



CITY OF NILES

July 15, 2016

Honorable Michael McCauslin, Mayor
Members of the City Council
333 N. 2nd Street
Niles, Michigan 49120

Dear Mayor McCauslin and Members of the City Council:

In accordance with the requirements of the Michigan Uniform Budget Act and the City of Niles' Charter, I submit to you the City's proposed budget for fiscal year 2017.

This year's fiscal budget reflects the same conservative financial approach adopted by the City Council more than ten years ago when significant financial challenges were looming. This budget, like previous budgets, limits employment positions and trims costs in ways never imagined prior to the recession.

The City continues to see an upturn in property sales with property owners realizing increasing property values. Overall this is good news for the community. However, State law severely restricts how much revenue the City will realize from these higher values. Due to Proposal A, even if a property owner's taxable value rose 10% this year, the City would only realize an increase in property tax revenues equal to the Consumer Price Index or 5% which ever is lower. The Consumer Price Index for 2016 is 1.0146% - down from 1.6% the previous year. This decrease in the Consumer Price Index and a citywide reduction in total taxable value of \$6 million means reduced property tax revenues for 2017's fiscal year. Even though property values are increasing, Berrien County is experiencing a record number of delinquent property tax payments. There was a 43% increase in delinquent property taxes within the City of Niles last year. We are estimating that in Niles City there will be \$200,000 in uncollectable property taxes during FY 2017.

Cities all across Michigan are still suffering from the State's broken funding mechanism. 7.5 billion dollars in revenue sharing have been diverted to other state projects over the past 16 years. Since 2002 Niles alone has seen revenue sharing reduced by \$5.4 million. The impact of this lost revenue is compounded by the loss of business personal property taxes in 2014. We are still waiting to see if the state will honor its promise to refund this lost revenue.

Health care costs have steadily risen often by double-digit percentages. This year we have held health care costs to an increase of approximately 6%. In January of 2017 the City of Niles will be offering alternative insurance plans to our employees. We are hopeful the new plans will be beneficial to the employee as well as help the City of Niles control future insurance costs. The alternative plan will be a high deductible health care plan. High deductible health care plans have historically experienced annual increases of 3% nationally. Employees will also start paying a monthly premium in January of 2017, which is the result of the current health care plan exceeding the allowable “hard cap” set by the State of Michigan. Additionally the City of Niles pays a per employee insurance tax to the federal government. This tax is used to help insurance companies defray the cost of insuring people through the Affordable Health Care Act.

The City of Niles realized an increase in pension costs this fiscal year. A significant portion of these increased costs was due to changes in the assumptions used by the actuarial to value the pension plan. These changes in assumptions will likely have the effect of maintaining higher pension costs for many years. We are actively exploring options to control pension costs.

Department heads were asked to present their department’s General Fund budgets with decreased expenses even though employment costs have increased. Capital expenses were eliminated in General Fund Departments. Additionally one full-time position was eliminated in the Police Department and several part-time positions were eliminated in the Fire Department.

The City of Niles Budget consists of three main categories. They are the General Fund, the additional 20 Operating Funds, and the Enterprise Funds. The budget document contains a detailed description of expenses and revenues. In the following paragraphs I will provide a general overview of each fund and its individual components.

GENERAL FUND

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

Overall this category of the General Fund decreased 1%. Employment costs increased mainly due to increased pension costs. We were able to offset these increased costs in Management Services since many of the major citywide computer software and hardware upgrades have been completed.

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

Overall this category of the General Fund decreased 2.9%. Employment costs increased mainly due to increased pension costs. Reducing some services and eliminating capital purchases made this reduction possible.

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

Overall this category of the General Fund increased 3%. Employment costs increased mainly due to increased pension costs and a 2% wage increase in the Police Department. One full-time

position was eliminated in the Police Department and part-time positions were eliminated in the Fire Department. The Police Department added a part-time position to provide security at the Utility Department. These expenses are being reimbursed by the Utility Department. All capital purchases were removed from the budgets. Public Safety accounts for 56% of the General Fund expenses. While this is a large percentage it is well within the national average. As budgets tighten and non-essential services are reduced I have seen where Public Safety becomes 70% or more of other cities' general fund budgets.

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

Overall this category of the General Fund decreased 11.2%. This decrease is due to reduced staff hours at the museum and operational cost reductions.

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

Overall this category of the General Fund decreased 8.1%. This decrease is the result of anticipated reductions in retiree health insurance costs.

ADDITIONAL OPERATING FUNDS

Includes funds for Major Highway, Local Highway, TIFA, Building Department, Community Development Grant Loans, Community Development Non-Grant Loans, Community Housing Improvement, HUD Entitlement Program, Economic Development Grants and Loans, Capital Improvement, Equipment Replacement, Industrial Park, Sewer Maintenance, Dial-A-Ride, Delinquent Tax Revolving, Local Improvement Revolving, Riverfront Amphitheater, Insurance, Cemetery Perpetual Care and Pension.

