRINTING & PUBLISHING           | 160              | 38               | 238              | 179            | 500              | 500              |
| 101-335-920-001                       | UTILITIES                       | 8,088            | 8,758            | 6,717            | 4,069          | 8,000            | 8,000            |
| 101-335-930-004                       | OTHER EQUIPMENT - MAINTENANCE   | 5,927            | 6,830            | 5,579            | 3,714          | 5,000            | 5,000            |
| 101-335-931-003                       | BUILDING REPAIRS - FIRE STATION | 1,035            | 178              | 0                | 0              | 0                | 0                |
| 101-335-932-001                       | REPAIRS & MAINTENANCE           | 5,137            | 4,950            | 3,000            | 1,453          | 5,000            | 5,000            |
| 101-335-956-008                       | MISCELLANEOUS                   | 89               | 0                | 0                | 0              | 300              | 300              |
| 101-335-978-001                       | OTHER EQUIPMENT CAPITAL OUTLAY  | 22,343           | 0                | 0                | 0              | 0                | 0                |
| 101-335-979-001                       | VEHICLE CAPITAL OUTLAY          | 0                | 0                | 0                | 0              | 0                | 0                |
| 101-335-990-001                       | DEBT SERVICE - PRINCIPAL        | 72,643           | 156,252          | 0                | 0              | 20,000           | 20,000           |
| 101-335-990-002                       | DEBT SERVICE - INTEREST         | 11,330           | 7,734            | 3,201            | 0              | 0                | 0                |
| 101-335-999-001                       | TRANSFERS OUT                   | 0                | 0                | 0                | 0              | 0                | 0                |
|                                       | <b>TOTAL EXPENDITURES</b>       | <b>1,261,931</b> | <b>1,375,341</b> | <b>1,135,083</b> | <b>587,795</b> | <b>1,127,328</b> | <b>1,142,817</b> |
|                                       |                                 |                  |                  |                  |                |                  |                  |



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

The Emergency Operations Center is maintained in the conference/training room of the police department. Its purpose is to function as a central communication location in the case of a citywide emergency.

|   |                               |               |               |               |               |               |                  |
|---|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                              |                               |               |               |               |               |               |                  |
| <b>GENERAL FUND - EMERGENCY OPERATIONS CENTER</b> |                               |               |               |               |               |               |                  |
| Budget Worksheet                                  |                               |               |               |               |               |               |                  |
| FY2014  |                               |               |               |               |               |               |                  |
|   |                               | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                                    | <u>Account Description</u>    | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>                               |                               |               |               |               |               |               |                  |
| 101-426-702-002                                   | OVERTIME WAGES                | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-426-740-001                                   | OPERATING SUPPLIES            | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-426-850-001                                   | COMMUNICATIONS                | 2,124         | 2,076         | 2,492         | 963           | 2,100         | 2,100            |
| 101-426-930-004                                   | OTHER EQUIPMENT - MAINTENANCE | 0             | 0             | 853           | 0             | 0             | 0                |
| 101-426-930-007                                   | MTNCE - OTHER EQUIPMENT       | 0             | 174           | 3,279         | 2,667         | 3,682         | 3,682            |
| 101-426-978-001                                   | EQUIPMENT CAPITAL OUTLAY      | 0             | 0             | 0             | 0             | 0             | 0                |
|   | TOTAL EXPENDITURES            | 2,124         | 2,250         | 6,624         | 3,630         | 5,782         | 5,782            |
|   |                               |               |               |               |               |               |                  |

**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, 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.

**STREETS DIVISION**  
**(101-440)**

The Streets Division consists of a Public Works Superintendent, Working Foremen, Equipment Operators, and Utility Men. The division is responsible for the maintenance of all streets in the city, sign and pavement marking work, storm and sanitary sewer maintenance and repairs, building maintenance, limb and brush chipping, leaf collection, snow removal, alley and parking lot maintenance, and numerous other responsibilities. Other activities covered under this fund include vehicle maintenance; and fuel, lubricant and parts purchasing. Operating supplies such as sand, salt, asphalt, slag, sign materials, liquid chloriding of gravel roads, etc. are paid from this fund at time of purchase and then reimbursed when used on Major and Local Streets and Trunklines. Fringe benefits for Street Div. employees are paid from this fund and reimbursed by the Major, Local and Trunkline funds.

The division assists all other city departments as needed and provides numerous services to a variety of festivals, including Hunter Ice Festival, Arts in Motion, Riverfest, Apple Festival, etc.

All work is overseen by the Department of Public Works.

|  |                                |               |               |               |               |               |                  |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                         |                                |               |               |               |               |               |                  |
| <b>GENERAL FUND - STREETS &amp; HIGHWAYS</b> |                                |               |               |               |               |               |                  |
| Budget Worksheet                             |                                |               |               |               |               |               |                  |
| FY2014                                       |                                |               |               |               |               |               |                  |
|  |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                               | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>                          |                                |               |               |               |               |               |                  |
| 101-440-702-001                              | SALARIES & WAGES - FULL TIME   | 143,683       | 137,735       | 136,090       | 57,420        | 152,200       | 146,689          |
| 101-440-702-002                              | OVERTIME WAGES                 | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-702-004                              | SALARIES/WAGES SEWER REPAIR    | 5,152         | 6,865         | 3,279         | 0             | 2,000         | 3,000            |
| 101-440-702-005                              | SALARIES/WAGES SEWER CLEANING  | 1,172         | 625           | 0             | 1,052         | 500           | 1,000            |
| 101-440-702-006                              | STREET DEPT. - NOT ACT 51      | 6,533         | 9,033         | 3,050         | 501           | 7,000         | 6,000            |
| 101-440-702-007                              | MOTOR POOL                     | 45,905        | 45,569        | 60,489        | 29,109        | 60,000        | 111,000          |
| 101-440-702-010                              | SALARIES & WAGES - SIDEWALKS   | 4,751         | 8,237         | 3,865         | 3,241         | 6,500         | 6,500            |
| 101-440-702-011                              | SALARIES & WAGES - PARKING LOT | 6,102         | 12,398        | 2,211         | 2,665         | 8,000         | 6,000            |
| 101-440-702-016                              | SALARIES & WAGES - SAFETY MTGS | 1,488         | 4,773         | 2,254         | 960           | 2,500         | 2,500            |
| 101-440-702-017                              | SALARIES & WAGES - CHIPPING    | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-702-018                              | SALARIES - STORM/FLOOD CLEANUP | 14,650        | 0             | 0             | 0             | 0             | 0                |
| 101-440-702-249                              | SALARIES/WAGES-VEH MAINT BLDG. | 0             | 0             | 0             | 87            | 0             | 0                |
| 101-440-702-300                              | SALARIES/WAGES - VEH MAINT PD  | 0             | 0             | 978           | 2,620         | 0             | 0                |
| 101-440-702-335                              | SALARIES/WAGES - VEH MAINT FD  | 0             | 0             | 168           | 642           | 0             | 0                |
| 101-440-702-500                              | SALARIES/WAGES-VEH MAINT UTIL  | 0             | 0             | 0             | 502           | 0             | 0                |
| 101-440-702-584                              | SALARIES/WAGES-VEH MAINT GOLF  | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-703-001                              | SALARIES & WAGES - PART-TIME   | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-704-001                              | SALARIES & WAGES - BONUS       | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-714-001                              | FRINGES-FICA                   | 12,768        | 12,777        | 9,888         | 5,345         | 12,500        | 9,753            |
| 101-440-714-003                              | FRINGES - MESC                 | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-714-004                              | FRINGES-GROUP MED INS (STREET) | 34,500        | 49,833        | 44,417        | 15,750        | 40,500        | 36,000           |
| 101-440-714-006                              | FRINGES- FICA STREETS          | 43,524        | 44,911        | 42,922        | 20,456        | 37,800        | 31,096           |
| 101-440-714-007                              | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-714-012                              | FRINGES-W/C INS PREMIUMS       | 2,636         | 1,568         | 1,044         | 520           | 1,100         | 964              |
| 101-440-714-017                              | FRINGES-PENSION CONTRI EXPENSE | 0             | 6,792         | 9,796         | 11,604        | 11,604        | 7,470            |
| 101-440-715-004                              | FRINGES-GROUP MED INS STREET   | 115,000       | 123,625       | 106,166       | 70,833        | 148,500       | 120,000          |
| 101-440-715-006                              | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-715-012                              | FRINGES- W/C INS PREMIUMS      | 36,342        | 26,524        | 17,084        | 8,951         | 18,450        | 17,592           |
| 101-440-715-017                              | FRINGES-PENSION (STREET)       | 0             | 21,629        | 28,529        | 31,754        | 31,754        | 30,733           |
| 101-440-717-003                              | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0                |

|                                   |                                     |               |               |               |               |               |                  |
|-----------------------------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES                     |                                     |               |               |               |               |               |                  |
| GENERAL FUND - STREETS & HIGHWAYS |                                     |               |               |               |               |               |                  |
| Budget Worksheet                  |                                     |               |               |               |               |               |                  |
| FY2014                            |                                     |               |               |               |               |               |                  |
|                                   |                                     | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                    | <u>Account Description</u>          | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 101-440-717-008                   | PAYROLL - VACATION ALLOCATION       | 44,377        | 51,857        | 50,227        | 19,986        | 0             | 0                |
| 101-440-717-009                   | PAYROLL - HOLIDAY ALLOCATION        | 28,545        | 28,029        | 25,626        | 14,661        | 0             | 0                |
| 101-440-717-010                   | PAYROLL - PERSONAL HOL ALLOC        | 2,732         | 3,414         | 1,464         | 439           | 0             | 0                |
| 101-440-717-011                   | PAYROLL - SICK ALLOCATION           | 14,215        | 27,947        | 37,227        | 15,871        | 0             | 0                |
| 101-440-717-012                   | PAYROLL - INJURY PAY                | 1,081         | 881           | 143           | 0             | 0             | 0                |
| 101-440-717-013                   | PAYROLL - FUNERAL ALLOCATION        | 2,819         | 3,464         | 2,208         | 819           | 0             | 0                |
| 101-440-717-014                   | PAYROLL - JURY DUTY ALLOCATION      | 134           | 0             | 175           | 0             | 0             | 0                |
| 101-440-717-017                   | PAYROLL - W/C ALLOCATION            | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-717-033                   | FRINGE - STREETS NOT ACT 51         | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-720-001                   | NON-WORK PAID                       | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-720-002                   | NON-WORK PAID - STREET              | 0             | 0             | 0             | 0             | 67,000        | 71,213           |
| 101-440-727-001                   | OFFICE SUPPLIES                     | 730           | 1,074         | 567           | 390           | 600           | 600              |
| 101-440-727-002                   | OFFICE SUPPLIES - MOTOR POOL        | 384           | 228           | 91            | 30            | 400           | 300              |
| 101-440-733-001                   | COMPUTER EQUIPMENT & SUPPLIES       | 1,538         | 1,558         | 1,975         | 0             | 1,600         | 2,600            |
| 101-440-740-001                   | OPERATING SUPPLIES                  | 3,474         | 3,288         | 5,865         | 3,390         | 3,200         | 3,200            |
| 101-440-740-003                   | OPERATING SUPPLIES - STORM SEWER    | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-740-005                   | OPERATING SUPPLIES - SAFETY EQUIP   | 1,575         | 940           | 1,947         | 237           | 2,000         | 2,000            |
| 101-440-740-006                   | OPERATING SUPPLIES - STREETS NOT 51 | 84,610        | 81,815        | 66,176        | 9,738         | 67,000        | 75,000           |
| 101-440-740-007                   | OPERATING SUPPLIES - MOTOR POOL     | 4,051         | 2,056         | 7,255         | 3,792         | 5,000         | 5,000            |
| 101-440-740-008                   | OPERATING SUPPLIES - CITY HALL      | 16            | 0             | 0             | 0             | 0             | 0                |
| 101-440-756-004                   | GASOLINE & OIL                      | 45,600        | 66,153        | 51,903        | 33,837        | 67,000        | 69,000           |
| 101-440-756-005                   | CAR ALLOWANCE/MILEAGE               | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-784-004                   | VEHICLE MAINTENANCE                 | 61,426        | 69,648        | 68,852        | 25,027        | 62,000        | 62,000           |
| 101-440-784-249                   | VEHICLE MAINTENANCE - BLDG.         | 0             | 0             | 0             | 451           | 0             | 500              |
| 101-440-784-300                   | VEHICLE MAINTENANCE - POLICE        | 0             | 0             | 8,229         | 7,394         | 25,000        | 25,000           |
| 101-440-784-335                   | VEHICLE MAINTENANCE - FIRE          | 0             | 0             | 1,561         | 1,486         | 5,000         | 5,000            |
| 101-440-784-500                   | VEHICLE MAINTENANCE - UTILITY       | 0             | 0             | 0             | 1,641         | 2,000         | 2,000            |
| 101-440-801-001                   | PROFESSIONAL SERVICES               | 13,337        | 21,585        | 15,116        | 6,288         | 15,000        | 15,000           |
| 101-440-813-001                   | CONTRACTUAL SERVICES                | 3,244         | 0             | 0             | 488           | 1,000         | 1,000            |
| 101-440-813-018                   | CONTR SERV-STORM/FLOOD CLEANUP      | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-815-001                   | TRASH DISPOSAL                      | 0             | 0             | 0             | 0             | 0             | 0                |

|  |                                 |               |               |               |               |               |                  |
|--|---------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                         |                                 |               |               |               |               |               |                  |
| <b>GENERAL FUND - STREETS &amp; HIGHWAYS</b> |                                 |               |               |               |               |               |                  |
| Budget Worksheet                             |                                 |               |               |               |               |               |                  |
| FY2014                                       |                                 |               |               |               |               |               |                  |
|  |                                 | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                               | <u>Account Description</u>      | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 101-440-820-001                              | TRAVEL, TRAINING & CONFERENCE   | 223           | 1,163         | 538           | 461           | 300           | 300              |
| 101-440-830-001                              | DUES & SUBSCRIPTIONS            | 975           | 811           | 807           | 579           | 900           | 900              |
| 101-440-850-001                              | COMMUNICATIONS                  | 3,458         | 2,511         | 3,589         | 1,330         | 3,200         | 3,200            |
| 101-440-850-002                              | COMMUNICATIONS - MOTOR POOL     | 10,137        | 8,116         | 2,946         | 1,534         | 11,000        | 4,000            |
| 101-440-850-003                              | COMMUNICATIONS - STORM SEWERS   | 147           | 147           | 147           | 159           | 200           | 200              |
| 101-440-900-001                              | PRINTING & PUBLISHING           | 138           | 1,499         | 1,285         | 20            | 700           | 700              |
| 101-440-932-001                              | REPAIRS & MAINTENANCE           | 4             | 0             | 0             | 0             | 100           | 100              |
| 101-440-932-003                              | REPAIRS & MTNCE - STORM SEWERS  | 5,567         | 10            | 688           | 0             | 500           | 500              |
| 101-440-932-008                              | REPAIRS & MTNCE - BRIDGES       | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-932-009                              | REPAIRS & MTNCE - STREET        | 38            | 0             | 541           | 0             | 600           | 500              |
| 101-440-932-010                              | REPAIRS & MTNCE - SIDEWALKS     | 742           | 726           | 735           | 208           | 1,000         | 1,000            |
| 101-440-932-011                              | REPAIRS & MTNCE - PARKING LOTS  | 440           | 802           | 34            | 0             | 450           | 450              |
| 101-440-932-013                              | REPAIRS & MTNCE - ENGINEERING   | 301           | 331           | 331           | 181           | 350           | 350              |
| 101-440-932-014                              | REPAIRS & MTNCE - ALLEYS        | 0             | 0             | 0             | 0             | 300           | 300              |
| 101-440-932-018                              | REPAIRS & MTNCE - STORM/FLOOD   | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-940-001                              | RENTALS                         | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-956-008                              | MISCELLANEOUS                   | 18,598        | 3,150         | 3,076         | 3,001         | 3,200         | 3,000            |
| 101-440-956-019                              | MISC. SELF BALANCING EXPENSES   | (16,526)      | (23,065)      | (24,639)      | (8,274)       | 0             | 0                |
| 101-440-956-022                              | SELF BALANCING LABOR            | 28,139        | 29,865        | 25,589        | 4,697         | 0             | 0                |
| 101-440-958-020                              | GRANT EXPENDITURES-TMDL (FED)   | 0             | 44,599        | 0             | 0             | 0             | 0                |
| 101-440-977-001                              | OFFICE EQUIPMENT CAPITAL OUTLAY | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-440-978-001                              | OTHER EQUIPMENT CAPITAL OUTLAY  | 23,795        | 0             | 34            | 0             | 0             | 0                |
| 101-440-979-001                              | VEHICLE CAPITAL OUTLAY          | 90,155        | 0             | 0             | 0             | 0             | 100,000          |
| 101-440-990-001                              | DEBT SERVICE                    | 26,788        | 0             | 0             | 0             | 0             | 0                |
| 101-440-999-001                              | TRANSFERS OUT                   | 135,000       | 135,000       | 40,000        | 0             | 30,000        | 30,000           |
|  | TOTAL EXPENDITURES              | 1,116,213     | 1,082,496     | 874,538       | 413,873       | 917,508       | 1,021,210        |

**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.



|                           |                                 |               |               |               |               |               |                  |
|---------------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES             |                                 |               |               |               |               |               |                  |
| GENERAL FUND - SANITATION |                                 |               |               |               |               |               |                  |
| Budget Worksheet          |                                 |               |               |               |               |               |                  |
| FY2014                    |                                 |               |               |               |               |               |                  |
|                           |                                 | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>      | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>       |                                 |               |               |               |               |               |                  |
| 101-520-702-001           | SALARIES & WAGES - FULL TIME    | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-520-702-002           | OVERTIME WAGES                  | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-520-702-003           | SALARIES & WAGES - LEAF PICK-UP | 28,643        | 29,485        | 30,570        | 27,882        | 34,300        | 34,300           |
| 101-520-702-017           | SALARIES & WAGES - CHIPPING     | 16,761        | 26,257        | 18,323        | 2,725         | 22,300        | 22,300           |
| 101-520-702-018           | SALARIES & WAGES-STORM CLEANUP  | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-520-714-001           | FRINGE BENEFITS                 | 97            | 88            | 127           | 242           | 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  | 7,461         | 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              | 52,962        | 55,830        | 49,020        | 30,849        | 56,600        | 56,600           |
|                           |                                 |               |               |               |               |               |                  |

**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.

A summer parks program is offered each summer, beginning in early June and ending on the first Friday in August. The program is held at Plym Park on the City's north side. The program employs a parks program director and several counselors and attracts in excess of 100 children (entering first grade through entering sixth grade) each day. A snack and lunch program is funded by the US Department of Agriculture and prepared and served by the Niles Salvation Army.

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.

|                                   |                                |               |               |               |               |               |                  |
|-----------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES                     |                                |               |               |               |               |               |                  |
| GENERAL FUND - PARKS & RECREATION |                                |               |               |               |               |               |                  |
| Budget Worksheet                  |                                |               |               |               |               |               |                  |
| FY2014                            |                                |               |               |               |               |               |                  |
|                                   |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 03/13         | 2014             |
| <u>Acct No</u>                    | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>               |                                |               |               |               |               |               |                  |
| 101-690-702-002                   | OVERTIME WAGES                 | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-690-702-012                   | STREET DEPARTMENT LABOR ONLY   | 1,148         | 4,615         | 3,422         | 438           | 2,500         | 2,500            |
| 101-690-703-001                   | SALARIES & WAGES - PART TIME   | 19,434        | 17,465        | 19,974        | 1,429         | 23,100        | 22,100           |
| 101-690-714-001                   | FRINGES-FICA                   | 1,492         | 1,394         | 1,523         | 121           | 1,686         | 1,364            |
| 101-690-714-003                   | FRINGES - MESC                 | 4,108         | 3,895         | 0             | 3,978         | 0             | 0                |
| 101-690-714-012                   | FRINGES-W/C INS PREMIUMS       | 737           | 586           | 358           | 144           | 300           | 304              |
| 101-690-717-003                   | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-690-727-001                   | OFFICE SUPPLIES                | 0             | 0             | 35            | 0             | 0             | 0                |
| 101-690-740-001                   | OPERATING SUPPLIES             | 13,847        | 13,051        | 10,788        | 2,821         | 12,000        | 12,000           |
| 101-690-740-010                   | OPERATING SUPPLIES - OTHER     | 0             | 10            | 0             | 0             | 0             | 0                |
| 101-690-756-004                   | GASOLINE & OIL                 | 280           | 623           | 843           | 67            | 500           | 500              |
| 101-690-784-004                   | VEHICLE MAINTENANCE            | 32            | 385           | 74            | 0             | 500           | 500              |
| 101-690-801-001                   | PROFESSIONAL SERVICES          | 393           | 1,140         | 300           | 0             | 100           | 100              |
| 101-690-813-001                   | CONTRACTUAL SERVICES           | 40,803        | 48,944        | 53,544        | 10,704        | 52,000        | 52,000           |
| 101-690-813-002                   | PROPERTY MAINTENANCE - WORK AS | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-690-814-002                   | BASEBALL UMPIRES               | 3,500         | 3,500         | 3,000         | 0             | 3,000         | 3,000            |
| 101-690-815-001                   | TRASH DISPOSAL                 | 4,918         | 4,966         | 5,190         | 1,430         | 5,000         | 6,000            |
| 101-690-820-001                   | TRAVEL, TRAINING & CONFERENCE  | 0             | 14            | 214           | 0             | 0             | 0                |
| 101-690-830-001                   | DUES & SUBSCRIPTIONS           | 305           | 0             | 0             | 327           | 0             | 0                |
| 101-690-850-001                   | COMMUNICATIONS                 | 1,164         | 1,085         | 1,109         | 410           | 1,200         | 1,200            |
| 101-690-880-001                   | COMMUNITY PROMOTIONS           | 1,535         | 3,309         | 1,704         | 539           | 3,300         | 3,300            |
| 101-690-880-002                   | COMMUNITY PROMOTIONS - GRANTS  | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-690-880-003                   | PARK PROGRAMS                  | 1,044         | 729           | 160           | 0             | 1,500         | 1,500            |
| 101-690-900-001                   | PRINTING & PUBLISHING          | 485           | 316           | 659           | 0             | 500           | 500              |
| 101-690-920-001                   | UTILITIES                      | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-690-931-001                   | BUILDING REPAIRS               | 502           | 1,074         | 332           | 34            | 2,400         | 2,500            |
| 101-690-932-001                   | REPAIRS & MAINTENANCE          | 11,239        | 6,238         | 2,879         | 27            | 7,000         | 7,000            |
| 101-690-932-019                   | REPAIRS & MTNCE - VETERANS MEM | 592           | 1,167         | 0             | 0             | 300           | 300              |
| 101-690-956-008                   | MISCELLANEOUS                  | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-690-956-019                   | MISC. SELF BALANCING EXPENSES  | 0             | 0             | 0             | 0             | 0             | 0                |

|  |                                |               |               |               |               |               |                  |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                         |                                |               |               |               |               |               |                  |
| <b>GENERAL FUND - PARKS &amp; RECREATION</b> |                                |               |               |               |               |               |                  |
| Budget Worksheet                             |                                |               |               |               |               |               |                  |
| FY2014                                       |                                |               |               |               |               |               |                  |
|  |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 03/13         | 2014             |
| <u>Acct.No</u>                               | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 101-690-978-001                              | OTHER EQUIPMENT CAPITAL OUTLAY | 0             | 3,198         | 0             | 0             | 0             | 0                |
| 101-690-999-001                              | TRANSFERS OUT                  | 3,000         | 3,000         | 3,000         | 0             | 3,000         | 3,000            |
|  | TOTAL EXPENDITURES             | 110,558       | 120,704       | 109,108       | 22,469        | 119,886       | 119,668          |
|  |                                |               |               |               |               |               |                  |

**MUSEUM**  
**(101-746)**

The Fort St. Joseph Museum seeks to educate the public about the history of Fort St. Joseph and the City of Niles through artifact-rich exhibits, school programs and community outreach. The Fort St. Joseph Museum collects artifacts pertaining to Niles and holds them in the public trust to preserve these artifacts for future generations. The Museum's holdings include extensive archival and photographic collections.

Staff includes a full-time director, a part-time receptionist, a part-time education curator and a part-time exhibit curator. The Fort St. Joseph Museum also relies on volunteers to assist staff with collections, receptions, etc.

|                       |                                       |               |               |               |               |               |                  |
|-----------------------|---------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES         |                                       |               |               |               |               |               |                  |
| GENERAL FUND - MUSEUM |                                       |               |               |               |               |               |                  |
| Budget Worksheet      |                                       |               |               |               |               |               |                  |
| FY2014                |                                       |               |               |               |               |               |                  |
|                       |                                       | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>        | <u>Account Description</u>            | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>   |                                       |               |               |               |               |               |                  |
| 101-746-702-001       | SALARIES & WAGES - FULL TIME          | 29,959        | 30,252        | 31,864        | 15,545        | 35,076        | 35,076           |
| 101-746-702-002       | OVERTIME WAGES                        | 0             | 0             | 23            | 0             | 0             | 0                |
| 101-746-703-001       | SALARIES & WAGES - PART TIME          | 27,199        | 18,035        | 22,211        | 11,059        | 27,327        | 27,327           |
| 101-746-714-001       | FRINGES-FICA                          | 4,621         | 4,120         | 4,290         | 2,139         | 4,774         | 4,774            |
| 101-746-714-004       | FRINGES-GROUP MEDICAL INS             | 11,500        | 13,417        | 13,000        | 7,875         | 13,500        | 12,000           |
| 101-746-714-006       | FRINGES-EMPLOYEE ASSISTANCE           | 0             | 0             | 0             | 0             | 35            | 35               |
| 101-746-714-012       | FRINGES-W/C INS PREMIUMS              | 241           | 130           | 87            | 44            | 100           | 96               |
| 101-746-714-017       | FRINGES-PENSION CONTRI EXPENSE        | 0             | 1,427         | 1,876         | 2,356         | 2,356         | 2,554            |
| 101-746-717-003       | FRINGE - FICA ALLOCATION              | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-746-717-008       | PAYROLL - VACATION ALLOCATION         | 2,380         | 2,717         | 2,496         | 1,484         | 0             | 0                |
| 101-746-717-009       | PAYROLL - HOLIDAY ALLOCATION          | 1,214         | 1,214         | 1,214         | 675           | 0             | 0                |
| 101-746-717-010       | PAYROLL - PERSONAL HOL ALLOCATION     | 405           | 405           | 405           | 0             | 0             | 0                |
| 101-746-717-011       | PAYROLL - SICK ALLOCATION             | 1,214         | 405           | 135           | 135           | 0             | 0                |
| 101-746-717-012       | PAYROLL - WORK INJURY                 | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-746-717-013       | PAYROLL - FUNERAL ALLOCATION          | 0             | 405           | 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                         | 38            | 0             | 0             | 0             | 0             | 0                |
| 101-746-727-001       | OFFICE SUPPLIES                       | 1,922         | 821           | 1,078         | 101           | 1,200         | 1,200            |
| 101-746-733-001       | COMPUTER EQUIP & SUPPLIES             | 861           | 429           | 250           | 1             | 400           | 400              |
| 101-746-740-001       | OPERATING SUPPLIES                    | 1,311         | 2,541         | 1,477         | 1,235         | 2,000         | 2,555            |
| 101-746-740-011       | OPERATING SUPPLIES - EXHIBITS         | 2,364         | 1,984         | 1,336         | 252           | 500           | 500              |
| 101-746-740-012       | OPERATING SUPPLIES - MUSEUM GIFT SHOP | 2,859         | 4,811         | 907           | 824           | 400           | 400              |
| 101-746-740-013       | OPERATING SUPPLIES - EDUCATION        | 0             | 0             | 0             | 40            | 400           | 400              |
| 101-746-801-001       | PROFESSIONAL SERVICES                 | 6,188         | 7,696         | 6,150         | 2,996         | 200           | 200              |
| 101-746-801-010       | PROF SERVICES - ARCHEOLOGY            | 1,576         | 974           | 2,208         | 1,500         | 2,000         | 2,000            |
| 101-746-813-001       | CONTRACTUAL SERVICES                  | 0             | 0             | 0             | 6,657         | 23,110        | 23,110           |
| 101-746-820-001       | TRAVEL, TRAINING & CONFERENCE         | 0             | 28            | 0             | 0             | 150           | 150              |
| 101-746-830-001       | DUES & SUBSCRIPTIONS                  | 360           | 265           | 471           | 100           | 265           | 265              |
| 101-746-850-001       | COMMUNICATIONS                        | 581           | 534           | 656           | 357           | 550           | 1,300            |

|                       |                                |               |               |               |               |               |                  |
|-----------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES         |                                |               |               |               |               |               |                  |
| GENERAL FUND - MUSEUM |                                |               |               |               |               |               |                  |
| Budget Worksheet      |                                |               |               |               |               |               |                  |
| FY2014                |                                |               |               |               |               |               |                  |
|                       |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>        | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 101-746-880-001       | COMMUNITY PROMOTIONS           | 158           | 96            | 877           | 990           | 600           | 600              |
| 101-746-900-001       | PRINTING & PUBLISHING          | 743           | 275           | 283           | 613           | 1,200         | 1,200            |
| 101-746-920-002       | UTILITIES - CITY HALL & MUSEUM | 0             | 0             | 0             | 5,615         | 10,000        | 10,000           |
| 101-746-932-001       | REPAIRS & MAINTENANCE          | 0             | 1,058         | 378           | 432           | 9,000         | 9,000            |
| 101-746-956-008       | MISCELLANEOUS                  | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-746-978-001       | OTHER EQUIP CAPITAL OUTLAY     | 0             | 0             | 0             | 5,000         | 0             | 0                |
|                       | TOTAL EXPENDITURES             | 97,694        | 94,039        | 93,672        | 68,025        | 135,143       | 135,142          |
|                       |                                |               |               |               |               |               |                  |

**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.



|   |                            |               |               |               |               |               |                  |
|---|----------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                            |                            |               |               |               |               |               |                  |
| <b>GENERAL FUND - TREE TRIMMING AND REMOVAL</b> |                            |               |               |               |               |               |                  |
| Budget Worksheet                                |                            |               |               |               |               |               |                  |
| FY2014  |                            |               |               |               |               |               |                  |
|   |                            | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 03/13         | 2014             |
| <u>Acct No</u>                                  | <u>Account Description</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>                             |                            |               |               |               |               |               |                  |
| TREE TRIMMING                                   |                            |               |               |               |               |               |                  |
| 101-781-813-001                                 | CONTRACTUAL SERVICES       | 55,981        | 52,764        | 45,366        | 6,142         | 46,500        | 46,500           |
|   | TOTAL TREE TRIMMING        | 55,981        | 52,764        | 45,366        | 6,142         | 46,500        | 46,500           |
| TREE REMOVAL                                    |                            |               |               |               |               |               |                  |
| 101-782-813-001                                 | CONTRACTUAL SERVICES       | 9,426         | 19,149        | 20,120        | 20,700        | 24,500        | 24,500           |
| 101-782-900-001                                 | PRINTING & PUBLISHING      | 16            | 0             | 0             | 0             | 100           | 100              |
|   | TOTAL TREE REMOVAL         | 9,442         | 19,149        | 20,120        | 20,700        | 24,600        | 24,600           |
|   | TOTAL EXPENDITURES         | 65,423        | 71,913        | 65,486        | 26,842        | 71,100        | 71,100           |

**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.

|   |                                   |               |               |               |               |               |                  |
|---|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                        |                                   |               |               |               |               |               |                  |
| <b>GENERAL FUND - COMMUNITY DEVELOPMENT</b> |                                   |               |               |               |               |               |                  |
| Budget Worksheet                            |                                   |               |               |               |               |               |                  |
| FY2014                                      |                                   |               |               |               |               |               |                  |
|   |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                              | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>                         |                                   |               |               |               |               |               |                  |
| 101-800-702-001                             | SALARIES & WAGES - FULL TIME      | 42,972        | 44,157        | 44,416        | 24,963        | 28,946        | 33,946           |
| 101-800-702-002                             | OVERTIME WAGES                    | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-800-714-001                             | FRINGES-FICA                      | 4,693         | 4,698         | 3,820         | 1,967         | 4,635         | 4,636            |
| 101-800-714-004                             | FRINGES-GROUP MEDICAL INS         | 11,500        | 13,417        | 13,000        | 7,875         | 13,500        | 12,000           |
| 101-800-714-006                             | FRINGES-EMPLOYEE ASSISTANCE       | 0             | 0             | 0             | 0             | 35            | 35               |
| 101-800-714-012                             | FRINGES-W/C INS PREMIUMS          | 388           | 235           | 146           | 68            | 150           | 166              |
| 101-800-714-017                             | FRINGES-PENSION CONTRI EXPENSE    | 0             | 2,443         | 3,358         | 4,059         | 4,059         | 4,437            |
| 101-800-717-003                             | FRINGE - FICA ALLOCATION          | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-800-717-008                             | PAYROLL - VACATION ALLOCATION     | 4,895         | 2,855         | 4,341         | 233           | 4,661         | 4,661            |
| 101-800-717-009                             | PAYROLL - HOLIDAY ALLOCATION      | 2,098         | 2,098         | 2,564         | 1,165         | 2,797         | 2,797            |
| 101-800-717-010                             | PAYROLL - PERSONAL HOL ALLOCATION | 591           | 807           | 816           | 233           | 699           | 699              |
| 101-800-717-011                             | PAYROLL - SICK ALLOCATION         | 233           | 291           | 0             | 0             | 3,496         | 3,496            |
| 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                   | 407           | 224           | 141           | 86            | 250           | 200              |
| 101-800-733-001                             | COMPUTER EQUIP & SUPPLIES         | 0             | 1,595         | 140           | 108           | 200           | 150              |
| 101-800-736-001                             | POSTAGE EXPENSE                   | 6             | 0             | 0             | 33            | 0             | 0                |
| 101-800-740-001                             | OPERATING SUPPLIES                | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-800-801-001                             | PROFESSIONAL SERVICES             | 218           | 0             | 200           | 0             | 0             | 0                |
| 101-800-820-001                             | TRAVEL, TRAINING & CONFERENCE     | 3,682         | 1,743         | 2,404         | 2,657         | 2,500         | 3,000            |
| 101-800-830-001                             | DUES & SUBSCRIPTIONS              | 1,042         | 2,044         | 1,605         | 590           | 1,800         | 1,800            |
| 101-800-850-001                             | COMMUNICATIONS                    | 1,559         | 1,713         | 1,500         | 660           | 900           | 900              |
| 101-800-880-001                             | COMMUNITY PROMOTIONS              | 0             | 0             | 0             | 0             | 0             | 250              |
| 101-800-900-001                             | PRINTING & PUBLISHING             | 704           | 108           | 222           | 143           | 300           | 300              |
| 101-800-920-002                             | UNKNOWN ACCOUNT                   | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-800-930-001                             | MTNCE - OFFICE EQUIPMENT          | 0             | 0             | 0             | 17            | 0             | 0                |
| 101-800-956-008                             | MISCELLANEOUS                     | 90            | 0             | 100           | 0             | 0             | 0                |

|                                      |                                 |               |               |               |               |               |                  |
|--------------------------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES                        |                                 |               |               |               |               |               |                  |
| GENERAL FUND - COMMUNITY DEVELOPMENT |                                 |               |               |               |               |               |                  |
| Budget Worksheet                     |                                 |               |               |               |               |               |                  |
| FY2014                               |                                 |               |               |               |               |               |                  |
|                                      |                                 | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct.No</u>                       | <u>Account Description</u>      | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 101-800-977-001                      | OFFICE EQUIPMENT CAPITAL OUTLAY | 0             | 0             | 0             | 399           | 0             | 0                |
|                                      | TOTAL EXPENDITURES              | 75,078        | 78,428        | 78,773        | 45,256        | 68,928        | 73,473           |
|                                      |                                 |               |               |               |               |               |                  |

**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).

|                                  |                               |               |               |               |               |               |                  |
|----------------------------------|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES                    |                               |               |               |               |               |               |                  |
| GENERAL FUND - GENERAL INSURANCE |                               |               |               |               |               |               |                  |
| Budget Worksheet                 |                               |               |               |               |               |               |                  |
| FY2014                           |                               |               |               |               |               |               |                  |
|                                  |                               | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                   | <u>Account Description</u>    | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>              |                               |               |               |               |               |               |                  |
| 101-953-957-001                  | INSURANCE - GENERAL           | 127,945       | 114,675       | 117,360       | 124,275       | 120,000       | 125,000          |
| 101-953-957-002                  | GENERAL INSURANCE DEDUCTIBLES | 0             | 10,000        | 0             | 0             | 0             | 0                |
|                                  | TOTAL EXPENDITURES            | 127,945       | 124,675       | 117,360       | 124,275       | 120,000       | 125,000          |
|                                  |                               |               |               |               |               |               |                  |

**MISCELLANEOUS**  
**(101-999)**

This department is used to account for expenditures that cannot be directly tied to another department.

|                                     |                                 |               |               |               |               |               |                  |
|-------------------------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                |                                 |               |               |               |               |               |                  |
| <b>GENERAL FUND - MISCELLANEOUS</b> |                                 |               |               |               |               |               |                  |
| Budget Worksheet                    |                                 |               |               |               |               |               |                  |
| FY2014                              |                                 |               |               |               |               |               |                  |
|                                     |                                 | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 03/13         | 2014             |
| <u>Acct No</u>                      | <u>Account Description</u>      | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>                 |                                 |               |               |               |               |               |                  |
| 101-999-714-004                     | FRINGES-GROUP MED INS RETIREES  | 111,646       | 122,668       | 124,042       | 78,750        | 121,500       | 108,000          |
| 101-999-714-005                     | FRINGES - GROUP MED INS-DDA     | 11,500        | 13,417        | 13,000        | 7,875         | 13,500        | 12,000           |
| 101-999-801-001                     | PROFESSIONAL SERVICES           | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-999-877-001                     | SUPPLEMENTAL RETIREMENT - CITY  | 105           | 105           | 105           | 52            | 104           | 104              |
| 101-999-877-002                     | SUPPLEMENTAL RETIREMENT-UTILITY | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-999-940-001                     | RENTALS                         | 0             | 0             | 0             | 0             | 0             | 0                |
| 101-999-956-008                     | MISCELLANEOUS                   | 419           | 100           | 10,000        | 0             | 0             | 0                |
| 101-999-999-001                     | TRANSFERS OUT                   | 93,037        | 59,583        | 21,233        | 0             | 62,296        | 61,200           |
|                                     | TOTAL EXPENDITURES              | 216,707       | 195,873       | 168,380       | 86,677        | 197,400       | 181,304          |