Combined, the expenses in these funds increased .024%. This increase most directly related to employment costs.

GENERAL FUND SUMMARY

The General Fund expenses increased 0.05%. When you consider all the Operating Fund's 20 divisions and departments including the General Fund, the total Operating Fund/General Fund expenses increased 0.024%. You should use some caution when considering all Operating Funds together. There are three funds included in the Operating Funds that can be heavily influenced by the market or grant funding. They are the Pension Fund, the Local and the Major Highway Funds. These three funds represent 87% of the total fund balance. They easily skew the overall fund balance at any given moment in time depending on the market value or the grant cycle at that moment.

It is anticipated that the General Fund will return \$52,190 in revenue to General Fund reserves at the conclusion of FY 2016.

ENTERPRISE FUNDS**Cemetery**

Operational expenses in the Cemetery have been reduced over recent years. This year the budget was reduced another .04%.

Airport

Operational expenses at the Airport have increased 30%. This increase is due to receiving a federal grant for capital improvements and increased fuel purchases.

Golf

Operational expenses at the Golf Course have decreased 0.08%. This decrease is the result of more efficient staffing lowering employment costs.

Electric Utility

Operational expenses are expected to increase 0.007%. This increase is attributed to the increase in purchasing power from AEP and capital improvements.

Wastewater Utility

Operational expenses are expected to increase 0.004%. This is due to increased employment expenses.

Water Utility

Operational expenses are expected to increase 0.0095%. This is due to increased employment expenses and capital improvements.

ENTERPRISE FUND SUMMARY

Combined Enterprise Fund expenses increased .008%. This increase is most directly related to increased purchase power costs and increased capital investment in the Electric Division.

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

Respectfully submitted,



Richard A. Huff, City Administrator

Table of Contents

1 TABLE OF CONTENTS

2 BUDGET OVERVIEW

3 GENERAL FUND

4 OTHER FUNDS

5 UTILITY FUNDS

TABLE OF CONTENTS

BUDGET MESSAGE

City Administrator's Budget Message

BUDGET OVERVIEW

City of Niles Organization Chart	1
Annual Budget Summary	2
Operating Funds Balance Summary	3
Enterprise Funds cash and Investment Balance Summary	4
General Fund Revenues Graph	5
General Fund Expenditures Graph	6
General Fund Expenditures Summary	7
General Fund Departmental Expenditure Summary	8

GENERAL FUND

General Fund Summary	9
General Fund Revenues	10
City Council	12
Administration	14
Assessor	16
Legal	18
City Clerk	20
Treasurer/Director of Finance	22
Management Services	24
Buildings and Grounds	26
Police Department	28
Fire Department	32
Emergency Operations Center	36
Department of Public Works	38
Street Division	39
Sanitation	42
Parks	44
Niles History Center	46
Tree Planting/Trimming/Removal	48
Community Development (Planning/Grant Administration)	50
General Insurance	53
Miscellaneous	55

TABLE OF CONTENTS (Continued)