**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 6 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.

|                              |   |                |                |                |                |                |                  |
|------------------------------|---|----------------|----------------|----------------|----------------|----------------|------------------|
| <b>CITY OF NILES</b>         |   |                |                |                |                |                |                  |
| Major Highway (202 )         |   |                |                |                |                |                |                  |
| Budget Worksheet             |   |                |                |                |                |                |                  |
| FY2014                       |   |                |                |                |                |                |                  |
|                              |   | 2009-10        | 2010-11        | 2011-12        | 10/12-03/13    | 2012-13        | 2014             |
| <u>Acct No</u>               | <u>Account Description</u>                    | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Budget</u>  | <u>Requested</u> |
| <b>FUND REVENUES</b>         |   |                |                |                |                |                |                  |
| 202-100-574-002              | GAS & WEIGHT                                  | 526,892        | 530,781        | 544,455        | 165,514        | 497,000        | 530,000          |
| 202-100-601-001              | CHARGES FOR SERVICES - COSTS                  | 86,323         | 94,651         | 85,063         | 2,792          | 80,000         | 78,000           |
| 202-100-601-003              | CHARGES FOR SERVICES - SNOW REMOVAL           | 0              | 9,463          | 0              | 0              | 0              | 0                |
| 202-100-664-001              | INTEREST                                      | 1,674          | 750            | 991            | 154            | 1,500          | 1,500            |
| 202-100-671-001              | MISCELLANEOUS                                 | 0              | 0              | 0              | 0              | 0              | 0                |
|                              | <b>TOTAL FUND REVENUES</b>                    | <b>614,889</b> | <b>635,645</b> | <b>630,509</b> | <b>168,460</b> | <b>578,500</b> | <b>609,500</b>   |
| <b>EXPENDITURES</b>          |   |                |                |                |                |                |                  |
| PREVENTION - ROADS & STREETS |   |                |                |                |                |                |                  |
| 202-463-702-001              | SALARIES & WAGES - FULL TIME                  | 59,373         | 43,063         | 22,470         | 21,469         | 56,000         | 56,000           |
| 202-463-702-002              | OVERTIME WAGES                                | 1,951          | 2,607          | 2,786          | 3,162          | 4,200          | 4,200            |
| 202-463-714-001              | FRINGES                                       | 36,733         | 24,977         | 15,199         | 9,968          | 36,228         | 38,000           |
| 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                           | 62,293         | 39,415         | 24,684         | 12,900         | 60,000         | 60,000           |
| 202-463-801-001              | PROFESSIONAL SERVICES                         | 16,431         | 40             | 2,373          | 5,519          | 19,000         | 19,000           |
| 202-463-814-001              | HIRED SERVICES                                | 0              | 0              | 15,425         | 0              | 0              | 40,000           |
| 202-463-815-001              | TRASH DISPOSAL                                | 3,904          | 3,770          | 3,855          | 515            | 4,600          | 4,500            |
| 202-463-850-001              | COMMUNICATIONS                                | 0              | 0              | 0              | 0              | 0              | 0                |
| 202-463-932-001              | REPAIRS & MAINTENANCE                         | 21,249         | 6,969          | 2,633          | 1,280          | 10,000         | 10,000           |
| 202-463-974-006              | LAND PURCHASES                                | 0              | 0              | 0              | 0              | 0              | 0                |
|                              | <b>TOTAL PREVENTION - ROADS &amp; STREETS</b> | <b>201,934</b> | <b>120,841</b> | <b>89,425</b>  | <b>54,813</b>  | <b>190,028</b> | <b>231,700</b>   |
| PREVENTION - BRIDGES         |   |                |                |                |                |                |                  |
| 202-473-702-001              | SALARIES & WAGES - FULL TIME                  | 81             | 42             | 0              | 0              | 200            | 1,000            |
| 202-473-714-001              | FRINGES                                       | 86             | 23             | 0              | 0              | 100            | 500              |
| 202-473-784-004              | VEHICLE MAINTENANCE                           | 18             | 0              | 0              | 0              | 100            | 100              |
| 202-473-801-001              | PROFESSIONAL SERVICES                         | 0              | 5,831          | 500            | 0              | 2,000          | 2,000            |
| 202-473-814-001              | HIRED SERVICES                                | 0              | 0              | 0              | 0              | 0              | 0                |
| 202-473-815-001              | TRASH DISPOSAL                                | 0              | 0              | 0              | 0              | 0              | 0                |
| 202-473-932-001              | REPAIRS & MAINTENANCE                         | 0              | 0              | 846            | 122            | 100            | 200              |
|                              | <b>TOTAL PREVENTION - BRIDGES</b>             | <b>185</b>     | <b>5,896</b>   | <b>1,346</b>   | <b>122</b>     | <b>2,500</b>   | <b>3,800</b>     |

|                              |                                    |               |               |               |               |               |                  |
|------------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>         |                                    |               |               |               |               |               |                  |
| Major Highway (202 )         |                                    |               |               |               |               |               |                  |
| Budget Worksheet             |                                    |               |               |               |               |               |                  |
| FY2014                       |                                    |               |               |               |               |               |                  |
|                              |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>               | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Requested</u> |
| TRAFFIC SERVICES MAINTENANCE |                                    |               |               |               |               |               |                  |
| 202-474-702-001              | SALARIES & WAGES - FULL TIME       | 11,831        | 12,007        | 8,522         | 4,746         | 13,350        | 14,000           |
| 202-474-702-002              | OVERTIME WAGES                     | 144           | 47            | 63            | 108           | 200           | 250              |
| 202-474-714-001              | FRINGES                            | 7,107         | 6,592         | 5,166         | 1,238         | 8,154         | 8,550            |
| 202-474-740-001              | OPERATING SUPPLIES                 | 1,904         | 1,817         | 1,096         | 340           | 2,000         | 2,000            |
| 202-474-784-004              | VEHICLE MAINTENANCE                | 7,341         | 7,785         | 6,137         | 527           | 8,000         | 8,000            |
| 202-474-932-001              | REPAIRS & MAINTENANCE              | 4,995         | 4,394         | 6,371         | 0             | 4,800         | 4,800            |
|                              | TOTAL TRAFFIC SERVICES MAINTENANCE | 33,322        | 32,642        | 27,355        | 6,959         | 36,504        | 37,600           |
| WINTER MAINTENANCE           |                                    |               |               |               |               |               |                  |
| 202-478-702-001              | SALARIES & WAGES - FULL TIME       | 11,609        | 15,918        | 6,534         | 11,166        | 16,465        | 16,500           |
| 202-478-702-002              | OVERTIME WAGES                     | 7,396         | 8,916         | 5,007         | 8,118         | 11,000        | 11,000           |
| 202-478-714-001              | FRINGES                            | 11,384        | 13,582        | 6,945         | 60            | 16,528        | 16,500           |
| 202-478-740-001              | OPERATING SUPPLIES                 | 26,650        | 29,001        | 0             | 0             | 31,000        | 30,500           |
| 202-478-784-004              | VEHICLE MAINTENANCE                | 30,635        | 30,729        | 14,255        | 7,294         | 38,000        | 38,000           |
| 202-478-932-001              | REPAIRS & MAINTENANCE              | 308           | 4,910         | 840           | 2,087         | 3,200         | 3,500            |
|                              | TOTAL WINTER MAINTENANCE           | 87,982        | 103,056       | 33,581        | 28,725        | 116,193       | 116,000          |
| ENGINEERING                  |                                    |               |               |               |               |               |                  |
| 202-483-801-001              | PROFESSIONAL SERVICES              | 24,218        | 20,616        | 20,616        | 10,308        | 19,250        | 25,000           |
|                              | TOTAL ENGINEERING                  | 24,218        | 20,616        | 20,616        | 10,308        | 19,250        | 25,000           |
| TRAFFIC SIGNALS              |                                    |               |               |               |               |               |                  |
| 202-485-702-001              | SALARIES & WAGES - FULL TIME       | 377           | 103           | 318           | 0             | 100           | 200              |
| 202-485-784-004              | VEHICLE MAINTENANCE                | 201           | 81            | 211           | 0             | 100           | 100              |
| 202-485-801-001              | PROFESSIONAL SERVICES              | 725           | 0             | 0             | 0             | 1,000         | 1,000            |
| 202-485-920-001              | UTILITIES                          | 8,941         | 2,336         | 0             | 1,819         | 4,000         | 4,200            |
| 202-485-932-001              | REPAIRS & MAINTENANCE              | 0             | 0             | 0             | 0             | 0             | 0                |
|                              | TOTAL TRAFFIC SIGNALS              | 10,244        | 2,520         | 529           | 1,819         | 5,200         | 5,500            |
| STATE TRUNKLINES MAINTENANCE |                                    |               |               |               |               |               |                  |
| 202-486-702-001              | SALARIES & WAGES - FULL TIME       | 3,058         | 3,221         | 10,244        | 1,681         | 4,500         | 5,000            |
| 202-486-784-004              | VEHICLE MAINTENANCE                | 3,081         | 2,122         | 11,552        | 313           | 2,800         | 3,000            |
| 202-486-813-001              | MDOT PAVEMENT MAINTENANCE          | 0             | 0             | 0             | 0             | 0             | 0                |
| 202-486-932-001              | REPAIRS & MAINTENANCE              | 1,575         | 1,062         | 4,521         | 0             | 1,600         | 1,500            |

| CITY OF NILES         |                                    |               |               |               |               |               |                  |
|-----------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| Major Highway (202 )  |                                    |               |               |               |               |               |                  |
| Budget Worksheet      |                                    |               |               |               |               |               |                  |
| FY2014                |                                    |               |               |               |               |               |                  |
|                       |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>        | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Requested</u> |
|                       | TOTAL STATE TRUNKLINES MAINTENANCE | 7,714         | 6,405         | 26,317        | 1,994         | 8,900         | 9,500            |
| STREET SWEEPING       |                                    |               |               |               |               |               |                  |
| 202-488-702-001       | SALARIES & WAGES - FULL TIME       | 983           | 263           | 3,442         | 234           | 1,000         | 1,000            |
| 202-488-702-002       | OVERTIME WAGES                     | 137           | 273           | 343           | 100           | 200           | 200              |
| 202-488-784-004       | VEHICLE MAINTENANCE                | 2,592         | 694           | 5,625         | 323           | 2,500         | 2,600            |
| 202-488-815-001       | TRASH DISPOSAL                     | 1,247         | 2,211         | 1,919         | 515           | 1,500         | 1,600            |
| 202-488-850-001       | COMMUNICATIONS                     | 0             | 0             | 0             | 0             | 0             | 0                |
|                       | TOTAL STREET SWEEPING              | 4,959         | 3,441         | 11,329        | 1,172         | 5,200         | 5,400            |
| INTERFUND TRANSFERS   |                                    |               |               |               |               |               |                  |
| 202-489-999-001       | TRANSFERS OUT                      | 100,000       | 50,000        | 125,000       | 0             | 70,000        | 70,000           |
|                       | TOTAL INTERFUND TRANSFERS          | 100,000       | 50,000        | 125,000       | 0             | 70,000        | 70,000           |
| TREES & SHRUBS        |                                    |               |               |               |               |               |                  |
| 202-490-702-001       | SALARIES & WAGES - FULL TIME       | 250           | 0             | 0             | 166           | 100           | 200              |
| 202-490-784-004       | VEHICLE MAINTENANCE                | 202           | 0             | 0             | 275           | 100           | 100              |
| 202-490-813-001       | CONTRACTURAL SERVICES              | 1,113         | 970           | 0             | 0             | 1,000         | 1,100            |
| 202-490-815-001       | TRASH DISPOSAL                     | 0             | 0             | 0             | 0             | 0             | 0                |
| 202-490-932-001       | REPAIRS & MAINTENANCE              | 0             | 0             | 0             | 0             | 0             | 0                |
|                       | TOTAL TREES & SHRUBS               | 1,565         | 970           | 0             | 441           | 1,200         | 1,400            |
| DRAINAGE & BACKSLOPES |                                    |               |               |               |               |               |                  |
| 202-491-702-001       | SALARIES & WAGES - FULL TIME       | 4,462         | 861           | 4,003         | 172           | 1,500         | 2,000            |
| 202-491-702-002       | OVERTIME WAGES                     | 59            | 0             | 0             | 0             | 100           | 100              |
| 202-491-784-004       | VEHICLE MAINTENANCE                | 6,972         | 843           | 1,906         | 0             | 2,000         | 2,200            |
| 202-491-932-001       | REPAIRS & MAINTENANCE              | 32            | 205           | 1,140         | 151           | 100           | 1,200            |
|                       | TOTAL DRAINAGE & BACKSLOPES        | 11,525        | 1,909         | 7,049         | 323           | 3,700         | 5,500            |
| GRASS & WEED CONTROL  |                                    |               |               |               |               |               |                  |
| 202-493-702-001       | SALARIES & WAGES - FULL TIME       | 371           | 530           | 1,394         | 0             | 400           | 700              |
| 202-493-784-004       | VEHICLE MAINTENANCE                | 897           | 1,198         | 2,167         | 0             | 900           | 1,200            |
| 202-493-813-001       | CONTRACTURAL SERVICES              | 400           | 400           | 240           | 240           | 400           | 400              |
| 202-493-932-001       | REPAIRS & MAINTENANCE              | 0             | 0             | 0             | 0             | 0             | 0                |
|                       | TOTAL GRASS & WEED CONTROL         | 1,668         | 2,128         | 3,801         | 240           | 1,700         | 2,300            |

|                                     |                                     |               |               |               |               |               |                  |
|-------------------------------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                |                                     |               |               |               |               |               |                  |
| Major Highway (202 )                |                                     |               |               |               |               |               |                  |
| Budget Worksheet                    |                                     |               |               |               |               |               |                  |
| FY2014                              |                                     |               |               |               |               |               |                  |
|                                     |                                     | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                      | <u>Account Description</u>          | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Requested</u> |
| TRAFFIC SERVICES MAINTENANCE        |                                     |               |               |               |               |               |                  |
| 202-494-702-001                     | SALARIES & WAGES - FULL TIME        | 471           | 484           | 492           | 522           | 500           | 500              |
| 202-494-702-002                     | OVERTIME WAGES                      | 0             | 0             | 0             | 31            | 0             | 0                |
| 202-494-784-004                     | VEHICLE MAINTENANCE                 | 284           | 462           | 185           | 245           | 300           | 300              |
| 202-494-932-001                     | REPAIRS & MAINTENANCE               | 24            | 120           | 37            | 0             | 100           | 100              |
|                                     | TOTAL TRAFFIC SERVICES MAINTENANCE  | 779           | 1,066         | 714           | 798           | 900           | 900              |
| PAVEMENT MARKING                    |                                     |               |               |               |               |               |                  |
| 202-495-702-001                     | SALARIES & WAGES - FULL TIME        | 156           | 146           | 0             | 0             | 200           | 200              |
| 202-495-702-002                     | OVERTIME WAGES                      | 0             | 0             | 0             | 0             | 0             | 0                |
| 202-495-740-001                     | OPERATING SUPPLIES                  | 36            | 39            | 0             | 0             | 100           | 100              |
| 202-495-784-004                     | VEHICLE MAINTENANCE                 | 147           | 117           | 0             | 0             | 200           | 200              |
| 202-495-932-001                     | REPAIRS & MAINTENANCE               | 564           | 0             | 0             | 0             | 0             | 100              |
|                                     | TOTAL PAVEMENT MARKING              | 903           | 302           | 0             | 0             | 500           | 600              |
| STATE TRUNKLINES WINTER MAINTENANCE |                                     |               |               |               |               |               |                  |
| 202-497-702-001                     | SALARIES & WAGES - FULL TIME        | 3,460         | 6,255         | 1,688         | 3,474         | 6,000         | 6,000            |
| 202-497-702-002                     | OVERTIME WAGES                      | 3,694         | 5,132         | 1,762         | 3,102         | 5,000         | 5,000            |
| 202-497-702-014                     | SALARIES & WAGES - SNOW HAULING     | 849           | 1,555         | 876           | 396           | 1,500         | 1,500            |
| 202-497-740-001                     | OPERATING SUPPLIES                  | 14,851        | 25,242        | 0             | 0             | 20,000        | 25,000           |
| 202-497-784-004                     | VEHICLE MAINTENANCE                 | 12,676        | 18,205        | 6,666         | 4,171         | 17,000        | 19,000           |
| 202-497-932-001                     | REPAIRS & MAINTENANCE               | 390           | 996           | 735           | 208           | 1,000         | 0                |
|                                     | STATE TRUNKLINES WINTER MAINTENANCE | 35,920        | 57,385        | 11,727        | 11,351        | 50,500        | 56,500           |
| FRINGES                             |                                     |               |               |               |               |               |                  |
| 202-502-714-001                     | FRINGES                             | 10,216        | 9,960         | 13,783        | 3,236         | 11,000        | 12,000           |
|                                     | TOTAL FRINGES                       | 10,216        | 9,960         | 13,783        | 3,236         | 11,000        | 12,000           |
| DISTRIBUTED EXPENSES                |                                     |               |               |               |               |               |                  |
| 202-503-956-007                     | OVERHEAD - STATE REIMBURSEMENT      | 6,606         | 7,294         | 6,555         | 1,148         | 7,200         | 7,200            |
|                                     | TOTAL DISTRIBUTED EXPENSES          | 6,606         | 7,294         | 6,555         | 1,148         | 7,200         | 7,200            |
| ADMINISTRATION                      |                                     |               |               |               |               |               |                  |
| 202-504-956-015                     | BANK SERVICE FEES                   | 0             | 0             | 0             | 0             | 0             | 0                |
|                                     | TOTAL ADMINISTRATION                | 0             | 0             | 0             | 0             | 0             | 0                |

|                      |                               |               |               |               |               |               |                  |
|----------------------|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b> |                               |               |               |               |               |               |                  |
| Major Highway (202 ) |                               |               |               |               |               |               |                  |
| Budget Worksheet     |                               |               |               |               |               |               |                  |
| FY2014               |                               |               |               |               |               |               |                  |
|                      |                               | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>       | <u>Account Description</u>    | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Requested</u> |
|                      | TOTAL EXPENDITURES            | 539,740       | 426,431       | 379,127       | 123,449       | 530,475       | 590,900          |
|                      | NET REVENUES (EXPENDITURES)   | 75,149        | 209,214       | 251,382       | 45,011        | 48,025        | 18,600           |
|                      | BEGINNING FUND BALANCE        |               |               |               | *             | 705,509       | 753,534          |
|                      | PROJECTED ENDING FUND BALANCE |               |               |               |               | 753,534       | 772,134          |
|                      | * Actual balance at 9/30/12   |               |               |               |               |               |                  |

**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.

|                                 |   |                |                |                |               |                |                  |
|---------------------------------|---|----------------|----------------|----------------|---------------|----------------|------------------|
| <b>CITY OF NILES</b>            |   |                |                |                |               |                |                  |
| <b>LOCAL HIGHWAY FUND (203)</b> |   |                |                |                |               |                |                  |
| Budget Worksheet                |   |                |                |                |               |                |                  |
| FY2014                          |   |                |                |                |               |                |                  |
|                                 |   | 2009-10        | 2010-11        | 2011-12        | 10/12-03/13   | 2012-13        | 2014             |
| <u>Acct No</u>                  | <u>Account Description</u>                    | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u> | <u>Budget</u>  | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>            |   |                |                |                |               |                |                  |
| 203-100-574-002                 | GAS & WEIGHT                                  | 218,118        | 219,140        | 223,346        | 69,785        | 212,350        | 223,514          |
| 203-100-601-003                 | CHARGES FOR SERVICES - SNOW REMOVAL           | 0              | 0              | 0              | 0             | 0              | 0                |
| 203-100-664-001                 | INTEREST                                      | 1,129          | 683            | 773            | 106           | 1,200          | 1,200            |
| 203-100-699-001                 | INTERFUND TRANSFER                            | 270,000        | 220,000        | 165,000        | 0             | 100,000        | 100,000          |
|                                 | <b>TOTAL FUND REVENUES</b>                    | <b>489,247</b> | <b>439,823</b> | <b>389,119</b> | <b>69,891</b> | <b>313,550</b> | <b>324,714</b>   |
| <b>EXPENDITURES</b>             |   |                |                |                |               |                |                  |
| PREVENTION - ROADS & STREETS    |   |                |                |                |               |                |                  |
| 203-463-702-001                 | SALARIES & WAGES - FULL TIME                  | 83,809         | 78,934         | 64,410         | 32,580        | 89,000         | 92,000           |
| 203-463-702-002                 | OVERTIME WAGES                                | 10,432         | 10,228         | 10,470         | 6,392         | 11,000         | 12,000           |
| 203-463-714-001                 | FRINGES                                       | 56,532         | 48,815         | 54,064         | 24,087        | 60,180         | 62,400           |
| 203-463-784-004                 | VEHICLE MAINTENANCE                           | 86,415         | 98,134         | 78,096         | 27,860        | 100,000        | 100,000          |
| 203-463-814-001                 | HIRED SERVICES                                | 0              | 0              | 0              | 0             | 0              | 100,000          |
| 203-463-815-001                 | TRASH DISPOSAL                                | 3,386          | 6,754          | 3,263          | 0             | 4,500          | 4,500            |
| 203-463-850-001                 | COMMUNICATIONS                                | 0              | 0              | 0              | 0             | 0              | 0                |
| 203-463-932-001                 | REPAIRS & MAINTENANCE                         | 15,300         | 14,012         | 11,528         | 7,125         | 16,500         | 17,000           |
|                                 | <b>TOTAL PREVENTION - ROADS &amp; STREETS</b> | <b>255,874</b> | <b>256,877</b> | <b>221,831</b> | <b>98,044</b> | <b>281,180</b> | <b>387,900</b>   |
| TRAFFIC SERVICES MAINTENANCE    |   |                |                |                |               |                |                  |
| 203-474-702-001                 | SALARIES & WAGES - FULL TIME                  | 13,062         | 7,671          | 22,309         | 9,423         | 15,130         | 20,000           |
| 203-474-702-002                 | OVERTIME WAGES                                | 62             | 0              | 0              | 43            | 100            | 100              |
| 203-474-714-001                 | FRINGES                                       | 7,861          | 4,195          | 17,532         | 3,768         | 9,165          | 12,060           |
| 203-474-740-001                 | OPERATING SUPPLIES                            | 0              | 0              | 0              | 0             | 0              | 0                |
| 203-474-784-004                 | VEHICLE MAINTENANCE                           | 5,073          | 2,839          | 4,661          | 1,109         | 6,000          | 5,500            |
| 203-474-932-001                 | REPAIRS & MAINTENANCE                         | 1,694          | 821            | 2,330          | 438           | 3,200          | 3,200            |
|                                 | <b>TOTAL TRAFFIC SERVICES MAINTENANCE</b>     | <b>27,752</b>  | <b>15,526</b>  | <b>46,832</b>  | <b>14,781</b> | <b>33,595</b>  | <b>40,860</b>    |
| WINTER MAINTENANCE              |   |                |                |                |               |                |                  |
| 203-478-702-001                 | SALARIES & WAGES - FULL TIME                  | 12,893         | 15,738         | 8,015          | 12,224        | 12,905         | 14,000           |
| 203-478-702-002                 | OVERTIME WAGES                                | 3,140          | 4,665          | 2,024          | 3,307         | 8,000          | 8,200            |
| 203-478-714-001                 | FRINGES                                       | 9,604          | 11,158         | 6,041          | 78            | 12,580         | 13,320           |
| 203-478-740-001                 | OPERATING SUPPLIES                            | 1,903          | 385            | 0              | 0             | 1,200          | 1,200            |
| 203-478-784-004                 | VEHICLE MAINTENANCE                           | 28,099         | 28,028         | 15,738         | 11,540        | 30,000         | 30,000           |



|                          |                               |               |               |               |               |               |                  |
|--------------------------|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES            |                               |               |               |               |               |               |                  |
| LOCAL HIGHWAY FUND (203) |                               |               |               |               |               |               |                  |
| Budget Worksheet         |                               |               |               |               |               |               |                  |
| FY2014                   |                               |               |               |               |               |               |                  |
|                          |                               | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>           | <u>Account Description</u>    | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 203-478-932-001          | REPAIRS & MAINTENANCE         | 73            | 168           | 259           | 180           | 300           | 400              |
|                          | TOTAL WINTER MAINTENANCE      | 55,712        | 60,142        | 32,077        | 27,329        | 64,985        | 67,120           |
| ENGINEERING              |                               |               |               |               |               |               |                  |
| 203-483-801-001          | PROFESSIONAL SERVICES         | 20,600        | 20,616        | 20,616        | 10,308        | 19,250        | 19,250           |
|                          | TOTAL ENGINEERING             | 20,600        | 20,616        | 20,616        | 10,308        | 19,250        | 19,250           |
| ADMINISTRATION           |                               |               |               |               |               |               |                  |
| 203-504-956-015          | BANK SERVICE FEES             | 0             | 0             | 0             | 0             | 100           | 100              |
|                          | TOTAL ADMINISTRATION          | 0             | 0             | 0             | 0             | 100           | 100              |
|                          | TOTAL EXPENDITURES            | 359,938       | 353,161       | 321,356       | 150,462       | 399,110       | 515,230          |
|                          | NET REVENUES (EXPENDITURES)   | 129,309       | 86,662        | 67,763        | (80,571)      | (85,560)      | (190,516)        |
|                          | BEGINNING FUND BALANCE        |               |               |               | *             | 499,065       | 413,505          |
|                          | PROJECTED ENDING FUND BALANCE |               |               |               |               | 413,505       | 222,989          |
|                          | * Actual balance at 9/30/12   |               |               |               |               |               |                  |

**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.

The cemetery activities are self-supporting and the cemetery does not utilize local tax dollars for operations.

All work is overseen by the Department of Public Works.

|                                   |                                |                |                |                |               |                |                  |
|-----------------------------------|--------------------------------|----------------|----------------|----------------|---------------|----------------|------------------|
| <b>CITY OF NILES</b>              |                                |                |                |                |               |                |                  |
| <b>SILVERBROOK CEMETERY (209)</b> |                                |                |                |                |               |                |                  |
| Budget Worksheet                  |                                |                |                |                |               |                |                  |
| FY2014                            |                                |                |                |                |               |                |                  |
|                                   |                                | 2009-10        | 2010-11        | 2011-12        | 10/12-03/13   | 2012-13        | 2014             |
| <u>Acct No</u>                    | <u>Account Description</u>     | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u> | <u>Budget</u>  | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>              |                                |                |                |                |               |                |                  |
| 209-100-601-001                   | CHARGES FOR SERVICES - COSTS   | 7,550          | 9,550          | 10,575         | 4,675         | 8,000          | 9,000            |
| 209-100-607-001                   | FEES                           | 58,515         | 55,195         | 57,600         | 29,550        | 56,000         | 60,000           |
| 209-100-650-001                   | SALE OF FOUNDATIONS            | 9,766          | 12,138         | 8,694          | 3,124         | 10,500         | 10,000           |
| 209-100-650-002                   | SALE OF CEMETERY LOTS          | 49,288         | 47,300         | 43,400         | 17,750        | 40,000         | 40,000           |
| 209-100-664-001                   | INTEREST                       | 1,326          | 298            | 218            | 31            | 1,100          | 1,100            |
| 209-100-671-001                   | MISCELLANEOUS                  | 0              | 0              | 838            | 343           | 0              | 0                |
| 209-100-674-001                   | CONTRIB FROM PRIVATE SOURCES   | 2,100          | 4,219          | 149            | 0             | 0              | 0                |
| 209-100-699-005                   | TRANSFER FROM TRUST            | 31,548         | 26,336         | 22,977         | 12,506        | 31,500         | 31,500           |
|                                   | <b>TOTAL FUND REVENUES</b>     | <b>160,093</b> | <b>155,036</b> | <b>144,451</b> | <b>67,979</b> | <b>147,100</b> | <b>151,600</b>   |
| <b>EXPENDITURES</b>               |                                |                |                |                |               |                |                  |
| 209-276-702-001                   | SALARIES & WAGES - FULL TIME   | 36,097         | 35,008         | 35,830         | 14,726        | 40,400         | 40,400           |
| 209-276-702-002                   | OVERTIME WAGES                 | 698            | 1,146          | 1,345          | 411           | 1,500          | 1,500            |
| 209-276-702-012                   | STREET DEPARTMENT LABOR ONLY   | 1,565          | 1,770          | 736            | 0             | 1,600          | 1,600            |
| 209-276-702-016                   | SALARIES & WAGES - SAFETY MTGS | 0              | 0              | 0              | 0             | 300            | 300              |
| 209-276-703-001                   | SALARIES & WAGES - PART TIME   | 13,128         | 12,779         | 11,822         | 6,211         | 13,500         | 13,500           |
| 209-276-714-001                   | FRINGES-FICA                   | 1,043          | 1,020          | 869            | 0             | 4,717          | 3,823            |
| 209-276-714-003                   | FRINGES-MESC                   | 0              | 0              | 0              | 0             | 0              | 0                |
| 209-276-714-004                   | FRINGES-GROUP MED INS          | 11,500         | 13,417         | 13,000         | 7,875         | 13,800         | 12,000           |
| 209-276-714-006                   | FRINGES-EMPLOYEE ASSISTANCE    | 0              | 0              | 0              | 0             | 35             | 35               |
| 209-276-714-012                   | FRINGES-W/C INS PREMIUMS       | 3,755          | 1,784          | 1,245          | 642           | 1,350          | 1,274            |
| 209-276-714-017                   | FRINGES-PENSION CONTRI EXPENSE | 0              | 2,177          | 2,781          | 3,526         | 3,526          | 3,713            |
| 209-276-717-008                   | PAYROLL - VACATION ALLOCATION  | 1,972          | 2,701          | 3,157          | 881           | 0              | 0                |
| 209-276-717-009                   | PAYROLL - HOLIDAY ALLOCATION   | 2,667          | 2,116          | 1,991          | 1,229         | 0              | 0                |
| 209-276-717-010                   | PAYROLL - PERSONAL HOL ALLOC   | 0              | 0              | 0              | 0             | 0              | 0                |
| 209-276-717-011                   | PAYROLL - SICK ALLOCATION      | 316            | 284            | 295            | 22            | 0              | 0                |
| 209-276-717-012                   | PAYROLL - INJURY PAY           | 0              | 0              | 0              | 0             | 0              | 0                |
| 209-276-717-013                   | PAYROLL - FUNERAL ALLOCATION   | 0              | 189            | 863            | 0             | 0              | 0                |
| 209-276-717-014                   | PAYROLL - JURY DUTY ALLOCATION | 87             | 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                |

|                            |                                    |               |               |               |               |               |                  |
|----------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES              |                                    |               |               |               |               |               |                  |
| SILVERBROOK CEMETERY (209) |                                    |               |               |               |               |               |                  |
| Budget Worksheet           |                                    |               |               |               |               |               |                  |
| FY2014                     |                                    |               |               |               |               |               |                  |
|                            |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>             | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 209-276-720-002            | NON-WORK PAID - STREET             | 0             | 0             | 0             | 0             | 0             | 0                |
| 209-276-727-001            | OFFICE SUPPLIES                    | 58            | 16            | 21            | 30            | 200           | 200              |
| 209-276-733-001            | COMPUTER EQUIPMENT & SUPPLIES      | 45            | 620           | 38            | 0             | 300           | 300              |
| 209-276-740-001            | OPERATING SUPPLIES                 | 4,690         | 3,848         | 3,164         | 328           | 2,600         | 2,500            |
| 209-276-756-004            | GASOLINE & OIL                     | 994           | 1,670         | 1,580         | 544           | 1,600         | 1,600            |
| 209-276-784-004            | VEHICLE MAINTENANCE                | 903           | 909           | 656           | 1,112         | 1,000         | 1,200            |
| 209-276-801-001            | PROFESSIONAL SERVICES              | 0             | 51            | 102           | 0             | 0             | 0                |
| 209-276-813-001            | CONTRACTUAL SERVICES               | 63,820        | 64,542        | 64,557        | 30,830        | 70,000        | 70,000           |
| 209-276-815-001            | TRASH DISPOSAL                     | 952           | 996           | 996           | 498           | 1,000         | 1,000            |
| 209-276-820-001            | TRAVEL, TRAINING & CONFERENCE      | 0             | 0             | 35            | 0             | 0             | 0                |
| 209-276-830-001            | DUES & SUBSCRIPTIONS               | 0             | 0             | 0             | 0             | 0             | 0                |
| 209-276-850-001            | COMMUNICATIONS                     | 717           | 746           | 782           | 222           | 750           | 750              |
| 209-276-900-001            | PRINTING & PUBLISHING              | 0             | 0             | 32            | 0             | 0             | 0                |
| 209-276-930-001            | MTNCE - OFFICE EQUIPMENT           | 0             | 0             | 0             | 0             | 0             | 0                |
| 209-276-931-001            | BUILDING REPAIRS                   | 17            | 2,043         | 14            | 0             | 400           | 400              |
| 209-276-932-001            | REPAIRS & MAINTENANCE              | 0             | 0             | 0             | 0             | 0             | 0                |
| 209-276-956-008            | MISCELLANEOUS                      | 360           | 3,867         | 12            | 0             | 500           | 500              |
| 209-276-956-015            | BANK SERVICE FEES                  | 0             | 0             | 0             | 0             | 100           | 100              |
| 209-276-957-001            | INSURANCE - GENERAL                | 2,036         | 1,849         | 1,981         | 2,092         | 2,300         | 2,300            |
| 209-276-968-001            | DEPRECIATION EXPENSE               | 2,705         | 2,382         | 2,060         | 1,030         | 5,000         | 4,000            |
| 209-276-974-001            | LAND IMPROVEMENTS                  | 0             | 1,500         | 23            | 0             | 100           | 500              |
| 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 EXPENDITURES                 | 150,125       | 159,430       | 149,987       | 72,209        | 166,578       | 163,495          |
|                            |                                    |               |               |               |               |               |                  |
|                            | NET REVENUES (EXPENDITURES)        | 9,968         | (4,394)       | (5,536)       | (4,230)       | (19,478)      | (11,895)         |
|                            | BEGINNING RETAINED EARNINGS        |               |               |               | *             | 94,871        | 75,393           |
|                            | PROJECTED ENDING RETAINED EARNINGS |               |               |               |               | 75,393        | 63,498           |
|                            |                                    |               |               |               |               |               |                  |
|                            | * Actual balance at 9/30/12        |               |               |               |               |               |                  |

**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 staffperson 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.

|                      |                                    |         |         |         |             |         |                  |
|----------------------|------------------------------------|---------|---------|---------|-------------|---------|------------------|
| <b>CITY OF NILES</b> |                                    |         |         |         |             |         |                  |
| <b>TIFA (211)</b>    |                                    |         |         |         |             |         |                  |
| Budget Worksheet     |                                    |         |         |         |             |         |                  |
| FY2014               |                                    |         |         |         |             |         |                  |
|                      |                                    | 2009-10 | 2010-11 | 2011-12 | 10/12-03/13 | 2012-13 | 2014             |
| Acct No              | Account Description                | Actual  | Actual  | Actual  | Actual      | Budget  | <u>REQUESTED</u> |
| <b>FUND REVENUES</b> |                                    |         |         |         |             |         |                  |
| 211-100-402-001      | REAL PROPERTY TAXES - CURRENT      | 116,416 | 91,277  | 91,341  | 64,616      | 91,000  | 85,000           |
| 211-100-444-001      | PAYMENT IN LIEU OF TAXES-PILOT     | 8,032   | 8,703   | 10,759  | 0           | 8,000   | 10,000           |
| 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       | 16,939  | 0           | 0       | 0                |
| 211-100-607-001      | MEMBERSHIP FEES - INDIVIDUAL       | 0       | 175     | 0       | 0           | 1,000   | 1,000            |
| 211-100-607-002      | MEMBERSHIP FEES - FAMILY           | 2,400   | 685     | 0       | 1,133       | 2,500   | 2,500            |
| 211-100-607-003      | MEMBERSHIP FEES-SUSTAINER          | 10,000  | 10,000  | 10,000  | 10,100      | 10,000  | 10,000           |
| 211-100-607-004      | MEMBERSHIP FEES - BUSINESS         | 805     | 800     | 25      | 275         | 2,500   | 2,500            |
| 211-100-626-001      | RUDOLPH BREAKFAST                  | 0       | 0       | 0       | 0           | 500     | 0                |
| 211-100-626-002      | HUNTER - TENT                      | 12,310  | 2,074   | 1,403   | 970         | 0       | 10,000           |
| 211-100-626-003      | HUNTER - FAMILY TENT               | 4,584   | 2,769   | 154     | 222         | 0       | 0                |
| 211-100-642-001      | MERCHANDISE - FRENCH MARKET        | 178     | 0       | 0       | 0           | 0       | 0                |
| 211-100-642-002      | HUNTER - ICE CREAM                 | 1,997   | 2,798   | 2,760   | 3,312       | 3,000   | 3,000            |
| 211-100-642-005      | INDE REVOLUTION SALES              | 0       | 0       | 0       | (1,675)     | 0       | 0                |
| 211-100-664-001      | INTEREST                           | 919     | 324     | 356     | 58          | 0       | 0                |
| 211-100-670-001      | RENT - FARMER'S MARKET             | 5,327   | 6,396   | 2,495   | 590         | 10,000  | 10,000           |
| 211-100-670-002      | RENT - INDE REVOLUTION MKTPLC      | 0       | 0       | 0       | 2,125       | 0       | 0                |
| 211-100-670-003      | RENT - COMMUNITY KITCHEN           | 0       | 0       | 0       | 30          | 0       | 5,000            |
| 211-100-671-001      | MISCELLANEOUS                      | 3,257   | 44      | 1,584   | 1,862       | 0       | 0                |
| 211-100-673-001      | SALE OF PROPERTY                   | 0       | 0       | 0       | 0           | 0       | 0                |
| 211-100-674-001      | CONTRIBUTIONS FROM PRIVATE SOURCES | 1,305   | 27,200  | 22,400  | 20,600      | 0       | 0                |
| 211-100-674-010      | CONTRIB-DOWNTOWN DOLLARS           | 2,275   | 2,710   | 0       | 100         | 0       | 0                |
| 211-100-674-020      | CONTRIBUTIONS-INCUBATOR KITCHEN    | 0       | 0       | 0       | 0           | 0       | 0                |
| 211-100-675-001      | SPONSORS - FRENCH MARKET           | 5,590   | 0       | 0       | 0           | 0       | 0                |
| 211-100-675-002      | SPONSORS - MOVIES IN THE PARK      | 950     | 1,238   | 1,000   | 750         | 2,500   | 2,500            |
| 211-100-675-003      | SPONSORS - ARTS IN MOTION          | 0       | 0       | 714     | 0           | 0       | 0                |

|                      |                                |                |                |                |                |                |                  |
|----------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| <b>CITY OF NILES</b> |                                |                |                |                |                |                |                  |
| <b>TIFA (211)</b>    |                                |                |                |                |                |                |                  |
| Budget Worksheet     |                                |                |                |                |                |                |                  |
| FY2014               |                                |                |                |                |                |                |                  |
|                      |                                | 2009-10        | 2010-11        | 2011-12        | 10/12-03/13    | 2012-13        | 2014             |
| Acct No              | Account Description            | Actual         | Actual         | Actual         | Actual         | Budget         | <u>REQUESTED</u> |
| 211-100-675-004      | SPONSORS - GARAGE SALE         | 0              | 0              | 0              | 0              | 0              | 0                |
| 211-100-675-006      | SPONSORS - FLOWERS             | 0              | 0              | 0              | 0              | 0              | 0                |
| 211-100-675-007      | SPONSORS - CONCERTS            | 4,500          | 4,000          | 4,000          | 0              | 0              | 0                |
| 211-100-675-011      | SPONSORS - HUNTER ICE FESTIVAL | 11,580         | 17,446         | 14,085         | 9,773          | 21,000         | 21,000           |
| 211-100-699-001      | INTERFUND TRANSFER             | 16,342         | 15,000         | 15,000         | 0              | 15,200         | 15,200           |
|                      | <b>TOTAL FUND REVENUES</b>     | <b>208,767</b> | <b>193,639</b> | <b>195,015</b> | <b>114,841</b> | <b>167,200</b> | <b>177,700</b>   |
| <b>EXPENDITURES</b>  |                                |                |                |                |                |                |                  |
| 211-820-702-012      | STREET DEPARTMENT LABOR ONLY   | 718            | 0              | 122            | 0              | 0              | 0                |
| 211-820-703-001      | SALARIES & WAGES - MANAGER     | 45,473         | 45,473         | 47,679         | 23,674         | 47,350         | 47,350           |
| 211-820-714-001      | FRINGES - FICA                 | 3,528          | 3,605          | 3,635          | 1,811          | 3,622          | 3,622            |
| 211-820-714-012      | FRINGES-W/C INS PREMIUMS       | 296            | 186            | 107            | 50             | 125            | 125              |
| 211-820-727-001      | OFFICE SUPPLIES                | 1,130          | 1,520          | 2,200          | 312            | 2,500          | 2,000            |
| 211-820-733-001      | COMPUTER EQUIPMENT & SUPPLIES  | 1,227          | 1,009          | 1,370          | 0              | 1,000          | 1,000            |
| 211-820-736-001      | POSTAGE EXPENSE                | 642            | 27             | 279            | 462            | 1,000          | 1,000            |
| 211-820-740-001      | OPERATING SUPPLIES             | 7              | 0              | 0              | 0              | 0              | 0                |
| 211-820-801-001      | PROFESSIONAL SERVICES          | 1,346          | 394            | 319            | 1,335          | 0              | 1,200            |
| 211-820-801-004      | PROFESSIONAL SERVICES - CABLE  | 0              | 0              | 0              | 0              | 0              | 0                |
| 211-820-820-001      | TRAVEL, TRAINING & CONFERENCE  | 3,526          | 4,738          | 1,137          | 370            | 5,000          | 5,000            |
| 211-820-830-001      | DUES & SUBSCRIPTIONS           | 200            | 410            | 0              | 410            | 250            | 400              |
| 211-820-850-001      | COMMUNICATIONS                 | 2,365          | 3,004          | 3,222          | 1,756          | 1,500          | 0                |
| 211-820-880-001      | COMMUNITY PROMOTIONS           | 4,556          | 8,265          | 37,256         | 5,108          | 0              | 5,000            |
| 211-820-880-002      | DOWNTOWN LOAN PAYMENTS         | 4,000          | 4,000          | 4,000          | 0              | 4,000          | 4,000            |
| 211-820-880-003      | PARK PROGRAMS                  | 0              | 0              | 0              | 0              | 0              | 0                |
| 211-820-880-004      | PRE HOLIDAY OPEN HOUSE         | 0              | 0              | 0              | 0              | 0              | 0                |
| 211-820-880-005      | FRENCH MARKET BENSIDOUN        | 12,015         | 12,000         | 12,000         | 6,000          | 12,000         | 10,000           |
| 211-820-880-006      | SAFE TRICK OR TREAT            | 80             | 38             | 54             | 108            | 0              | 0                |
| 211-820-880-007      | CONCERT EXPENDITURES           | 8,667          | 9,500          | 3,850          | 0              | 2,000          | 2,000            |
| 211-820-880-008      | DECORATE DOWNTOWN              | 0              | 1,307          | 89             | 44             | 1,300          | 1,300            |

|                      |                                |         |         |         |             |         |                  |
|----------------------|--------------------------------|---------|---------|---------|-------------|---------|------------------|
| <b>CITY OF NILES</b> |                                |         |         |         |             |         |                  |
| <b>TIFA (211)</b>    |                                |         |         |         |             |         |                  |
| Budget Worksheet     |                                |         |         |         |             |         |                  |
| FY2014               |                                |         |         |         |             |         |                  |
|                      |                                | 2009-10 | 2010-11 | 2011-12 | 10/12-03/13 | 2012-13 | 2014             |
| Acct No              | Account Description            | Actual  | Actual  | Actual  | Actual      | Budget  | <u>REQUESTED</u> |
| 211-820-880-009      | HOLIDAY HOMECOMING             | 2,021   | 994     | 1,200   | 2,204       | 1,000   | 1,000            |
| 211-820-880-010      | RUDOLPH BREAKFAST              | 313     | 706     | 1,994   | 363         | 500     | 0                |
| 211-820-880-011      | HUNTER ICE FESTIVAL            | 1,390   | 6,069   | 1,161   | 1,480       | 30,000  | 0                |
| 211-820-880-012      | VISIT WITH SANTA               | 0       | 175     | 0       | 26          | 0       | 0                |
| 211-820-880-013      | WEDDING WALK                   | 90      | 0       | 0       | 0           | 0       | 0                |
| 211-820-880-014      | MOVIES IN THE PARK             | 1,679   | 2,575   | 2,622   | 0           | 2,500   | 2,500            |
| 211-820-880-015      | GARAGE SALE                    | 0       | 0       | 0       | 0           | 0       | 0                |
| 211-820-880-016      | APPLE FESTIVAL                 | 0       | 0       | 0       | 0           | 0       | 0                |
| 211-820-880-017      | FLOWER EXPENSE                 | 19,897  | 17,368  | 20,526  | 10,236      | 19,000  | 19,000           |
| 211-820-880-018      | MAIN STREET - MERCHANDISE      | 487     | 0       | 0       | 0           | 0       | 0                |
| 211-820-880-020      | HUNTER - SINGLE BLOCKS         | 9,010   | 8,655   | 7,191   | 6,610       | 0       | 7,000            |
| 211-820-880-021      | HUNTER - CARVER HOSPITALITY    | 3,062   | 2,053   | 2,486   | 2,859       | 0       | 2,200            |
| 211-820-880-022      | HUNTER - COMPETITIONS          | 15,136  | 0       | 725     | 225         | 0       | 0                |
| 211-820-880-023      | HUNTER - ICE MASTERS           | 6,654   | 11,329  | 15,100  | 21,299      | 0       | 22,000           |
| 211-820-880-024      | HUNTER - FIRE & ICE            | 4,150   | 56      | 0       | 0           | 0       | 0                |
| 211-820-880-025      | HUNTER - TASTING TENT          | 10,734  | 645     | 590     | 429         | 0       | 0                |
| 211-820-880-026      | HUNTER - FAMILY TENT           | 2,040   | 1,195   | 857     | 290         | 0       | 1,300            |
| 211-820-880-027      | HUNTER - ICE CREAM             | 1,170   | 1,195   | 1,456   | 1,420       | 0       | 1,500            |
| 211-820-880-028      | HUNTER - ADVERTISING           | 1,307   | 534     | 1,591   | 665         | 0       | 0                |
| 211-820-880-030      | FRENCH MARKET - SET UP         | 2,051   | 1,725   | 5,733   | 76          | 1,600   | 1,160            |
| 211-820-880-031      | FRENCH MARKET - ADVERTISING    | 293     | 0       | 0       | 0           | 0       | 0                |
| 211-820-880-032      | FRENCH MARKET - MAIN ST.       | 21      | 60      | 0       | 0           | 0       | 0                |
| 211-820-880-040      | ARTS IN MOTION - PRIZES        | 0       | 0       | 0       | 39          | 0       | 0                |
| 211-820-880-041      | ARTS IN MOTION - ENTERTAINMENT | 5,338   | 198     | 5,809   | 0           | 5,000   | 0                |
| 211-820-880-042      | ARTS IN MOTION - ADVERTISING   | 0       | 0       | 0       | 0           | 0       | 0                |
| 211-820-880-043      | ARTS IN MOTION - TENT          | 177     | 0       | 2,279   | 128         | 0       | 0                |
| 211-820-880-050      | DOWNTOWN DOLLARS PROGRAM       | 3,235   | 1,674   | 687     | 240         | 0       | 0                |
| 211-820-880-055      | INCUBATOR KITCHEN-HUD          | 0       | 0       | 745     | 4,749       | 0       | 5,000            |



|                      |                                      |                |                |                 |                |                |                  |
|----------------------|--------------------------------------|----------------|----------------|-----------------|----------------|----------------|------------------|
| <b>CITY OF NILES</b> |                                      |                |                |                 |                |                |                  |
| <b>TIFA (211)</b>    |                                      |                |                |                 |                |                |                  |
| Budget Worksheet     |                                      |                |                |                 |                |                |                  |
| FY2014               |                                      |                |                |                 |                |                |                  |
|                      |                                      | 2009-10        | 2010-11        | 2011-12         | 10/12-03/13    | 2012-13        | 2014             |
| Acct No              | Account Description                  | Actual         | Actual         | Actual          | Actual         | Budget         | <u>REQUESTED</u> |
| 211-820-880-056      | INCUBATOR KITCHEN-PRIVATE            | 0              | 0              | 0               | 0              | 0              | 0                |
| 211-820-880-060      | INDE REVOLUTION MARKETPLACE          | 0              | 0              | 0               | 0              | 0              | 0                |
| 211-820-900-001      | PRINTING & PUBLISHING                | 834            | 0              | 74              | 0              | 1,500          | 1,500            |
| 211-820-932-015      | REPAIRS & MAINTENANCE - RIVERFRONT   | 524            | 609            | 443             | 0              | 0              | 0                |
| 211-820-932-016      | REPAIRS & MAINTENANCE - DOWNTOWN     | 1,529          | 4,446          | 4,858           | 463            | 2,500          | 2,500            |
| 211-820-940-001      | RENTALS                              | 9,000          | 9,729          | 9,000           | 4,500          | 9,000          | 0                |
| 211-820-956-008      | MISCELLANEOUS                        | 2,743          | 1,457          | 1,062           | 4,902          | 12,730         | 26,843           |
| 211-820-956-015      | BANK SERVICE FEES                    | 25             | 0              | 0               | 0              | 20             | 0                |
| 211-820-956-020      | PURCHASE OF PROPERTY                 | 0              | 0              | 0               | 0              | 0              | 0                |
| 211-820-956-021      | BAD DEBTS EXPENSE                    | 0              | 0              | 0               | 0              | 0              | 0                |
| 211-820-957-001      | INSURANCE - GENERAL                  | 0              | 32             | 33              | 33             | 3              | 0                |
| 211-820-977-001      | OFFICE EQUIP CAPITAL OUTLAY          | 0              | 0              | 0               | 0              | 0              | 0                |
| 211-820-978-001      | OTHER EQUIPMENT CAPITAL OUTLAY       | 0              | 0              | 0               | 0              | 0              | 0                |
| 211-820-999-001      | TRANSFERS OUT                        | 0              | 0              | 0               | 0              | 0              | 0                |
|                      | <b>TOTAL EXPENDITURES</b>            | <b>194,686</b> | <b>168,955</b> | <b>205,541</b>  | <b>104,676</b> | <b>167,000</b> | <b>177,500</b>   |
|                      |                                      |                |                |                 |                |                |                  |
|                      | <b>NET REVENUES (EXPENDITURES)</b>   | <b>14,081</b>  | <b>24,684</b>  | <b>(10,526)</b> | <b>10,165</b>  | <b>200</b>     | <b>200</b>       |
|                      | <b>BEGINNING FUND BALANCE</b>        |                |                |                 | *              | <b>28,260</b>  | <b>28,460</b>    |
|                      | <b>PROJECTED ENDING FUND BALANCE</b> |                |                |                 |                | <b>28,460</b>  | <b>28,660</b>    |
|                      |                                      |                |                |                 |                |                |                  |
|                      | * Actual balance at 9/30/12          |                |                |                 |                |                |                  |

**BUILDING DEPARTMENT**  
**(249)**

The inspection bureau budget includes one part-time building official as well as one full-time secretary position and all expenses associated with their wages and benefits. Also the charges for the contractual work that is done on electrical and plumbing permits are part of this budget.

In addition, the City has four code enforcement officers making housing and neighborhood inspections. 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.

|                                  |                                |                |                |                |               |                |                  |
|----------------------------------|--------------------------------|----------------|----------------|----------------|---------------|----------------|------------------|
| <b>CITY OF NILES</b>             |                                |                |                |                |               |                |                  |
| <b>BUILDING DEPARTMENT (249)</b> |                                |                |                |                |               |                |                  |
| Budget Worksheet                 |                                |                |                |                |               |                |                  |
| FY2014                           |                                |                |                |                |               |                |                  |
|                                  |                                | 2009-10        | 2010-11        | 2011-12        | 10/12-03/13   | 2012-13        | 2014             |
| <u>Acct No</u>                   | <u>Account Description</u>     | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u> | <u>Budget</u>  | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>             |                                |                |                |                |               |                |                  |
| 249-100-451-001                  | MULTIPLE DWELLINGS             | 0              | 0              | 0              | 0             | 0              | 0                |
| 249-100-452-001                  | ELECT & MECHANICAL PERMITS     | 29,100         | 31,901         | 36,152         | 12,795        | 28,000         | 25,000           |
| 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  | 25,761         | 61,165         | 78,313         | 9,744         | 30,000         | 50,000           |
| 249-100-460-002                  | BUILDING PERMITS/PLAN REVIEWS  | 0              | 0              | 0              | 0             | 0              | 0                |
| 249-100-461-001                  | DEMOLITION PERMITS             | 5,958          | 6,142          | 4,285          | 1,850         | 4,000          | 4,000            |
| 249-100-607-001                  | FEES                           | 2,000          | 1,529          | 1,825          | 550           | 1,000          | 1,000            |
| 249-100-607-008                  | FEES - INSPECTION BUREAU       | 0              | 0              | 0              | 0             | 0              | 0                |
| 249-100-664-001                  | INTEREST                       | 218            | 41             | 105            | 21            | 150            | 150              |
| 249-100-671-001                  | MISCELLANEOUS                  | 310            | 500            | 718            | 208           | 0              | 0                |
| 249-100-673-001                  | SALE OF PROPERTY               | 0              | 65             | 0              | 0             | 0              | 0                |
| 249-100-699-001                  | INTERFUND TRANSFER             | 48,213         | 23,370         | 20,000         | 0             | 61,096         | 60,000           |
|                                  | <b>TOTAL FUND REVENUES</b>     | <b>111,560</b> | <b>124,713</b> | <b>141,398</b> | <b>25,168</b> | <b>124,246</b> | <b>140,150</b>   |
| <b>EXPENDITURES</b>              |                                |                |                |                |               |                |                  |
| 249-370-702-001                  | SALARIES & WAGES - FULL TIME   | 28,451         | 27,031         | 22,599         | 8,163         | 27,205         | 27,396           |
| 249-370-702-002                  | OVERTIME WAGES                 | 226            | 316            | 429            | 0             | 500            | 2,000            |
| 249-370-703-001                  | SALARIES & WAGES - PART TIME   | 21,403         | 22,052         | 20,316         | 10,516        | 22,880         | 22,880           |
| 249-370-714-001                  | FRINGES-FICA                   | 3,916          | 4,126          | 3,534          | 1,488         | 4,144          | 4,162            |
| 249-370-714-003                  | FRINGES - MESC                 | 8,397          | 0              | 0              | 0             | 0              | 0                |
| 249-370-714-004                  | FRINGES-GROUP MEDICAL INS      | 22,042         | 13,417         | 13,000         | 7,875         | 13,500         | 12,000           |
| 249-370-714-006                  | FRINGES-EMPLOYEE ASSISTANCE    | 0              | 0              | 0              | 0             | 70             | 70               |
| 249-370-714-012                  | FRINGES-W/C INS PREMIUMS       | 755            | 480            | 329            | 155           | 325            | 400              |
| 249-370-714-017                  | FRINGES-PENSION CONTRI EXPENSE | 0              | 1,279          | 1,718          | 2,148         | 2,148          | 2,343            |
| 249-370-717-008                  | PAYROLL - VACATION ALLOCATION  | 1,472          | 2,822          | 2,390          | 723           | 1,806          | 1,818            |
| 249-370-717-009                  | PAYROLL - HOLIDAY ALLOCATION   | 1,083          | 1,083          | 1,699          | 602           | 1,083          | 1,091            |
| 249-370-717-010                  | PAYROLL - PERSONAL HOL ALLOC   | 226            | 249            | 368            | 286           | 361            | 364              |
| 249-370-717-011                  | PAYROLL - SICK ALLOCATION      | 241            | 301            | 352            | 0             | 843            | 1,299            |
| 249-370-717-012                  | PAYROLL - WORK INJURY          | 0              | 0              | 0              | 0             | 0              | 0                |
| 249-370-717-013                  | PAYROLL - FUNERAL ALLOCATION   | 120            | 30             | 0              | 0             | 0              | 0                |

|                           |                                 |               |               |               |               |               |                  |
|---------------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES             |                                 |               |               |               |               |               |                  |
| BUILDING DEPARTMENT (249) |                                 |               |               |               |               |               |                  |
| Budget Worksheet          |                                 |               |               |               |               |               |                  |
| FY2014                    |                                 |               |               |               |               |               |                  |
|                           |                                 | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>      | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 249-370-717-014           | PAYROLL - JURY DUTY ALLOCATION  | 0             | 208           | 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                 | 1,541         | 79            | 246           | 16            | 500           | 1,000            |
| 249-370-733-001           | COMPUTER EQUIPMENT & SUPPLIES   | 190           | 0             | 690           | 745           | 1,000         | 1,300            |
| 249-370-736-001           | POSTAGE EXPENSE                 | 0             | 0             | 0             | 0             | 0             | 0                |
| 249-370-740-001           | OPERATING SUPPLIES              | 702           | 1,897         | 302           | 222           | 1,500         | 1,500            |
| 249-370-756-004           | GASOLINE & OIL                  | 429           | 591           | 690           | 295           | 450           | 550              |
| 249-370-784-004           | VEHICLE MAINTENANCE             | 1,204         | 1,249         | 335           | 508           | 1,250         | 1,250            |
| 249-370-801-001           | PROFESSIONAL SERVICES           | 0             | 690           | 460           | 350           | 700           | 700              |
| 249-370-801-008           | PROFESSIONAL SERVICES-MISC      | 0             | 0             | 0             | 0             | 0             | 0                |
| 249-370-813-001           | CONTRACTURAL SERVICES           | 40,784        | 39,083        | 40,574        | 11,447        | 38,031        | 41,000           |
| 249-370-814-004           | DEMOLITION                      | 0             | 0             | 0             | 0             | 0             | 10,000           |
| 249-370-820-001           | TRAVEL, TRAINING & CONFERENCE   | 1,085         | 232           | 1,304         | 301           | 1,000         | 1,000            |
| 249-370-830-001           | DUES & SUBSCRIPTIONS            | 476           | 483           | 265           | 0             | 450           | 450              |
| 249-370-850-001           | COMMUNICATIONS                  | 2,703         | 3,709         | 3,878         | 1,524         | 2,500         | 3,000            |
| 249-370-900-001           | PRINTING & PUBLISHING           | 474           | 281           | 1,111         | 65            | 250           | 400              |
| 249-370-930-001           | MTNCE - OFFICE EQUIPMENT        | 558           | 0             | 0             | 0             | 250           | 250              |
| 249-370-956-008           | MISCELLANEOUS                   | 675           | 0             | 0             | 0             | 0             | 0                |
| 249-370-956-015           | BANK SERVICE FEES               | 0             | 0             | 0             | 0             | 0             | 0                |
| 249-370-957-001           | INSURANCE - GENERAL             | 1,189         | 1,006         | 1,101         | 1,193         | 1,200         | 1,500            |
| 249-370-977-001           | OFFICE EQUIPMENT CAPITAL OUTLAY | 0             | 0             | 0             | 0             | 0             | 0                |
| 249-370-979-001           | VEHICLE CAPITAL OUTLAY          | 0             | 0             | 0             | 0             | 0             | 0                |
|                           | TOTAL EXPENDITURES              | 140,342       | 122,694       | 117,690       | 48,622        | 123,946       | 139,723          |
|                           |                                 |               |               |               |               |               |                  |
|                           | NET REVENUES (EXPENDITURES)     | (28,782)      | 2,019         | 23,708        | (23,454)      | 300           | 427              |
|                           | BEGINNING FUND BALANCE          |               |               |               | *             | 28,916        | 29,216           |
|                           | PROJECTED ENDING FUND BALANCE   |               |               |               |               | 29,216        | 29,643           |
|                           |                                 |               |               |               |               |               |                  |
|                           | * Actual balance at 9/30/12     |               |               |               |               |               |                  |

**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.

|   |                                    |                |                |                |               |                |                  |
|---|------------------------------------|----------------|----------------|----------------|---------------|----------------|------------------|
| <b>CITY OF NILES</b>                    |                                    |                |                |                |               |                |                  |
| <b>COMMUNITY DEVELOPMENT FUND (280)</b> |                                    |                |                |                |               |                |                  |
| Budget Worksheet                        |                                    |                |                |                |               |                |                  |
| FY2014                                  |                                    |                |                |                |               |                |                  |
|   |                                    | 2009-10        | 2010-11        | 2011-12        | 10/12-03/13   | 2012-13        | 2014             |
| <u>Acct No</u>                          | <u>Account Description</u>         | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u> | <u>Budget</u>  | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>                    |                                    |                |                |                |               |                |                  |
| 280-100-572-003                         | PROGRAM INCOME                     | 0              | 0              | 0              | 0             | 0              | 0                |
| 280-100-664-001                         | INTEREST                           | 289            | 74             | 26             | 3             | 0              | 0                |
| 280-100-699-001                         | INTERFUND TRANSFER                 | 0              | 0              | 0              | 0             | 0              | 0                |
|   | <b>TOTAL FUND REVENUES</b>         | <b>289</b>     | <b>74</b>      | <b>26</b>      | <b>3</b>      | <b>0</b>       | <b>0</b>         |
| <b>EXPENDITURES</b>                     |                                    |                |                |                |               |                |                  |
| 280-820-931-015                         | FACADE GRANT PROGRAM               | 5,689          | 14             | 10,000         | 0             | 0              | 0                |
| 280-820-931-016                         | SIGN GRANT PROGRAM                 | 1,350          | 1,117          | 0              | 483           | 1,000          | 1,000            |
| 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                |
|   | <b>TOTAL EXPENDITURES</b>          | <b>7,039</b>   | <b>1,131</b>   | <b>10,000</b>  | <b>483</b>    | <b>1,000</b>   | <b>1,000</b>     |
|   | <b>NET REVENUES (EXPENDITURES)</b> | <b>(6,750)</b> | <b>(1,057)</b> | <b>(9,974)</b> | <b>(480)</b>  | <b>(1,000)</b> | <b>(1,000)</b>   |
|   | BEGINNING FUND BALANCE             |                |                |                | *             | 5,599          | 4,599            |
|   | PROJECTED ENDING FUND BALANCE      |                |                |                |               | 4,599          | 3,599            |
|   | * Actual balance at 9/30/12        |                |                |                |               |                |                  |

**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.

|                                     |                                |               |               |               |               |               |                  |
|-------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                |                                |               |               |               |               |               |                  |
| <b>DT REVOLVING LOAN FUND (281)</b> |                                |               |               |               |               |               |                  |
| Budget Worksheet                    |                                |               |               |               |               |               |                  |
| FY2014                              |                                |               |               |               |               |               |                  |
|                                     |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                      | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>                |                                |               |               |               |               |               |                  |
| 281-100-664-001                     | INTEREST                       | 24            | 3             | 2             | 0             | 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 INTEREST - 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 INC-TRUESDELL/JOHNSON | 0             | 0             | 0             | 0             | 0             | 0                |
| 281-100-665-031                     | LOAN INT INC-GOLDEN NUGGET     | 0             | 0             | 0             | 0             | 0             | 0                |
| 281-100-699-001                     | INTERFUND TRANSFERS            | 0             | 0             | 0             | 0             | 0             | 0                |
|                                     | TOTAL FUND REVENUES            | 24            | 3             | 2             | 0             | 0             | 0                |
| <b>EXPENDITURES</b>                 |                                |               |               |               |               |               |                  |
| 281-820-727-001                     | OFFICE SUPPLIES                | 0             | 0             | 0             | 0             | 0             | 0                |
| 281-820-801-001                     | PROFESSIONAL SERVICES          | 188           | 0             | 0             | 0             | 0             | 0                |
| 281-820-931-017                     | DOWNTOWN REHAB EXPENDITURES    | 0             | 0             | 0             | 0             | 0             | 0                |
| 281-820-956-015                     | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0                |
| 281-820-956-021                     | BAD DEBTS EXPENSE              | 7,491         | 0             | 0             | 0             | 0             | 0                |
| 281-820-958-010                     | GRANT EXPENDITURES - HUD       | 0             | 0             | 0             | 0             | 0             | 0                |
| 281-820-965-001                     | TRANSFERS OUT                  | 1,215         | 2,315         | 0             | 0             | 0             | 0                |
|                                     | TOTAL EXPENDITURES             | 8,894         | 2,315         | 0             | 0             | 0             | 0                |
|                                     | NET REVENUES (EXPENDITURES)    | (8,870)       | (2,312)       | 2             | 0             | 0             | 0                |
|                                     | BEGINNING FUND BALANCE         |               |               |               | *             | 12,230        | 12,230           |
|                                     | PROJECTED ENDING FUND BALANCE  |               |               |               |               | 12,230        | 12,230           |
|                                     | * Actual balance at 9/30/12    |               |               |               |               |               |                  |



**CHIP (COMMUNITY HOUSING IMPROVEMENT PROGRAM) FUND**  
**(282)**

Monies in this fund come from two sources. From time to time, the City of Niles applies to the Michigan State Housing Development Authority for CDBG funds to assist low and moderate homeowners with repairs to the home. These activities focus on code compliance and energy related improvements.

This fund is also used to accommodate CHIP home improvement loans. The Community Development Director assists qualified homeowners in the city with the CHIP loan process. The City collects all the information required in the application process and works with MSHDA to complete the loan. The City acts as an escrow agent for the loan proceeds, and inspects each project during the rehabilitation process to ensure that the project is progressing satisfactorily. The City does receive a small administrative fee from MSHDA for handling these loans, and that fee is deposited into the General Fund. We do, on an average, three or four loans a year.

|                        |                                    |               |               |               |               |               |                  |
|------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>   |                                    |               |               |               |               |               |                  |
| <b>CHIP FUND (282)</b> |                                    |               |               |               |               |               |                  |
| Budget Worksheet       |                                    |               |               |               |               |               |                  |
| FY2014                 |                                    |               |               |               |               |               |                  |
|                        |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>         | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>   |                                    |               |               |               |               |               |                  |
| 282-100-501-010        | FEDERAL GRANTS - HUD               | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-100-539-028        | STATE GRANTS - MEDC (MI ECON D     | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-100-539-030        | STATE GRANTS - MSHDA               | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-100-572-003        | PROGRAM INCOME                     | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-100-664-001        | INTEREST                           | 1,166         | 391           | 272           | 51            | 0             | 0                |
| 282-100-671-001        | MISCELLANEOUS                      | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-100-674-001        | CONTRIBUTIONS FROM PRIVATE SOURCES | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-100-699-001        | INTERFUND TRANSFERS                | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-100-958-001        | UNKNOWN ACCOUNT                    | 0             | 0             | 0             | 0             | 0             | 0                |
|                        | <b>TOTAL FUND REVENUES</b>         | <b>1,166</b>  | <b>391</b>    | <b>272</b>    | <b>51</b>     | <b>0</b>      | <b>0</b>         |
| <b>EXPENDITURES</b>    |                                    |               |               |               |               |               |                  |
| 282-820-802-001        | ADMINISTRATION FEES-FEDERAL        | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-820-802-003        | ADMINISTRATION FEES - CDC          | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-820-931-014        | C.H.I.P.                           | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-820-956-008        | MISCELLANEOUS                      | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-820-956-015        | BANK SERVICE FEES                  | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-820-957-001        | INSURANCE - GENERAL                | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-820-958-001        | GRANT EXPENDITURES - MEDC          | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-820-958-002        | GRANT EXPENDITURES - MSHDA         | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-820-958-003        | GRANT EXP - MEDC FRONT ST          | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-820-958-010        | GRANT EXPENDITURES - HUD           | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-820-964-001        | REFUNDS                            | 0             | 0             | 0             | 0             | 0             | 0                |
| 282-820-999-001        | TRANSFERS OUT                      | 0             | 0             | 0             | 0             | 0             | 0                |
|                        | <b>TOTAL EXPENDITURES</b>          | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>         |
|                        | <b>NET REVENUES (EXPENDITURES)</b> | <b>1,166</b>  | <b>391</b>    | <b>272</b>    | <b>51</b>     | <b>0</b>      | <b>0</b>         |
|                        | BEGINNING FUND BALANCE             |               |               |               | *             | 3,064         | 3,064            |
|                        | PROJECTED ENDING FUND BALANCE      |               |               |               |               | 3,064         | 3,064            |
|                        | * Actual balance at 9/30/12        |               |               |               |               |               |                  |

**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.

|                                   |                                    |                |                |                |               |                |                  |
|-----------------------------------|------------------------------------|----------------|----------------|----------------|---------------|----------------|------------------|
| <b>CITY OF NILES</b>              |                                    |                |                |                |               |                |                  |
| <b>HUD ENTITLEMENT FUND (283)</b> |                                    |                |                |                |               |                |                  |
| Budget Worksheet                  |                                    |                |                |                |               |                |                  |
| FY2014                            |                                    |                |                |                |               |                |                  |
|                                   |                                    | 2009-10        | 2010-11        | 2011-12        | 10/12-03/13   | 2012-13        | 2014             |
| <u>Acct No</u>                    | <u>Account Description</u>         | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u> | <u>Budget</u>  | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>              |                                    |                |                |                |               |                |                  |
| 283-100-501-009                   | FEDERAL GRANTS - ARRA              | 89,632         | 0              | 0              | 0             | 0              | 0                |
| 283-100-501-010                   | FEDERAL GRANTS - HUD               | 0              | 0              | 0              | 0             | 384,000        | 314,000          |
| 283-100-501-012                   | FERRY ST SCHOOL DEVELOPMENT        | 44,172         | 41,527         | 34,323         | 15,572        | 0              | 0                |
| 283-100-501-013                   | 5TH ST NEIGHBORHOOD CTR PROGRAM    | 0              | 0              | 15,000         | 0             | 0              | 0                |
| 283-100-501-014                   | HOUSING ASSISTANCE PROGRAM         | 83,353         | 10,842         | 67,309         | 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        | 168            | 7,832          | 9,869          | 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              | 86,091         | 95,242         | 0             | 0              | 0                |
| 283-100-501-020                   | THOMAS STADIUM                     | 0              | 0              | 0              | 0             | 0              | 0                |
| 283-100-501-021                   | NEIGHBORHOOD PARK IMPVTS           | 0              | 0              | 19,613         | 0             | 0              | 0                |
| 283-100-501-022                   | SLUM & BLIGHT ELIMINATION          | 0              | 0              | 0              | 0             | 0              | 0                |
| 283-100-501-023                   | CORE AREA ECONOMIC DEVELOPMENT     | 96,157         | 35,426         | 0              | 0             | 0              | 0                |
| 283-100-501-024                   | CODE ENFORCEMENT                   | 37,000         | 34,394         | 35,000         | 10,987        | 0              | 0                |
| 283-100-501-025                   | HOMELESS INTERVENTION              | 20,741         | 0              | 0              | 0             | 0              | 0                |
| 283-100-501-030                   | JOB CREATION PROGRAM               | 4,223          | 2,109          | 16,939         | 0             | 0              | 0                |
| 283-100-501-035                   | MUSEUM RENOVATION                  | 0              | 0              | 0              | 0             | 0              | 0                |
| 283-100-501-090                   | CONTINGENCY PROJECTS               | 0              | 0              | 0              | 0             | 0              | 0                |
| 283-100-501-095                   | PROJECT ADMINISTRATION             | 16,723         | 13,547         | 21,175         | 9,897         | 0              | 0                |
| 283-100-572-003                   | PROGRAM INCOME                     | 16,415         | 7,041          | 0              | 0             | 0              | 0                |
| 283-100-664-001                   | INTEREST                           | 4              | 24             | 10             | 2             | 0              | 0                |
| 283-100-665-001                   | LOAN INT - D. HANKINS              | 36             | 30             | 19             | 6             | 0              | 0                |
| 283-100-665-002                   | LOAN INT - JILL ROBERTS            | 23             | 7              | 0              | 0             | 0              | 0                |
| 283-100-671-001                   | MISCELLANEOUS                      | 0              | 0              | 0              | 0             | 0              | 0                |
| 283-100-674-001                   | CONTRIBUTIONS FROM PRIVATE SOURCES | 0              | 0              | 0              | 0             | 0              | 0                |
| 283-100-674-002                   | CONTRIBUTIONS-COMMUNITY GARDEN     | 5,288          | 11,074         | 3,168          | 0             | 0              | 0                |
| 283-100-699-001                   | INTERFUND TRANSFERS                | 0              | 0              | 0              | 0             | 0              | 0                |
|                                   | <b>TOTAL FUND REVENUES</b>         | <b>413,935</b> | <b>249,944</b> | <b>317,667</b> | <b>36,464</b> | <b>384,000</b> | <b>314,000</b>   |

|                                   |                                 |               |               |               |               |               |                  |
|-----------------------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>              |                                 |               |               |               |               |               |                  |
| <b>HUD ENTITLEMENT FUND (283)</b> |                                 |               |               |               |               |               |                  |
| Budget Worksheet                  |                                 |               |               |               |               |               |                  |
| FY2014                            |                                 |               |               |               |               |               |                  |
|                                   |                                 | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                    | <u>Account Description</u>      | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>               |                                 |               |               |               |               |               |                  |
| 283-820-714-001                   | FRINGES - FICA                  | 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                |
| 283-820-958-015                   | 5TH ST NEIGHBORHOOD DEV/FERRY   | 51,797        | 49,323        | 34,754        | 20,174        | 39,000        | 40,000           |
| 283-820-958-016                   | 5TH ST NBHOOD CTR DEV/FERRY     | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-020                   | 5TH ST NBHOOD CTR PROGRAMMING   | 0             | 0             | 15,000        | 0             | 0             | 0                |
| 283-820-958-021                   | 5TH ST NBHOOD CTR PROG-ADMR     | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-022                   | HOMELESS INTERVENTION           | 20,741        | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-025                   | OWNER-OCCUPIED HOUSING ASSIST   | 81,353        | 10,842        | 67,353        | 0             | 40,000        | 60,000           |
| 283-820-958-026                   | OWNER-OCC HOUSING ASSIST-ADMR   | 0             | 0             | 0             | 452           | 0             | 0                |
| 283-820-958-027                   | DOWN PAYMENT ASSISTANCE         | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-028                   | DOWN PAYMENT ASSISTANCE-ADMR    | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-030                   | RENTAL PROPERTY IMPROVEMENTS    | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-031                   | RENTAL PROP IMPVTS - ADMR       | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-032                   | CODE ENFORCEMENT                | 37,000        | 34,394        | 35,000        | 14,006        | 30,000        | 50,000           |
| 283-820-958-035                   | CORE AREA ECON DEV & INFRASTR   | 185,789       | 121,518       | 95,242        | 0             | 115,000       | 110,000          |
| 283-820-958-036                   | CORE AREA ECON DEV & INF -ADMR  | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-040                   | BROWNFIELD ECONOMIC DEVELOPMENT | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-041                   | BROWNFIELD ECON DEV - ADMR      | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-045                   | NBHOOD PARK IMPROVEMENTS        | 0             | 0             | 19,613        | 0             | 0             | 0                |
| 283-820-958-046                   | NBHOOD PARK IMPVTS - ADMR       | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-047                   | COMMUNITY GARDENS-HUD           | 168           | 7,832         | 10,000        | 0             | 10,000        | 0                |
| 283-820-958-048                   | COMMUNITY GARDENS-PRIVATE       | 2,513         | 9,080         | 3,543         | 1,051         | 0             | 0                |
| 283-820-958-050                   | THOMAS STADIUM PARKING LOT      | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-051                   | THOMAS STAD PARKING LOT- ADMR   | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-055                   | SLUM & BLIGHT ELIMINATION       | 0             | 0             | 0             | 0             | 0             | 0                |

|                            |                                |               |               |               |               |               |                  |
|----------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES              |                                |               |               |               |               |               |                  |
| HUD ENTITLEMENT FUND (283) |                                |               |               |               |               |               |                  |
| Budget Worksheet           |                                |               |               |               |               |               |                  |
| FY2014                     |                                |               |               |               |               |               |                  |
|                            |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>             | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 283-820-958-056            | SLUM & BLIGHT ELIMINAT - ADMIN | 0             | 0             | 0             | 0             | 0             | 0                |
| 283-820-958-060            | JOB CREATION PROGRAM           | 4,223         | 2,109         | 16,939        | 0             | 10,000        | 0                |
| 283-820-958-065            | MUSEUM RENOVATION              | 0             | 0             | 0             | 0             | 100,000       | 0                |
| 283-820-958-095            | TOTAL PROJECT ADMINISTRATION   | 23,534        | 13,547        | 21,175        | 14,478        | 40,000        | 54,000           |
| 283-820-999-001            | TRANSFERS OUT                  | 0             | 0             | 0             | 0             | 0             | 0                |
|                            | TOTAL EXPENDITURES             | 407,118       | 248,645       | 318,619       | 50,161        | 384,000       | 314,000          |
|                            |                                |               |               |               |               |               |                  |
|                            | NET REVENUES (EXPENDITURES)    | 6,817         | 1,299         | (952)         | (13,697)      | 0             | 0                |
|                            | BEGINNING FUND BALANCE         |               |               |               | *             | 24,102        | 24,102           |
|                            | PROJECTED ENDING FUND BALANCE  |               |               |               |               | 24,102        | 24,102           |
|                            |                                |               |               |               |               |               |                  |
|                            | * Actual balance at 9/30/12    |               |               |               |               |               |                  |
|                            |                                |               |               |               |               |               |                  |

**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.

|                                 |                                |               |               |               |               |               |                  |
|---------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES                   |                                |               |               |               |               |               |                  |
| ECONOMIC DEVELOPMENT FUND (297) |                                |               |               |               |               |               |                  |
| Budget Worksheet                |                                |               |               |               |               |               |                  |
| FY2014                          |                                |               |               |               |               |               |                  |
|                                 |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                  | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>            |                                |               |               |               |               |               |                  |
| 297-100-539-001                 | STATE GRANTS                   | 170,500       | (1,183)       | 0             | 0             | 0             | 0                |
| 297-100-664-001                 | INTEREST                       | 6,405         | 1,343         | 1,285         | 242           | 0             | 0                |
| 297-100-665-009                 | INTEREST ON LOAN REPAY-TEM PAC | 0             | 0             | 0             | 0             | 0             | 0                |
| 297-100-665-020                 | LOAN INTEREST - VISION MACHINE | 0             | 0             | 0             | 0             | 0             | 0                |
| 297-100-665-021                 | INT - SPECIALTY PRODUCTS       | 2,330         | 1,343         | 326           | 0             | 0             | 0                |
| 297-100-665-023                 | INTEREST ON LOAN - INFONIT LLC | 0             | 0             | 0             | 0             | 0             | 0                |
| 297-100-665-027                 | LOAN INT INC-NILES ACADEMY     | 921           | 591           | 210           | 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             | 0             | 0             | 0             | 0             | 0             | 0                |
| 297-100-673-001                 | SALE OF PROPERTY               | 0             | 0             | 0             | 0             | 0             | 0                |
|                                 | TOTAL FUND REVENUES            | 180,156       | 2,094         | 1,821         | 242           | 0             | 0                |
| <b>EXPENDITURES</b>             |                                |               |               |               |               |               |                  |
| GRANT EXPENDITURES              |                                |               |               |               |               |               |                  |
| 297-820-958-004                 | GRANT EXPENDITURES - MNRTF     | 318,443       | 0             | 0             | 0             | 0             | 0                |
|                                 | TOTAL GRANT EXPENDITURES       | 318,443       | 0             | 0             | 0             | 0             | 0                |
| ECONOMIC DEVELOPMENT            |                                |               |               |               |               |               |                  |
| 297-858-801-001                 | PROFESSIONAL SERVICES          | (63)          | 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             | 0             | 0                |
| 297-858-956-015                 | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0                |
| 297-858-956-021                 | BAD DEBTS EXPENSE              | 0             | 0             | 0             | 0             | 0             | 0                |
| 297-858-999-001                 | TRANSFERS OUT                  | 0             | 750           | 0             | 0             | 0             | 0                |
|                                 | TOTAL ECONOMIC DEVELOPMENT     | (63)          | 750           | 0             | 0             | 0             | 0                |
|                                 | TOTAL EXPENDITURES             | 318,380       | 750           | 0             | 0             | 0             | 0                |
|                                 | NET REVENUES (EXPENDITURES)    | (138,224)     | 1,344         | 1,821         | 242           | 0             | 0                |
|                                 | BEGINNING FUND BALANCE         |               |               |               | *             | 467,794       | 467,794          |
|                                 | PROJECTED ENDING FUND BALANCE  |               |               |               |               | 467,794       | 467,794          |
|                                 | * Actual balance at 9/30/12    |               |               |               |               |               |                  |



**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.

|                                 |                                    |               |               |               |               |               |                  |
|---------------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>            |                                    |               |               |               |               |               |                  |
| <b>CAPITAL GRANT FUND (401)</b> |                                    |               |               |               |               |               |                  |
| Budget Worksheet                |                                    |               |               |               |               |               |                  |
| FY2014                          |                                    |               |               |               |               |               |                  |
|                                 |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                  | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>            |                                    |               |               |               |               |               |                  |
| 401-100-626-001                 | SERVICES RENDERED                  | 0             | 0             | 0             | 0             | 0             | 0                |
| 401-100-626-002                 | SERVICES RENDERED - SIDEWALK       | 0             | 0             | 0             | 0             | 0             | 0                |
| 401-100-664-001                 | INTEREST                           | 635           | 215           | 135           | 28            | 150           | 75               |
| 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                |
|                                 | <b>TOTAL FUND REVENUES</b>         | <b>635</b>    | <b>215</b>    | <b>135</b>    | <b>28</b>     | <b>150</b>    | <b>75</b>        |
| <b>EXPENDITURES</b>             |                                    |               |               |               |               |               |                  |
| 401-902-900-001                 | PRINTING & PUBLISHING              | 0             | 0             | 0             | 0             | 0             | 0                |
| 401-902-932-010                 | REPAIRS & MAINTENANCE - SIDEWALK   | 0             | 0             | 0             | 0             | 150           | 9,000            |
| 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                |
|                                 | <b>TOTAL EXPENDITURES</b>          | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>150</b>    | <b>9,000</b>     |
|                                 | <b>NET REVENUES (EXPENDITURES)</b> | <b>635</b>    | <b>215</b>    | <b>135</b>    | <b>28</b>     | <b>0</b>      | <b>(8,925)</b>   |
|                                 | BEGINNING FUND BALANCE             |               |               |               | *             | 47,534        | 47,534           |
|                                 | PROJECTED ENDING FUND BALANCE      |               |               |               |               | 47,534        | 38,609           |
|                                 | * Actual balance at 9/30/12        |               |               |               |               |               |                  |

**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. In fiscal year 1995, the accumulated \$60,000 was used as a down payment on the purchase of the needed fire engine. The remaining cost of the engine was financed over ten (10) years.