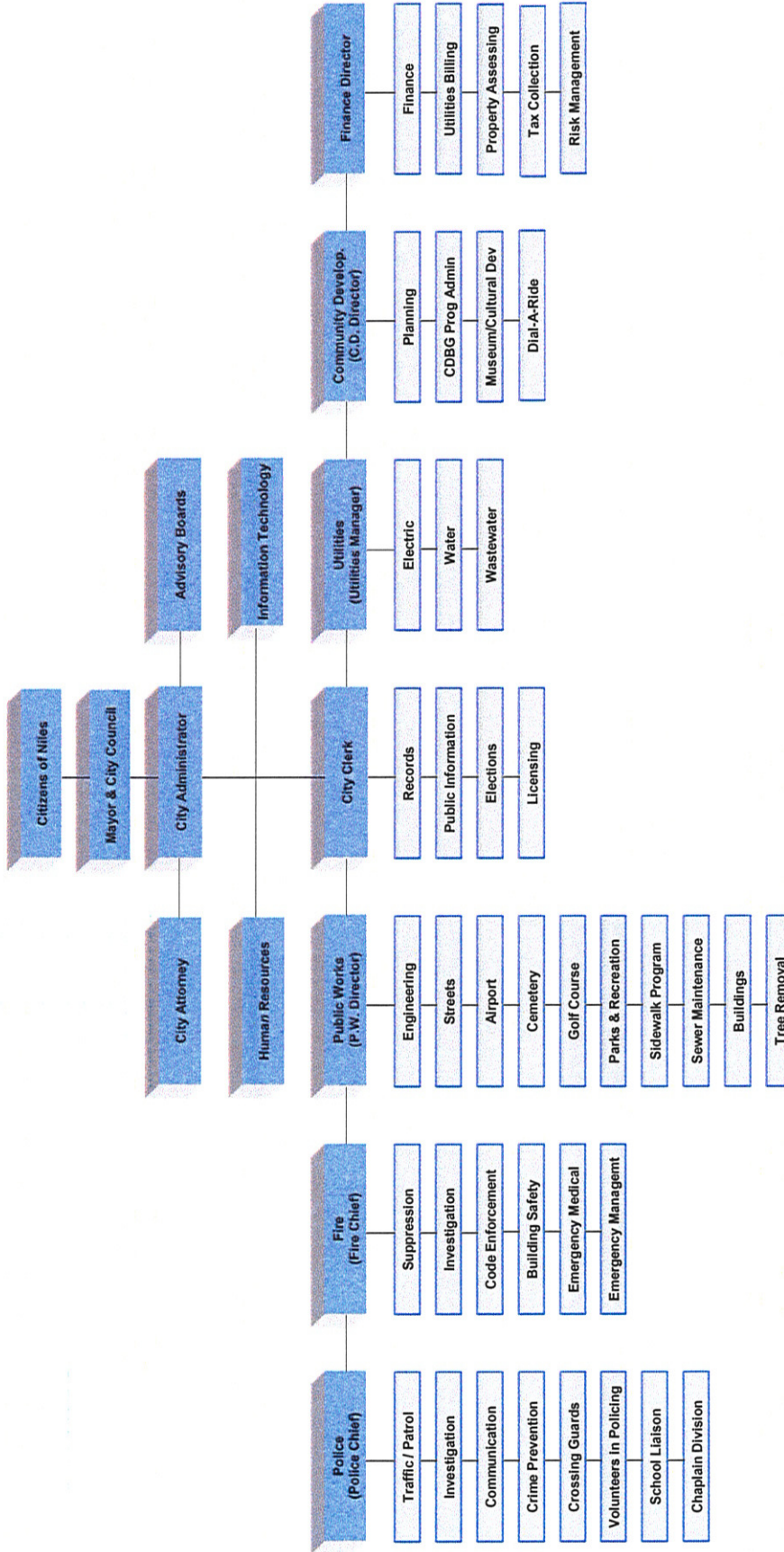
OTHER FUNDS

Major Street	57
Local Street	61
Cemetery	64
TIFA (Tax Increment Financing)	67
Building Department	74
Community Development	77
Downtown Development	79
CHIP (Community Housing Improvement Program)	81
HUD CDBG Entitlement Community Program	83
Economic Development	86
Capital Improvement	88
Equipment Replacement	90
Industrial Park	91
Sewer Maintenance	94
Airport	96
Golf Course	98
Dial-A-Ride	100
Tax Revolving	104
Local Improvement Revolving	106
Insurance	108
Cemetery Perpetual Care	110
Pension	112

UTILITY FUNDS

Utilities Department Introduction	114
Utilities Condensed Budget	116
Electric Division	117
Water Division	123
Waste Water Division	130
Utilities Department 5-year Plans	136