In recent years the Fund has been used to accumulate donations from private sources to the Fire Department. This cash reserve is then used to fund Fire Department expenditures in the General Fund as needed over several fiscal years. These cash transfers to the General Fund are recorded as Transfers Out.

|   |                               |               |               |               |               |               |                  |
|---|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                    |                               |               |               |               |               |               |                  |
| <b>EQUIPMENT REPLACEMENT FUND (402)</b> |                               |               |               |               |               |               |                  |
| Budget Worksheet                        |                               |               |               |               |               |               |                  |
| FY2014                                  |                               |               |               |               |               |               |                  |
|   |                               | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                          | <u>Account Description</u>    | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>                    |                               |               |               |               |               |               |                  |
| 402-100-664-001                         | INTEREST                      | 216           | 18            | 23            | 3             | 0             | 0                |
| 402-100-667-001                         | RENTAL OF PROPERTY            | 500           | 0             | 250           | 0             | 0             | 0                |
| 402-100-671-001                         | MISCELLANEOUS INCOME          | 0             | 0             | 0             | 0             | 0             | 0                |
| 402-100-674-001                         | CONTRIBUTIONS - FIRE DEPT.    | 317           | 3,630         | 250           | 200           | 0             | 100              |
| 402-100-674-002                         | CONTRIBUTIONS - POLICE DEPT.  | 0             | 0             | 0             | 0             | 0             | 0                |
| 402-100-699-001                         | INTERFUND TRANSFER            | 3,000         | 3,000         | 3,000         | 0             | 3,000         | 3,000            |
|   | TOTAL FUND REVENUES           | 4,033         | 6,648         | 3,523         | 203           | 3,000         | 3,100            |
| <b>EXPENDITURES</b>                     |                               |               |               |               |               |               |                  |
| 402-536-956-008                         | MISCELLANEOUS                 | 0             | 0             | 0             | 0             | 0             | 0                |
| 402-536-956-015                         | BANK SERVICE FEES             | 0             | 0             | 0             | 0             | 0             | 0                |
| 402-536-990-001                         | DEBT SERVICE                  | 0             | 0             | 0             | 0             | 0             | 0                |
| 402-536-999-001                         | TRANSFERS OUT                 | 19,726        | 0             | 0             | 0             | 0             | 0                |
|   | TOTAL EXPENDITURES            | 19,726        | 0             | 0             | 0             | 0             | 0                |
|   | NET REVENUES (EXPENDITURES)   | (15,693)      | 6,648         | 3,523         | 203           | 3,000         | 3,100            |
|   | BEGINNING FUND BALANCE        |               |               |               | *             | 15,240        | 18,240           |
|   | PROJECTED ENDING FUND BALANCE |               |               |               |               | 18,240        | 21,340           |
|   | * Actual balance at 9/30/12   |               |               |               |               |               |                  |

**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.

|   |                                    |               |               |                |               |               |                  |
|---|------------------------------------|---------------|---------------|----------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                          |                                    |               |               |                |               |               |                  |
| <b>INDUSTRIAL PARK ASSOCIATION FUND (412)</b> |                                    |               |               |                |               |               |                  |
| Budget Worksheet                              |                                    |               |               |                |               |               |                  |
| FY2014  |                                    |               |               |                |               |               |                  |
|   |                                    | 2009-10       | 2010-11       | 2011-12        | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                                | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u>  | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>                          |                                    |               |               |                |               |               |                  |
| 412-100-664-001                               | INTEREST                           | 1,018         | 345           | 234            | 43            | 250           | 100              |
| 412-100-673-001                               | SALE OF PROPERTY                   | 0             | 0             | 0              | 0             | 0             | 0                |
| 412-100-699-001                               | INTERFUND TRANSFERS                | 0             | 0             | 0              | 0             | 0             | 0                |
|   | <b>TOTAL FUND REVENUES</b>         | <b>1,018</b>  | <b>345</b>    | <b>234</b>     | <b>43</b>     | <b>250</b>    | <b>100</b>       |
| <b>EXPENDITURES</b>                           |                                    |               |               |                |               |               |                  |
| 412-857-702-012                               | STREET DEPARTMENT LABOR ONLY       | 128           | 0             | 0              | 0             | 250           | 250              |
| 412-857-801-001                               | PROFESSIONAL SERVICES              | 0             | 0             | 0              | 0             | 0             | 0                |
| 412-857-813-001                               | CONTRACTUAL SERVICES               | 0             | 0             | 4,000          | 0             | 0             | 0                |
| 412-857-920-001                               | UTILITIES                          | 0             | 1,327         | 1,311          | 0             | 0             | 0                |
| 412-857-932-001                               | REPAIRS & MAINTENANCE              | 0             | 0             | 0              | 0             | 0             | 0                |
| 412-857-956-015                               | BANK SERVICE FEES                  | 0             | 0             | 0              | 0             | 0             | 0                |
| 412-857-956-021                               | BAD DEBTS EXPENSE                  | 0             | 0             | 0              | 0             | 0             | 0                |
| 412-857-974-009                               | INDUSTRIAL DR DEV PROJECT          | 0             | 0             | 0              | 0             | 0             | 0                |
| 412-857-999-001                               | TRANSFERS OUT                      | 0             | 0             | 0              | 0             | 0             | 0                |
|   | <b>TOTAL EXPENDITURES</b>          | <b>128</b>    | <b>1,327</b>  | <b>5,311</b>   | <b>0</b>      | <b>250</b>    | <b>250</b>       |
|   | <b>NET REVENUES (EXPENDITURES)</b> | <b>890</b>    | <b>(982)</b>  | <b>(5,077)</b> | <b>43</b>     | <b>0</b>      | <b>(150)</b>     |
|   | BEGINNING FUND BALANCE             |               |               |                | *             | 69,600        | 69,600           |
|   | PROJECTED ENDING FUND BALANCE      |               |               |                |               | 69,600        | 69,450           |
|   | * Actual balance at 9/30/12        |               |               |                |               |               |                  |

**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.

|                                     |                                |                |                |                |               |                |                  |
|-------------------------------------|--------------------------------|----------------|----------------|----------------|---------------|----------------|------------------|
| <b>CITY OF NILES</b>                |                                |                |                |                |               |                |                  |
| <b>SEWER MAINTENANCE FUND (491)</b> |                                |                |                |                |               |                |                  |
| Budget Worksheet                    |                                |                |                |                |               |                |                  |
| FY2014                              |                                |                |                |                |               |                |                  |
|                                     |                                | 2009-10        | 2010-11        | 2011-12        | 10/12-03/13   | 2012-13        | 2014             |
| <u>Acct No</u>                      | <u>Account Description</u>     | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u> | <u>Budget</u>  | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>                |                                |                |                |                |               |                |                  |
| 491-100-462-001                     | SEWER PERMITS                  | 15             | 2              | 2              | 360           | 100            | 100              |
| 491-100-664-001                     | INTEREST                       | 583            | 126            | 76             | 18            | 400            | 400              |
| 491-100-667-590                     | SEWER MAINT - UTILITY DEPT     | 183,144        | 138,978        | 162,599        | 42,633        | 0              | 0                |
| 491-100-671-001                     | MISCELLANEOUS                  | 0              | 0              | 204            | 214           | 0              | 0                |
| 491-100-699-002                     | INTERFUND TRANSFER - UTILITY   | 0              | 0              | 0              | 0             | 165,065        | 165,615          |
|                                     | <b>TOTAL FUND REVENUES</b>     | <b>183,742</b> | <b>139,106</b> | <b>162,881</b> | <b>43,225</b> | <b>165,565</b> | <b>166,115</b>   |
| <b>EXPENDITURES</b>                 |                                |                |                |                |               |                |                  |
| COLLECTION SEWER                    |                                |                |                |                |               |                |                  |
| 491-548-702-002                     | OVERTIME WAGES                 | 0              | 0              | 0              | 0             | 0              | 0                |
| 491-548-702-004                     | SALARIES/WAGES SEWER REPAIR    | 14,062         | 5,101          | 7,838          | 3,601         | 10,500         | 10,500           |
| 491-548-702-005                     | SALARIES/WAGES SEWER CLEANING  | 46,612         | 46,683         | 48,626         | 16,321        | 45,000         | 45,000           |
| 491-548-702-019                     | SALARIES & WAGES - DPW         | 14,895         | 10,041         | 7,716          | 3,419         | 11,165         | 10,615           |
| 491-548-714-001                     | FRINGES                        | 45,035         | 34,011         | 36,358         | 8,190         | 36,800         | 37,200           |
| 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             | 6,256          | 4,050          | 3,476          | 1,519         | 200            | 3,000            |
| 491-548-756-004                     | GASOLINE & OIL                 | 7,685          | 4,018          | 3,870          | 1,899         | 4,500          | 4,500            |
| 491-548-784-004                     | VEHICLE MAINTENANCE            | 15,189         | 8,105          | 9,276          | 2,481         | 12,000         | 10,000           |
| 491-548-801-001                     | PROFESSIONAL SERVICES          | 0              | 0              | 0              | 0             | 0              | 0                |
| 491-548-813-001                     | CONTRACTUAL SERVICES           | 0              | 0              | 0              | 0             | 0              | 0                |
| 491-548-815-001                     | TRASH DISPOSAL                 | 0              | 0              | 10             | 0             | 0              | 0                |
| 491-548-850-001                     | COMMUNICATIONS                 | 147            | 147            | 147            | 159           | 200            | 200              |
| 491-548-900-001                     | PRINTING & PUBLISHING          | 0              | 0              | 0              | 0             | 0              | 0                |
| 491-548-932-001                     | REPAIRS & MAINTENANCE          | 26,821         | 27,046         | 20,429         | 2,775         | 35,000         | 35,000           |
| 491-548-940-001                     | CUST PREMISE EXP - BACK UPS    | 0              | 0              | 13,000         | 0             | 0              | 0                |
| 491-548-956-015                     | BANK SERVICE FEES              | 0              | 0              | 0              | 0             | 100            | 100              |
| 491-548-957-001                     | INSURANCE - GENERAL            | 1,542          | 1,226          | 1,240          | 1,306         | 1,500          | 1,400            |
| 491-548-978-001                     | OTHER EQUIPMENT CAPITAL OUTLAY | 0              | 0              | 0              | 0             | 0              | 0                |
|                                     | <b>TOTAL COLLECTION SEWER</b>  | <b>178,244</b> | <b>140,428</b> | <b>151,986</b> | <b>41,670</b> | <b>156,965</b> | <b>157,515</b>   |



|                                     |                               |               |               |               |               |               |                  |
|-------------------------------------|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                |                               |               |               |               |               |               |                  |
| <b>SEWER MAINTENANCE FUND (491)</b> |                               |               |               |               |               |               |                  |
| Budget Worksheet                    |                               |               |               |               |               |               |                  |
| FY2014                              |                               |               |               |               |               |               |                  |
|                                     |                               | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                      | <u>Account Description</u>    | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 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 | 2,525         | 1,277         | 1,504         | 684           | 2,500         | 2,500            |
| 491-549-702-019                     | SALARIES & WAGES - DPW        | 0             | 0             | 0             | 0             | 0             | 0                |
| 491-549-714-001                     | FRINGES                       | 1,605         | 708           | 708           | 205           | 1,400         | 1,400            |
| 491-549-717-003                     | FRINGE - FICA ALLOCATION      | 0             | 0             | 0             | 0             | 0             | 0                |
| 491-549-740-001                     | OPERATING SUPPLIES            | 967           | 0             | 0             | 0             | 3,500         | 3,500            |
| 491-549-784-004                     | VEHICLE MAINTENANCE           | 587           | 267           | 331           | 72            | 700           | 700              |
|                                     | TOTAL INTERCEPTOR SEWER       | 5,684         | 2,252         | 2,543         | 961           | 8,100         | 8,100            |
|                                     |                               |               |               |               |               |               |                  |
|                                     | TOTAL EXPENDITURES            | 183,928       | 142,680       | 154,529       | 42,631        | 165,065       | 165,615          |
|                                     |                               |               |               |               |               |               |                  |
|                                     | NET REVENUES (EXPENDITURES)   | (186)         | (3,574)       | 8,352         | 594           | 500           | 500              |
|                                     | BEGINNING FUND BALANCE        |               |               |               | *             | 45,348        | 45,848           |
|                                     | PROJECTED ENDING FUND BALANCE |               |               |               |               | 45,848        | 46,348           |
|                                     |                               |               |               |               |               |               |                  |
|                                     | * Actual balance at 9/30/12   |               |               |               |               |               |                  |
|                                     |                               |               |               |               |               |               |                  |

**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, the FBO agreement, 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.

|                           |                               |               |               |               |               |               |                  |
|---------------------------|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>      |                               |               |               |               |               |               |                  |
| <b>AIRPORT FUND (581)</b> |                               |               |               |               |               |               |                  |
| Budget Worksheet          |                               |               |               |               |               |               |                  |
| FY2014                    |                               |               |               |               |               |               |                  |
|                           |                               | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>    | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>      |                               |               |               |               |               |               |                  |
| 581-100-501-001           | FEDERAL GRANTS                | 237,893       | 0             | 237,962       | 0             | 0             | 0                |
| 581-100-539-001           | STATE GRANTS                  | 52,039        | 0             | 52,054        | 0             | 0             | 0                |
| 581-100-664-001           | INTEREST                      | 3,550         | 748           | 590           | 93            | 4,000         | 4,100            |
| 581-100-667-001           | RENTAL OF PROPERTY            | 46,685        | 47,019        | 46,945        | 33,276        | 46,900        | 46,900           |
| 581-100-671-001           | MISCELLANEOUS REVENUE         | 39            | 0             | 753           | 396           | 0             | 0                |
| 581-100-673-001           | SALE OF PROPERTY              | 5,393         | 1,879         | 1,321         | 702           | 1,500         | 1,500            |
| 581-100-673-003           | SALE OF EASEMENTS             | 0             | 0             | 0             | 0             | 0             | 0                |
| 581-100-691-001           | INTERFUND TRANSFERS           | 0             | 0             | 0             | 0             | 0             | 0                |
| 581-100-699-001           | INTERFUND TRANSFERS           | 1,221         | 1,213         | 1,233         | 0             | 1,200         | 1,200            |
|                           | TOTAL FUND REVENUES           | 346,820       | 50,859        | 340,858       | 34,467        | 53,600        | 53,700           |
| <b>EXPENDITURES</b>       |                               |               |               |               |               |               |                  |
| 581-537-702-002           | OVERTIME WAGES                | 0             | 0             | 0             | 0             | 0             | 0                |
| 581-537-702-012           | STREET DEPARTMENT LABOR ONLY  | 2,536         | 1,031         | 2,892         | 324           | 800           | 1,000            |
| 581-537-703-001           | SALARIES & WAGES - PART TIME  | 1,333         | 3,040         | 1,817         | 795           | 3,200         | 3,100            |
| 581-537-714-001           | FRINGES                       | 189           | 234           | 139           | 61            | 300           | 300              |
| 581-537-714-012           | FRINGES-W/C INS PREMIUMS      | 201           | 16            | 11            | 11            | 30            | 30               |
| 581-537-727-001           | OFFICE SUPPLIES               | 0             | 0             | 0             | 0             | 0             | 0                |
| 581-537-740-001           | OPERATING SUPPLIES            | 943           | 284           | 673           | 242           | 900           | 900              |
| 581-537-756-004           | GASOLINE & OIL                | 958           | 1,902         | 896           | 422           | 1,600         | 1,600            |
| 581-537-784-004           | VEHICLE MAINTENANCE           | 3,379         | 1,025         | 151           | 308           | 3,500         | 3,000            |
| 581-537-801-001           | PROFESSIONAL SERVICES         | 1,085         | 3,832         | 500           | 500           | 1,000         | 1,000            |
| 581-537-813-001           | CONTRACTUAL SERVICES          | 500           | 27,630        | 899           | 0             | 1,000         | 1,000            |
| 581-537-815-001           | DEBRIS/TRASH REMOVAL          | 0             | 48            | 0             | 0             | 0             | 0                |
| 581-537-820-001           | TRAVEL, TRAINING & CONFERENCE | 0             | 0             | 0             | 0             | 100           | 100              |
| 581-537-830-001           | DUES & SUBSCRIPTIONS          | 0             | 0             | 50            | 0             | 100           | 100              |
| 581-537-850-001           | COMMUNICATIONS                | 917           | 919           | 922           | 398           | 1,100         | 1,100            |
| 581-537-900-001           | PRINTING & PUBLISHING         | 21            | 242           | 0             | 75            | 250           | 200              |
| 581-537-920-001           | UTILITIES                     | 3,644         | 4,808         | 5,218         | 3,112         | 7,500         | 7,700            |

|                           |                                    |               |               |               |               |               |                  |
|---------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>      |                                    |               |               |               |               |               |                  |
| <b>AIRPORT FUND (581)</b> |                                    |               |               |               |               |               |                  |
| Budget Worksheet          |                                    |               |               |               |               |               |                  |
| FY2014                    |                                    |               |               |               |               |               |                  |
|                           |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 581-537-930-004           | MTNCE-OTHER EQUIPMENT              | 0             | 0             | 0             | 0             | 0             | 0                |
| 581-537-931-001           | BUILDING REPAIRS                   | 25,652        | 588           | 1,326         | 3,618         | 10,000        | 10,000           |
| 581-537-932-001           | REPAIRS & MAINTENANCE              | (211)         | 562           | 0             | 0             | 2,000         | 2,000            |
| 581-537-932-017           | UST CLEANUP - AIRPORT              | 2,130         | 1,727         | 1,834         | 1,248         | 2,300         | 2,500            |
| 581-537-956-008           | MISCELLANEOUS                      | 50            | 360           | 436           | 260           | 500           | 500              |
| 581-537-956-015           | BANK SERVICE FEES                  | 0             | 0             | 0             | 0             | 100           | 100              |
| 581-537-957-001           | INSURANCE - GENERAL                | 10,002        | 4,239         | 6,746         | 5,089         | 10,000        | 11,000           |
| 581-537-968-001           | DEPRECIATION EXPENSE               | 55,297        | 62,731        | 77,595        | 31,365        | 62,000        | 62,000           |
| 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             | 12,000           |
| 581-537-979-001           | VEHICLE CAPITAL OUTLAY             | 0             | 0             | 0             | 0             | 0             | 0                |
|                           | TOTAL EXPENDITURES                 | 108,626       | 115,218       | 102,105       | 47,828        | 108,280       | 121,230          |
|                           |                                    |               |               |               |               |               |                  |
|                           | NET REVENUES (EXPENDITURES)        | 238,194       | (64,359)      | 238,753       | (13,361)      | (54,680)      | (67,530)         |
|                           | BEGINNING RETAINED EARNINGS        |               |               |               | *             | 1,383,425     | 1,328,745        |
|                           | PROJECTED ENDING RETAINED EARNINGS |               |               |               |               | 1,328,745     | 1,261,215        |
|                           |                                    |               |               |               |               |               |                  |
|                           | * Actual balance at 9/30/12        |               |               |               |               |               |                  |
|                           |                                    |               |               |               |               |               |                  |

**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.

|                                  |                               |                |                |                |               |                |                  |
|----------------------------------|-------------------------------|----------------|----------------|----------------|---------------|----------------|------------------|
| <b>CITY OF NILES</b>             |                               |                |                |                |               |                |                  |
| <b>PLYM PARK GOLF FUND (584)</b> |                               |                |                |                |               |                |                  |
| Budget Worksheet                 |                               |                |                |                |               |                |                  |
| FY2014                           |                               |                |                |                |               |                |                  |
|                                  |                               | 2009-10        | 2010-11        | 2011-12        | 10/12-03/13   | 2012-13        | 2014             |
| <u>Acct No</u>                   | <u>Account Description</u>    | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u> | <u>Budget</u>  | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>             |                               |                |                |                |               |                |                  |
| 584-100-607-002                  | GREENS FEES                   | 79,670         | 77,240         | 79,292         | 4,049         | 82,225         | 84,000           |
| 584-100-607-003                  | MEMBERSHIP FEES               | 33,514         | 30,754         | 31,073         | 1,935         | 36,000         | 35,000           |
| 584-100-664-001                  | INTEREST                      | 1,003          | 282            | 284            | 43            | 500            | 500              |
| 584-100-667-001                  | RENTAL OF PROPERTY            | 61,332         | 62,473         | 66,950         | 4,384         | 62,000         | 62,000           |
| 584-100-671-001                  | MISCELLANEOUS                 | 44             | 1,106          | 1,048          | 2,011         | 750            | 750              |
| 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                |
|                                  | <b>TOTAL FUND REVENUES</b>    | <b>175,563</b> | <b>171,855</b> | <b>178,647</b> | <b>12,422</b> | <b>181,475</b> | <b>182,250</b>   |
| <b>EXPENDITURES</b>              |                               |                |                |                |               |                |                  |
| 584-542-702-002                  | OVERTIME WAGES                | 1,397          | 1,679          | 1,751          | 64            | 1,300          | 0                |
| 584-542-702-012                  | STREET DEPARTMENT LABOR ONLY  | 518            | 410            | 0              | 0             | 300            | 300              |
| 584-542-703-001                  | SALARIES & WAGES - PART TIME  | 83,920         | 83,183         | 86,612         | 14,807        | 82,000         | 78,000           |
| 584-542-703-002                  | OVERTIME WAGES PT             | 0              | 0              | 0              | 0             | 0              | 0                |
| 584-542-714-001                  | FRINGES-FICA                  | 6,491          | 6,875          | 6,691          | 1,138         | 6,600          | 4,816            |
| 584-542-714-003                  | FRINGES - MESC                | 13,942         | 10,983         | 0              | 12,824        | 15,000         | 12,000           |
| 584-542-714-012                  | FRINGES-W/C INS PREMIUMS      | 3,589          | 1,779          | 1,145          | 566           | 1,175          | 1,270            |
| 584-542-727-001                  | OFFICE SUPPLIES               | 67             | 20             | 38             | 0             | 100            | 100              |
| 584-542-740-001                  | OPERATING SUPPLIES            | 731            | 976            | 1,755          | 272           | 1,800          | 1,600            |
| 584-542-756-004                  | GASOLINE & OIL                | 4,108          | 6,169          | 5,722          | 731           | 5,700          | 5,800            |
| 584-542-784-004                  | VEHICLE MAINTENANCE           | 45             | 1,944          | 0              | 0             | 0              | 0                |
| 584-542-801-001                  | PROFESSIONAL SERVICES         | 200            | 102            | 45             | 0             | 0              | 0                |
| 584-542-813-001                  | CONTRACTUAL SERVICES          | 2,162          | 2,726          | 3,416          | 509           | 3,500          | 3,500            |
| 584-542-814-001                  | HIRED SERVICES                | 0              | 0              | 0              | 0             | 0              | 0                |
| 584-542-820-001                  | TRAVEL, TRAINING & CONFERENCE | 517            | 75             | 0              | 0             | 200            | 200              |
| 584-542-830-001                  | DUES & SUBSCRIPTIONS          | 505            | 495            | 485            | 145           | 600            | 550              |
| 584-542-850-001                  | COMMUNICATIONS                | 981            | 995            | 1,104          | 632           | 1,100          | 1,200            |
| 584-542-900-001                  | PRINTING & PUBLISHING         | 1,175          | 1,332          | 841            | 6             | 1,200          | 1,000            |
| 584-542-920-001                  | UTILITIES                     | 11,404         | 11,229         | 12,333         | 3,258         | 12,700         | 12,500           |

|                                  |                                    |               |               |               |               |               |                  |
|----------------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>             |                                    |               |               |               |               |               |                  |
| <b>PLYM PARK GOLF FUND (584)</b> |                                    |               |               |               |               |               |                  |
| Budget Worksheet                 |                                    |               |               |               |               |               |                  |
| FY2014                           |                                    |               |               |               |               |               |                  |
|                                  |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                   | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 584-542-930-004                  | OTHER EQUIPMENT - MAINTENANCE      | 17,378        | 6,394         | 18,269        | 1,702         | 16,000        | 16,000           |
| 584-542-931-001                  | BUILDING REPAIRS                   | 32            | 0             | 38            | 0             | 1,000         | 1,000            |
| 584-542-932-001                  | REPAIRS & MAINTENANCE              | 0             | 0             | 0             | 0             | 0             | 0                |
| 584-542-932-018                  | LAND REPAIRS & MAINTENANCE         | 7,181         | 7,234         | 9,186         | 267           | 8,000         | 8,000            |
| 584-542-956-008                  | MISCELLANEOUS                      | 759           | 326           | 200           | 200           | 400           | 400              |
| 584-542-956-011                  | CREDIT/DEBIT CARD FEES             | 1,580         | 1,580         | 1,936         | 442           | 1,500         | 2,000            |
| 584-542-956-015                  | BANK SERVICE FEES                  | 0             | 0             | 0             | 0             | 100           | 100              |
| 584-542-956-021                  | BAD DEBTS EXPENSE                  | 0             | 0             | 0             | 0             | 0             | 0                |
| 584-542-957-001                  | INSURANCE - GENERAL                | 2,803         | 2,472         | 2,638         | 2,793         | 3,000         | 3,000            |
| 584-542-959-020                  | INTEREST PD ON ELECT DEPT LOAN     | 1,539         | 1,441         | 1,338         | 0             | 1,230         | 1,125            |
| 584-542-965-004                  | CASH OVER/SHORT                    | (1)           | 0             | 0             | 0             | 0             | 0                |
| 584-542-968-001                  | DEPRECIATION EXPENSE               | 11,239        | 8,888         | 8,420         | 4,210         | 12,000        | 12,000           |
| 584-542-974-001                  | LAND IMPROVEMENTS                  | 0             | 0             | 0             | 0             | 0             | 0                |
| 584-542-978-001                  | OTHER EQUIPMENT CAPITAL OUTLAY     | 0             | 0             | 0             | 0             | 0             | 0                |
| 584-542-999-001                  | DEBT SERVICE                       | 0             | 0             | 0             | 0             | 0             | 0                |
|                                  | TOTAL EXPENDITURES                 | 174,262       | 159,307       | 163,963       | 44,566        | 176,505       | 166,461          |
|                                  |                                    |               |               |               |               |               |                  |
|                                  | NET REVENUES (EXPENDITURES)        | 1,301         | 12,548        | 14,684        | (32,144)      | 4,970         | 15,789           |
|                                  | BEGINNING RETAINED EARNINGS        |               |               |               | *             | 142,470       | 147,440          |
|                                  | PROJECTED ENDING RETAINED EARNINGS |               |               |               |               | 147,440       | 163,229          |
|                                  |                                    |               |               |               |               |               |                  |
|                                  | * Actual balance at 9/30/12        |               |               |               |               |               |                  |
|                                  |                                    |               |               |               |               |               |                  |

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

This fund accounts for all the revenues and expenditures related to the operations of the City DART buses. The 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.



|  |                                |                |                |                |                |                |                  |
|--|--------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| <b>CITY OF NILES</b>                         |                                |                |                |                |                |                |                  |
| <b>DIAL-A RIDE TRANSPORTATION FUND (588)</b> |                                |                |                |                |                |                |                  |
| Budget Worksheet                             |                                |                |                |                |                |                |                  |
| FY2014                                       |                                |                |                |                |                |                |                  |
|  |                                | 2009-10        | 2010-11        | 2011-12        | 10/12-03/13    | 2012-13        | 2014             |
| <u>Acct No</u>                               | <u>Account Description</u>     | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Budget</u>  | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>                         |                                |                |                |                |                |                |                  |
| 588-100-402-001                              | REAL PROPERTY TAXES - CURRENT  | 96,559         | 96,196         | 88,636         | 3,372          | 100,000        | 90,000           |
| 588-100-402-006                              | REAL PROPERTY TAXES - CASS CTY | 554            | 552            | 457            | 457            | 500            | 450              |
| 588-100-411-011                              | DEL. REAL TAXES - DART SHARE   | 5,963          | 6,198          | 6,921          | 0              | 6,000          | 6,000            |
| 588-100-420-011                              | DELINQUENT PERSONAL PROP TAX   | 51             | 482            | (209)          | 29             | 0              | 0                |
| 588-100-437-001                              | IFT/CFT'S                      | 1,279          | 1,412          | 453            | 1,129          | 1,400          | 1,400            |
| 588-100-444-001                              | PMTS IN LIEU OF TAXES-PILOT    | 804            | 829            | 919            | 0              | 800            | 800              |
| 588-100-501-001                              | FEDERAL GRANTS - PREVENT MAINT | 100,787        | 99,354         | 115,811        | 0              | 103,126        | 102,898          |
| 588-100-501-002                              | FEDERAL GRANTS - OPERATING     | 41,000         | 0              | 0              | 0              | 0              | 125,000          |
| 588-100-501-003                              | FEDERAL GRANT - CAPITAL        | 496,585        | 41,083         | 89,378         | 1,308          | 17,600         | 80,270           |
| 588-100-539-001                              | STATE GRANTS - OPERATNG        | 124,472        | 225,146        | 237,941        | 95,070         | 115,365        | 150,998          |
| 588-100-539-002                              | STATE GRANTS - OPER (FED 5311) | 13,956         | 10,757         | 105            | 0              | 0              | 0                |
| 588-100-539-003                              | STATE GRANTS - CAPITAL         | 40,184         | 978            | 10,110         | 0              | 4,400          | 13,044           |
| 588-100-539-005                              | STATE GRANTS - PREVENT MAINT   | 0              | 0              | 285            | 0              | 25,782         | 16,721           |
| 588-100-550-001                              | PLANNING PASS-THRU GRANT       | 0              | 3,750          | 5,000          | 1,250          | 5,000          | 5,000            |
| 588-100-574-004                              | SALES & USE                    | 0              | 0              | 0              | 0              | 0              | 0                |
| 588-100-626-001                              | PASSENGER FARES                | 57,268         | 61,095         | 60,336         | 30,032         | 60,000         | 60,000           |
| 588-100-664-001                              | INTEREST INCOME                | 487            | 216            | 138            | 36             | 300            | 300              |
| 588-100-667-001                              | RENTAL OF PROPERTY             | 0              | 0              | 0              | 0              | 0              | 0                |
| 588-100-671-001                              | MISCELLANEOUS INCOME           | 5,142          | 132            | 728            | 9,156          | 0              | 0                |
| 588-100-673-001                              | SALE OF PROPERTY               | 2,240          | 3,505          | 6,460          | 0              | 1,500          | 1,500            |
| 588-100-687-001                              | REFUNDS & REBATES              | 1,197          | 4,261          | 50             | 14,050         | 0              | 0                |
| 588-100-699-001                              | INTERFUND TRANSFER             | 0              | 0              | 0              | 0              | 0              | 0                |
|  | <b>TOTAL FUND REVENUES</b>     | <b>988,528</b> | <b>555,946</b> | <b>623,519</b> | <b>155,889</b> | <b>441,773</b> | <b>654,382</b>   |
| <b>EXPENDITURES</b>                          |                                |                |                |                |                |                |                  |
| <b>VEHICLE OPERATIONS</b>                    |                                |                |                |                |                |                |                  |
| 588-010-503-002                              | UNIFORMS                       | 0              | 0              | 1,465          | 774            | 2,500          | 2,500            |
| 588-010-503-003                              | ATTORNEY FEES                  | 0              | 0              | 0              | 0              | 0              | 0                |
| 588-010-503-010                              | GENERAL MEDICAL EXPENSE        | 0              | 1,250          | 695            | 623            | 500            | 700              |
| 588-010-504-001                              | GAS & OIL                      | 21,973         | 46,730         | 32,962         | 0              | 40,000         | 38,000           |
| 588-010-504-002                              | TIRES & TUBES                  | 0              | 0              | 0              | 0              | 0              | 0                |

|  |                                |               |               |               |               |               |                  |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                         |                                |               |               |               |               |               |                  |
| <b>DIAL-A RIDE TRANSPORTATION FUND (588)</b> |                                |               |               |               |               |               |                  |
| Budget Worksheet                             |                                |               |               |               |               |               |                  |
| FY2014                                       |                                |               |               |               |               |               |                  |
|  |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                               | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 588-010-504-020                              | OFFICE SUPPLIES                | 415           | 486           | 1,031         | 261           | 600           | 950              |
| 588-010-505-001                              | TELEPHONE & INTERNET           | 0             | 0             | 0             | 18            | 0             | 0                |
| 588-010-507-001                              | VEHICLE LICENSE FEES           | 0             | 0             | 0             | 0             | 0             | 0                |
| 588-010-508-001                              | PURCHASED TRANSP SERVICE       | 272,173       | 248,387       | 0             | 0             | 0             | 0                |
| 588-010-509-001                              | TRAINING                       | 0             | 86            | 803           | 223           | 3,000         | 3,000            |
| 588-010-509-002                              | TRAVEL & MEETINGS              | 0             | 243           | 0             | 0             | 500           | 500              |
| 588-010-509-005                              | LEASE EXPENSE - REV VEHICLES   | 0             | 0             | 0             | 0             | 0             | 0                |
| 588-010-509-010                              | EQUIPMENT RENTAL               | 0             | 0             | 0             | 0             | 0             | 0                |
| 588-010-509-020                              | MISCELLANEOUS EXPENSE          | 0             | 68            | 23            | 9             | 0             | 0                |
| 588-010-702-001                              | SALARIES & WAGES - FULL TIME   | 0             | 0             | 5,539         | 0             | 0             | 0                |
| 588-010-702-003                              | SALARIES & WAGES - FT DISPATCH | 0             | 2,539         | 42,088        | 25,570        | 51,500        | 51,500           |
| 588-010-703-001                              | SALARIES & WAGES - PT DRIVERS  | 0             | 7,797         | 98,499        | 46,806        | 105,500       | 107,000          |
| 588-010-703-003                              | SALARIES & WAGES - PT DISPATCH | 0             | 811           | 1,405         | 0             | 0             | 0                |
| 588-010-714-001                              | FRINGES - FICA                 | 0             | 1,416         | 11,045        | 5,462         | 12,011        | 12,125           |
| 588-010-714-004                              | FRINGES-GROUP MEDICAL INS      | 0             | 1,917         | 13,000        | 7,875         | 13,800        | 12,000           |
| 588-010-714-012                              | FRINGES - W/C INS PREMIUMS     | 0             | 0             | 0             | 0             | 3,062         | 3,062            |
| 588-010-714-017                              | FRINGES-PENSION CONTRI EXPENSE | 0             | 0             | 0             | 1,765         | 1,765         | 3,051            |
|  | TOTAL VEHICLE OPERATIONS       | 294,561       | 311,730       | 208,555       | 89,386        | 234,738       | 234,388          |
| <b>VEHICLE MAINTENANCE</b>                   |                                |               |               |               |               |               |                  |
| 588-041-503-001                              | TOWING                         | 250           | 480           | 0             | 245           | 500           | 1,000            |
| 588-041-503-002                              | UNIFORMS                       | (18)          | 325           | 744           | 140           | 305           | 305              |
| 588-041-503-010                              | GENERAL MEDICAL EXPENSE        | 0             | 152           | 0             | 0             | 60            | 75               |
| 588-041-504-001                              | GAS & OIL                      | 108           | 414           | 210           | 1,563         | 450           | 450              |
| 588-041-504-002                              | TIRES & TUBES                  | 0             | 0             | 0             | 0             | 800           | 0                |
| 588-041-504-003                              | VEHICLE PARTS & SUPPLIES       | 13,254        | 13,164        | 17,069        | 4,929         | 15,000        | 15,000           |
| 588-041-504-004                              | VEHICLE REPAIRS & MAINTENANCE  | 6,993         | 8,021         | 5,777         | 528           | 8,800         | 8,800            |
| 588-041-504-005                              | VEHICLE WASHING                | 325           | 21            | 247           | 111           | 500           | 350              |
| 588-041-504-016                              | EQUIPMENT MAINTENANCE          | 522           | 70            | 1,481         | 488           | 600           | 1,500            |
| 588-041-504-020                              | OFFICE SUPPLIES                | 195           | 104           | 510           | 0             | 300           | 400              |
| 588-041-505-001                              | TELEPHONE & INTERNET           | 1,055         | 1,097         | 614           | 495           | 1,100         | 600              |
| 588-041-505-002                              | UTILITIES                      | 3,918         | 4,144         | 2,645         | 1,025         | 4,300         | 4,300            |

|  |                                |               |               |               |               |               |                  |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                         |                                |               |               |               |               |               |                  |
| <b>DIAL-A RIDE TRANSPORTATION FUND (588)</b> |                                |               |               |               |               |               |                  |
| Budget Worksheet                             |                                |               |               |               |               |               |                  |
| FY2014                                       |                                |               |               |               |               |               |                  |
|  |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                               | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 588-041-506-002                              | VEHICLE DAMAGE INSURANCE       | 1,544         | 2,744         | 0             | 0             | 0             | 0                |
| 588-041-507-001                              | VEHICLE LICENSE FEES           | 0             | 0             | 0             | 0             | 0             | 0                |
| 588-041-508-001                              | PURCHASED TRANSP SERVICE       | 48,399        | 42,625        | 0             | 0             | 0             | 0                |
| 588-041-509-001                              | TRAINING                       | 0             | 0             | 225           | 0             | 1,000         | 1,000            |
| 588-041-702-001                              | SALARIES & WAGES - FT MAINT    | 0             | 3,364         | 44,698        | 24,659        | 45,000        | 45,500           |
| 588-041-714-001                              | FRINGES - FICA                 | 0             | 388           | 3,274         | 1,796         | 3,443         | 3,443            |
| 588-041-714-004                              | FRINGES-GROUP MEDICAL INS      | 0             | 1,917         | 13,000        | 7,875         | 13,800        | 12,000           |
| 588-041-714-012                              | FRINGES - W/C INS PREMIUMS     | 0             | 0             | 0             | 0             | 1,250         | 1,250            |
| 588-041-714-017                              | FRINGES-PENSION CONTRI EXPENSE | 0             | 0             | 0             | 2,077         | 2,077         | 2,672            |
|  | TOTAL VEHICLE MAINTENANCE      | 76,545        | 79,030        | 90,494        | 45,931        | 99,285        | 98,645           |
| <b>NON-VEHICLE MAINTENANCE</b>               |                                |               |               |               |               |               |                  |
| 588-042-503-010                              | GENERAL MEDICAL EXPENSE        | 0             | 0             | 0             | 0             | 0             | 0                |
| 588-042-504-010                              | RADIO REPAIRS & MAINTENANCE    | 312           | 0             | 0             | 0             | 300           | 300              |
| 588-042-504-015                              | BUILDING REPAIRS & MAINTENANCE | 8,818         | 5,349         | 6,998         | 2,274         | 8,000         | 7,500            |
| 588-042-504-016                              | EQUIPMENT MAINTENANCE          | 1,844         | 2,304         | 6,194         | 1,474         | 3,500         | 4,000            |
| 588-042-504-020                              | OFFICE SUPPLIES                | 24            | 60            | 754           | 224           | 500           | 600              |
| 588-042-506-001                              | BUILDING DAMAGE INSURANCE      | 0             | 0             | 597           | 611           | 600           | 600              |
| 588-042-508-001                              | PURCHASED TRANSP SERVICE       | 14,592        | 11,825        | 0             | 0             | 0             | 0                |
| 588-042-703-001                              | SALARIES & WAGES - PT MAINT    | 0             | 671           | 10,293        | 3,406         | 15,000        | 15,000           |
| 588-042-714-001                              | FRINGES - FICA                 | 0             | 114           | 767           | 258           | 1,148         | 1,148            |
| 588-042-714-012                              | FRINGES - W/C INS PREMIUMS     | 0             | 0             | 0             | 0             | 246           | 246              |
| 588-042-714-017                              | FRINGES-PENSION CONTRI EXPENSE | 0             | 0             | 0             | 330           | 330           | 584              |
|  | TOTAL NON-VEHICLE MAINTENANCE  | 25,590        | 20,323        | 25,603        | 8,577         | 29,624        | 29,978           |
| <b>ADMINISTRATION</b>                        |                                |               |               |               |               |               |                  |
| 588-160-503-002                              | ARMORED CAR SERVICES           | 0             | 0             | 0             | 0             | 0             | 0                |
| 588-160-503-003                              | PROFESSIONAL SERVICES          | 0             | 164           | 0             | 0             | 0             | 0                |
| 588-160-503-004                              | AUDIT FEES                     | 0             | 1,197         | 0             | 0             | 1,900         | 2,500            |
| 588-160-503-005                              | GRANT ADMINISTRATION SERVICES  | 0             | 0             | 0             | 0             | 0             | 0                |
| 588-160-504-020                              | OFFICE SUPPLIES                | 1,307         | 1,595         | 1,286         | 251           | 1,650         | 1,500            |
| 588-160-505-001                              | TELEPHONE & INTERNET           | 2,958         | 3,489         | 3,627         | 2,089         | 3,500         | 3,630            |
| 588-160-505-002                              | UTILITIES                      | 7,894         | 8,242         | 8,057         | 3,490         | 8,850         | 8,400            |

|  |                                 |               |               |               |               |               |                  |
|--|---------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                         |                                 |               |               |               |               |               |                  |
| <b>DIAL-A RIDE TRANSPORTATION FUND (588)</b> |                                 |               |               |               |               |               |                  |
| Budget Worksheet                             |                                 |               |               |               |               |               |                  |
| FY2014                                       |                                 |               |               |               |               |               |                  |
|  |                                 | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                               | <u>Account Description</u>      | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 588-160-506-003                              | VEHICLE LIABILITY INSURANCE     | 17,700        | 13,481        | 3,670         | 3,411         | 3,700         | 3,700            |
| 588-160-506-004                              | BUILDING/PROPERTY LIABILITY INS | 2,337         | 2,394         | 1,570         | 2,842         | 0             | 3,300            |
| 588-160-508-001                              | PURCHASED TRANSPOR SERVICE      | 18,080        | 5,884         | 0             | 0             | 0             | 0                |
| 588-160-509-001                              | TRAINING                        | 0             | 1,927         | 472           | 105           | 2,500         | 2,500            |
| 588-160-509-002                              | TRAVEL & MEETINGS               | 173           | 1,491         | 1,827         | 307           | 1,500         | 2,500            |
| 588-160-509-003                              | ADVERTISING & MARKETING         | 145           | 689           | 985           | 727           | 900           | 900              |
| 588-160-509-004                              | ENTERTAINMENT                   | 0             | 0             | 0             | 0             | 0             | 0                |
| 588-160-509-005                              | DUES & SUBSCRIPTIONS            | 54            | 0             | 2,125         | 2,050         | 2,000         | 3,525            |
| 588-160-509-006                              | PERMIT EXPENSE                  | 100           | 100           | 100           | 100           | 100           | 100              |
| 588-160-509-020                              | MISCELLANEOUS EXPENSE           | 35            | 166           | 20            | 750           | 0             | 0                |
| 588-160-702-001                              | SALARIES & WAGES - FULL TIME    | 0             | 9,236         | 12,813        | 7,097         | 12,000        | 14,000           |
| 588-160-703-001                              | SALARIES & WAGES - PART TIME    | 30,086        | 26,843        | 30,047        | 14,310        | 30,000        | 31,000           |
| 588-160-714-001                              | FRINGES - FICA                  | 2,295         | 2,814         | 3,251         | 1,630         | 3,213         | 3,443            |
| 588-160-714-004                              | FRINGES-GROUP MEDICAL INS       | 0             | 0             | 11,917        | 7,875         | 13,800        | 12,000           |
| 588-160-714-012                              | FRINGES-W/C INS PREMIUMS        | 78            | 123           | 67            | 29            | 350           | 350              |
| 588-160-714-017                              | FRINGES-PENSION CONTRI EXPENSE  | 0             | 0             | 0             | 2,636         | 2,636         | 1,290            |
| 588-160-717-008                              | PAYROLL - VACATION ALLOCATION   | 0             | 0             | 0             | 0             | 0             | 0                |
| 588-160-956-015                              | BANK SERVICE FEES               | 0             | 0             | 0             | 0             | 0             | 0                |
| 588-160-999-001                              | TRANSFERS OUT                   | 0             | 0             | 0             | 0             | 0             | 0                |
|  | TOTAL ADMINISTRATION            | 83,242        | 79,835        | 81,834        | 49,699        | 88,599        | 94,638           |
| <b>CAPITAL OUTLAY</b>                        |                                 |               |               |               |               |               |                  |
| 588-550-932-017                              | UST EXPENSES                    | 0             | 0             | 0             | 0             | 0             | 0                |
| 588-550-975-001                              | BUILDING IMPROV-CAPITAL OUTLAY  | 380,081       | 0             | 7,180         | 0             | 0             | 0                |
| 588-550-977-001                              | OFFICE EQUIPMENT CAPITAL OUTLAY | 1,445         | 0             | 1,948         | 1,635         | 15,000        | 7,500            |
| 588-550-978-001                              | OTHER EQUIPMENT CAPITAL OUTLAY  | 2,975         | 16,238        | 24,256        | 0             | 0             | 0                |
| 588-550-979-001                              | VEHICLE CAPITAL OUTLAY          | 151,327       | 70            | 4,590         | 0             | 4,500         | 90,338           |

|                                       |                               |               |               |               |               |               |                  |
|---------------------------------------|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES                         |                               |               |               |               |               |               |                  |
| DIAL-A RIDE TRANSPORTATION FUND (588) |                               |               |               |               |               |               |                  |
| Budget Worksheet                      |                               |               |               |               |               |               |                  |
| FY2014                                |                               |               |               |               |               |               |                  |
|                                       |                               | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct.No</u>                        | <u>Account Description</u>    | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 588-550-980-001                       | MISC FED GRANT EXPENDITURES   | 0             | 25,823        | 29,053        | 7,074         | 2,500         | 2,500            |
|                                       | TOTAL CAPITAL OUTLAY          | 535,828       | 42,131        | 67,027        | 8,709         | 22,000        | 100,338          |
|                                       | TOTAL EXPENDITURES            | 1,015,766     | 533,049       | 473,513       | 202,302       | 474,246       | 557,987          |
| Report Criteria:                      |                               |               |               |               |               |               |                  |
|                                       | NET REVENUES (EXPENDITURES)   | (27,238)      | 22,897        | 150,006       | (46,413)      | (32,473)      | 96,395           |
|                                       | BEGINNING FUND BALANCE        |               |               |               | *             | 215,263       | 182,790          |
|                                       | PROJECTED ENDING FUND BALANCE |               |               |               |               | 182,790       | 279,185          |
|                                       |                               |               |               |               |               |               |                  |
|                                       | * Actual balance at 9/30/12   |               |               |               |               |               |                  |

**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.

|  |                                    |                |                |                |                 |                |                  |
|--|------------------------------------|----------------|----------------|----------------|-----------------|----------------|------------------|
| <b>CITY OF NILES</b>                       |                                    |                |                |                |                 |                |                  |
| <b>DELINQUENT TAX REVOLVING FUND (616)</b> |                                    |                |                |                |                 |                |                  |
| Budget Worksheet                           |                                    |                |                |                |                 |                |                  |
| FY2014                                     |                                    |                |                |                |                 |                |                  |
|  |                                    | 2009-10        | 2010-11        | 2011-12        | 10/12-03/13     | 2012-13        | 2014             |
| <u>Acct No</u>                             | <u>Account Description</u>         | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>   | <u>Budget</u>  | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>                       |                                    |                |                |                |                 |                |                  |
| 616-100-402-001                            | REAL PROPERTY TAXES - CURRENT      | 0              | 0              | 0              | 0               | 0              | 0                |
| 616-100-403-006                            | R/E TAXES - CASS COUNTY            | 0              | 0              | 0              | 0               | 0              | 0                |
| 616-100-411-001                            | DEL. R/E TAXES - CITY SHARE        | 173,432        | 189,058        | 200,039        | 0               | 190,000        | 170,000          |
| 616-100-411-004                            | DEL. REAL TAXES - LIBRARY          | 840            | 45             | 460            | 0               | 0              | 0                |
| 616-100-411-008                            | DEL. REAL TAXES - SPECIAL ASSESS   | 6,157          | 8,095          | 6,775          | 0               | 6,000          | 7,000            |
| 616-100-411-011                            | DEL. REAL TAXES - DART SHARE       | 6,081          | 6,213          | 7,075          | 0               | 6,500          | 6,000            |
| 616-100-445-001                            | INTEREST & PENALTY - REAL PROP     | 8,076          | 8,896          | 258            | 163             | 0              | 0                |
| 616-100-607-006                            | TAX COLLECTION FEES                | 5,981          | 6,499          | 6,464          | 0               | 6,000          | 5,500            |
| 616-100-664-001                            | INTEREST INCOME                    | 8,622          | 6,083          | 6,676          | 920             | 5,000          | 3,000            |
| 616-100-672-007                            | SPECIAL ASSESSMENT - SMCAS         | 400            | 40             | 260            | 0               | 0              | 0                |
| 616-100-672-008                            | SPECIAL ASSESSMENT - PAVING        | 0              | 0              | 0              | 0               | 0              | 0                |
| 616-100-672-009                            | SPECIAL ASSESSMENT - SIDEWALK      | 0              | 0              | 0              | 0               | 0              | 0                |
|  | <b>TOTAL FUND REVENUES</b>         | <b>209,589</b> | <b>224,929</b> | <b>228,007</b> | <b>1,083</b>    | <b>213,500</b> | <b>191,500</b>   |
| <b>EXPENDITURES</b>                        |                                    |                |                |                |                 |                |                  |
| 616-959-956-015                            | BANK SERVICE FEES                  | 0              | 0              | 0              | 0               | 0              | 0                |
| 616-959-964-002                            | TAX REFUNDS - GENERAL              | 3,931          | 463            | 8,049          | 17,373          | 10,000         | 20,000           |
| 616-959-964-003                            | TAX REFUNDS - SEWER BOND           | 0              | 0              | 0              | 0               | 0              | 0                |
| 616-959-964-004                            | TAX REFUNDS - LIBRARY              | 351            | 45             | 788            | 1,671           | 1,000          | 2,000            |
| 616-959-964-005                            | TAX REFUNDS - DART                 | 6,085          | 6,213          | 7,186          | 554             | 2,500          | 1,500            |
| 616-959-964-006                            | TAX REFUNDS - SPECIAL ASSESSMENT   | 1,550          | 0              | 4,315          | 2,680           | 3,000          | 3,000            |
| 616-959-964-007                            | TAX REFUNDS - SMCAS                | 120            | 40             | 240            | 80              | 200            | 200              |
| 616-959-964-009                            | TAX REFUNDS - SIDEWALK REPAIR      | 0              | 0              | 0              | 0               | 0              | 0                |
| 616-959-999-001                            | TRANSFERS OUT                      | 150,000        | 200,000        | 150,000        | 0               | 150,000        | 150,000          |
|  | <b>TOTAL EXPENDITURES</b>          | <b>162,037</b> | <b>206,761</b> | <b>170,578</b> | <b>22,358</b>   | <b>166,700</b> | <b>176,700</b>   |
|  | <b>NET REVENUES (EXPENDITURES)</b> | <b>47,552</b>  | <b>18,168</b>  | <b>57,429</b>  | <b>(21,275)</b> | <b>46,800</b>  | <b>14,800</b>    |
|  | BEGINNING FUND BALANCE             |                |                |                | *               | 531,802        | 578,602          |
|  | PROJECTED ENDING FUND BALANCE      |                |                |                |                 | 578,602        | 593,402          |
|  | * Actual balance at 9/30/12        |                |                |                |                 |                |                  |

**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.



|   |                                    |               |               |               |               |               |                  |
|---|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                          |                                    |               |               |               |               |               |                  |
| <b>LOCAL IMPROVEMENT REVOLVING FUND (679)</b> |                                    |               |               |               |               |               |                  |
| Budget Worksheet                              |                                    |               |               |               |               |               |                  |
| FY2014  |                                    |               |               |               |               |               |                  |
|   |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                                | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>                          |                                    |               |               |               |               |               |                  |
| 679-100-664-001                               | INTEREST                           | 796           | 274           | 189           | 36            | 0             | 100              |
| 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          | 2,424         | 0             | 0             | 0             | 0             | 0                |
|   | <b>TOTAL FUND REVENUES</b>         | <b>3,220</b>  | <b>274</b>    | <b>189</b>    | <b>36</b>     | <b>0</b>      | <b>100</b>       |
| <b>EXPENDITURES</b>                           |                                    |               |               |               |               |               |                  |
| 679-959-956-015                               | BANK SERVICE FEES                  | 0             | 0             | 0             | 0             | 0             | 0                |
| 679-959-974-010                               | LAND IMP - BROWN ST. (SA #362)     | 0             | 0             | 0             | 0             | 0             | 0                |
| 679-959-999-001                               | TRANSFERS OUT                      | 0             | 0             | 0             | 0             | 0             | 0                |
|   | <b>TOTAL EXPENDITURES</b>          | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>         |
|   | <b>NET REVENUES (EXPENDITURES)</b> | <b>3,220</b>  | <b>274</b>    | <b>189</b>    | <b>36</b>     | <b>0</b>      | <b>100</b>       |
|   | BEGINNING FUND BALANCE             |               |               |               | *             | 60,548        | 60,548           |
|   | PROJECTED ENDING FUND BALANCE      |               |               |               |               | 60,548        | 60,648           |
|   | * Actual balance at 9/30/12        |               |               |               |               |               |                  |

**RIVERFRONT AMPHITHEATRE FUND**  
**(701)**

This fund was created to collect monies for the Buy-A-Brick fundraising campaign that was used to fund Riverfront Park improvements in the 1990's. The Buy-A-Brick program allows interested parties to invest in Riverfront Park by having a brick engraved with a message of their choice, and installed near the Riverfront Park Amphitheatre. The program is still in effect today and monies within this fund may be used to make improvements within Riverfront Park.

|                                      |                                    |               |               |               |               |               |                  |
|--------------------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                 |                                    |               |               |               |               |               |                  |
| <b>RIVERFRONT AMPHITHEATRE (701)</b> |                                    |               |               |               |               |               |                  |
| Budget Worksheet                     |                                    |               |               |               |               |               |                  |
| FY2014                               |                                    |               |               |               |               |               |                  |
|                                      |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                       | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>                 |                                    |               |               |               |               |               |                  |
| 701-100-664-001                      | INTEREST                           | 216           | 76            | 53            | 10            | 50            | 30               |
| 701-100-674-001                      | CONTRIBUTIONS FROM PRIVATE SOURCES | 575           | 575           | 550           | 525           | 200           | 500              |
|                                      | TOTAL FUND REVENUES                | 791           | 651           | 603           | 535           | 250           | 530              |
| <b>EXPENDITURES</b>                  |                                    |               |               |               |               |               |                  |
| 701-901-956-015                      | BANK SERVICE FEES                  | 0             | 0             | 0             | 0             | 0             | 0                |
| 701-901-999-001                      | TRANSFERS OUT                      | 127           | 0             | 0             | 0             | 200           | 200              |
|                                      | TOTAL EXPENDITURES                 | 127           | 0             | 0             | 0             | 200           | 200              |
|                                      | NET REVENUES (EXPENDITURES)        | 664           | 651           | 603           | 535           | 50            | 330              |
|                                      | BEGINNING FUND BALANCE             |               |               |               | *             | 17,573        | 17,623           |
|                                      | PROJECTED ENDING FUND BALANCE      |               |               |               |               | 17,623        | 17,953           |
|                                      | * Actual balance at 9/30/12        |               |               |               |               |               |                  |

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

The Insurance Fund is a non-expendable trust 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.

|                             |                                |                  |                  |                  |                |                  |                  |
|-----------------------------|--------------------------------|------------------|------------------|------------------|----------------|------------------|------------------|
| <b>CITY OF NILES</b>        |                                |                  |                  |                  |                |                  |                  |
| <b>INSURANCE FUND (706)</b> |                                |                  |                  |                  |                |                  |                  |
| Budget Worksheet            |                                |                  |                  |                  |                |                  |                  |
| FY2014                      |                                |                  |                  |                  |                |                  |                  |
|                             |                                | 2009-10          | 2010-11          | 2011-12          | 10/12-03/13    | 2012-13          | 2014             |
| <u>Acct No</u>              | <u>Account Description</u>     | <u>Actual</u>    | <u>Actual</u>    | <u>Actual</u>    | <u>Actual</u>  | <u>Budget</u>    | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>        |                                |                  |                  |                  |                |                  |                  |
| 706-100-664-001             | INTEREST                       | 2,614            | 390              | 405              | 16             | 500              | 100              |
| 706-100-671-001             | MISCELLANEOUS                  | 0                | 0                | 0                | 0              | 0                | 0                |
| 706-100-687-001             | REFUNDS & REBATES              | 22,614           | 15,310           | 7,909            | 4,913          | 10,000           | 10,000           |
| 706-100-699-001             | INTERFUND TRANSFER             | 111,646          | 122,668          | 124,042          | 78,750         | 121,500          | 108,000          |
| 706-100-699-006             | TRANSFER FROM GENERAL - HEALTH | 746,730          | 854,543          | 803,398          | 454,754        | 875,400          | 782,957          |
| 706-100-699-008             | TRANSFER FROM LIBRARY - HEALTH | 0                | 0                | 0                | 0              | 0                | 0                |
| 706-100-699-009             | TRANSFER FROM SEWAGE - HEALTH  | 200,239          | 214,901          | 197,210          | 115,931        | 207,800          | 162,200          |
| 706-100-699-010             | TRANSFER FROM ELECTRIC - HEALT | 267,289          | 270,130          | 239,232          | 129,707        | 239,700          | 193,400          |
| 706-100-699-012             | TRANSFER FROM WATER - HEALTH   | 157,113          | 177,942          | 166,324          | 98,274         | 167,400          | 150,600          |
| 706-100-699-013             | HEALTH & LIFE/EMPLOYEE PORTION | 214,101          | 213,264          | 192,441          | 98,152         | 197,000          | 123,600          |
| 706-100-699-015             | LIFE/ADD/LTD-EMPLOYEE PORTION  | 3,086            | 3,086            | 2,790            | 1,617          | 3,000            | 3,200            |
|                             | <b>TOTAL FUND REVENUES</b>     | <b>1,725,432</b> | <b>1,872,234</b> | <b>1,733,751</b> | <b>982,114</b> | <b>1,822,300</b> | <b>1,534,057</b> |
| <b>EXPENDITURES</b>         |                                |                  |                  |                  |                |                  |                  |
| 706-999-714-001             | FRINGES                        | 0                | 0                | 0                | 73             | 0                | 0                |
| 706-999-714-003             | FRINGES - MESC                 | 0                | 0                | 0                | 0              | 0                | 0                |
| 706-999-714-004             | FRINGES - HEALTH & LIFE        | 67               | 0                | 0                | 0              | 0                | 0                |
| 706-999-717-003             | FRINGE - FICA ALLOCATION       | 0                | 0                | 0                | 5              | 0                | 0                |
| 706-999-717-004             | EMPLOYERS GROUP INS - MEDICAL  | 1,885,022        | 1,777,161        | 1,773,092        | 941,199        | 1,900,000        | 1,300,000        |
| 706-999-717-005             | EMPLOYERS GROUP INS - LIFE     | 13,688           | 12,098           | 12,637           | 6,773          | 13,000           | 13,000           |
| 706-999-717-006             | EMPLOYEE ASSISTANCE SERVICES   | 0                | 0                | 3,320            | 0              | 0                | 0                |
| 706-999-717-007             | EMPLOYER WELLNESS PROGRAM      | 12,853           | 9,332            | 6,386            | 4,308          | 0                | 2,000            |
| 706-999-717-009             | COBRA ADMINISTRATION           | 1,309            | 1,101            | 1,207            | 600            | 1,500            | 1,500            |
| 706-999-717-010             | INTEGRATED HEALTH ADVOCACY     | 0                | 0                | 0                | 0              | 0                | 0                |
| 706-999-717-020             | FLEX SPENDING EXPENSE          | 411              | 484              | (1,028)          | 0              | 0                | 0                |
| 706-999-727-001             | OFFICE SUPPLIES                | 0                | 0                | 0                | 0              | 0                | 0                |
| 706-999-801-001             | PROFESSIONAL SERVICES          | 0                | 0                | 4,775            | 0              | 4,800            | 0                |
| 706-999-956-015             | BANK SERVICE FEES              | 0                | 0                | 0                | 0              | 0                | 0                |
|                             | <b>TOTAL EXPENDITURES</b>      | <b>1,913,350</b> | <b>1,800,176</b> | <b>1,800,389</b> | <b>952,958</b> | <b>1,919,300</b> | <b>1,316,500</b> |

|                             |                               |               |               |               |               |               |                  |
|-----------------------------|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>        |                               |               |               |               |               |               |                  |
| <b>INSURANCE FUND (706)</b> |                               |               |               |               |               |               |                  |
| Budget Worksheet            |                               |               |               |               |               |               |                  |
| FY2014                      |                               |               |               |               |               |               |                  |
|                             |                               |               |               |               |               |               |                  |
|                             |                               | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>              | <u>Account Description</u>    | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
|                             | NET REVENUES (EXPENDITURES)   | (187,918)     | 72,058        | (66,638)      | 29,156        | (97,000)      | 217,557          |
|                             | BEGINNING FUND BALANCE        |               |               |               | *             | 159,078       | 62,078           |
|                             | PROJECTED ENDING FUND BALANCE |               |               |               |               | 62,078        | 279,635          |
|                             |                               |               |               |               |               |               |                  |
|                             | * Actual balance at 9/30/12   |               |               |               |               |               |                  |
|                             |                               |               |               |               |               |               |                  |

**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 directed into the Cemetery Fund effective December 2005. The bulk of the Perpetual Card funds are in a trust fund at 1<sup>st</sup> Source Bank and it is used somewhat like an endowment fund. In previous years only the net interest earnings were transferred back into the Cemetery Fund to effectively pay for the grounds maintenance contract. During FY2007 approval was obtained to fund large special projects by the trust fund.

|                           |                               |               |               |               |               |               |                  |
|---------------------------|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES             |                               |               |               |               |               |               |                  |
| PERPETUAL CARE FUND (711) |                               |               |               |               |               |               |                  |
| Budget Worksheet          |                               |               |               |               |               |               |                  |
| FY2014                    |                               |               |               |               |               |               |                  |
|                           |                               | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>    | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>      |                               |               |               |               |               |               |                  |
| 711-100-650-003           | PERPETUAL CARE OF LOTS        | 216           | 0             | 0             | 0             | 0             | 0                |
| 711-100-664-001           | INTEREST                      | 47            | 11            | 9             | 1             | 0             | 0                |
| 711-100-664-005           | INTEREST - PERPETUAL CARE     | 30,959        | 12,346        | 9,822         | 1,917         | 3,500         | 3,500            |
| 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           | 31,222        | 12,357        | 9,831         | 1,918         | 3,500         | 3,500            |
| <b>EXPENDITURES</b>       |                               |               |               |               |               |               |                  |
| 711-276-727-001           | OFFICE SUPPLIES               | 0             | 0             | 0             | 0             | 0             | 0                |
| 711-276-932-001           | REPAIRS & MAINTENANCE         | 0             | 0             | 0             | 0             | 0             | 0                |
| 711-276-956-015           | BANK SERVICE FEES             | 0             | 0             | 0             | 0             | 0             | 0                |
| 711-276-999-001           | TRANSFERS OUT                 | 31,548        | 26,336        | 22,977        | 12,506        | 31,500        | 31,500           |
|                           | TOTAL EXPENDITURES            | 31,548        | 26,336        | 22,977        | 12,506        | 31,500        | 31,500           |
|                           | NET REVENUES (EXPENDITURES)   | (326)         | (13,979)      | (13,146)      | (10,588)      | (28,000)      | (28,000)         |
|                           | BEGINNING FUND BALANCE        |               |               |               | *             | 767,151       | 739,151          |
|                           | PROJECTED ENDING FUND BALANCE |               |               |               |               | 739,151       | 711,151          |
|                           | * Actual balance at 9/30/12   |               |               |               |               |               |                  |



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

1<sup>st</sup> Source Bank's trust department manages the pension funds for the City. Each department makes an annual contribution into this fund based on the Actuary's Annual Report. The City employees also contribute a percentage of their gross pay each payday 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 the policemen and fireman. Plan A employees currently contribute 5.92% of their gross wages; Plan B participants contribute 7%.

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

|                           |                               |               |               |               |               |               |                  |
|---------------------------|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>      |                               |               |               |               |               |               |                  |
| <b>PENSION FUND (731)</b> |                               |               |               |               |               |               |                  |
| Budget Worksheet          |                               |               |               |               |               |               |                  |
| FY2014                    |                               |               |               |               |               |               |                  |
|                           |                               | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>    | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>      |                               |               |               |               |               |               |                  |
| 731-100-664-001           | INTEREST                      | 194,336       | 486,082       | 1,587,577     | 1,038,108     | 800,000       | 800,000          |
| 731-100-665-001           | CHANGE IN FMV OF INVESTMENTS  | 2,357,822     | (572,598)     | 2,690,983     | 758,096       | 0             | 0                |
| 731-100-671-002           | RETIREMENT - CITY & BPW SHARE | 187,738       | 450,672       | 544,473       | 651,669       | 651,669       | 631,842          |
| 731-100-671-003           | RETIREMENT - EMPLOYEE SHARE   | 390,269       | 381,315       | 362,733       | 169,483       | 360,000       | 360,000          |
| 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           | 3,130,165     | 745,471       | 5,185,766     | 2,617,356     | 1,811,669     | 1,791,842        |
| <b>EXPENDITURES</b>       |                               |               |               |               |               |               |                  |
| 731-956-714-004           | FRINGES - HEALTH & LIFE       | 0             | 0             | 0             | 0             | 0             | 0                |
| 731-956-801-001           | PROFESSIONAL SERVICES         | 137,709       | 129,104       | 128,461       | 68,537        | 120,000       | 130,000          |
| 731-956-874-001           | PENSION PAYROLL               | 2,131,917     | 2,243,984     | 2,303,187     | 1,190,808     | 2,300,000     | 2,500,000        |
| 731-956-956-015           | BANK SERVICE FEES             | 60            | 0             | 0             | 0             | 0             | 0                |
| 731-956-964-001           | REFUNDS                       | 132,038       | 66,985        | 88,031        | 18,731        | 50,000        | 20,000           |
|                           | TOTAL EXPENDITURES            | 2,401,724     | 2,440,073     | 2,519,679     | 1,278,076     | 2,470,000     | 2,650,000        |
|                           | NET REVENUES (EXPENDITURES)   | 728,441       | (1,694,602)   | 2,666,087     | 1,339,280     | (658,331)     | (858,158)        |
|                           | BEGINNING FUND BALANCE        |               |               |               | *             | 28,594,323    | 27,935,992       |
|                           | PROJECTED ENDING FUND BALANCE |               |               |               |               | 27,935,992    | 27,077,834       |
|                           | * Actual balance at 9/30/12   |               |               |               |               |               |                  |

## 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 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.

### Note on Rates:

Water rates are projected to be increased by a rate of **3 - 4%** on October 1, 2012 to support the **\$5.8** million Limited Tax General Obligation Bond that was issued in January of 2004 for water system infrastructure improvements (iron filtration plant, booster station for new intermediate pressure district, and water tower). The rate increase will be dependent on the utility rate study currently being conducted.

Electric rates will be evaluated for a rate increase in May of 2013. This dependent on the AEP “true up” cost.

Wastewater rates are projected to be increased **3 - 4%** on October 1, 2012 to support the **\$7.1** million Limited Tax General Obligation Bond that was issued in January of 2009 for waste water system infrastructure improvements (new plant head works, and sludge disposal). The rate increase will be dependent on the utility rate study currently being conducted.

The City of Niles  
 Utilities Department  
 322 East Main Street  
 Niles, MI 49120

**Condensed Budget for Fiscal Year 2013-2014**

|   | <u>Electric<br/>Division</u> | <u>Waste Water<br/>Division</u> | <u>Water<br/>Division</u> |
|---|------------------------------|---------------------------------|---------------------------|
| Operating Revenue                                     |                              |                                 |                           |
| Regular   | 12,765,200                   | 2,589,100                       | 2,034,600                 |
| Industrial Pretreatment Program                       | <u>0</u>                     | <u>2,200</u>                    | <u>0</u>                  |
| Total Operating Revenue                               | <u>12,765,200</u>            | <u>2,591,300</u>                | <u>2,034,600</u>          |
| Operating Expense                                     |                              |                                 |                           |
| Regular   | 11,602,222                   | 2,542,447                       | 1,663,261                 |
| Industrial Pretreatment Program                       | <u>0</u>                     | <u>7,600</u>                    | <u>0</u>                  |
| Total Operating Expense                               | <u>11,602,222</u>            | <u>2,550,047</u>                | <u>1,663,261</u>          |
| Gross Operating Income                                | <u>1,162,978</u>             | <u>41,253</u>                   | <u>371,339</u>            |
| City Service  |                              |                                 |                           |
| Utility Service                                       | 0                            | 0                               | 16,000                    |
| Other City Service Performed<br>Without Charge        | <u>1,263,300</u>             | <u>242,900</u>                  | <u>202,100</u>            |
| Total City Service                                    | <u>1,263,300</u>             | <u>242,900</u>                  | <u>218,100</u>            |
| Total Operating Income (Loss)<br>Net of City Service  | (100,322)                    | (201,647)                       | 153,239                   |
| Bond Expense  | 0                            | 95,262                          | 136,442                   |
| Non-Operating Income                                  | <u>144,095</u>               | <u>57,300</u>                   | <u>26,100</u>             |
| Net Income (Loss)                                     | 43,773                       | (239,609)                       | 42,897                    |
| Add Cash Flow from:                                   |                              |                                 |                           |
| Depreciation  | 432,000                      | 728,500                         | 315,000                   |
| Mtnce - Replacement Plant Equip<br>(Replacement Fund) | <u>0</u>                     | <u>20,000</u>                   | <u>0</u>                  |
| Cash Available from Operations                        | 475,773                      | 508,891                         | 357,897                   |
| Less:   |                              |                                 |                           |
| Addition to Plant & Equip                             | (714,500)                    | (1,215,000)                     | (285,500)                 |
| Addition to Equip Replace Fd                          | 0                            | (210,000)                       | 0                         |
| Bond Principal Payment                                | 0                            | (185,000)                       | (350,000)                 |
| Loan Principal Payment                                | 35,799                       | (35,799)                        | 0                         |
| Increase (Decrease) to Cash                           | <u>(202,928)</u>             | <u>(1,136,908)</u>              | <u>(277,603)</u>          |

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

The *Electric Division* consists of a superintendent and, when fully staffed, 6 linemen personnel, a shared meter reader, a storekeeper, and a mechanic. The Division is responsible for the City's electric system.

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

**Major Expenditures**

Included in this year's budget (FY2014) are the following **significant** items:

- ***Distribution Expense***
  - Tree Trimming – Line Clearance \$190,000
  - Overhead Distribution System Maintenance - \$425,000
  - Upgrade Switching Stations/Substations - \$126,000
  - Recloser Controls - \$58,000
  - Decorative Street Lights on Sycamore – 2<sup>nd</sup> to 5<sup>th</sup> - \$60,000
  - Engineering Service for Replacement of Downtown Transformers/Feeders - \$50,000
  
- ***Additions to Plant & Equipment – “Distribution Plant”***
  - Overhead Street Lights:
    - Convert to Magnetic Induction - \$26,000
    - Distribution Transformer Purchases - \$25,000
  
- ***Additions to Plant & Equipment – “General Plant”***
  - Trucks / Trailers
    - Replace or Refurbish 1997 Int'l Harvester 4700 Derrick Truck - \$160,000
  - Network Computer, Server Upgrade - \$38,500
  - Standby Generator for Service Center – \$24,000
  - Fiber Connection - \$27,000
  - Office Building Standby Generator - \$55,000

**Major Future Expenditures**

Not included in this year's budget (FY2014) are the following **significant** items:

- ***Hydro electric dam resolution (Pucker Street)***
  - Estimated local budget expenditure - \$150,000

|                           |                                   |               |               |               |               |               |                  |
|---------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES             |                                   |               |               |               |               |               |                  |
| ELECTRIC DEPARTMENT (582) |                                   |               |               |               |               |               |                  |
| Budget Worksheet          |                                   |               |               |               |               |               |                  |
| FY2014                    |                                   |               |               |               |               |               |                  |
|                           |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>      |                                   |               |               |               |               |               |                  |
| OPERATING REVENUES        |                                   |               |               |               |               |               |                  |
| 582-101-620-001           | COLLECTION FEES                   | 18,283        | 19,133        | 20,552        | 8,698         | 15,000        | 18,000           |
| 582-101-620-003           | NSF CHECK RECOVERY FEES           | 1,110         | 1,410         | 1,688         | 675           | 1,500         | 1,500            |
| 582-101-620-004           | METER TAMPERING FEES              | 563           | 1,832         | 1,212         | 282           | 1,000         | 1,000            |
| 582-101-620-005           | METER TESTING FEES                | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-101-620-006           | PENALTIES                         | 108,739       | 113,197       | 126,572       | 55,562        | 100,000       | 110,000          |
| 582-101-620-010           | DISCOUNT ON SALES TAX PAID        | 2,473         | 2,485         | 2,569         | 1,029         | 2,000         | 2,200            |
| 582-101-621-001           | RECOVERY OF BAD DEBTS             | 10,567        | 10,826        | 14,514        | 6,351         | 10,000        | 10,000           |
| 582-101-623-001           | AMPHITHEATER ELECTRIC PERMIT FEES | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-101-625-001           | REFUNDS                           | (74,000)      | (74,000)      | (74,000)      | 0             | 0             | 0                |
| 582-101-642-001           | RESIDENTIAL LIGHTING - CITY       | 4,208,925     | 4,298,910     | 4,540,333     | 2,169,430     | 4,575,000     | 4,400,000        |
| 582-101-642-002           | RESIDENTIAL LIGHTING - RURAL      | 633,987       | 644,346       | 686,593       | 316,761       | 701,000       | 700,000          |
| 582-101-643-001           | COMMERCIAL LIGHTING - CITY        | 3,188,785     | 3,179,437     | 3,337,229     | 1,490,503     | 3,463,900     | 3,400,000        |
| 582-101-643-002           | COMMERCIAL LIGHTING - RURAL       | 415,337       | 415,314       | 423,378       | 198,432       | 420,000       | 420,000          |
| 582-101-643-003           | SMALL POWER                       | 1,488,388     | 1,605,958     | 1,778,433     | 782,203       | 1,700,000     | 1,700,000        |
| 582-101-643-004           | MEDIUM POWER                      | 869,799       | 920,669       | 1,039,475     | 536,169       | 1,004,000     | 1,004,000        |
| 582-101-644-001           | DUSK TO DAWN LIGHTING             | 42,912        | 43,840        | 45,625        | 20,095        | 45,000        | 45,000           |
| 582-101-644-002           | DUSK TO DAWN FLOOD LIGHTING       | 119,202       | 120,195       | 127,406       | 64,798        | 127,000       | 127,000          |
| 582-101-645-001           | PUBLIC STREET & HIGHWAY LIGHTING  | 129,998       | 132,430       | 143,592       | 81,094        | 160,000       | 150,000          |
| 582-101-645-003           | STREET LIGHTING - NILES TOWNSHIP  | 4,452         | 4,452         | 4,452         | 2,226         | 4,452         | 4,500            |
| 582-101-646-001           | OTHER SALES TO PUBLIC AUTHORITY   | 423,868       | 418,153       | 467,059       | 229,952       | 470,000       | 470,000          |
| 582-101-647-001           | INTERDEPARTMENTAL SALES           | 211,940       | 197,662       | 199,035       | 99,901        | 205,000       | 202,000          |
| 582-101-647-100           | UNBILLED REVENUE                  | 0             | 0             | (47,047)      | 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                |
|                           | TOTAL OPERATING REVENUES          | 11,805,328    | 12,056,249    | 12,838,670    | 6,064,161     | 13,004,852    | 12,765,200       |
| NON-OPERATING REVENUES    |                                   |               |               |               |               |               |                  |
| 582-102-539-001           | STATE GRANTS                      | 54,035        | 0             | 0             | 0             | 0             | 0                |
| 582-102-664-001           | INTEREST                          | 100,362       | 54,594        | 54,929        | 18,482        | 50,000        | 50,000           |

|                                  |                                     |                   |                   |                   |                  |                   |                   |
|----------------------------------|-------------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| <b>CITY OF NILES</b>             |                                     |                   |                   |                   |                  |                   |                   |
| <b>ELECTRIC DEPARTMENT (582)</b> |                                     |                   |                   |                   |                  |                   |                   |
| Budget Worksheet                 |                                     |                   |                   |                   |                  |                   |                   |
| FY2014                           |                                     |                   |                   |                   |                  |                   |                   |
|                                  |                                     | 2009-10           | 2010-11           | 2011-12           | 10/12-03/13      | 2012-13           | 2014              |
| <u>Acct No</u>                   | <u>Account Description</u>          | <u>Actual</u>     | <u>Actual</u>     | <u>Actual</u>     | <u>Actual</u>    | <u>Budget</u>     | <u>REQUESTED</u>  |
| 582-102-664-020                  | INT-SEWAGE/GOLF/GEN'L LOANS         | 42,780            | 41,086            | 42,508            | 0                | 37,440            | 35,495            |
| 582-102-666-021                  | WORKMENS COMP DIVIDEND INCOME       | 0                 | 0                 | 5,039             | 0                | 0                 | 0                 |
| 582-102-667-002                  | RENTAL OF POLES                     | 27,590            | 15,018            | 16,454            | 5,821            | 11,642            | 15,000            |
| 582-102-667-003                  | RENTAL OF BUILDINGS                 | 28,468            | 37,818            | 35,068            | 18,034           | 30,000            | 35,000            |
| 582-102-671-001                  | MISCELLANEOUS                       | 145               | 120               | 4,490             | 4,694            | 500               | 4,600             |
| 582-102-671-007                  | SALE OF SCRAP                       | 10,539            | 19,052            | 3,866             | 8,860            | 3,000             | 4,000             |
| 582-102-673-003                  | SALE OF MACHINERY & EQUIPMENT       | 202               | 158               | 0                 | 841              | 0                 | 0                 |
| 582-102-674-006                  | CAPITAL CONTRIBUTIONS               | 0                 | 8,035             | 0                 | 0                | 0                 | 0                 |
| 582-102-676-001                  | PROFIT ON MERCHANDISE SALES         | 2,862             | 0                 | 0                 | 0                | 0                 | 0                 |
| 582-102-693-001                  | CAPITAL GAIN OR LOSS                | 11,500            | 0                 | 0                 | 0                | 0                 | 0                 |
| 582-102-699-001                  | INTERFUND TRANSFER                  | 8,603             | 0                 | 0                 | 0                | 0                 | 0                 |
|                                  | <b>TOTAL NON-OPERATING REVENUES</b> | <b>287,086</b>    | <b>175,881</b>    | <b>162,354</b>    | <b>56,732</b>    | <b>132,582</b>    | <b>144,095</b>    |
|                                  |                                     |                   |                   |                   |                  |                   |                   |
|                                  | <b>TOTAL FUND REVENUES</b>          | <b>12,092,414</b> | <b>12,232,130</b> | <b>13,001,024</b> | <b>6,120,893</b> | <b>13,137,434</b> | <b>12,909,295</b> |
| <b>EXPENDITURES</b>              |                                     |                   |                   |                   |                  |                   |                   |
| <b>PRODUCTION</b>                |                                     |                   |                   |                   |                  |                   |                   |
| 582-001-748-004                  | MISC. POWER PLANT SUPPLIES          | 1,904             | 1,989             | 1,939             | 1,058            | 2,000             | 2,000             |
| 582-001-753-001                  | PURCHASED ELECTRIC POWER            | 8,558,470         | 8,766,810         | 8,637,788         | 4,043,067        | 8,903,024         | 8,800,000         |
| 582-001-770-014                  | MTNCE - POWER PLANT BUILDING        | 0                 | 0                 | 0                 | 0                | 7,500             | 0                 |
| 582-001-770-019                  | MTNCE - PARK IMPROVEMENTS           | 2,000             | 2,000             | 2,280             | 181              | 2,500             | 2,200             |
| 582-001-771-021                  | MTNCE - DAM AND FLUME               | 5,346             | 885               | 0                 | 0                | 7,500             | 10,000            |
| 582-001-775-011                  | MTNCE - TURBINE AND GENERATOR       | 0                 | 0                 | 0                 | 0                | 0                 | 0                 |
|                                  | <b>TOTAL PRODUCTION</b>             | <b>8,567,720</b>  | <b>8,771,684</b>  | <b>8,642,007</b>  | <b>4,044,306</b> | <b>8,922,524</b>  | <b>8,814,200</b>  |
| <b>TRANSMISSION</b>              |                                     |                   |                   |                   |                  |                   |                   |
| 582-002-777-001                  | MTNCE-STRUCTURES AND IMPROVEMENTS   | 0                 | 0                 | 632               | 0                | 0                 | 0                 |
| 582-002-778-001                  | MTNCE-GRANT & PARKWAY SWITCH STN    | 139               | 885               | 0                 | 666              | 1,000             | 1,000             |
| 582-002-778-002                  | MTNCE-15TH & MERRIFIELD SWITCH STN  | 139               | 803               | 0                 | 395              | 1,000             | 1,000             |
| 582-002-778-003                  | MTNCE-FORT ST SWITCHING STN         | 219               | 2,485             | 898               | 0                | 1,000             | 1,000             |
| 582-002-778-004                  | MTNCE-FRONT ST SWITCHING STN        | 139               | 257               | 5,057             | 472              | 1,000             | 1,000             |
| 582-002-778-005                  | MTNCE-15TH & LAKE SWITCHING STN     | 7                 | 803               | 864               | 0                | 1,000             | 1,000             |