City of Niles Organizational Chart



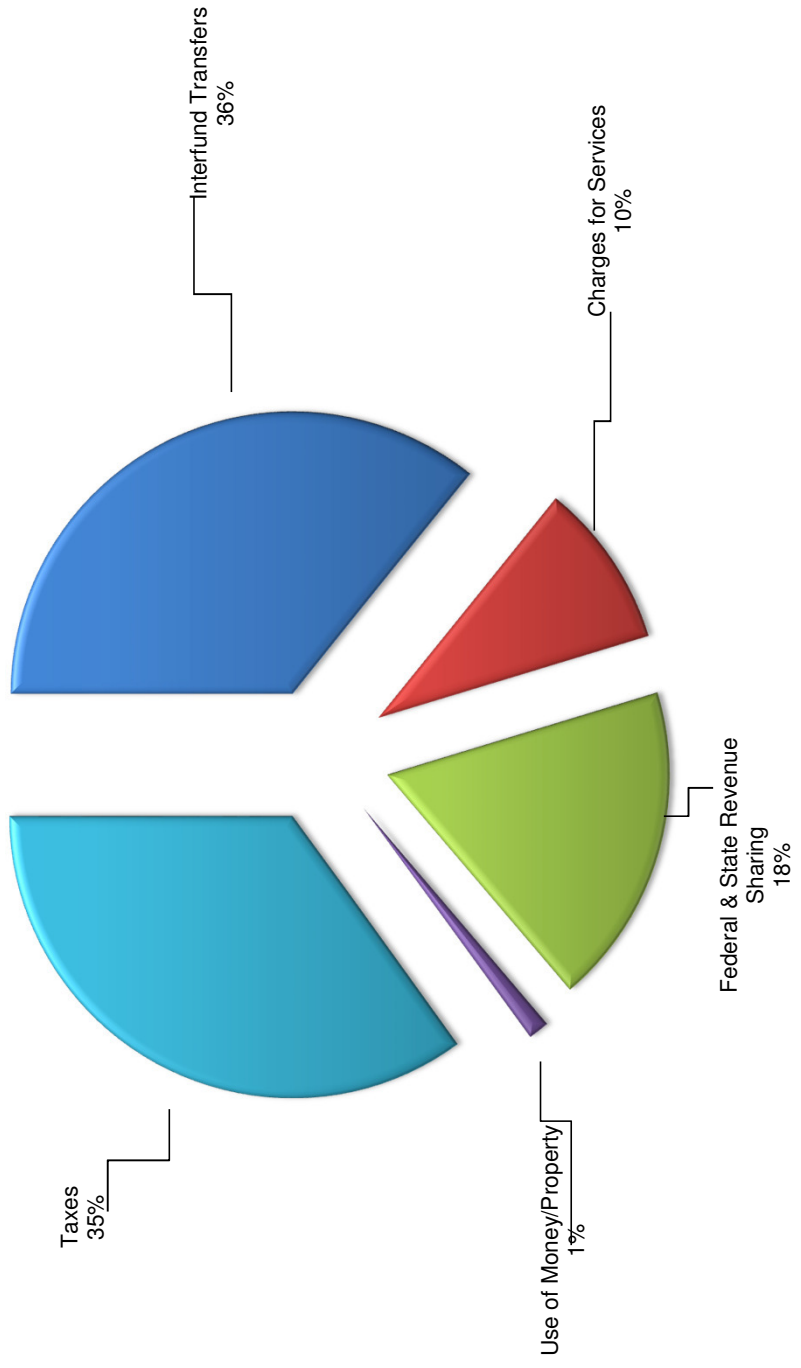
CITY OF NILES
FISCAL YEAR 2016 - 2017
OPERATING FUNDS BALANCE SUMMARY

Fund #	Fund Name	Actual 2013/2014 Ending Balance	Actual 2014/2015 Ending Balance	Projected 2015/2016 Ending Balance	Proposed Budget 2016/2017 Revenue	Proposed Budget 2016/2017 Expenditures	Projected 2016/2017 Ending Balance	Fund Balance As % of Operating Revenues
101	General	1,586,632	1,844,384	1,872,139	7,261,993	7,209,803	1,924,329	26%
202	Major Highway	949,448	980,758	757,804	818,286	894,091	681,999	83%
203	Local Highway	548,825	382,917	250,057	434,836	426,618	258,275	59%
491	Sewer Maintenance	46,358	46,592	46,892	195,570	195,370	47,092	24%
588	Dial-A-Ride	367,589	476,263	543,622	648,196	616,947	574,871	89%
	TOTAL	3,498,852	3,730,914	3,470,515	9,358,881	9,342,829	3,486,567	37%

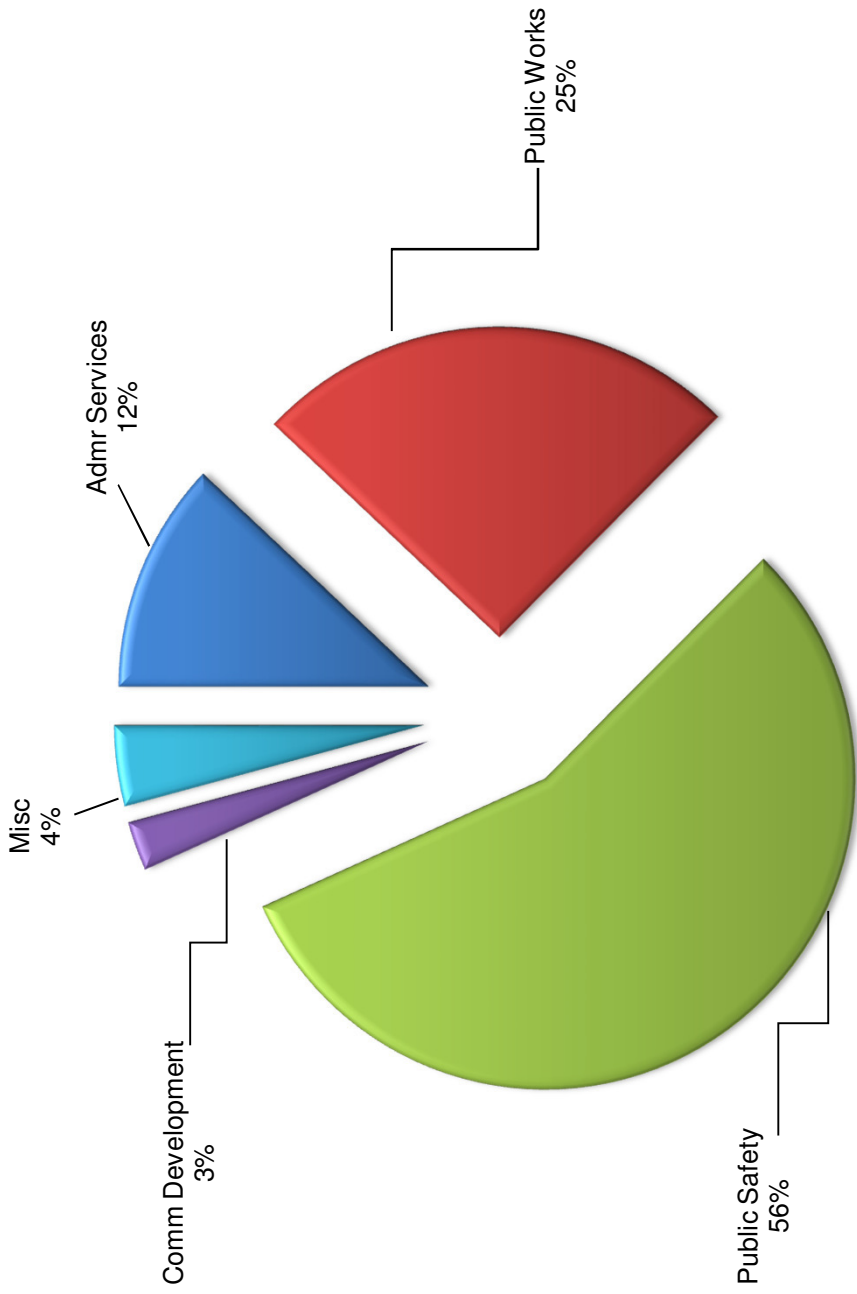
CITY OF NILES
FISCAL YEAR 2016 - 2017
ENTERPRISE FUNDS CASH AND INVESTMENT BALANCE SUMMARY