|                           |                                  |               |               |               |               |               |                  |
|---------------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES             |                                  |               |               |               |               |               |                  |
| ELECTRIC DEPARTMENT (582) |                                  |               |               |               |               |               |                  |
| Budget Worksheet          |                                  |               |               |               |               |               |                  |
| FY2014                    |                                  |               |               |               |               |               |                  |
|                           |                                  | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>       | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 582-002-778-006           | MTNCE-BRANDYWINE SWITCHING STN   | 139           | 1,599         | 0             | 472           | 1,000         | 1,000            |
| 582-002-778-008           | MTNCE-PHILIP ROAD SWITCHING STN  | 139           | 1,399         | 0             | 472           | 1,000         | 1,000            |
| 582-002-778-009           | MTNCE-INDUSTRIAL PARK SWITCH STN | 139           | 6             | 0             | 828           | 1,000         | 1,000            |
| 582-002-778-010           | MTNCE-PARKER SWITCHING SUB-STN   | 7             | 6             | 47            | 0             | 0             | 0                |
| 582-002-778-011           | MTNCE-LAKE ST SWITCHING-AEP      | 647           | 1,078         | 1,594         | 0             | 1,500         | 1,500            |
| 582-002-779-001           | MTNCE-OVERHEAD TRANSMISSION SYS  | 4,048         | 3,420         | 3,603         | 3,465         | 7,000         | 3,700            |
| 582-002-780-001           | MTNCE-UNDERGROUND TRANSMISSION   | 0             | 0             | 108           | 0             | 0             | 0                |
|                           | TOTAL TRANSMISSION               | 5,762         | 12,741        | 12,803        | 6,770         | 16,500        | 13,200           |
| DISTRIBUTION              |                                  |               |               |               |               |               |                  |
| 582-003-706-001           | PAYROLL-DIST SUPERVISION & ENG   | 88,366        | 56,938        | 55,570        | 29,556        | 60,000        | 60,000           |
| 582-003-707-005           | INSPECTING & TESTING METERS      | 3,025         | 2,409         | 1,415         | 1,592         | 4,000         | 3,500            |
| 582-003-707-006           | OPERATION - STOREROOM            | 24,716        | 24,994        | 25,393        | 12,042        | 25,000        | 26,000           |
| 582-003-717-008           | PAYROLL - VACATION PAY           | 52,864        | 35,145        | 43,868        | 13,935        | 40,000        | 40,000           |
| 582-003-717-009           | PAYROLL - HOLIDAY                | 21,540        | 19,874        | 19,436        | 8,982         | 22,500        | 21,000           |
| 582-003-717-010           | PAYROLL - PERSONAL DAYS          | 6,987         | 7,646         | 6,032         | 2,765         | 7,400         | 7,000            |
| 582-003-717-011           | PAYROLL - SICK PAY               | 47,804        | 18,804        | 30,823        | 6,606         | 35,000        | 30,000           |
| 582-003-717-012           | PAYROLL - WORK INQUIRY           | 286           | 0             | 1,033         | 0             | 600           | 500              |
| 582-003-717-013           | PAYROLL - FUNERAL                | 2,064         | 3,959         | 3,342         | 516           | 2,500         | 3,200            |
| 582-003-717-014           | PAYROLL - JURY DUTY & OTHER      | 40            | 190           | 657           | 0             | 3,000         | 800              |
| 582-003-717-015           | PAYROLL - TERMINATION PAY        | 14,910        | 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    | 723           | 316           | 0             | 0             | 1,000         | 0                |
| 582-003-717-050           | PAYROLL - COMPENSATED BENEFITS   | (35,364)      | 3,011         | (7,245)       | 0             | 0             | 0                |
| 582-003-744-001           | UNIFORMS                         | 9,171         | 6,016         | 6,998         | 3,809         | 7,000         | 7,000            |
| 582-003-744-004           | RISK MGMT - EQUIP & MEETINGS     | 10,480        | 7,869         | 13,469        | 2,172         | 20,000        | 17,000           |
| 582-003-745-001           | STOCK INVENTORY ADJUSTMENT       | 17,548        | 19,655        | (6,445)       | 140           | 20,000        | 20,000           |
| 582-003-755-001           | SUPPLIES/LABOR-BROADWAY SUBSTN   | 1,148         | 169           | 63            | 145           | 1,000         | 500              |
| 582-003-755-002           | SUPPLIES/LABOR-EASTSIDE SUBSTN   | 1,159         | 424           | 188           | 185           | 1,000         | 500              |
| 582-003-755-003           | SUPPLIES/LABOR-FORT ST SUBSTN    | 1,141         | 1,091         | 157           | 145           | 1,000         | 500              |
| 582-003-755-004           | SUPPLIES/LABOR-FRONT ST SUBSTN   | 1,159         | 3,777         | 172           | 145           | 1,000         | 500              |



|                           |                                   |               |               |               |               |               |                  |
|---------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES             |                                   |               |               |               |               |               |                  |
| ELECTRIC DEPARTMENT (582) |                                   |               |               |               |               |               |                  |
| Budget Worksheet          |                                   |               |               |               |               |               |                  |
| FY2014                    |                                   |               |               |               |               |               |                  |
|                           |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 582-003-755-005           | SUPPLIES/LABOR-INDUSTRIAL PARK    | 1,141         | 424           | 172           | 105           | 1,000         | 500              |
| 582-003-755-006           | SUPPLIES/LABOR-BRANDYWIND SUBSTN  | 1,046         | 534           | 172           | 145           | 1,000         | 500              |
| 582-003-755-007           | SUPPLIES/LABOR-WESTSIDE SUBSTN    | 1,046         | 424           | 1,432         | 145           | 1,000         | 500              |
| 582-003-756-004           | GASOLINE & OIL                    | 16,235        | 20,024        | 20,977        | 8,520         | 25,000        | 25,000           |
| 582-003-756-005           | CAR ALLOWANCE/MILEAGE             | 5,028         | 4,724         | 5,417         | 2,669         | 7,000         | 6,200            |
| 582-003-758-001           | VOLTAGE SURVEYS                   | 2,370         | 114           | 749           | (54)          | 3,000         | 1,000            |
| 582-003-758-003           | REMOVING & RESETTING TRANSFORMERS | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-003-759-001           | MAPS AND RECORDS                  | 984           | 4,617         | 5,611         | 6,754         | 10,000        | 8,000            |
| 582-003-770-016           | GENERAL SUPPLIES EXPENSE          | 3,792         | 2,761         | 3,535         | 1,282         | 6,000         | 5,000            |
| 582-003-775-006           | MTNCE - STOREROOM EQUIPMENT       | 309           | 0             | 0             | 0             | 750           | 0                |
| 582-003-775-008           | MTNCE - FIELD EQUIPMENT           | 465           | 480           | 3,575         | 0             | 500           | 700              |
| 582-003-779-002           | MTNCE - OVERHEAD DISTRIBUTION     | 422,598       | 395,582       | 403,708       | 162,137       | 450,000       | 425,000          |
| 582-003-779-005           | MTNCE - DUSK TO DAWN LIGHTS       | 8,105         | 549           | 11            | 1,039         | 5,000         | 1,000            |
| 582-003-779-006           | MTNCE - DISTRIBUTION TRANSFORMERS | 6,352         | 2,918         | 0             | 0             | 200           | 500              |
| 582-003-779-008           | MTNCE - RESIDENTIAL ST LIGHTS     | 26,638        | 14,173        | 23,617        | 2,991         | 15,000        | 15,000           |
| 582-003-779-009           | MTNCE - DOWNTOWN ST LIGHTS        | 2,325         | 3,432         | 751           | 280           | 5,000         | 4,000            |
| 582-003-779-010           | MTNCE - RECREATION FIELD LTS      | 0             | 60            | 0             | 0             | 1,000         | 500              |
| 582-003-779-011           | MTNCE - TRAFFIC SIGNALS           | 758           | 4,575         | 748           | 0             | 3,000         | 2,000            |
| 582-003-779-013           | TREE TRIMMING - LINE CLEARANCE    | 188,119       | 192,195       | 194,885       | 83,925        | 190,000       | 190,000          |
| 582-003-780-002           | MTNCE - DOWNTOWN UNDERGROUND      | 549           | 1,427         | 770           | 732           | 6,000         | 3,500            |
| 582-003-780-003           | MTNCE - RESIDENTIAL UNDERGROUND   | 305           | 0             | 503           | 2,461         | 1,000         | 1,000            |
| 582-003-780-004           | MTNCE - COMM UNDERGROUND          | 6,845         | 696           | 3,101         | 0             | 1,000         | 1,000            |
| 582-003-781-001           | CUSTOMER PREMISE EXPENSE          | 614           | 0             | 0             | 0             | 1,000         | 400              |
| 582-003-782-001           | MTNCE BLDG & GROUNDS - BROADWAY   | 682           | 4,076         | 978           | 0             | 1,500         | 1,200            |
| 582-003-782-002           | MTNCE BLDG & GROUNDS - EASTSIDE   | 296           | 4,365         | 747           | 0             | 1,000         | 1,200            |
| 582-003-782-003           | MTNCE BLDG & GROUNDS - FORT ST    | 281           | 256           | 2,145         | 0             | 1,000         | 1,200            |
| 582-003-782-004           | MTNCE BLDG & GROUNDS - FRONT ST   | 247           | 1,587         | 1,755         | 0             | 1,000         | 1,200            |
| 582-003-782-005           | MTNCE BLDG & GROUNDS - INDUSTRIAL | 1,218         | 2,269         | 2,104         | 2             | 1,000         | 1,200            |
| 582-003-782-006           | MTNCE BLDG & GROUNDS - BRANDYWINE | 292           | 301           | 758           | 0             | 1,000         | 1,200            |
| 582-003-782-007           | MTNCE BLDG & GROUNDS - WESTSIDE   | 826           | 2,353         | 1,647         | 0             | 1,000         | 1,200            |

|                           |                                     |               |               |               |               |               |                  |
|---------------------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES             |                                     |               |               |               |               |               |                  |
| ELECTRIC DEPARTMENT (582) |                                     |               |               |               |               |               |                  |
| Budget Worksheet          |                                     |               |               |               |               |               |                  |
| FY2014                    |                                     |               |               |               |               |               |                  |
|                           |                                     | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>          | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 582-003-782-021           | SNOWPLOWING - SUBSTATIONS (ONLY)    | 1,756         | 2,956         | 966           | 1,181         | 6,000         | 1,800            |
| 582-003-783-001           | MTNCE EQUIP - BROADWAY SUBSTN       | 1,430         | 2,662         | 2,155         | 1,352         | 5,000         | 3,100            |
| 582-003-783-002           | MTNCE EQUIP - EASTSIDE SUBSTN       | 4,303         | 11,179        | 3,671         | 0             | 2,000         | 3,500            |
| 582-003-783-003           | MTNCE EQUIP - FORT ST SUBSTN        | 15,892        | 11,648        | 7,914         | 0             | 2,000         | 5,000            |
| 582-003-783-004           | MTNCE EQUIP - FRONT ST SUBSTN       | 686           | 28,621        | 8,892         | 322           | 1,000         | 6,000            |
| 582-003-783-005           | MTNCE EQUIP - INDUSTRIAL PARK       | 1,736         | 403           | 3,594         | 1,453         | 10,000        | 5,000            |
| 582-003-783-006           | MTNCE EQUIP - BRANDYWINE SUBST      | 7,016         | 697           | 3,444         | 0             | 3,000         | 3,000            |
| 582-003-783-007           | MTNCE EQUIP - WESTSIDE SUBSTN       | 886           | 7,151         | 43,814        | 0             | 2,000         | 2,000            |
| 582-003-784-004           | VEHICLE MAINTENANCE                 | 31,853        | 47,975        | 33,390        | 9,389         | 55,000        | 40,000           |
| 582-003-785-011           | HAZARDOUS WASTE DISPOSAL            | 126           | 0             | 0             | 1,218         | 1,000         | 1,000            |
| 582-003-785-019           | P.C.B. REMOVAL AND DISPOSAL         | 2,714         | 13,834        | 11,772        | 24            | 20,000        | 15,000           |
| 582-003-787-001           | MTNCE - METERS                      | 21,607        | 19,179        | 19,113        | 8,192         | 20,000        | 20,000           |
| 582-003-788-002           | MTNCE - SERVICE BUILDING            | 19,462        | 19,914        | 33,253        | 14,287        | 30,000        | 30,000           |
| 582-003-788-007           | MTNCE - RADIO EQUIPMENT             | 2,028         | 1,041         | 3,274         | 2,955         | 2,000         | 3,200            |
| 582-003-788-008           | RADIO EXPENSE - CITY                | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-003-789-001           | TOOL EXPENSE                        | 18,813        | 12,425        | 11,242        | 2,777         | 15,000        | 12,000           |
| 582-003-920-006           | HEAT & UTILITIES - SERVICE BUILDING | 20,399        | 20,491        | 18,731        | 7,899         | 30,000        | 24,000           |
| 582-003-969-014           | LICENSE & PERMIT EXPENSE            | 0             | 0             | 0             | 0             | 100           | 0                |
|                           | TOTAL DISTRIBUTION                  | 1,119,940     | 1,077,379     | 1,080,019     | 406,917       | 1,197,050     | 1,112,300        |
| ADMINISTRATIVE & GENERAL  |                                     |               |               |               |               |               |                  |
| 582-004-708-001           | PAYROLL - METER READERS             | 21,781        | 13,143        | 13,387        | 9,713         | 20,000        | 16,000           |
| 582-004-709-001           | PAYROLL - CLERICAL                  | 174,117       | 156,572       | 163,418       | 80,871        | 175,000       | 170,000          |
| 582-004-709-006           | CUT-OFF & COLLECTION EXPENSE        | 2,281         | 2,075         | 2,226         | 220           | 5,000         | 2,500            |
| 582-004-710-001           | PAYROLL - ADMINISTRATIVE            | 180,447       | 143,002       | 137,639       | 48,488        | 150,000       | 145,000          |
| 582-004-717-001           | PENSION FUND EXPENSE                | 0             | 50,735        | 57,825        | 72,325        | 72,323        | 64,267           |
| 582-004-717-002           | RETIREEES GROUP MED INSURANCE       | 0             | 15,142        | 542           | 2,250         | 0             | 2,500            |
| 582-004-717-003           | SOCIAL SECURITY TAX                 | 90,322        | 80,564        | 76,354        | 32,516        | 85,000        | 82,000           |
| 582-004-717-004           | EMPLOYEES GROUP INSURANCE - MED     | 260,738       | 246,403       | 231,540       | 123,126       | 239,700       | 193,400          |
| 582-004-717-006           | EMPLOYEE ASSISTANCE PROGRAM         | 0             | 0             | 0             | 0             | 450           | 0                |
| 582-004-717-007           | EMPLOYEE WELLNESS PROGRAM           | 0             | 0             | 0             | 0             | 180           | 0                |

|                           |                                   |               |               |               |               |               |                  |
|---------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES             |                                   |               |               |               |               |               |                  |
| ELECTRIC DEPARTMENT (582) |                                   |               |               |               |               |               |                  |
| Budget Worksheet          |                                   |               |               |               |               |               |                  |
| FY2014                    |                                   |               |               |               |               |               |                  |
|                           |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 582-004-717-008           | PAYROLL - VACATION PAY            | 38,385        | 23,390        | 26,770        | 13,782        | 28,000        | 28,000           |
| 582-004-717-009           | PAYROLL - HOLIDAY PAY             | 14,570        | 12,417        | 12,397        | 5,929         | 17,000        | 15,000           |
| 582-004-717-010           | PAYROLL - PERSONAL DAYS           | 4,187         | 4,312         | 4,555         | 1,635         | 5,200         | 5,200            |
| 582-004-717-011           | PAYROLL - SICK PAY                | 32,974        | 17,244        | 10,689        | 9,587         | 18,000        | 16,000           |
| 582-004-717-012           | PAYROLL - INJURY PAY              | 134           | 0             | 37            | 0             | 700           | 100              |
| 582-004-717-013           | PAYROLL - FUNERAL PAY             | 684           | 1,723         | 1,224         | 287           | 1,100         | 1,400            |
| 582-004-717-014           | PAYROLL - JURY DUTY & OTHER       | 616           | 0             | 49            | 116           | 0             | 100              |
| 582-004-717-015           | PAYROLL - TERMINATION PAY         | 15,173        | 7,492         | 0             | 0             | 0             | 0                |
| 582-004-717-016           | PAYROLL - SUSPENSION PAY          | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-004-717-017           | PAYROLL - WORKMENS COMP           | (6)           | 0             | 0             | 0             | 0             | 0                |
| 582-004-717-020           | UNEMPLOYMENT COMPENSATION         | 0             | 16,580        | 0             | 3,230         | 0             | 0                |
| 582-004-717-023           | PAYROLL - RETROACTIVE PAY         | 71            | 0             | 0             | 0             | 0             | 0                |
| 582-004-717-050           | PAYROLL - COMPENSATED BENEFITS    | (40,930)      | (2,952)       | (1,500)       | 0             | 0             | 0                |
| 582-004-717-060           | OPEB - RETIREE HEALTH INSURANCE   | 0             | 10,103        | 480           | 0             | 0             | 0                |
| 582-004-727-001           | OFFICE SUPPLIES                   | 9,436         | 9,384         | 8,001         | 5,721         | 10,000        | 10,000           |
| 582-004-731-001           | BOOKS & PERIODICALS               | 1,603         | 1,106         | 961           | (5)           | 1,000         | 1,000            |
| 582-004-733-001           | COMPUTER EQUIPMENT & SUPPLIES     | 7,996         | 14,310        | 8,381         | 1,645         | 25,000        | 16,000           |
| 582-004-733-002           | NETWORK COMPUTER EQUIPMENT        | 6,080         | 6,650         | 4,008         | 2,182         | 15,000        | 6,000            |
| 582-004-735-001           | OFFICE FURNITURE & EQUIPMENT      | 828           | 2,101         | 14            | 264           | 3,000         | 1,000            |
| 582-004-736-001           | POSTAGE EXPENSE                   | 20,024        | 18,371        | 21,161        | 5,959         | 22,000        | 23,000           |
| 582-004-756-001           | COMMERCIAL DRIVER LICENSE EXPENSE | 158           | 81            | 135           | 0             | 500           | 200              |
| 582-004-756-005           | CAR ALLOWANCE/MILEAGE             | 6,028         | 4,693         | 4,566         | 238           | 10,000        | 6,000            |
| 582-004-801-001           | PROFESSIONAL SERVICES             | 33,530        | 19,485        | 28,571        | 8,824         | 40,000        | 30,000           |
| 582-004-801-005           | AUDIT FEES                        | 4,151         | 4,357         | 5,551         | 2,805         | 4,700         | 3,425            |
| 582-004-801-007           | ARMORED CAR SERVICES              | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-004-803-001           | CITY ADMINISTRATION EXPENSE       | 80,154        | 97,614        | 76,862        | 29,433        | 54,800        | 53,800           |
| 582-004-816-001           | GENERAL MEDICAL EXPENSE           | 796           | 718           | 569           | 273           | 1,000         | 800              |
| 582-004-820-001           | TRAVEL, TRAINING & CONFERENCE     | 18,742        | 28,365        | 25,051        | 139           | 30,000        | 20,000           |
| 582-004-821-001           | MEMBERSHIP FEES                   | 16,589        | 17,475        | 20,612        | 11,373        | 20,000        | 20,000           |
| 582-004-822-001           | APPRENTICESHIP PROGRAM EXPENSE    | 5,162         | 53            | 0             | 0             | 0             | 0                |

|                           |                                      |               |               |               |               |               |                  |
|---------------------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES             |                                      |               |               |               |               |               |                  |
| ELECTRIC DEPARTMENT (582) |                                      |               |               |               |               |               |                  |
| Budget Worksheet          |                                      |               |               |               |               |               |                  |
| FY2014                    |                                      |               |               |               |               |               |                  |
|                           |                                      | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 582-004-851-001           | TELEPHONE EXPENSE                    | 11,314        | 11,557        | 12,034        | 5,082         | 15,000        | 15,000           |
| 582-004-877-002           | SUPPLEMENTAL PENSION BENEFITS        | 147           | 147           | 147           | 74            | 200           | 200              |
| 582-004-878-002           | RETIREE DEATH BENEFIT                | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-004-881-001           | ADVERTISING EXPENSE/PUBLIC RELATIONS | 19,216        | 14,644        | 6,119         | 3,562         | 20,000        | 8,000            |
| 582-004-890-001           | FLAG INSTALLATION & REMOVAL          | 8             | (150)         | 311           | 49            | 1,000         | 500              |
| 582-004-890-002           | CHRISTMAS DECORATION EXPENSE         | 1,710         | 1,450         | 0             | 336           | 5,000         | 5,000            |
| 582-004-900-001           | PRINTING & PUBLISHING                | 584           | 282           | 0             | 0             | 100           | 100              |
| 582-004-920-005           | HEAT & UTILITIES - OFFICE BUILDING   | 10,207        | 9,204         | 11,724        | 9,871         | 12,000        | 12,000           |
| 582-004-926-120           | INTERFUND FICA/MEDICARE              | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-004-930-001           | MTNCE - OFFICE EQUIPMENT             | 4,711         | 6,004         | 6,456         | 3,351         | 6,000         | 6,000            |
| 582-004-930-002           | MTNCE - COMPUTER EQUIPMENT           | 12,613        | 12,150        | 8,933         | 4,898         | 12,000        | 12,000           |
| 582-004-930-003           | MTNCE - TELEPHONE EQUIPMENT          | 475           | 2,284         | 705           | 0             | 5,000         | 2,500            |
| 582-004-931-002           | MTNCE - OFFICE BUILDING              | 26,530        | 29,599        | 19,013        | 18,741        | 50,000        | 52,000           |
| 582-004-931-005           | MTNCE-OFFICE BLDG LEASED SPACE       | 999           | 1,867         | 302           | 187           | 6,000         | 1,000            |
| 582-004-945-001           | RENT - OFFICE BUILDING               | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-004-946-001           | PROPERTY TAXES - OFFICE BUILDING     | 2,934         | 2,725         | 4,552         | 5,581         | 3,000         | 5,700            |
| 582-004-956-008           | MISCELLANEOUS                        | 1,227         | 1,880         | 937           | 1,105         | 2,500         | 1,800            |
| 582-004-956-011           | CREDIT/DEBIT CARD FEES               | 5,868         | 913           | 909           | 452           | 1,000         | 1,000            |
| 582-004-956-015           | BANK SERVICE FEES                    | 94            | 45            | 98            | 29            | 100           | 100              |
| 582-004-956-021           | INJURIES & DAMAGES                   | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-004-957-001           | INSURANCE - GENERAL                  | 30,535        | 27,418        | 28,025        | 15,378        | 35,000        | 32,000           |
| 582-004-957-003           | INSURANCE - WORKMENS COMPENSATION    | 14,726        | 12,594        | 13,150        | 3,379         | 12,050        | 9,630            |
| 582-004-959-005           | INTEREST PAID ON CUSTOMER DEPOSITS   | 5,061         | 8,440         | 6,156         | 3,265         | 6,000         | 6,000            |
| 582-004-965-001           | BAD DEBTS                            | 29,653        | 41,257        | 25,209        | 23,755        | 35,000        | 30,000           |
| 582-004-965-002           | BAD DEBTS - DAMAGE CLAIMS            | 7,658         | 1,147         | 1,627         | 426           | 500           | 1,500            |
| 582-004-965-003           | BAD DEBT COLLECTION FEES             | 2,670         | 2,678         | 3,834         | 1,272         | 3,000         | 3,000            |
| 582-004-965-004           | CASH OVER/SHORT                      | 33            | 33            | (43)          | (35)          | 0             | 0                |
|                           | TOTAL ADMINISTRATIVE & GENERAL       | 1,195,794     | 1,210,876     | 1,092,273     | 573,684       | 1,285,103     | 1,137,722        |
| ENERGY SAVERS PROGRAM     |                                      |               |               |               |               |               |                  |
| 582-005-885-001           | ESP - LIMITED INC                    | 890           | 4,073         | 1,206         | 820           | 21,670        | 5,000            |

|                           |                                      |               |               |               |               |               |                  |
|---------------------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES             |                                      |               |               |               |               |               |                  |
| ELECTRIC DEPARTMENT (582) |                                      |               |               |               |               |               |                  |
| Budget Worksheet          |                                      |               |               |               |               |               |                  |
| FY2014                    |                                      |               |               |               |               |               |                  |
|                           |                                      | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 582-005-885-002           | ESP - RES LIGHTING                   | 100           | 250           | 0             | 0             | 52,491        | 2,500            |
| 582-005-885-003           | ESP - RES REFRIG/FREEZ TURN-IN       | 0             | 0             | 0             | 0             | 0             | 3,000            |
| 582-005-885-004           | ESP - RES EDUCATION                  | 264           | 799           | 5,522         | 1,848         | 3,023         | 3,500            |
| 582-005-885-005           | ESP - COMM PRESCRIPTIVE              | 15,391        | 40,616        | 7,181         | 38,376        | 66,887        | 45,000           |
| 582-005-885-006           | ESP - COMM/IND CUSTOM                | 616           | 17,943        | 7,071         | 6,089         | 66,887        | 12,000           |
| 582-005-885-007           | ESP - COMM/IND EDUCATION             | 0             | 309           | 974           | 326           | 3,023         | 1,000            |
| 582-005-885-010           | ESP - RESIDENTIAL HVAC               | 0             | 0             | 935           | 580           | 0             | 800              |
| 582-005-885-099           | ESP-IMP CONTR - FRANKLIN ENGINEERING | 52,748        | 86,929        | 94,195        | 54,626        | 0             | 60,000           |
| 582-005-885-100           | ESP - ANNUAL REPORTING EXPENSE       | 124           | 0             | 0             | 0             | 8,062         | 1,000            |
| 582-005-886-001           | REP - SERVICE COMMITTEE              | 3,835         | 863           | 0             | 0             | 16,508        | 1,000            |
| 582-005-886-100           | REP - ANNUAL REPORTING EXPENSE       | 124           | 0             | 1,311         | 211           | 0             | 1,000            |
|                           | TOTAL ENERGY SAVERS PROGRAM          | 74,092        | 151,782       | 118,395       | 102,876       | 238,551       | 135,800          |
| DEPRECIATION              |                                      |               |               |               |               |               |                  |
| 582-006-968-001           | DEPR - PRODUCTION PLANT              | 4,240         | 0             | 0             | 0             | 0             |                  |
| 582-006-968-002           | DEPR - TRANSMISSION PLANT            | 17,897        | 16,025        | 15,124        | 7,516         | 15,200        | 18,000           |
| 582-006-968-003           | DEPR - DISTRIBUTION PLANT            | 306,452       | 297,820       | 299,873       | 147,761       | 299,400       | 299,000          |
| 582-006-968-008           | DEPR - GENERAL PLANT                 | 103,862       | 96,524        | 96,798        | 46,001        | 91,700        | 115,000          |
|                           | TOTAL DEPRECIATION                   | 432,451       | 410,369       | 411,795       | 201,278       | 406,300       | 432,000          |
| DISTRIBUTED EXPENSE       |                                      |               |               |               |               |               |                  |
| 582-007-956-001           | DISTRIBUTED EQUIPMENT EXPENSE        | (9,283)       | (18,571)      | (18,031)      | (9,902)       | (18,000)      | (18,000)         |
| 582-007-956-002           | DISTRIBUTED EMPLOYEE BENEFITS        | (6,927)       | (16,352)      | (18,593)      | (7,201)       | (16,000)      | (16,000)         |
| 582-007-956-003           | DISTRIBUTED OVERHEAD EXPENSE         | (3,549)       | (7,134)       | (12,680)      | (9,114)       | (8,600)       | (9,000)          |
|                           | TOTAL DISTRIBUTED EXPENSE            | (19,759)      | (42,057)      | (49,304)      | (26,217)      | (42,600)      | (43,000)         |
| CITY SERVICE              |                                      |               |               |               |               |               |                  |
| 582-008-955-001           | TRANS TO CITY - PILOT                | 821,632       | 838,696       | 895,478       | 419,410       | 901,300       | 1,262,300        |
| 582-008-955-002           | CITY UTILITY SERVICE                 | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-008-955-005           | CHRISTMAS DECORATION LIGHTING        | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-008-955-006           | EXPENSE INCURRED AT REQUEST OF CITY  | 1,808         | 529           | 4,095         | 436           | 1,000         | 1,000            |
| 582-008-955-007           | COMPUTER EXPENSE INCURRED FOR CITY   | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-008-955-009           | TELEPHONE SYSTEM COST INCURRED       | 0             | 0             | 0             | 0             | 0             | 0                |

|                           |                                     |               |               |               |               |               |                  |
|---------------------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES             |                                     |               |               |               |               |               |                  |
| ELECTRIC DEPARTMENT (582) |                                     |               |               |               |               |               |                  |
| Budget Worksheet          |                                     |               |               |               |               |               |                  |
| FY2014                    |                                     |               |               |               |               |               |                  |
|                           |                                     | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>            | <u>Account Description</u>          | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 582-008-955-011           | STREET LIGHT RENEWALS - RESIDENTIAL | 0             | 0             | 0             | 0             | 0             | 0                |
| 582-008-955-012           | STREET LIGHT RENEWALS - DOWNTOWN    | 0             | 0             | 0             | 0             | 0             | 0                |
|                           | TOTAL CITY SERVICE                  | 823,440       | 839,225       | 899,573       | 419,846       | 902,300       | 1,263,300        |
|                           | TOTAL EXPENDITURES                  | 12,199,440    | 12,431,999    | 12,207,561    | 5,729,460     | 12,925,728    | 12,865,522       |
|                           | NET REVENUES (EXPENDITURES)         | (107,026)     | (199,869)     | 793,463       | 391,433       | 211,706       | 43,773           |
|                           | BEGINNING FUND RETAINED EARNINGS    |               |               |               | *             | 11,257,227    | 11,468,933       |
|                           | PROJECTED ENDING RETAINED EARNINGS  |               |               |               |               | 11,468,933    | 11,512,706       |
|                           | * Actual balance at 9/30/12         |               |               |               |               |               |                  |

**WATER DIVISION**  
(591)

The *Water Division* consists of a superintendent, **3** distribution & maintenance men, **1** Serviceman, **3** utility men, and a shared meter reader. 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.

**Major Expenditures**

Included in this year's budget (FY2014) are the following **significant** items:

- ***Operating Expense – “Distribution”***
  - Maintenance of Mains - \$105,000
  - Maintenance of Services - \$140,000
  
- ***Additions to Plant & Equipment – “Production”***
  - Purchase standby generator for Booster Station – \$30,000
  - New Airport well - \$128,000
  
- ***Additions to Plant & Equipment – “Distribution”***
  - Convert Meters to Touch Read - \$75,000
  - SCADATA upgrade - \$10,000
  
- ***Additions to Plant & Equipment – “General Plant”***
  - Office Building Standby Generator - \$25,000

|                               |                                   |               |               |               |               |               |                  |
|-------------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>          |                                   |               |               |               |               |               |                  |
| <b>WATER DEPARTMENT (591)</b> |                                   |               |               |               |               |               |                  |
| Budget Worksheet              |                                   |               |               |               |               |               |                  |
| FY2014                        |                                   |               |               |               |               |               |                  |
|                               |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>          |                                   |               |               |               |               |               |                  |
| OPERATING REVENUES            |                                   |               |               |               |               |               |                  |
| 591-101-620-001               | COLLECTION FEES                   | 4,284         | 4,620         | 4,732         | 1,570         | 4,500         | 4,800            |
| 591-101-620-004               | METER TAMPERING FEES              | 66            | 204           | 342           | 0             | 0             | 300              |
| 591-101-620-005               | METER TESTING FEES                | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-101-620-006               | PENALTIES                         | 21,748        | 22,851        | 24,696        | 11,857        | 21,000        | 24,000           |
| 591-101-621-001               | RECOVERY OF BAD DEBTS             | 1,829         | 2,178         | 2,543         | 2,852         | 1,600         | 2,800            |
| 591-101-642-001               | METERED INCOME - CITY             | 1,342,593     | 1,375,728     | 1,484,992     | 647,410       | 1,402,134     | 1,410,000        |
| 591-101-642-003               | METERED INCOME - RURAL - NILES    | 420,685       | 430,083       | 453,201       | 200,869       | 431,598       | 432,000          |
| 591-101-642-004               | METERED INCOME - RURAL - HOWARD   | 132,292       | 127,850       | 134,890       | 55,971        | 129,883       | 131,000          |
| 591-101-642-005               | METERED INCOME - RURAL - BERTRAND | 24,104        | 26,855        | 29,465        | 15,228        | 26,602        | 27,500           |
| 591-101-645-001               | BULK WATER SALES                  | 10,731        | 0             | 2,227         | 2,768         | 0             | 2,200            |
| 591-101-647-100               | UNBILLED REVENUE                  | 0             | 0             | (10,152)      | 0             | 0             | 0                |
|                               | TOTAL OPERATING REVENUES          | 1,958,332     | 1,990,369     | 2,126,936     | 938,525       | 2,017,317     | 2,034,600        |
| NON-OPERATING REVENUES        |                                   |               |               |               |               |               |                  |
| 591-102-501-001               | FEDERAL GRANTS - MDEQ             | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-102-539-001               | STATE GRANTS                      | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-102-664-001               | INTEREST                          | 9,413         | 4,452         | 3,673         | 982           | 4,000         | 3,900            |
| 591-102-664-002               | INTEREST - BOND FUNDS             | 580           | 222           | 154           | 32            | 200           | 200              |
| 591-102-666-021               | WORKMENS COMP DIVIDEND INCOME     | 0             | 0             | 4,041         | 0             | 0             | 0                |
| 591-102-667-003               | RENTAL OF EQUIPMENT               | 13,486        | 13,625        | 14,160        | 6,597         | 14,000        | 14,000           |
| 591-102-671-001               | MISCELLANEOUS                     | 2,062         | 4,103         | 6,830         | 5,825         | 5,000         | 5,000            |
| 591-102-671-007               | SALE OF SCRAP                     | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-102-673-003               | SALE OF MACHINERY & EQUIPMENT     | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-102-674-006               | CAPITAL CONTRIBUTIONS             | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-102-676-001               | PROFIT ON MERCHANDISE SALES       | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-102-677-001               | WATER TAPS                        | 7,400         | 4,950         | 3,200         | 2,100         | 1,500         | 3,000            |
| 591-102-693-001               | CAPITAL GAIN OR LOSS              | 0             | 0             | 0             | 0             | 0             | 0                |
|                               | TOTAL NON-OPERATING REVENUES      | 32,941        | 27,352        | 32,058        | 15,536        | 24,700        | 26,100           |
|                               | TOTAL FUND REVENUES               | 1,991,273     | 2,017,721     | 2,158,994     | 954,061       | 2,042,017     | 2,060,700        |



|                               |                                   |               |               |               |               |               |                  |
|-------------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>          |                                   |               |               |               |               |               |                  |
| <b>WATER DEPARTMENT (591)</b> |                                   |               |               |               |               |               |                  |
| Budget Worksheet              |                                   |               |               |               |               |               |                  |
| FY2014                        |                                   |               |               |               |               |               |                  |
|                               |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>EXPENDITURES</b>           |                                   |               |               |               |               |               |                  |
| PRODUCTION                    |                                   |               |               |               |               |               |                  |
| 591-001-707-004               | PAYROLL-LABORATORY OPERATIONS     | 2,379         | 578           | 1,944         | 324           | 4,000         | 2,200            |
| 591-001-707-007               | PAYROLL-DAILY INSPECTIONS         | 34,435        | 34,954        | 31,902        | 15,734        | 35,000        | 35,000           |
| 591-001-746-021               | LABORATORY SUPPLIES               | 350           | 3,349         | 102           | 2,366         | 2,000         | 2,200            |
| 591-001-747-001               | ELECTRICITY/LIGHT&HEAT-PARKER     | 2,696         | 2,845         | 1,997         | 2,000         | 3,000         | 2,600            |
| 591-001-747-003               | ELECTRICITY/LIGHT&HEAT-FRONT ST   | 2,217         | 2,636         | 1,934         | 868           | 2,675         | 2,200            |
| 591-001-747-004               | ELECTRICITY/LIGHT&HEAT-KING WELL  | 2,226         | 2,957         | 1,503         | 432           | 3,000         | 2,300            |
| 591-001-747-005               | ELECTRICITY/LIGHT&HEAT-FORT ST    | 1,680         | 1,948         | 60            | 0             | 150           | 0                |
| 591-001-747-006               | ELECTRICITY/LIGHT&HEAT-WESTERN    | 2,784         | 3,191         | 1,949         | 1,568         | 3,000         | 2,200            |
| 591-001-747-007               | ELECTRICITY/LIGHT&HEAT-CLAY ST    | 1,381         | 1,646         | 1,304         | 533           | 1,700         | 1,600            |
| 591-001-747-008               | ELECTRICITY/LIGHT&HEAT-DECKER     | 2,557         | 2,498         | 2,259         | 1,766         | 3,000         | 2,400            |
| 591-001-747-009               | ELECTRICITY/LIGHT&HEAT-AIRPORT    | 3,544         | 2,673         | 2,194         | 1,483         | 3,250         | 2,400            |
| 591-001-747-020               | ELECT/LIGHT & HEAT - TR PLANT     | 2,042         | 3,283         | 2,927         | 1,841         | 5,000         | 3,000            |
| 591-001-749-001               | ELECTRICITY/PUMPING-PARKER WELL   | 10,819        | 14,603        | 12,885        | 6,183         | 15,000        | 14,500           |
| 591-001-749-003               | ELECTRICITY/PUMPING-FRONT ST WELL | 95            | 3             | 7             | 0             | 300           | 100              |
| 591-001-749-004               | ELECTRICITY/PUMPING-KING WELL     | 5             | 0             | 0             | 0             | 300           | 100              |
| 591-001-749-005               | ELECTRICITY/PUMPING-FORT ST WELL  | 11            | 1,199         | 0             | 0             | 300           | 0                |
| 591-001-749-006               | ELECTRICITY/PUMPING-WESTERN WELL  | 9,654         | 8,634         | 11,491        | 3,910         | 9,000         | 10,000           |
| 591-001-749-007               | ELECTRICITY/PUMPING-CLAY ST WELL  | 17            | 4,652         | 712           | 805           | 3,000         | 1,000            |
| 591-001-749-008               | ELECTRICITY/PUMPING-DECKER WELL   | 72            | 1,474         | 482           | 93            | 2,000         | 1,000            |
| 591-001-749-009               | ELECTRICITY/PUMPING-AIRPORT WELL  | 9,025         | 8,200         | 12,088        | 4,606         | 8,000         | 9,000            |
| 591-001-749-020               | ELECT/PUMPING - TREAT PLANT       | 28,857        | 26,924        | 28,809        | 11,407        | 30,000        | 29,000           |
| 591-001-750-001               | MISC SUPPLIES & EXP-PARKER WELL   | 60            | 339           | 42            | 0             | 250           | 200              |
| 591-001-750-003               | MISC SUPPLIES & EXP-FRONT ST WELL | 194           | 53            | 29            | 0             | 100           | 100              |
| 591-001-750-004               | MISC SUPPLIES & EXP-KING WELL     | 194           | 55            | 29            | 0             | 100           | 100              |
| 591-001-750-005               | MISC SUPPLIES & EXP-FORT ST WELL  | 244           | 53            | 21            | 0             | 0             | 100              |
| 591-001-750-006               | MISC SUPPLIES & EXP-WESTERN WELL  | 194           | 53            | 29            | 0             | 250           | 100              |
| 591-001-750-007               | MISC SUPPLIES & EXP-CLAY WELL     | 101           | 53            | 29            | 0             | 250           | 100              |
| 591-001-750-008               | MISC SUPPLIES & EXP-DECKER WELL   | 74            | 53            | 29            | 0             | 250           | 100              |
| 591-001-750-009               | MISC SUPPLIES & EXP-AIRPORT WELL  | 74            | 53            | 29            | 0             | 250           | 100              |

|                        |                                   |               |               |               |               |               |                  |
|------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES          |                                   |               |               |               |               |               |                  |
| WATER DEPARTMENT (591) |                                   |               |               |               |               |               |                  |
| Budget Worksheet       |                                   |               |               |               |               |               |                  |
| FY2014                 |                                   |               |               |               |               |               |                  |
|                        |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>         | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 591-001-750-010        | MISC SUPPLIES & EXP-BRANDYWINE    | 65            | 0             | 0             | 0             | 0             | 100              |
| 591-001-750-020        | MISC SUPPLIES & EXP - TR PLANT    | 2,422         | 1,741         | 1,832         | 1,102         | 3,000         | 2,300            |
| 591-001-751-001        | OPERATING EXPENSE - AUTO CONTROL  | 2,108         | 556           | 0             | 0             | 1,500         | 1,200            |
| 591-001-752-001        | WATER CONDITIONING SUPPLIES       | 419           | 0             | 0             | 0             | 0             | 100              |
| 591-001-752-002        | CHLORINE (CL2)                    | 5,223         | 6,546         | 6,230         | 2,297         | 6,500         | 6,600            |
| 591-001-752-003        | FLUORIDE (H2SIF6)                 | 9,212         | 7,985         | 7,655         | 1,755         | 8,000         | 8,000            |
| 591-001-752-005        | PHOSPHATE                         | 10,927        | 13,987        | 7,356         | 4,904         | 9,000         | 9,500            |
| 591-001-770-001        | MTNCE/BLDG & GRNDS-PARKER WELL    | 237           | 76            | 36            | 0             | 100           | 100              |
| 591-001-770-002        | MTNCE/BLDG & GRNDS-KELLY WELL     | 31            | 474           | 0             | 0             | 0             | 100              |
| 591-001-770-003        | MTNCE/BLDG & GRNDS-FRONT ST WELL  | 1,431         | 1,060         | 1,600         | 145           | 500           | 1,600            |
| 591-001-770-004        | MTNCE/BLDG & GRNDS-KING WELL      | 320           | 317           | 380           | 107           | 400           | 400              |
| 591-001-770-005        | MTNCE/BLDG & GRNDS-FORT ST WELL   | 951           | 921           | 1,049         | 96            | 500           | 1,200            |
| 591-001-770-006        | MTNCE/BLDG & GRNDS-WESTERN WELL   | 3,374         | 706           | 417           | 0             | 500           | 600              |
| 591-001-770-007        | MTNCE/BLDG & GRNDS-CLAY ST WELL   | 499           | 0             | 19            | 53            | 500           | 100              |
| 591-001-770-008        | MTNCE/BLDG & GRNDS-DECKER ST WELL | 951           | 920           | 1,063         | 95            | 500           | 1,100            |
| 591-001-770-009        | MTNCE/BLDG & GRNDS-AIRPORT WELL   | 2,239         | 2,017         | 4,041         | 204           | 500           | 2,200            |
| 591-001-770-015        | MTNCE/BLDG & GRNDS-ABANDONED      | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-001-770-020        | MAINT/BLDG & GROUNDS - TR PLAN    | 6,623         | 4,200         | 6,138         | 395           | 3,000         | 5,000            |
| 591-001-770-024        | SNOW PLOWING                      | 1,399         | 2,030         | 653           | 637           | 2,500         | 1,200            |
| 591-001-770-030        | MTNCE/BLDG & GRNDS-BOOSTER STN    | 0             | 403           | 10            | 0             | 500           | 400              |
| 591-001-771-001        | MTNCE/WELLS & PIPING-PARKER WELL  | 0             | 0             | 22,741        | 0             | 500           | 500              |
| 591-001-771-002        | MTNCE/WELLS & PIPING-KELLY WELL   | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-001-771-003        | MTNCE/WELLS & PIPING-FRONT ST     | 0             | 0             | 0             | 4,998         | 0             | 0                |
| 591-001-771-004        | MTNCE/WELLS & PIPING-KING ST WELL | 0             | 0             | 0             | 4,235         | 0             | 0                |
| 591-001-771-005        | MTNCE/WELLS & PIPING-FORT ST WELL | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-001-771-006        | MTNCE/WELLS & PIPING-WESTERN WELL | 1,902         | 145           | 286           | 825           | 500           | 500              |
| 591-001-771-007        | MTNCE/WELLS & PIPING-CLAY ST WELL | 2,405         | 1,621         | 286           | 0             | 1,500         | 1,500            |
| 591-001-771-008        | MTNCE/WELLS & PIPING-DECKER ST    | 235           | 0             | 286           | 0             | 1,500         | 800              |
| 591-001-771-009        | MTNCE/WELLS & PIPING-AIRPORT WELL | 235           | 13,569        | 286           | 0             | 1,500         | 800              |
| 591-001-771-010        | MTNCE/WELLS & PIPING-BRANDYWINE   | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-001-771-020        | MAINT/PIPING - TREATMENT PLANT    | 5,985         | 3,909         | 1,463         | 1,164         | 5,000         | 2,500            |

|                        |                                    |               |               |               |               |               |                  |
|------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES          |                                    |               |               |               |               |               |                  |
| WATER DEPARTMENT (591) |                                    |               |               |               |               |               |                  |
| Budget Worksheet       |                                    |               |               |               |               |               |                  |
| FY2014                 |                                    |               |               |               |               |               |                  |
|                        |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>         | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 591-001-772-001        | MTNCE/PUMP, MOTOR & EQUIP-PARK     | 0             | 1,186         | 623           | 260           | 500           | 800              |
| 591-001-772-002        | MTNCE/PUMP, MOTOR & EQUIP-KELLY    | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-001-772-003        | MTNCE/PUMP, MOTOR & EQUIP-FRONT    | 0             | 270           | 30            | 0             | 250           | 0                |
| 591-001-772-004        | MTNCE/PUMP, MOTOR & EQUIP-KING     | 389           | 0             | 0             | 0             | 100           | 100              |
| 591-001-772-005        | MTNCE/PUMP, MOTOR & EQUIP-FORT     | 0             | 0             | 6,919         | 0             | 0             | 0                |
| 591-001-772-006        | MTNCE/PUMP, MOTOR & EQUIP-WESTERN  | 0             | 511           | 752           | 288           | 2,500         | 1,000            |
| 591-001-772-007        | MTNCE/PUMP, MOTOR & EQUIP-CLAY     | 177           | 780           | 0             | 15,310        | 500           | 800              |
| 591-001-772-008        | MTNCE/PUMP, MOTOR & EQUIP-DECKER   | 0             | 0             | 55            | 260           | 500           | 400              |
| 591-001-772-009        | MTNCE/PUMP, MOTOR & EQUIP-AIRPORT  | 0             | 6,698         | 609           | 359           | 500           | 1,000            |
| 591-001-772-020        | MAINT/PUMP, MOTOR & EQ - TREATMENT | 968           | 3,881         | 12,094        | 7,668         | 3,000         | 5,000            |
| 591-001-773-001        | MTNCE/CHL & FLUO EQUIP-PARKER      | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-001-773-003        | MTNCE/CHL & FLUO EQUIP-FRONT ST    | 0             | 0             | 0             | 0             | 250           | 0                |
| 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             | 0             | 0             | 500           | 100              |
| 591-001-773-007        | MTNCE/CHL & FLUO EQUIP-CLAY ST     | 0             | 0             | 0             | 0             | 500           | 100              |
| 591-001-773-008        | MTNCE/CHL & FLUO EQUIP-DECKER      | 0             | 0             | 0             | 0             | 500           | 100              |
| 591-001-773-009        | MTNCE/CHL & FLUO EQUIP-AIRPORT     | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-001-773-020        | MAINT/CHL & FLUO EQ - TREAT PLANT  | 946           | 472           | 0             | 835           | 1,000         | 700              |
| 591-001-776-001        | MTNCE - WELL CONTROL SYSTEM        | 20,387        | 16,342        | 3,656         | 1,715         | 25,000        | 16,000           |
| 591-001-817-001        | LABORATORY TESTING & ANALYSIS      | 3,450         | 2,540         | 6,269         | 1,268         | 7,500         | 40,000           |
| 591-001-817-005        | WELLHEAD PROTECTION PROG EXPENSE   | 0             | 0             | 0             | 0             | 0             | 0                |
|                        | TOTAL PRODUCTION                   | 203,491       | 224,822       | 211,620       | 106,894       | 226,225       | 238,200          |
| DISTRIBUTION           |                                    |               |               |               |               |               |                  |
| 591-003-706-001        | PAYROLL-DIST SUPERVISION & ENG     | 58,604        | 52,665        | 54,170        | 26,765        | 67,000        | 60,000           |
| 591-003-707-005        | INSPECTING & TESTING METERS        | 0             | 0             | 0             | 0             | 500           | 100              |
| 591-003-707-006        | OPERATION - STOREROOM              | 16,702        | 16,976        | 17,522        | 8,028         | 18,000        | 18,000           |
| 591-003-707-008        | CHECKING FOR CROSS CONNECTIONS     | 0             | 1,543         | 2,150         | 0             | 2,500         | 2,400            |
| 591-003-707-009        | THAWING SERVICES AND MAINS         | 0             | 0             | 0             | 0             | 1,000         | 100              |
| 591-003-707-010        | FLUSHING WATER MAINS               | 8,803         | 7,369         | 8,260         | 667           | 7,500         | 8,400            |
| 591-003-717-008        | PAYROLL - VACATION PAY             | 46,071        | 28,646        | 28,974        | 10,680        | 30,000        | 30,000           |

|                               |                                |               |               |               |               |               |                  |
|-------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>          |                                |               |               |               |               |               |                  |
| <b>WATER DEPARTMENT (591)</b> |                                |               |               |               |               |               |                  |
| Budget Worksheet              |                                |               |               |               |               |               |                  |
| FY2014                        |                                |               |               |               |               |               |                  |
|                               |                                | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                | <u>Account Description</u>     | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 591-003-717-009               | PAYROLL - HOLIDAY              | 13,756        | 13,148        | 13,212        | 7,374         | 14,000        | 14,000           |
| 591-003-717-010               | PAYROLL - PERSONAL DAYS        | 5,307         | 3,964         | 4,184         | 2,214         | 4,000         | 4,300            |
| 591-003-717-011               | PAYROLL - SICK PAY             | 43,664        | 8,989         | 8,887         | 4,939         | 10,000        | 9,000            |
| 591-003-717-012               | PAYROLL - WORK INQUIRY         | 5,232         | 35            | 0             | 0             | 300           | 100              |
| 591-003-717-013               | PAYROLL - FUNERAL              | 1,726         | 2,848         | 3,278         | 555           | 2,000         | 3,000            |
| 591-003-717-014               | PAYROLL - JURY DUTY & OTHER    | 11            | 0             | 0             | 0             | 100           | 100              |
| 591-003-717-015               | PAYROLL - TERMINATION PAY      | 16,852        | 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         | (573)         | 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 | 1,865         | 3,426         | 4,027         | 0             | 0             | 0                |
| 591-003-744-001               | UNIFORMS                       | 1,163         | 693           | 2,222         | 1,150         | 2,500         | 2,400            |
| 591-003-744-004               | RISK MGMT - EQUIP & MEETINGS   | 2,157         | 2,966         | 2,612         | 369           | 3,000         | 3,000            |
| 591-003-745-001               | STOCK INVENTORY ADJUSTMENT     | 4,980         | 7,358         | 1,920         | 0             | 10,000        | 8,000            |
| 591-003-756-004               | GASOLINE & OIL                 | 7,925         | 11,792        | 11,148        | 5,575         | 13,000        | 13,000           |
| 591-003-756-005               | CAR ALLOWANCE/MILEAGE          | 4,925         | 4,659         | 5,475         | 2,664         | 6,000         | 5,800            |
| 591-003-757-004               | METERED BLEEDER LINES          | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-003-759-001               | MAPS AND RECORDS               | 692           | 2,692         | 596           | 319           | 1,000         | 700              |
| 591-003-770-005               | MTNCE/GROUNDS-BOOSTER STATION  | 40            | 40            | 527           | 2             | 500           | 500              |
| 591-003-770-011               | MTNCE/GROUNDS - CHERRY ST TANK | 414           | 740           | 1,690         | 5,864         | 2,500         | 2,400            |
| 591-003-770-012               | MTNCE/GROUNDS - N. 5TH ST TANK | 1,860         | 2,735         | 2,120         | 6,022         | 2,500         | 2,400            |
| 591-003-770-013               | MTNCE/GROUNDS - CENTURY WATER  | 0             | 192           | 0             | 0             | 500           | 200              |
| 591-003-770-014               | MAINT/GRNDS - BERT CROSS TOWER | 40            | 939           | 532           | 252           | 500           | 500              |
| 591-003-770-015               | MAINT/GRNDS - CARBERRY TOWER   | 40            | 40            | 46            | 45            | 500           | 200              |
| 591-003-770-016               | GENERAL SUPPLIES EXPENSE       | 1,663         | 1,314         | 1,812         | 593           | 1,750         | 1,800            |
| 591-003-775-006               | MTNCE - STOREROOM EQUIPMENT    | 206           | 0             | 0             | 0             | 300           | 100              |
| 591-003-775-008               | MTNCE - FIELD EQUIPMENT        | 782           | 1,837         | 1,441         | 102           | 3,000         | 2,000            |
| 591-003-777-005               | MTNCE - BOOSTER STATION        | 3,760         | 3,803         | 3,643         | 3,260         | 4,000         | 4,000            |
| 591-003-777-011               | MTNCE - CHERRY STREET TANK     | 3,473         | 2,218         | 3,842         | 777           | 2,000         | 2,500            |
| 591-003-777-012               | MTNCE - N. 5TH ST TANK         | 1,557         | 1,474         | 1,170         | 1,101         | 2,000         | 1,800            |
| 591-003-777-013               | MTNCE - CENTURY WATER TANK     | 4,351         | 2,950         | 4,457         | 2,313         | 3,000         | 3,500            |

|                                     |                                  |               |               |               |               |               |                  |
|-------------------------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                |                                  |               |               |               |               |               |                  |
| <b>WATER DEPARTMENT (591)</b>       |                                  |               |               |               |               |               |                  |
| Budget Worksheet                    |                                  |               |               |               |               |               |                  |
| FY2014                              |                                  |               |               |               |               |               |                  |
|                                     |                                  | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                      | <u>Account Description</u>       | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 591-003-777-014                     | MAINT - BERTRAND CROSS TOWER     | 3,493         | 4,893         | 1,661         | 2,270         | 4,500         | 4,500            |
| 591-003-777-015                     | MAINT - CARBERRY TOWER           | 2,929         | 2,378         | 1,630         | 2,136         | 4,000         | 2,600            |
| 591-003-780-004                     | MTNCE - DISTRIBUTION MAINS       | 70,492        | 75,786        | 75,833        | 69,214        | 105,000       | 80,000           |
| 591-003-780-006                     | MTNCE - SERVICES                 | 151,032       | 126,431       | 164,068       | 77,752        | 140,000       | 140,000          |
| 591-003-780-007                     | MTNCE - SERVICES (STREET PAVING) | 33,295        | 47,466        | 37,904        | 11,061        | 35,000        | 40,000           |
| 591-003-781-001                     | CUSTOMER PREMISE EXPENSE         | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-003-784-004                     | VEHICLE MAINTENANCE              | 3,675         | 7,376         | 4,334         | 1,158         | 15,000        | 8,200            |
| 591-003-785-011                     | HAZARDOUS WASTE DISPOSAL         | 84            | 0             | 0             | 0             | 200           | 100              |
| 591-003-787-001                     | MTNCE - METERS                   | 1,887         | 10,707        | 2,486         | 1,034         | 6,000         | 3,000            |
| 591-003-787-002                     | METER TOUCH-READ CONVERSION      | 459           | 5,971         | 0             | 0             | 0             | 100              |
| 591-003-788-002                     | MTNCE - SERVICE BUILDING         | 12,325        | 11,919        | 19,768        | 7,816         | 12,500        | 15,000           |
| 591-003-788-007                     | MTNCE - RADIO EQUIPMENT          | 1,179         | 2,063         | 1,887         | 1,265         | 2,500         | 2,200            |
| 591-003-789-001                     | TOOL EXPENSE                     | 6,064         | 4,817         | 3,135         | 2,003         | 4,500         | 4,500            |
| 591-003-920-006                     | HEAT & UTILITIES - SERVICE BUI   | 12,750        | 14,028        | 12,488        | 5,266         | 17,500        | 16,000           |
| 591-003-969-014                     | LICENSE & PERMIT EXPENSE         | 4,281         | 4,274         | 4,231         | 5,476         | 5,000         | 5,000            |
|                                     | TOTAL DISTRIBUTION               | 561,993       | 506,160       | 519,342       | 278,081       | 567,150       | 525,500          |
| <b>ADMINISTRATIVE &amp; GENERAL</b> |                                  |               |               |               |               |               |                  |
| 591-004-708-001                     | PAYROLL - METER READERS          | 22,557        | 24,287        | 19,780        | 8,935         | 18,000        | 20,000           |
| 591-004-709-001                     | PAYROLL - CLERICAL               | 79,258        | 71,283        | 74,393        | 36,818        | 76,000        | 76,000           |
| 591-004-709-006                     | CUT-OFF & COLLECTION EXPENSE     | 4,518         | 5,339         | 6,306         | 3,753         | 5,000         | 6,500            |
| 591-004-710-001                     | PAYROLL - ADMINISTRATIVE         | 60,211        | 52,416        | 50,410        | 21,567        | 60,000        | 54,000           |
| 591-004-717-001                     | PENSION FUND EXPENSE             | 0             | 27,644        | 30,812        | 38,012        | 38,012        | 39,358           |
| 591-004-717-002                     | RETIREEES GROUP MED INSURANCE    | 0             | 12,794        | 13,542        | 5,625         | 5,000         | 14,000           |
| 591-004-717-003                     | SOCIAL SECURITY TAX              | 49,389        | 43,645        | 40,980        | 21,471        | 50,000        | 46,000           |
| 591-004-717-004                     | EMPLOYEES GROUP INSURANCE - MED  | 160,791       | 165,105       | 149,532       | 90,681        | 171,200       | 150,600          |
| 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           | 13,555        | 11,973        | 11,110        | 4,926         | 10,000        | 12,000           |
| 591-004-717-009                     | PAYROLL - HOLIDAY PAY            | 6,345         | 5,448         | 5,406         | 2,844         | 5,500         | 5,600            |
| 591-004-717-010                     | PAYROLL - PERSONAL DAYS          | 2,070         | 1,832         | 1,914         | 589           | 2,000         | 2,000            |
| 591-004-717-011                     | PAYROLL - SICK PAY               | 13,096        | 10,917        | 4,439         | 3,310         | 10,000        | 9,000            |

|                        |                                   |               |               |               |               |               |                  |
|------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES          |                                   |               |               |               |               |               |                  |
| WATER DEPARTMENT (591) |                                   |               |               |               |               |               |                  |
| Budget Worksheet       |                                   |               |               |               |               |               |                  |
| FY2014                 |                                   |               |               |               |               |               |                  |
|                        |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>         | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 591-004-717-012        | PAYROLL - INJURY PAY              | 61            | 0             | 17            | 0             | 300           | 100              |
| 591-004-717-013        | PAYROLL - FUNERAL PAY             | 343           | 815           | 621           | 130           | 500           | 500              |
| 591-004-717-014        | PAYROLL - JURY DUTY & OTHER       | 132           | 0             | 33            | 100           | 100           | 100              |
| 591-004-717-015        | PAYROLL - TERMINATION PAY         | 3,251         | 7,719         | 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         | 0             | 4,018         | 0             | 2,229         | 0             | 0                |
| 591-004-717-023        | PAYROLL - RETROACTIVE PAY EXPENSE | 32            | 0             | 0             | 0             | 0             | 0                |
| 591-004-717-050        | PAYROLL - COMPENSATED BENEFITS    | (16,244)      | (4,832)       | 326           | 0             | 0             | 0                |
| 591-004-717-060        | OPEB - RETIREE HEALTH INSURANCE   | 0             | 8,536         | 12,005        | 0             | 0             | 0                |
| 591-004-727-001        | OFFICE SUPPLIES                   | 4,499         | 4,366         | 3,689         | 2,485         | 4,500         | 4,500            |
| 591-004-731-001        | BOOKS & PERIODICALS               | 501           | 1,805         | 758           | 59            | 1,000         | 1,000            |
| 591-004-733-001        | COMPUTER EQUIPMENT & SUPPLIES     | 1,372         | 7,765         | 1,213         | 857           | 4,000         | 3,000            |
| 591-004-733-002        | NETWORK COMPUTER EQUIPMENT        | 2,556         | 3,803         | 1,606         | 298           | 2,500         | 2,500            |
| 591-004-735-001        | OFFICE FURNITURE & EQUIPMENT      | 107           | 989           | 9             | 93            | 750           | 800              |
| 591-004-736-001        | POSTAGE EXPENSE                   | 8,540         | 9,556         | 10,971        | 2,695         | 10,000        | 10,500           |
| 591-004-756-001        | COMMERCIAL DRIVER LICENSE EXPENSE | 55            | 112           | 102           | 0             | 200           | 200              |
| 591-004-756-005        | CAR ALLOWANCE/MILEAGE             | 1,442         | 1,176         | 1,096         | 98            | 2,000         | 1,500            |
| 591-004-801-001        | PROFESSIONAL SERVICES             | 12,141        | 3,593         | 21,248        | 23,646        | 9,000         | 15,000           |
| 591-004-801-005        | AUDIT FEES                        | 1,037         | 1,981         | 2,523         | 1,275         | 2,200         | 1,550            |
| 591-004-801-007        | ARMORED CAR SERVICES              | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-004-803-001        | CITY ADMINISTRATION EXPENSE       | 36,626        | 44,665        | 34,041        | 12,786        | 21,700        | 24,400           |
| 591-004-816-001        | GENERAL MEDICAL EXPENSE           | 364           | 293           | 432           | 356           | 800           | 500              |
| 591-004-820-001        | TRAVEL, TRAINING & CONFERENCE     | 4,482         | 9,583         | 12,810        | 645           | 7,500         | 5,000            |
| 591-004-821-001        | MEMBERSHIP FEES                   | 1,929         | 2,597         | 2,755         | 2,004         | 2,500         | 2,800            |
| 591-004-822-001        | APPRENTICESHIP PROGRAM EXPENSE    | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-004-851-001        | TELEPHONE EXPENSE                 | 4,943         | 4,966         | 5,573         | 2,155         | 5,000         | 5,600            |
| 591-004-877-002        | SUPPLEMENTAL PENSION BENEFITS     | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-004-881-001        | ADVERTISING EXPENSE/PUBLIC REL    | 491           | 52            | 355           | 174           | 750           | 400              |
| 591-004-900-001        | PRINTING & PUBLISHING             | 2,199         | 2,285         | 1,425         | 0             | 2,500         | 2,200            |
| 591-004-920-005        | HEAT & UTILITIES - OFFICE BUIL    | 3,402         | 3,068         | 3,904         | 3,272         | 4,000         | 4,000            |

|                               |                                     |               |               |               |               |               |                  |
|-------------------------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>          |                                     |               |               |               |               |               |                  |
| <b>WATER DEPARTMENT (591)</b> |                                     |               |               |               |               |               |                  |
| Budget Worksheet              |                                     |               |               |               |               |               |                  |
| FY2014                        |                                     |               |               |               |               |               |                  |
|                               |                                     | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                | <u>Account Description</u>          | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 591-004-930-001               | MTNCE - OFFICE EQUIPMENT            | 1,869         | 2,376         | 2,583         | 1,348         | 2,500         | 2,500            |
| 591-004-930-002               | MTNCE - COMPUTER EQUIPMENT          | 8,200         | 6,254         | 4,010         | 2,088         | 3,500         | 11,000           |
| 591-004-930-003               | MTNCE - TELEPHONE EQUIPMENT         | 217           | 784           | 319           | 0             | 500           | 500              |
| 591-004-931-002               | MTNCE - OFFICE BUILDING             | 7,867         | 8,419         | 5,706         | 3,762         | 5,000         | 13,700           |
| 591-004-945-001               | RENT - OFFICE BUILDING              | 9,084         | 9,084         | 9,084         | 4,542         | 9,084         | 9,100            |
| 591-004-946-001               | PROPERTY TAXES - OFFICE BUILDING    | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-004-956-008               | MISCELLANEOUS                       | 439           | 667           | 55            | 39            | 500           | 500              |
| 591-004-956-015               | BANK SERVICE FEES                   | 45            | 30            | 30            | 15            | 50            | 100              |
| 591-004-957-001               | INSURANCE - GENERAL                 | 19,748        | 18,228        | 17,929        | 9,874         | 20,000        | 19,000           |
| 591-004-957-003               | INSURANCE - WORKMENS COMP           | 10,736        | 8,995         | 9,636         | 2,562         | 9,200         | 7,453            |
| 591-004-959-005               | INTEREST PAID ON CUSTOMER DEPOSIT   | 1,046         | 2,225         | 1,337         | 640           | 1,500         | 1,500            |
| 591-004-965-001               | BAD DEBTS                           | 3,227         | 6,622         | 4,041         | 5,645         | 10,000        | 7,000            |
| 591-004-965-002               | BAD DEBTS - DAMAGE CLAIMS           | 243           | 0             | 0             | 0             | 0             | 0                |
| 591-004-965-003               | BAD DEBT COLLECTION FEES            | 785           | 670           | 932           | 939           | 500           | 1,000            |
|                               | TOTAL ADMINISTRATIVE & GENERAL      | 549,557       | 615,948       | 581,798       | 325,342       | 594,846       | 594,561          |
| DEPRECIATION                  |                                     |               |               |               |               |               |                  |
| 591-006-968-001               | DEPR - PRODUCTION PLANT             | 114,666       | 114,030       | 113,993       | 56,976        | 113,700       | 114,000          |
| 591-006-968-003               | DEPR - DISTRIBUTION PLANT           | 172,409       | 168,370       | 168,292       | 83,178        | 167,800       | 167,000          |
| 591-006-968-008               | DEPR - GENERAL PLANT                | 37,850        | 33,768        | 34,213        | 16,276        | 34,100        | 34,000           |
|                               | TOTAL DEPRECIATION                  | 324,925       | 316,168       | 316,498       | 156,430       | 315,600       | 315,000          |
| DISTRIBUTED EXPENSE           |                                     |               |               |               |               |               |                  |
| 591-007-956-001               | DISTRIBUTED EQUIPMENT EXPENSE       | (2,628)       | (6,023)       | (718)         | (1,018)       | (3,500)       | (3,500)          |
| 591-007-956-002               | DISTRIBUTED EMPLOYEE BENEFITS       | (2,303)       | (5,856)       | (2,382)       | (972)         | (4,000)       | (4,000)          |
| 591-007-956-003               | DISTRIBUTED OVERHEAD EXPENSE        | (1,445)       | (3,096)       | (1,675)       | (473)         | (2,500)       | (2,500)          |
|                               | TOTAL DISTRIBUTED EXPENSE           | (6,376)       | (14,975)      | (4,775)       | (2,463)       | (10,000)      | (10,000)         |
| CITY SERVICE                  |                                     |               |               |               |               |               |                  |
| 591-008-955-001               | TRANS TO CITY - PILOT               | 0             | 0             | 0             | 0             | 0             | 200,100          |
| 591-008-955-002               | CITY UTILITY SERVICE                | 14,330        | 15,014        | 14,808        | 9,652         | 7,000         | 16,000           |
| 591-008-955-006               | EXPENSE INCURRED AT REQUEST OF CITY | 34            | 4,119         | 2,281         | 0             | 0             | 500              |
| 591-008-955-021               | MTNCE - WATER MAIN (FIRE DEPT)      | 0             | 0             | 0             | 0             | 0             | 0                |
| 591-008-955-022               | MTNCE - HYDRANTS                    | 1,214         | 2,452         | 1,703         | 0             | 1,500         | 1,500            |

|                               |                                    |               |               |               |               |               |                  |
|-------------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>          |                                    |               |               |               |               |               |                  |
| <b>WATER DEPARTMENT (591)</b> |                                    |               |               |               |               |               |                  |
| Budget Worksheet              |                                    |               |               |               |               |               |                  |
| FY2014                        |                                    |               |               |               |               |               |                  |
|                               |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 591-008-955-023               | MTNCE - FOUNTAINS                  | 31            | 0             | 0             | 0             | 0             | 0                |
| 591-008-955-024               | MTNCE - PARK & PLAYGROUND PIP      | 0             | 0             | 0             | 0             | 500           | 0                |
|                               | TOTAL CITY SERVICE                 | 15,609        | 21,585        | 18,792        | 9,652         | 9,000         | 218,100          |
| <b>BOND EXPENSE</b>           |                                    |               |               |               |               |               |                  |
| 591-009-996-001               | INTEREST - BONDED DEBT             | 186,330       | 178,230       | 168,605       | 79,137        | 159,675       | 129,948          |
| 591-009-996-002               | BOND ISSUE EXPENSE                 | 6,744         | 6,744         | 6,744         | 3,247         | 6,494         | 6,494            |
|                               | TOTAL BOND EXPENSE                 | 193,074       | 184,974       | 175,349       | 82,384        | 166,169       | 136,442          |
|                               | TOTAL EXPENDITURES                 | 1,842,273     | 1,854,682     | 1,818,624     | 956,320       | 1,868,990     | 2,017,803        |
|                               | NET REVENUES (EXPENDITURES)        | 149,000       | 163,039       | 340,370       | (2,259)       | 173,027       | 42,897           |
|                               | BEGINNING FUND RETAINED EARNINGS   |               |               |               | *             | 4,864,151     | 5,037,178        |
|                               | PROJECTED ENDING RETAINED EARNINGS |               |               |               |               | 5,037,178     | 5,080,075        |
|                               | * Actual balance at 9/30/12        |               |               |               |               |               |                  |



**WASTEWATER DIVISION**  
(590)

The *Wastewater Division* consists of a superintendent, a chief operator, a chief mechanic, a chemist, **one** (1) maintenance mechanic, six (6) operators-mechanics, and a shared meter reader. The Division is responsible for the City's Wastewater Treatment Plant, Diversion Chambers, Lift Stations, and metering. It also manages the Industrial Pre-Treatment Program.

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.

**Major Expenditures**

Included in this year's budget (FY2014) are the following **significant** items:

- ***Operating Expenses – “Processing”***
  - Maintenance of Plant Equipment - \$70,000
  
- ***Operating Expense – “Sanitary Sewer Collection Expense”***
  - Maintenance of Sanitary Sewer System - \$177,800
  
- ***Additions to Plant & Equipment – “Processing Plant”***
  - ***Building & Equipment***
    - Grit Screen Boiler replacement – \$80,000
    - Recycle Pumps – replace or rebuild - \$120,000
    - PEW Pump, re-engineer and replace - \$150,000
    - RAS Pumping System - \$230,000
    - Pump VFD and Piping Upgrade - \$100,000
  - ***General Plant Improvements***
    - Replace Instrument Air Compressor - \$25,000
    - Replace Portable Plant Generator - \$40,000
  
- ***Additions to Plant & Equipment – Collection Plant***
  - Infrastructure (CSO) Change - \$150,000
  
- ***Additions to Plant & Equipment – General Plant***
  - Replace Dump Truck #33 - \$125,000
  - Security Fencing - \$25,000
  - Office Building Standby Generator - \$20,000
  - Fiber Connection - \$14,000

|                              |                                    |               |               |               |               |               |                  |
|------------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES                |                                    |               |               |               |               |               |                  |
| WASTE WATER DEPARTMENT (590) |                                    |               |               |               |               |               |                  |
| Budget Worksheet             |                                    |               |               |               |               |               |                  |
| FY2014                       |                                    |               |               |               |               |               |                  |
|                              |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>               | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| <b>FUND REVENUES</b>         |                                    |               |               |               |               |               |                  |
| IPP OPERATING REVENUES       |                                    |               |               |               |               |               |                  |
| 590-100-649-001              | IPP QUARTERLY ADMINISTRATION FEES  | 8,550         | 4,275         | 0             | 0             | 1,500         | 1,500            |
| 590-100-649-002              | IPP INSPECTION FEES                | 0             | 0             | 0             | 0             | 100           | 100              |
| 590-100-649-003              | IPP ORDINANCE PERMIT FEES          | 0             | 465           | 0             | 310           | 200           | 200              |
| 590-100-649-005              | IPP LABORATORY ANALYSIS FEES       | 162           | 0             | 0             | 0             | 500           | 200              |
| 590-100-649-021              | IPP VOLUME RATE FEES - CITY        | 144           | 143           | 0             | 0             | 500           | 200              |
| 590-100-649-022              | IPP VOLUME RATE FEES - RURAL       | 0             | 0             | 0             | 0             | 0             | 0                |
| 590-100-649-023              | IPP VOLUME RATE FEES - NILES TWNSP | 0             | 0             | 0             | 0             | 0             | 0                |
|                              | TOTAL IPP OPERATING REVENUES       | 8,856         | 4,883         | 0             | 310           | 2,800         | 2,200            |
| OPERATING REVENUES           |                                    |               |               |               |               |               |                  |
| 590-101-620-005              | METER TESTING FEES                 | 0             | 0             | 0             | 0             | 0             | 0                |
| 590-101-620-006              | PENALTIES                          | 13,046        | 13,420        | 13,284        | 6,214         | 13,000        | 13,500           |
| 590-101-621-001              | RECOVERY OF BAD DEBTS              | 1,551         | 1,500         | 2,429         | 949           | 2,000         | 2,000            |
| 590-101-624-001              | CONTRACT MAINTENANCE CHARGES       | 2,259         | 2,259         | 2,259         | 0             | 2,300         | 2,300            |
| 590-101-642-001              | SEWAGE CHARGES - CITY              | 1,373,621     | 1,393,161     | 1,442,852     | 668,715       | 1,467,750     | 1,460,000        |
| 590-101-642-003              | SEWAGE CHARGES - NILES TWP         | 825,510       | 881,183       | 845,441       | 445,926       | 885,800       | 885,800          |
| 590-101-642-004              | SEWAGE CHARGES - HOWARD TWP        | 60,369        | 62,901        | 61,907        | 25,853        | 61,800        | 62,000           |
| 590-101-642-005              | SEWAGE CHARGES - BERTRAND TWP      | 14,747        | 18,218        | 21,310        | 11,191        | 17,720        | 21,500           |
| 590-101-643-005              | BULK LOADS                         | 92,006        | 129,614       | 143,084       | 63,986        | 139,050       | 142,000          |
| 590-101-647-100              | UNBILLED REVENUE                   | 0             | 0             | (18,291)      | 0             | 0             | 0                |
|                              | TOTAL OPERATING REVENUES           | 2,383,109     | 2,502,256     | 2,514,275     | 1,222,834     | 2,589,420     | 2,589,100        |
| NON-OPERATING REVENUES       |                                    |               |               |               |               |               |                  |
| 590-102-501-001              | FEDERAL GRANTS                     | 2,239,921     | 0             | 0             | 0             | 0             | 0                |
| 590-102-539-001              | STATE GRANTS                       | 0             | 0             | 0             | 0             | 0             | 0                |
| 590-102-664-001              | INTEREST                           | 19,506        | 3,276         | 2,597         | 548           | 3,000         | 3,300            |
| 590-102-664-051              | INTEREST INCOME - REPLACEMENT      | 36,706        | 67,480        | 46,482        | 20,498        | 60,000        | 50,000           |
| 590-102-666-021              | WORKMENS COMP DIVIDEND INCOME      | 0             | 0             | 3,477         | 0             | 0             | 0                |
| 590-102-671-001              | MISCELLANEOUS                      | 12,802        | 0             | 7,260         | 7,002         | 0             | 2,500            |

|                                     |                                     |                  |                  |                  |                  |                  |                  |
|-------------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>CITY OF NILES</b>                |                                     |                  |                  |                  |                  |                  |                  |
| <b>WASTE WATER DEPARTMENT (590)</b> |                                     |                  |                  |                  |                  |                  |                  |
| Budget Worksheet                    |                                     |                  |                  |                  |                  |                  |                  |
| FY2014                              |                                     |                  |                  |                  |                  |                  |                  |
|                                     |                                     | 2009-10          | 2010-11          | 2011-12          | 10/12-03/13      | 2012-13          | 2014             |
| <u>Acct No</u>                      | <u>Account Description</u>          | <u>Actual</u>    | <u>Actual</u>    | <u>Actual</u>    | <u>Actual</u>    | <u>Budget</u>    | <u>REQUESTED</u> |
| 590-102-671-007                     | SALE OF SCRAP                       | 13,685           | 1,234            | 2,151            | 705              | 0                | 1,500            |
| 590-102-673-003                     | SALE OF MACHINERY & EQUIPMENT       | 0                | 0                | 0                | 0                | 0                | 0                |
| 590-102-676-001                     | PROFIT ON MERCHANDISE SALES         | 0                | 0                | 0                | 0                | 0                | 0                |
| 590-102-693-001                     | CAPITAL GAIN OR LOSS                | 0                | 0                | 0                | 0                | 0                | 0                |
|                                     | <b>TOTAL NON-OPERATING REVENUES</b> | <b>2,322,620</b> | <b>71,990</b>    | <b>61,967</b>    | <b>28,753</b>    | <b>63,000</b>    | <b>57,300</b>    |
|                                     |                                     |                  |                  |                  |                  |                  |                  |
|                                     | <b>TOTAL FUND REVENUES</b>          | <b>4,714,585</b> | <b>2,579,129</b> | <b>2,576,242</b> | <b>1,251,897</b> | <b>2,655,220</b> | <b>2,648,600</b> |
| <b>EXPENDITURES</b>                 |                                     |                  |                  |                  |                  |                  |                  |
| <b>PROCESSING</b>                   |                                     |                  |                  |                  |                  |                  |                  |
| 590-001-706-001                     | PAYROLL-DIST SUPERVISION & ENG      | 5,904            | 828              | 4,738            | 0                | 12,000           | 6,000            |
| 590-001-706-002                     | PAYROLL-PLANT SUPERVISION & ENG     | 53,996           | 53,442           | 47,969           | 28,807           | 55,000           | 55,000           |
| 590-001-707-002                     | PAYROLL-PLANT LABOR                 | 428,302          | 371,358          | 313,260          | 163,204          | 325,000          | 325,000          |
| 590-001-707-004                     | PAYROLL-LABORATORY OPERATIONS       | 34,405           | 35,626           | 34,168           | 17,649           | 35,000           | 35,000           |
| 590-001-717-008                     | PAYROLL - VACATION PAY              | 34,268           | 34,720           | 38,172           | 21,452           | 36,300           | 39,000           |
| 590-001-717-009                     | PAYROLL - HOLIDAY                   | 19,732           | 18,878           | 18,551           | 9,972            | 20,000           | 19,500           |
| 590-001-717-010                     | PAYROLL - PERSONAL DAYS             | 7,096            | 5,993            | 7,410            | 1,867            | 6,300            | 7,000            |
| 590-001-717-011                     | PAYROLL - SICK PAY                  | 14,927           | 13,328           | 23,221           | 18,589           | 15,000           | 16,000           |
| 590-001-717-012                     | PAYROLL - WORK INQUIRY              | 201              | 0                | 0                | 0                | 200              | 100              |
| 590-001-717-013                     | PAYROLL - FUNERAL                   | 1,547            | 1,088            | 1,868            | 159              | 1,000            | 1,500            |
| 590-001-717-014                     | PAYROLL - JULY DUTY & OTHER         | 73               | 0                | 0                | 0                | 0                | 0                |
| 590-001-717-015                     | PAYROLL - TERMINATION PAY           | 3,195            | 0                | 0                | 0                | 0                | 0                |
| 590-001-717-023                     | PAYROLL - RETROACTIVE PAY           | 0                | 0                | 0                | 0                | 0                | 0                |
| 590-001-717-050                     | PAYROLL - COMPENSATED BENEFITS      | 318              | 75               | 3,410            | 0                | 0                | 0                |
| 590-001-744-001                     | UNIFORMS                            | 3,727            | 3,253            | 3,526            | 2,555            | 3,300            | 3,500            |
| 590-001-744-004                     | RISK MGMT - EQUIP & MEETINGS        | 3,305            | 5,582            | 3,575            | 4,168            | 3,000            | 3,800            |
| 590-001-744-005                     | SAFETY GLASSES                      | 0                | 0                | 0                | 0                | 200              | 0                |
| 590-001-746-001                     | ELECTRICITY                         | 214,313          | 178,805          | 188,187          | 79,375           | 170,000          | 170,000          |
| 590-001-746-002                     | WATER & SEWAGE                      | 3,758            | 7,387            | 7,770            | 3,286            | 6,000            | 7,500            |
| 590-001-746-003                     | FUEL OIL                            | 574              | 54               | 552              | 0                | 250              | 100              |