Fund #	Fund Name	Actual 2013/2014 Ending Balance	Actual 2014/2015 Ending Balance	Projected 2015/2016 Ending Balance	Projected 2016/2017 Receipts	Projected 2016/2017 Expenditures	Projected 2016/2017 Depreciation	Projected 2016/2017 Cash Flow	Projected 2016/2017 Ending Balance	Cash Balance as Percentage of Operating Receipts
209	Cemetery	59,281	37,166	39,789	158,600	156,985	1,068	2,683	42,472	27%
581	Airport	201,459	209,493	221,134	191,500	179,809	83,000	94,691	315,825	165%
584	Golf	109,202	118,423	134,502	180,300	167,579	4,000	16,721	151,223	84%
582	Electric Utility	6,042,644	5,550,674	6,779,431	14,714,315	16,261,020	495,000	(1,051,705)	5,727,726	39%
590	Waste Water Utility	4,066,385	4,089,883	4,368,240	3,464,067	4,443,478	795,000	(184,411)	4,183,829	121%
591	Water Utility	535,472	446,975	682,835	2,543,383	2,830,446	380,000	92,937	775,772	31%
	TOTAL	11,014,443	10,452,614	12,225,931	21,252,165	24,039,317	1,758,068	(1,029,084)	11,196,847	53%

FY 2017 GENERAL FUND REVENUES (PROPOSED)



FY 2017 GENERAL FUND EXPENDITURES (PROPOSED)



CITY OF NILES

FISCAL Year 2016- 2017

General Fund Expenditures Summary

Department/Program	2013 Actual	2014 Actual	2015 Amended Budget	2016 Budget	2017 Proposed	% of Change From FY 16
Administrative Services						
Council	160,469	508,914	135,767	134,071	128,293	-4%
Administration	123,963	123,163	128,297	123,689	126,554	2%
Assessor	84,322	94,465	100,824	101,966	104,601	3%
Legal	71,973	73,148	61,000	60,000	60,000	0%
Clerk	95,903	107,788	138,414	130,684	132,464	1%
Treasurer	120,362	80,784	94,060	85,564	88,622	4%
Management Services	159,965	235,830	227,622	240,437	226,681	-6%
Subtotal	816,957	1,224,092	885,984	876,411	867,215	-1.0%
Public Works						
Buildings	452,976	703,963	465,598	457,659	402,999	-12%
Streets/Engineering	876,277	1,036,954	1,085,708	1,155,753	1,154,538	0%
Sanitation	43,068	56,649	59,000	59,500	55,500	-7%
Parks & Recreation	101,002	116,912	147,342	139,150	145,313	4%
Tree Trimming	47,304	39,092	46,500	37,500	37,500	0%
Tree Removal	29,758	32,084	41,000	35,000	35,000	0%
Subtotal	1,550,385	1,985,654	1,845,148	1,884,562	1,830,851	-2.9%
Public Safety						
Police	2,445,700	2,633,792	2,825,569	2,713,230	2,896,560	7%
Fire	1,329,127	2,083,692	1,178,148	1,189,189	1,120,278	-6%
Emergency Operation Center	3,869	2,756	10,100	5,500	7,900	44%
Subtotal	3,778,696	4,720,240	4,013,817	3,907,919	4,024,738	3.0%
Community Development						
Museum	141,201	145,946	145,408	143,580	126,241	-12%
Community Development	87,391	86,799	76,144	64,754	58,853	-9%
Subtotal	228,592	232,745	221,552	208,334	185,094	-11.2%
Miscellaneous						
Prop/Liab Insurance	124,275	109,116	120,000	118,000	120,000	2%
Miscellaneous	157,653	154,609	232,904	210,640	181,905	-14%
Subtotal	281,928	263,725	352,904	328,640	301,905	-8.1%
TOTAL	6,656,558	8,426,456	7,319,405	7,205,866	7,209,803	0.05%

GENERAL FUND SUMMARY
(101)

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

Property taxes generate about 35% of the total revenues recorded in the General Fund. The City 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 47% of the revenue come from interest income, miscellaneous fines and fees and interfund transfers.