|                                     |                                 |               |               |               |               |               |                  |
|-------------------------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                |                                 |               |               |               |               |               |                  |
| <b>WASTE WATER DEPARTMENT (590)</b> |                                 |               |               |               |               |               |                  |
| Budget Worksheet                    |                                 |               |               |               |               |               |                  |
| FY2014                              |                                 |               |               |               |               |               |                  |
|                                     |                                 | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                      | <u>Account Description</u>      | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 590-001-746-004                     | NATURAL GAS                     | 37,991        | 52,246        | 32,517        | 31,788        | 50,000        | 38,000           |
| 590-001-746-006                     | LUBRICANTS                      | 0             | 615           | 192           | 303           | 1,800         | 500              |
| 590-001-746-007                     | LABORATORY SUPPLIES             | 9,660         | 12,358        | 7,262         | 5,224         | 6,000         | 10,000           |
| 590-001-746-008                     | MISCELLANEOUS EXPENSE           | 0             | 36            | 13            | 61            | 100           | 100              |
| 590-001-746-009                     | CHLORINE                        | 9,465         | 18,862        | 15,693        | 7,864         | 20,000        | 20,000           |
| 590-001-746-010                     | FERROUS CHLORIDE                | 28,446        | 18,402        | 15,342        | 8,400         | 20,000        | 20,000           |
| 590-001-746-011                     | NITRIC ACID                     | 0             | 0             | 0             | 0             | 0             | 0                |
| 590-001-746-012                     | POLYMER                         | 13,876        | 31,545        | 31,050        | 16,043        | 27,000        | 33,000           |
| 590-001-746-013                     | SULPHUR DIOXIDE                 | 5,201         | 12,868        | 5,350         | 3,220         | 10,000        | 7,000            |
| 590-001-746-014                     | SALT                            | 0             | 63            | 118           | 0             | 100           | 100              |
| 590-001-746-016                     | SLUDGE REMOVAL                  | 122,778       | 85,298        | 64,280        | 35,190        | 55,000        | 75,000           |
| 590-001-756-004                     | GASOLINE & OIL                  | 2,052         | 4,490         | 4,659         | 2,677         | 4,000         | 5,100            |
| 590-001-770-016                     | GENERAL SUPPLIES EXPENSE        | 4,441         | 3,928         | 4,586         | 1,390         | 5,000         | 5,000            |
| 590-001-770-017                     | MTNCE - BUILDING                | 4,131         | 17,102        | 11,955        | 4,914         | 8,500         | 12,000           |
| 590-001-770-018                     | MTNCE - GROUNDS                 | 7,612         | 11,169        | 13,216        | 1,037         | 8,500         | 10,000           |
| 590-001-775-008                     | MTNCE - FIELD EQUIPMENT         | 99            | 110           | 137           | 665           | 500           | 500              |
| 590-001-775-012                     | MTNCE - PLANT EQUIPMENT         | 58,861        | 83,923        | 105,769       | 27,739        | 50,000        | 70,000           |
| 590-001-775-013                     | MTNCE - PLANT EQUIP REPLACEMENT | 5,191         | 49            | 22,248        | 15,266        | 20,000        | 20,000           |
| 590-001-775-021                     | MTNCE - LABORATORY EQUIPMENT    | 266           | 5,003         | 514           | 252           | 1,000         | 1,000            |
| 590-001-775-022                     | MTNCE - INSTRUMENT              | 819           | 392           | 2,029         | 236           | 2,000         | 2,000            |
| 590-001-784-004                     | VEHICLE MAINTENANCE             | 2,846         | 4,605         | 4,244         | 2,413         | 5,000         | 4,800            |
| 590-001-788-007                     | MTNCE - RADIO EQUIPMENT         | 581           | 2,241         | 1,301         | 444           | 2,000         | 1,800            |
| 590-001-789-001                     | TOOL EXPENSE                    | 19            | 316           | 795           | 1,777         | 1,000         | 1,500            |
| 590-001-789-005                     | LABORATORY EQUIPMENT            | 0             | 0             | 1,043         | 0             | 0             | 0                |
| 590-001-817-001                     | LABORATORY TESTING & ANALYSIS   | 3,917         | 4,171         | 2,953         | 967           | 5,000         | 4,000            |
| 590-001-969-014                     | LICENSE & PERMIT EXPENSE        | 7,127         | 6,683         | 8,427         | 5,780         | 8,500         | 8,500            |
|                                     | TOTAL PROCESSING                | 1,155,020     | 1,106,892     | 1,052,070     | 524,733       | 999,550       | 1,038,900        |
| <b>INTERCEPTER SEWER</b>            |                                 |               |               |               |               |               |                  |
| 590-002-750-016                     | OPERATION - DIVERSION CHAMBER   | 0             | 0             | 0             | 0             | 200           | 0                |

|                                     |                                      |               |               |               |               |               |                  |
|-------------------------------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                |                                      |               |               |               |               |               |                  |
| <b>WASTE WATER DEPARTMENT (590)</b> |                                      |               |               |               |               |               |                  |
| Budget Worksheet                    |                                      |               |               |               |               |               |                  |
| FY2014                              |                                      |               |               |               |               |               |                  |
|                                     |                                      | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                      | <u>Account Description</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 590-002-750-017                     | ELECTRICITY - DIVERSION CHAMBE       | 19            | 20            | 25            | 0             | 0             | 0                |
| 590-002-780-021                     | MTNCE - INTERCEPTER SEWERS           | 5,739         | 2,130         | 10,623        | 3,597         | 5,000         | 8,100            |
| 590-002-780-023                     | MTNCE - DIVERSION CHAMBERS           | 160           | 160           | 182           | 2             | 200           | 200              |
|                                     | TOTAL INTERCEPTER SEWER              | 5,918         | 2,310         | 10,830        | 3,599         | 5,400         | 8,300            |
| <b>SANITARY SEWER</b>               |                                      |               |               |               |               |               |                  |
| 590-003-750-015                     | OPERATION-WESTERN ELECT LIFT STN     | 2,024         | 2,155         | 2,745         | 1,920         | 2,500         | 3,000            |
| 590-003-750-021                     | ELECTRICITY - WESTERN ELECT LIFT STN | 1,038         | 953           | 1,040         | 559           | 1,000         | 1,000            |
| 590-003-750-022                     | ELECTRICITY - PROGRESSIVE DRIVE      | 53            | 51            | 52            | 0             | 100           | 100              |
| 590-003-750-026                     | ELECTRICITY - BERTRAND CROSSING      | 614           | 763           | 359           | 165           | 500           | 500              |
| 590-003-759-001                     | MAPS AND RECORDS                     | 0             | 0             | 0             | 0             | 100           | 0                |
| 590-003-780-005                     | MTNCE - SANITARY SEWERS              | 177,405       | 136,848       | 151,976       | 44,271        | 165,000       | 157,515          |
| 590-003-784-004                     | VEHICLE MAINTENANCE                  | 40            | 213           | 0             | 0             | 100           | 100              |
| 590-003-786-022                     | MTNCE - WESTERN ELEC SEWAGE LIFT     | 545           | 1,202         | 1,019         | 0             | 1,000         | 1,000            |
| 590-003-786-024                     | MTNCE - HOWARD TWP SEWAGE LIFT       | 1,414         | 2,158         | 2,313         | 1,115         | 1,500         | 2,200            |
| 590-003-786-025                     | MTNCE - PROGRESSIVE DRIVE LIFT       | 378           | 410           | 437           | 267           | 400           | 500              |
| 590-003-786-026                     | MTNCE - BERTRAND CROSSING LIFT       | 708           | 1,517         | 1,065         | 303           | 500           | 500              |
| 590-003-786-027                     | MTNCE - INDUSTRIAL DR LIFT           | 861           | 4,833         | 969           | 476           | 1,000         | 1,000            |
| 590-003-787-004                     | MTNCE - INSTALLED FLOW METERS        | 3,865         | 786           | 3,097         | 0             | 2,500         | 2,500            |
| 590-003-787-005                     | MTNCE - INSTALLED FLOW METERS        | 411           | 131           | 145           | 0             | 500           | 400              |
|                                     | TOTAL SANITARY SEWER                 | 189,356       | 152,020       | 165,217       | 49,076        | 176,700       | 170,315          |
| <b>ADMINISTRATIVE &amp; GENERAL</b> |                                      |               |               |               |               |               |                  |
| 590-004-708-001                     | PAYROLL - METER READERS              | 19,880        | 11,321        | 11,523        | 7,524         | 13,000        | 13,000           |
| 590-004-709-001                     | PAYROLL - CLERICAL                   | 63,031        | 56,653        | 59,148        | 29,264        | 62,000        | 61,000           |
| 590-004-710-001                     | PAYROLL - ADMINISTRATIVE             | 52,249        | 44,374        | 42,688        | 17,437        | 45,000        | 45,000           |
| 590-004-717-001                     | PENSION FUND EXPENSE                 | 0             | 31,160        | 42,812        | 49,340        | 49,340        | 50,052           |
| 590-004-717-002                     | RETIREEES GROUP MED INSURANCE        | 0             | 5,606         | 0             | 0             | 0             | 0                |
| 590-004-717-003                     | SOCIAL SECURITY TAX                  | 60,089        | 56,647        | 51,561        | 25,418        | 60,000        | 58,000           |
| 590-004-717-004                     | EMPLOYEES GROUP INSURANCE - MED      | 197,655       | 206,580       | 194,610       | 114,356       | 212,400       | 162,200          |
| 590-004-717-006                     | EMPLOYEE ASSISTANCE PROGRAM          | 0             | 0             | 0             | 0             | 0             | 0                |

|                              |                                   |               |               |               |               |               |                  |
|------------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| CITY OF NILES                |                                   |               |               |               |               |               |                  |
| WASTE WATER DEPARTMENT (590) |                                   |               |               |               |               |               |                  |
| Budget Worksheet             |                                   |               |               |               |               |               |                  |
| FY2014                       |                                   |               |               |               |               |               |                  |
|                              |                                   | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>               | <u>Account Description</u>        | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 590-004-717-007              | EMPLOYEE WELLNESS PROGRAM         | 0             | 0             | 0             | 0             | 0             | 0                |
| 590-004-717-008              | PAYROLL - VACATION PAY            | 11,935        | 10,344        | 9,448         | 4,168         | 10,500        | 10,500           |
| 590-004-717-009              | PAYROLL - HOLIDAY PAY             | 5,381         | 4,523         | 4,481         | 2,321         | 5,600         | 5,000            |
| 590-004-717-010              | PAYROLL - PERSONAL DAYS           | 1,734         | 1,532         | 1,604         | 499           | 1,800         | 1,800            |
| 590-004-717-011              | PAYROLL - SICK PAY                | 12,121        | 9,636         | 3,819         | 2,942         | 7,500         | 6,000            |
| 590-004-717-012              | PAYROLL - INJURY PAY              | 49            | 0             | 13            | 0             | 300           | 100              |
| 590-004-717-013              | PAYROLL - FUNERAL PAY             | 282           | 661           | 511           | 104           | 400           | 500              |
| 590-004-717-014              | PAYROLL - JURY DUTY & OTHER       | 132           | 0             | 27            | 80            | 0             | 100              |
| 590-004-717-015              | PAYROLL - TERMINATION PAY         | 3,251         | 7,492         | 0             | 0             | 0             | 0                |
| 590-004-717-016              | PAYROLL - SUSPENSION PAY          | 0             | 0             | 0             | 0             | 0             | 0                |
| 590-004-717-017              | PAYROLL - WORKMENS COMP           | 0             | 0             | 0             | 0             | 0             | 0                |
| 590-004-717-020              | UNEMPLOYMENT COMPENSATION         | 2,658         | 5,767         | 0             | 3,926         | 0             | 0                |
| 590-004-717-023              | PAYROLL - RETROACTIVE PAY         | 26            | 0             | 0             | 0             | 0             | 0                |
| 590-004-717-050              | PAYROLL - COMPENSATED BENEFITS    | (6,592)       | (4,981)       | 134           | 0             | 0             | 0                |
| 590-004-717-060              | OPEB - RETIREE HEALTH INSURANCE   | 0             | 3,741         | 0             | 0             | 0             | 0                |
| 590-004-727-001              | OFFICE SUPPLIES                   | 4,878         | 2,898         | 3,280         | 1,965         | 4,000         | 3,500            |
| 590-004-731-001              | BOOKS & PERIODICALS               | 327           | 318           | 502           | 81            | 500           | 500              |
| 590-004-733-001              | COMPUTER EQUIPMENT & SUPPLIES     | 1,185         | 4,684         | 2,223         | 560           | 2,500         | 6,000            |
| 590-004-733-002              | NETWORK COMPUTER EQUIPMENT        | 2,070         | 2,498         | 1,285         | 836           | 2,500         | 2,500            |
| 590-004-735-001              | OFFICE FURNITURE & EQUIPMENT      | 563           | 1,330         | 823           | 74            | 2,000         | 1,700            |
| 590-004-736-001              | POSTAGE EXPENSE                   | 6,800         | 6,630         | 7,686         | 2,171         | 8,000         | 8,000            |
| 590-004-756-001              | COMMERCIAL DRIVER LICENSE EXPENSE | 75            | 54            | 56            | 56            | 100           | 100              |
| 590-004-756-005              | CAR ALLOWANCE/MILEAGE             | 1,389         | 1,124         | 1,052         | 78            | 2,500         | 2,000            |
| 590-004-801-001              | PROFESSIONAL SERVICES             | 8,920         | 1,780         | 4,805         | 4,177         | 10,000        | 6,000            |
| 590-004-801-005              | AUDIT FEES                        | 4,268         | 5,931         | 2,018         | 1,020         | 1,700         | 1,250            |
| 590-004-801-007              | ARMORED CAR SERVICES              | 0             | 0             | 0             | 0             | 0             | 0                |
| 590-004-803-001              | CITY ADMINISTRATION EXPENSE       | 29,195        | 35,570        | 27,726        | 10,552        | 17,400        | 19,600           |
| 590-004-816-001              | GENERAL MEDICAL EXPENSE           | 2,291         | 872           | 406           | 292           | 500           | 500              |
| 590-004-820-001              | TRAVEL, TRAINING & CONFERENCE     | 2,610         | 4,984         | 3,235         | 2,132         | 6,000         | 4,000            |

|                                     |                                    |               |               |               |               |               |                  |
|-------------------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                |                                    |               |               |               |               |               |                  |
| <b>WASTE WATER DEPARTMENT (590)</b> |                                    |               |               |               |               |               |                  |
| Budget Worksheet                    |                                    |               |               |               |               |               |                  |
| FY2014                              |                                    |               |               |               |               |               |                  |
|                                     |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                      | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 590-004-821-001                     | MEMBERSHIP FEES                    | 350           | 412           | 265           | 14            | 500           | 500              |
| 590-004-851-001                     | TELEPHONE EXPENSE                  | 3,261         | 4,088         | 6,889         | 3,122         | 3,500         | 5,000            |
| 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     | 229           | 357           | 90            | 52            | 250           | 200              |
| 590-004-900-001                     | PRINTING & PUBLISHING              | 206           | 218           | 660           | 81            | 400           | 500              |
| 590-004-920-005                     | HEAT & UTILITIES - OFFICE BUILDING | 3,402         | 3,325         | 3,912         | 3,272         | 4,000         | 4,000            |
| 590-004-930-001                     | MTNCE - OFFICE EQUIPMENT           | 2,117         | 2,292         | 2,433         | 1,277         | 2,000         | 2,500            |
| 590-004-930-002                     | MTNCE - COMPUTER EQUIPMENT         | 4,118         | 3,460         | 3,828         | 1,689         | 2,500         | 3,200            |
| 590-004-930-003                     | MTNCE - TELEPHONE EQUIPMENT        | 171           | 178           | 255           | 0             | 300           | 300              |
| 590-004-931-002                     | MTNCE - OFFICE BUILDING            | 7,779         | 7,693         | 5,592         | 3,599         | 7,500         | 16,000           |
| 590-004-945-001                     | RENT - OFFICE BUILDING             | 9,084         | 9,084         | 9,084         | 4,542         | 9,084         | 9,100            |
| 590-004-946-001                     | PROPERTY TAXES - OFFICE BUILDING   | 0             | 0             | 0             | 0             | 0             | 0                |
| 590-004-956-008                     | MISCELLANEOUS                      | 335           | 528           | 175           | 32            | 500           | 500              |
| 590-004-956-015                     | BANK SERVICE FEES                  | 15            | 15            | 15            | 0             | 50            | 100              |
| 590-004-956-021                     | INJURIES & DAMAGES                 | 0             | 0             | 0             | 0             | 0             | 0                |
| 590-004-956-030                     | IPP FRINGE BENEFIT ALLOCATION      | (1,589)       | (1,485)       | 0             | 0             | 0             | 0                |
| 590-004-956-031                     | IPP BILLING EXPENSE ALLOCATION     | (569)         | (147)         | 0             | 0             | 0             | 0                |
| 590-004-957-001                     | INSURANCE - GENERAL                | 41,382        | 39,149        | 39,454        | 20,691        | 41,000        | 41,000           |
| 590-004-957-003                     | INSURANCE - WORKMENS COMP          | 13,751        | 8,891         | 10,065        | 2,531         | 9,100         | 7,360            |
| 590-004-959-005                     | INTEREST PAID ON CUSTOMER DEPOSITS | 0             | 255           | 73            | 0             | 0             | 0                |
| 590-004-959-020                     | INTEREST PD ON ELECT DEPT LOAN     | 41,241        | 39,645        | 37,969        | 0             | 36,210        | 34,370           |
| 590-004-965-001                     | BAD DEBTS                          | 2,178         | 9,384         | 3,050         | 2,487         | 400           | 3,500            |
| 590-004-965-003                     | BAD DEBT COLLECTION FEES           | 609           | 437           | 664           | 385           | 500           | 500              |
|                                     | TOTAL ADMINISTRATIVE & GENERAL     | 616,522       | 647,508       | 601,949       | 325,147       | 643,334       | 597,532          |
| <b>INDUSTRIAL PRE-TREATMENT</b>     |                                    |               |               |               |               |               |                  |
| 590-005-961-001                     | IPP PAYROLL - SUPERVISION (ACTUAL) | 901           | 0             | 67            | 0             | 1,000         | 500              |
| 590-005-961-002                     | IPP PAYROLL - CHEMIST (ACTUAL)     | 2,255         | 2,622         | 1,950         | 695           | 3,000         | 3,000            |
| 590-005-961-004                     | IPP EMPLOYEE FRINGE BENEFITS       | 1,589         | 1,447         | 0             | 0             | 1,500         | 1,500            |

|                                     |                                     |               |               |               |               |               |                  |
|-------------------------------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                |                                     |               |               |               |               |               |                  |
| <b>WASTE WATER DEPARTMENT (590)</b> |                                     |               |               |               |               |               |                  |
| Budget Worksheet                    |                                     |               |               |               |               |               |                  |
| FY2014                              |                                     |               |               |               |               |               |                  |
|                                     |                                     | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                      | <u>Account Description</u>          | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 590-005-961-005                     | IPP OFFICE FURNITURE & EQUIPMENT    | 0             | 0             | 0             | 0             | 100           | 100              |
| 590-005-961-006                     | IPP BILLING EXPENSE                 | 569           | 147           | 0             | 0             | 100           | 100              |
| 590-005-961-007                     | IPP SUPPLIES EXPENSE                | 416           | 144           | (15)          | 0             | 300           | 200              |
| 590-005-961-010                     | IPP TELEPHONE EXPENSE               | 244           | 190           | 300           | 65            | 200           | 300              |
| 590-005-961-022                     | IPP PROFESSIONAL SERVICE FEES       | 0             | 0             | 0             | 0             | 1,000         | 500              |
| 590-005-961-025                     | IPP EQUIPMENT MAINTENANCE           | 0             | 0             | 0             | 0             | 100           | 100              |
| 590-005-961-026                     | IPP POSTAGE                         | 7             | 12            | 0             | 0             | 100           | 100              |
| 590-005-962-002                     | IPP PAYROLL - CHEMIST (ACTUAL)      | 13            | 32            | 0             | 0             | 300           | 100              |
| 590-005-962-004                     | IPP EMPLOYEE FRINGE BENEFITS        | 0             | 37            | 0             | 0             | 100           | 100              |
| 590-005-962-007                     | IPP SUPPLIES EXPENSE                | 0             | 0             | 100           | 239           | 100           | 100              |
| 590-005-962-015                     | IPP LAB TESTING & ANALYSIS          | 0             | 0             | 0             | 0             | 200           | 100              |
| 590-005-962-016                     | IPP PAYROLL - SEWER SAMPLING        | 0             | 0             | 0             | 0             | 200           | 100              |
| 590-005-962-017                     | IPP PAYROLL - OPERATOR MECHANIC     | 0             | 0             | 0             | 0             | 100           | 100              |
| 590-005-962-020                     | IPP VEHICLE MAINTENANCE             | 0             | 0             | 0             | 0             | 100           | 100              |
| 590-005-962-025                     | IPP EQUIPMENT MAINTENANCE           | 84            | 0             | 0             | 0             | 100           | 100              |
| 590-005-963-002                     | IPP PAYROLL - CHEMIST (ACTUAL)      | 0             | 0             | 0             | 90            | 300           | 100              |
| 590-005-963-004                     | IPP EMPLOYEE FRINGE BENEFITS        | 0             | 0             | 0             | 0             | 150           | 100              |
| 590-005-963-008                     | IPP EDUCATION, TRAINING, & TRAINING | 313           | 184           | 45            | 0             | 400           | 200              |
| 590-005-963-009                     | IPP BOOKS & PERIODICALS             | 0             | 0             | 0             | 0             | 0             | 0                |
|                                     | TOTAL INDUSTRIAL PRE-TREATMENT      | 6,391         | 4,815         | 2,447         | 1,089         | 9,450         | 7,600            |
| DEPRECIATION                        |                                     |               |               |               |               |               |                  |
| 590-006-968-005                     | DEPR - PROCESSING PLANT             | 372,881       | 575,008       | 587,151       | 299,688       | 574,500       | 600,000          |
| 590-006-968-006                     | DEPR - INTERCEPTOR PLANT            | 59,824        | 59,824        | 59,824        | 29,912        | 59,900        | 60,000           |
| 590-006-968-007                     | DEPR - COLLECTION PLANT             | 33,016        | 33,718        | 33,886        | 16,943        | 33,900        | 34,000           |
| 590-006-968-008                     | DEPR - GENERAL PLANT                | 7,910         | 5,313         | 20,400        | 17,156        | 6,100         | 34,500           |
|                                     | TOTAL DEPRECIATION                  | 473,631       | 673,863       | 701,261       | 363,699       | 674,400       | 728,500          |
| DISTRIBUTED EXPENSE                 |                                     |               |               |               |               |               |                  |
| 590-007-956-001                     | DISTRIBUTED EQUIPMENT EXPENSE       | (89)          | 0             | (212)         | (45)          | (50)          | (200)            |
| 590-007-956-002                     | DISTRIBUTED EMPLOYEE BENEFITS       | (400)         | 0             | (514)         | (156)         | (100)         | (500)            |



|                                     |                                    |               |               |               |               |               |                  |
|-------------------------------------|------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| <b>CITY OF NILES</b>                |                                    |               |               |               |               |               |                  |
| <b>WASTE WATER DEPARTMENT (590)</b> |                                    |               |               |               |               |               |                  |
| Budget Worksheet                    |                                    |               |               |               |               |               |                  |
| FY2014                              |                                    |               |               |               |               |               |                  |
|                                     |                                    | 2009-10       | 2010-11       | 2011-12       | 10/12-03/13   | 2012-13       | 2014             |
| <u>Acct No</u>                      | <u>Account Description</u>         | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>REQUESTED</u> |
| 590-007-956-003                     | DISTRIBUTED OVERHEAD EXPENSE       | (300)         | 0             | (401)         | (252)         | (100)         | (400)            |
|                                     | TOTAL DISTRIBUTED EXPENSE          | (789)         | 0             | (1,127)       | (453)         | (250)         | (1,100)          |
| CITY SERVICE                        |                                    |               |               |               |               |               |                  |
| 590-008-955-001                     | TRANS TO CITY - PILOT              | 0             | 0             | 0             | 0             | 0             | 242,900          |
|                                     | TOTAL CITY SERVICE                 | 0             | 0             | 0             | 0             | 0             | 242,900          |
| DEBT                                |                                    |               |               |               |               |               |                  |
| 590-009-959-004                     | INTEREST ON BONDED DEBT            | 0             | 94,113        | 94,027        | 49,366        | 88,000        | 92,125           |
| 590-009-996-002                     | BOND ISSUE EXPENSE                 | 0             | 3,137         | 3,137         | 1,568         | 3,150         | 3,137            |
|                                     | TOTAL DEBT                         | 0             | 97,250        | 97,164        | 50,934        | 91,150        | 95,262           |
|                                     | TOTAL EXPENDITURES                 | 2,446,049     | 2,684,658     | 2,629,811     | 1,317,824     | 2,599,734     | 2,888,209        |
|                                     | NET REVENUES (EXPENDITURES)        | 2,268,536     | (105,529)     | (53,569)      | (65,927)      | 55,486        | (239,609)        |
|                                     | BEGINNING FUND RETAINED EARNINGS   |               |               |               | *             | 11,018,430    | 11,073,916       |
|                                     | PROJECTED ENDING RETAINED EARNINGS |               |               |               |               | 11,073,916    | 10,834,307       |
|                                     | * Actual balance at 9/30/12        |               |               |               |               |               |                  |

**CITY OF NILES - UTILITIES DEPARTMENT  
 "SIGNIFICANT" EXPENDITURES  
 ELECTRIC DIVISION - 5 YEAR PLAN  
 June 24, 2013**

| <u>Account Category / Project Description</u>                            | <u>Fiscal Year<br/>2013-14</u> | <u>Fiscal Year<br/>2014-15</u> | <u>Fiscal Year<br/>2015-16</u> | <u>Fiscal Year<br/>2016-17</u> | <u>Fiscal Year<br/>2017-18</u> |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <b><u>TRANSMISSION PLANT</u></b>   |                                |                                |                                |                                |                                |
| <b>1. Overhead Conductors &amp; Devices</b>                              |                                |                                |                                |                                |                                |
| a. Upgrade Switching Stations / Substations                              | \$ 126,000                     | \$ 126,000                     | \$ 126,000                     | \$ 126,000                     |                                |
| <b>"Transmission Plant" Sub Total</b>                                    | <b>\$ 126,000</b>              | <b>\$ 126,000</b>              | <b>\$ 126,000</b>              | <b>\$ 126,000</b>              |                                |
| <b><u>DISTRIBUTION PLANT</u></b>   |                                |                                |                                |                                |                                |
| <b>1. Poles/Towers/Fixtures (New Construction)</b>                       | \$ 10,000                      | \$ 10,000                      | \$ 10,000                      | \$ 10,000                      | \$ 10,000                      |
| <b>2. Overhead Conductors &amp; Devices</b>                              |                                |                                |                                |                                |                                |
| a. New System Additions - Unknown Customer Activity                      | \$ 10,000                      | \$ 10,000                      | \$ 10,000                      | \$ 10,000                      | \$ 10,000                      |
| b. Fiber Control   | \$ 30,000                      | \$ 30,000                      | \$ 30,000                      | \$ 30,000                      |                                |
| c. Recloser Controls (9)   | \$ 58,000                      |                                |                                |                                |                                |
| <b>3. Overhead Street Lights</b>   |                                |                                |                                |                                |                                |
| a. Convert Mercury Vapor Lights and HPS to Magnetic Induction            | \$ 26,000                      | \$ 26,000                      | \$ 26,000                      | \$ 26,000                      | \$ 26,000                      |
| b. Install Decorative Street Lights - Sycamore, 2nd to 5th               | \$ 60,000                      |                                |                                |                                |                                |
| <b>4. Underground Conductors &amp; Devices (DT)</b>                      |                                |                                |                                |                                |                                |
| a. Engineering Service for Replacement of Downtown Transformers/ Feeders | \$ 50,000                      |                                |                                |                                |                                |
| b. Replacement for Feeder 1  |                                | \$ 75,000                      |                                |                                |                                |
| c. Replacement for Feeder 2  |                                |                                | \$ 75,000                      |                                |                                |
| d. Replacement for Feeder 3  |                                |                                |                                | \$ 125,000                     |                                |
| e. Replacement for Feeder 4  |                                |                                |                                |                                | \$ 125,000                     |
| <b>5. Underground Conductors &amp; Devices (RE)</b>                      |                                |                                |                                |                                |                                |
| a. New System Additions - Unknown Customer Activity                      | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       |
| <b>6. Distribution Transformers</b>                                      | \$ 25,000                      | \$ 25,000                      | \$ 25,000                      | \$ 25,000                      | \$ 25,000                      |
| <b>7. Services</b>   | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       |
| <b>"Distribution Plant" SubTotal</b>                                     | <b>\$ 279,000</b>              | <b>\$ 186,000</b>              | <b>\$ 186,000</b>              | <b>\$ 236,000</b>              | <b>\$ 206,000</b>              |
| <b><u>GENERAL PLANT</u></b>  |                                |                                |                                |                                |                                |
| <b>1. Trucks &amp; Trailers</b>  |                                |                                |                                |                                |                                |
| a. Replace or Refurbish Derrick Truck                                    | \$ 160,000                     |                                |                                |                                |                                |
| <b>2. Building - Service Center</b>                                      |                                |                                |                                |                                |                                |
| a. Purchase Standby Generator  | \$ 24,000                      |                                |                                |                                |                                |
| <b>3. City Hall Office Building</b>                                      |                                |                                |                                |                                |                                |
| a. Backup Generator  | \$ 55,000                      |                                |                                |                                |                                |
| <b>4. Network Computer Equipment</b>                                     |                                |                                |                                |                                |                                |
| a. Server Upgrade  | \$ 38,500                      |                                |                                |                                |                                |
| b. Fiber Connection  | \$ 27,000                      |                                |                                |                                |                                |

|   | <u>Fiscal Year<br/>2013-14</u> | <u>Fiscal Year<br/>2014-15</u> | <u>Fiscal Year<br/>2015-16</u> | <u>Fiscal Year<br/>2016-17</u> | <u>Fiscal Year<br/>2017-18</u> |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <b><u>GENERAL PLANT (Continued)</u></b> |                                |                                |                                |                                |                                |
| <b>5. Tools &amp; Shop Equipment</b>    |                                |                                |                                |                                |                                |
| a. Misc. Tooling                        | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       |
| "General Plant" SubTotal                | \$ 309,500                     | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       |
| <b>TOTAL COMMITMENT BY YEAR</b>         | \$ 714,500                     | \$ 317,000                     | \$ 317,000                     | \$ 367,000                     | \$ 211,000                     |
| <b>TOTAL 5 - YEAR COMMITMENT</b>        | \$ 1,926,500                   |                                |                                |                                |                                |

**CITY OF NILES - UTILITIES DEPARTMENT  
 "SIGNIFICANT" EXPENDITURES  
 WATER DIVISION - 5 YEAR PLAN  
 June 24, 2013**

| <u>Account Category / Project Description</u>              | <u>Fiscal Year<br/>2013-14</u> | <u>Fiscal Year<br/>2014-15</u> | <u>Fiscal Year<br/>2015-16</u> | <u>Fiscal Year<br/>2016-17</u> | <u>Fiscal Year<br/>2017-18</u> |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <b><u>PRODUCTION PLANT</u></b>                             |                                |                                |                                |                                |                                |
| <b>1. New Airport Well</b>                                 | \$ 128,000                     |                                | \$ -                           |                                |                                |
| <b>2. Booster Station Backup Electrical</b>                | \$ 30,000                      |                                |                                |                                |                                |
| <b>3. SCADA Upgrade</b>                                    | \$ 10,000                      | \$ 7,000                       | \$ 7,000                       |                                |                                |
| <b>"Production Plant" Sub Total</b>                        | <b>\$ 168,000</b>              | <b>\$ 7,000</b>                | <b>\$ 7,000</b>                | <b>\$ -</b>                    | <b>\$ -</b>                    |
| <b><u>DISTRIBUTION PLANT</u></b>                           |                                |                                |                                |                                |                                |
| <b>1. Distribution Mains</b>                               |                                |                                |                                |                                |                                |
| a. King Rd., Park Ln., Evergreen, Fairview along RR tracks |                                |                                |                                | \$ 50,000                      | \$ 50,000                      |
| b. 13th - 17th Sts. (Clarendon, Sheridan, Sheffield)       |                                |                                |                                | \$ 65,000                      | \$ 65,000                      |
| c. 13th - 19th Sts. (Eagle, Howard, and Cass)              |                                |                                |                                |                                | \$ 65,000                      |
| d. Michigan / Bond / Huron / Forest                        |                                |                                |                                |                                | \$ 50,000                      |
| <b>2. Meters</b>   |                                |                                |                                |                                |                                |
| a. AMI Meters and Infrastructure                           | \$ 75,000                      | \$ 75,000                      | \$ 75,000                      | \$ 75,000                      | \$ 75,000                      |
| <b>"Distribution Plant" Subtotal</b>                       | <b>\$ 75,000</b>               | <b>\$ 75,000</b>               | <b>\$ 75,000</b>               | <b>\$ 190,000</b>              | <b>\$ 305,000</b>              |
| <b><u>GENERAL PLANT</u></b>                                |                                |                                |                                |                                |                                |
| <b>1. Network Computer Equipment</b>                       |                                |                                |                                |                                |                                |
| a. Server Upgrade  | \$ 17,500                      |                                |                                |                                |                                |
| <b>2. City Hall Office Building</b>                        |                                |                                |                                |                                |                                |
| a. Backup Generator  | \$ 25,000                      |                                |                                |                                |                                |
| <b>"General Plant" Subtotal</b>                            | <b>\$ 42,500</b>               | <b>\$ -</b>                    | <b>\$ -</b>                    | <b>\$ -</b>                    | <b>\$ -</b>                    |
| <b>TOTAL COMMITMENT BY YEAR</b>                            | <b>\$ 285,500</b>              | <b>\$ 82,000</b>               | <b>\$ 82,000</b>               | <b>\$ 190,000</b>              | <b>\$ 305,000</b>              |
| <b>TOTAL 5 - YEAR COMMITMENT</b>                           | <b>\$ 944,500</b>              |                                |                                |                                |                                |

**CITY OF NILES - UTILITIES DEPARTMENT**  
**"SIGNIFICANT" EXPENDITURES**  
**WASTEWATER DIVISION - 5 YEAR PLAN**  
**June 24, 2013**

| <b>Account Category / Project Description</b>          | <b>Fiscal Year<br/><u>2013-14</u></b> | <b>Fiscal Year<br/><u>2014-15</u></b> | <b>Fiscal Year<br/><u>2015-16</u></b> | <b>Fiscal Year<br/><u>2016-17</u></b> | <b>Fiscal Year<br/><u>2017-18</u></b> |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| <b><u>PROCESSING PLANT</u></b>                         |                                       |                                       |                                       |                                       |                                       |
| <b>1. Land Improvements</b>                            |                                       |                                       |                                       |                                       |                                       |
| - Resurface Drive Area                                 |                                       | \$ 27,000                             |                                       |                                       |                                       |
| - Security Fencing Improvements                        | \$ 25,000                             |                                       |                                       |                                       |                                       |
| <b>Sub Total</b>                                       | <b>\$ 25,000</b>                      | <b>\$ 27,000</b>                      |                                       |                                       |                                       |
| <b>2. Building &amp; Equipment</b>                     |                                       |                                       |                                       |                                       |                                       |
| <b>a. Return Activated Sludge</b>                      |                                       |                                       |                                       |                                       |                                       |
| - Pump, VFD and Piping Upgrade                         | \$ 100,000                            | \$ 100,000                            |                                       |                                       |                                       |
| <b>b. Primary Clarifiers</b>                           |                                       |                                       |                                       |                                       |                                       |
| - Tank Center Well Replacement                         |                                       |                                       |                                       | \$ 200,000                            | \$ 200,000                            |
| <b>c. Aeration Tanks</b>                               |                                       |                                       |                                       |                                       |                                       |
| - VFD and new motor installation                       |                                       |                                       | \$ 125,000                            | \$ 125,000                            |                                       |
| <b>d. Final Clarifiers</b>                             |                                       |                                       |                                       |                                       |                                       |
| - Effluent Trough Repair                               | \$ 40,000                             | \$ 40,000                             |                                       |                                       |                                       |
| <b>e. General Process Improvements</b>                 |                                       |                                       |                                       |                                       |                                       |
| - Plantwide Flow Meter Replacements/Maintenance        | \$ 10,000                             | \$ 10,000                             |                                       |                                       |                                       |
| - Valve/Sluice/Stop Gate Annual Replacement            | \$ 20,000                             | \$ 20,000                             | \$ 20,000                             | \$ 20,000                             | \$ 20,000                             |
| - Recycle Pumps - replace or rebuild                   | \$ 120,000                            |                                       |                                       |                                       |                                       |
| - Replace Grit Screen Boiler                           | \$ 80,000                             |                                       |                                       |                                       |                                       |
| - Replace Seals on Primary Gate Valves                 | \$ 5,000                              |                                       |                                       |                                       |                                       |
| - RAS Pumping System                                   | \$ 230,000                            |                                       |                                       |                                       |                                       |
| - PEW Pump re-engineered and replaced                  | \$ 150,000                            |                                       |                                       |                                       |                                       |
| - Replace Valve and Actuator w/Spool Piece on RAS Pipe | \$ 12,000                             |                                       |                                       |                                       |                                       |
| <b>Sub Total</b>                                       | <b>\$ 767,000</b>                     | <b>\$ 170,000</b>                     | <b>\$ 145,000</b>                     | <b>\$ 345,000</b>                     | <b>\$ 220,000</b>                     |

| <b>Account Category / Project Description</b>  | <b>Fiscal Year<br/>2013-14</b> | <b>Fiscal Year<br/>2014-15</b> | <b>Fiscal Year<br/>2015-16</b> | <b>Fiscal Year<br/>2016-17</b> | <b>Fiscal Year<br/>2017-18</b> |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <b>f. General Plant Improvements</b>           |                                |                                |                                |                                |                                |
| - Old Lab Building Roof                        |                                | \$ 45,000                      |                                |                                |                                |
| - Electrical Equipment Blower and RAS Building |                                |                                |                                | \$ 100,000                     | \$ 100,000                     |
| - Snow Roof on screw pump channel              | \$ 6,000                       |                                |                                |                                |                                |
| - Replace Instrument Air Compressor            | \$ 25,000                      |                                |                                |                                |                                |
| - Instrumentation Equipment Maintenance        | \$ 15,000                      | \$ 10,000                      | \$ 15,000                      | \$ 15,000                      | \$ 15,000                      |
| - Replace Portable Plant Generator             | \$ 40,000                      |                                |                                |                                |                                |
| - Fiber Connection                             | \$ 14,000                      |                                |                                |                                |                                |
| <b>Sub Total</b>                               | <b>\$ 100,000</b>              | <b>\$ 55,000</b>               | <b>\$ 15,000</b>               | <b>\$ 115,000</b>              | <b>\$ 115,000</b>              |
| <b>"Processing Plant" Sub Total</b>            | <b>\$ 892,000</b>              | <b>\$ 252,000</b>              | <b>\$ 160,000</b>              | <b>\$ 460,000</b>              | <b>\$ 335,000</b>              |

**COLLECTION PLANT**

|  |                   |             |             |             |             |
|--|-------------------|-------------|-------------|-------------|-------------|
| <b>1. Infrastructure Changes (CSO Project)</b> | \$ 150,000        |             |             |             |             |
| <b>"Collection Plant" Sub Total</b>            | <b>\$ 150,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

**GENERAL PLANT**

|  |                  |             |             |             |             |
|--|------------------|-------------|-------------|-------------|-------------|
| <b>1. Field Equipment</b>                            |                  |             |             |             |             |
| - Replace or Refurbish Dump Truck #33 (Sludge Truck) | \$125,000        |             |             |             |             |
| <b>2. Network Computer Equipment</b>                 |                  |             |             |             |             |
| - Server Upgrade                                     | \$14,000         |             |             |             |             |
| - Fiber Connection                                   | \$14,000         |             |             |             |             |
| <b>2. City Hall Office Building</b>                  |                  |             |             |             |             |
| - Standby Generator                                  | \$20,000         |             |             |             |             |
| <b>"General Plant" Sub Total</b>                     | <b>\$173,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |

|  |                     |                   |                   |                   |                   |
|--|---------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Total Expenditure Per Year</b>        | <b>\$ 1,215,000</b> | <b>\$ 252,000</b> | <b>\$ 160,000</b> | <b>\$ 460,000</b> | <b>\$ 335,000</b> |
| <b>Total Expenditure for 5 Year Plan</b> | <b>\$ 2,422,000</b> |                   |                   |                   |                   |