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

SIGNIFICANT CHANGES:

FY 2015

- Property taxes historically accounted for 44% of total revenues. In FY 2015 property taxes account for 37% of total revenues.
- Public Safety funding has been reduced by 3% and Public Works has been increased by 2%.

FY 2016

- Health care costs increased \$237,000. There are projections that say health care could increase an additional 20+% over the next year.
- Berrien County is experiencing the highest rate of delinquent property taxes in recent history. This budget estimates that we will be unable to collect \$200,000 in property taxes during FY 2016.
- Two full time positions and all capital purchases were eliminated from the Police Department.
- All capital purchases were eliminated from the Fire Department.
- Capital purchases in Public Works were reduced by 25%.

FY 2017

- The rate of delinquent property taxes continues to increase. This FY budget estimates \$200,000 in uncollected property taxes.
- Capital purchases have been eliminated in all General Fund accounts.
- One full time police officer position has been eliminated.
- The part time fire fighter positions have been eliminated.
- Public Works tree trimming has been eliminated.
- Property taxes and revenue sharing continue to account for less of the total General Fund revenues.

CITY OF NILES							
Budget Worksheet - General Fund Revenues							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
GENERAL FUND REVENUES							
TAXES							
101-100-402-001	REAL PROPERTY TAXES - CURRENT	2,529,940	2,543,026	2,520,941	2,543,388	2,540,200	2,462,380
101-100-402-006	REAL PROPERTY TAXES - CASS COU	12,927	5,097	5,138	(92)	5,200	5,200
101-100-402-008	SPECIAL TAXES - WEEDS, DEMO, E	3,635	12,304	1,817	4,156	12,000	10,000
101-100-411-001	DEL. REAL PROPERTY TAXES - CIT	0	0	256	498	0	0
101-100-411-010	DELINQUENT REAL TAXES - SEWER	0	0	0	0	0	0
101-100-420-001	DEL. PERSONAL TAXES - CITY	676	2,248	1,247	133	2,000	200
101-100-437-001	IFT/CFT REVENUE	27,942	18,162	39,453	300	38,800	14,500
101-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	61,935	40,870	40,750	28,557	41,000	40,000
101-100-445-001	INTEREST & PENALTY - REAL PROP	6,027	10,057	9,328	8,690	10,000	10,000
101-100-445-003	INTEREST & PENALTY - PERSONAL	3	0	0	0	0	0
TOTAL TAXES		2,643,085	2,631,764	2,618,930	2,585,630	2,649,200	2,542,280
LICENSES AND PERMITS							
101-100-451-001	MULTIPLE DWELLINGS	39,836	37,605	42,120	2,625	38,500	38,500
101-100-454-001	TAXI, BIKE & MISC LICENSES	3,566	3,750	3,663	1,729	3,000	3,000
101-100-462-001	SEWER PERMITS	0	0	0	0	0	0
TOTAL LICENSES AND PERMITS		43,402	41,355	45,783	4,354	41,500	41,500
SHARED REVENUE							
101-100-501-001	FEDERAL GRANTS	309,512	683,116	860	0	0	0
101-100-501-029	FEDERAL GRANT- POLICE	74,644	2,161	756	0	2,300	2,300
101-100-539-001	STATE GRANTS	3,441	527,617	0	0	0	0
101-100-539-002	STATE GRANT - LOANS	0	0	0	0	0	0
101-100-539-006	STATE GRANT - PA 302 - JUSTICE	3,004	3,064	3,220	1,751	4,000	3,400
101-100-539-029	STATE GRANTS - POLICE	0	0	0	0	0	0
101-100-553-001	LIQUOR LICENSES	8,365	8,167	19,257	137	8,500	8,500
101-100-573-001	LCSA - PP TAX REIMB	0	0	0	38,931	0	43,000
101-100-574-004	SALES & USE	1,206,489	1,242,279	1,258,899	427,454	1,306,500	1,256,200
101-100-574-007	TELECOMMUNICATIONS RIGHTS-OF-W	30,000	34,913	31,113	0	35,000	30,000
101-100-574-008	TCPS REVENUE SHARING (POLICE)	0	0	0	0	0	0
TOTAL SHARED REVENUE		1,635,455	2,501,317	1,314,105	468,273	1,356,300	1,343,400
CHARGES FOR SERVICE							
101-100-607-001	FEES	125,000	126,421	131,966	36,489	120,000	120,000
101-100-607-006	TAX COLLECTION FEES	80,380	86,349	93,192	29,194	75,000	80,000
101-100-607-007	FEES - POLICE DEPARTMENT	40	0	1,060	580	0	0
101-100-607-009	FEES - STREETS & HIGHWAYS	0	0	0	0	0	0
101-100-607-010	BAIL BOND PROCESSING FEES	680	2,980	4,000	2,400	1,000	2,500
101-100-607-035	FIRE DEPT CPR TECH FEES	186	251	64	152	200	200
101-100-607-050	PARK APPLICATION FEES	0	775	2,730	225	600	600
101-100-607-055	TYLER FIELD FEES	0	0	4,970	0	0	5,000
101-100-626-001	SERVICES RENDERED	1,391	258	7,172	1,700	2,000	2,000
101-100-626-002	SERVICES RENDERED-UTILITY	8,095	41,790	34,267	8,945	20,000	20,000
101-100-626-003	SERVICES RENDERED - POLICE DEP	205,321	192,606	209,429	96,505	240,300	299,844
101-100-626-004	SERV RENDERED-SALVAGE VEH INSP	1,800	1,100	2,000	1,300	1,500	2,000
101-100-626-010	SERV RENDERED-CENTRAL MAINT	47,096	47,605	31,947	29,694	0	30,000
101-100-626-040	SERVICES RENDERED - MUSEUM	865	970	2,196	115	900	900
TOTAL CHARGES FOR SERVICE		470,854	501,105	524,993	207,299	461,500	563,044
FINES AND PENALTIES							
101-100-650-004	SALE OF MISCELLANEOUS ITEMS	(6)	0	(17)	(2)	500	500
101-100-650-040	MUSEUM GIFT SHOP SALES	2,669	1,519	1,074	337	1,000	1,000
101-100-655-001	ORDINANCE FINES & PENALTIES	62,273	66,903	80,470	32,101	80,000	80,000

CITY OF NILES							
Budget Worksheet - General Fund Revenues							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
101-100-655-002	PARKING FINES & PENALTIES	0	0	0	0	0	0
101-100-655-003	FORFEITED PROPERTY	15,313	15,088	68,175	1,600	4,000	4,000
101-100-655-004	FEDERAL FORFEITED PROPERTY	0	0	0	0	0	0
TOTAL FINES AND PENALTIES		80,249	83,510	149,702	34,036	85,500	85,500
INTEREST							
101-100-664-001	INTEREST ON INVESTMENTS	(31,091)	15,221	21,397	19,505	26,000	30,000
101-100-664-002	INTEREST-SALE OF PROPERTY	0	0	0	0	0	0
TOTAL INTEREST		(31,091)	15,221	21,397	19,505	26,000	30,000
OTHER							
101-100-667-001	RENTAL OF PROPERTY	1,475	1,705	975	1,100	1,500	1,500
101-100-671-001	MISCELLANEOUS	30,950	23,292	33,405	19,703	25,000	36,000
101-100-671-002	CHAPIN MANSION FUNDRAISING	0	0	420	500	0	500
101-100-673-001	SALE OF PROPERTY	441	148,938	590	0	1,000	1,000
101-100-673-002	STREET DEPARTMENT SALES	2,297	428	1,802	459	800	800
101-100-673-003	SALE OF EASEMENTS	0	0	0	0	0	0
101-100-687-001	REFUNDS & REBATES	8,898	1,446	1,612	822	1,500	1,500
101-100-695-016	LOAN PROCEEDS	0	0	0	0	0	0
TOTAL OTHER		44,061	175,809	38,804	22,584	29,800	41,300
CONTRIBUTIONS							
101-100-674-001	CONTRIBUTIONS FROM PRIVATE SOU	420	504,021	1,377	30,000	2,000	5,000
101-100-674-002	CONTRIB PRIVATE SOURCE-POLICE	2,146	2,138	11,644	12,425	3,000	3,500
101-100-674-003	CONTRIBUTIONS FROM PRIVATE SOU	0	0	0	0	0	0
101-100-674-004	CONTRIBUTIONS - DARE	0	0	0	0	0	0
101-100-674-005	SPECIAL RESPONSE TEAM CONTRIBU	0	0	0	0	0	0
101-100-674-027	CONTRIBUTIONS - CRO	0	0	0	0	0	0
101-100-674-040	CONTRIB FROM PRIVATE-MUSEUM	6,010	6,505	3,139	5,964	3,000	3,000
101-100-674-050	CONTRIB PRIVATE SOURCE-PUB WKS	568	1,974	17,711	478	2,000	2,000
101-100-674-060	CONTRIB PRIVATE SOURCE-PAC	0	0	0	2,780	0	2,000
TOTAL CONTRIBUTIONS		9,144	514,638	33,871	51,647	10,000	15,500
INTERFUND TRANSFERS							
101-100-667-202	EQUIPMENT RENTAL - MAJOR	184,419	283,170	224,831	53,884	331,263	341,891
101-100-667-203	EQUIPMENT RENTAL - LOCAL	164,543	197,482	303,513	62,000	223,615	231,318
101-100-667-491	EQUIPMENT RENTAL - SEWER	30,493	39,441	50,394	15,559	46,343	67,189
101-100-668-202	WINTER MAINTENANCE - MAJOR	0	0	37,819	0	0	0
101-100-668-203	WINTER MAINTENANCE - LOCAL	0	0	278	0	0	0
101-100-699-001	INTERFUND TRANSFER	0	8,640	2,100	0	4,000	4,000
101-100-699-002	INTERFUND TRANSFER - UTILITY	889,103	1,706,674	1,776,944	809,298	1,818,600	1,755,071
101-100-699-003	INTERFUND TRANSFER - SEWER MAI	0	0	0	0	0	0
101-100-699-004	INTERFUND TRANSFER - TAX REVOL	150,000	150,000	150,000	0	150,000	200,000
101-100-699-020	INTERFUND TRANSFER - INDUSTRIA	0	0	0	0	0	0
TOTAL INTERFUND TRANSFERS		1,418,558	2,385,407	2,545,879	940,741	2,573,821	2,599,469
Total GENERAL FUND REVENUES:		6,313,717	8,850,126	7,293,464	4,334,069	7,233,621	7,261,993

COUNCIL
(101-101)

The Council consists of eight (8) elected council members and an elected mayor. The Council budget includes expenditures for council members to attend Michigan Municipal League conferences and seminars and receive pertinent subscriptions. The budget also includes membership dues paid to various organizations such as: The Michigan Municipal League, the Chamber of Commerce and the Niles Area Transportation Study to name a few.

Community promotions include such expenses as advertisement needs and support of community wide activities that contribute to the overall quality of life for our residents.

This department also has traditionally budgeted a contingency amount. History has shown that there are always one or two major projects, which require funding but were not known at budget time. Such projects have included special studies, storm sewer breakages, underground storage tank removals, special assessments and cable television analysis in the past. While the actual cost may get charged to the applicable department, an “allowance” for such emergencies is included here.

SIGNIFICANT CHANGES:

FY 2015

- Reduced Community Promotions by \$5,000 and increased Contingency by \$5,000 in anticipation that the City will continue to promote development of properties and have increased expenses associated with this activity.

FY 2016

- Communications was increased for the text messaging service.

FY 2017

- Community Promotions was decreased \$5,000 to \$10,000.

CITY OF NILES							
Budget Worksheet - GF (101-Council)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
COUNCIL							
101-101-702-001	SALARIES & WAGES - FULL TIME	296	109	0	0	0	0
101-101-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-101-703-001	SALARIES & WAGES - PART TIME	49,900	50,700	50,700	24,600	50,400	50,400
101-101-714-001	FRINGES-FICA	3,824	3,926	3,907	1,911	3,856	3,856
101-101-714-012	FRINGES - W/C INS PREMIUMS	65	60	62	32	65	62
101-101-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-101-727-001	OFFICE SUPPLIES	62	70	56	0	100	50
101-101-736-001	POSTAGE EXPENSE	10	0	0	0	50	25
101-101-756-005	CAR ALLOWANCE/MILEAGE	148	154	0	0	200	100
101-101-801-001	PROFESSIONAL SERVICES	2,078	3,488	1,016	0	1,000	1,000
101-101-820-001	TRAVEL, TRAINING & CONFERENCE	994	256	1,012	0	1,000	500
101-101-830-001	DUES & SUBSCRIPTIONS	6,991	7,084	7,080	1,029	7,000	7,000
101-101-830-002	NATS DUES	5,024	4,853	3,747	0	6,000	6,000
101-101-850-001	COMMUNICATIONS	2,423	2,580	4,713	420	4,300	4,300
101-101-880-001	COMMUNITY PROMOTIONS	9,472	9,852	13,053	4,682	15,000	10,000
101-101-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-101-956-008	MISCELLANEOUS	660	551	884	404	1,000	1,000
101-101-956-017	DISASTER PREPAREDNESS	0	0	0	0	100	0
101-101-956-018	CONTINGENCY	11,262	8,088	7,467	36,900	15,000	15,000
101-101-956-020	PURCHASE OF PROPERTY	0	0	29,291	0	0	0
101-101-956-023	DDA CONTRIBUTION	0	0	0	0	0	0
101-101-956-024	SMEGA CONTRIBUTION	14,000	14,000	14,000	0	14,000	14,000
101-101-974-006	LAND PURCHASE	0	2,297	97	0	0	0
101-101-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	38,260	385,846	0	0	0	0
101-101-999-001	TRANSFERS OUT	15,000	15,000	15,000	0	15,000	15,000
TOTAL EXPENDITURES		160,469	508,914	152,085	69,978	134,071	128,293

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.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

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

CITY OF NILES							
Budget Worksheet - GF (172-Administration)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
ADMINISTRATION							
101-172-702-001	SALARIES & WAGES - FULL TIME	65,432	66,869	68,101	33,080	75,468	77,000
101-172-702-002	OVERTIME WAGES	0	10	0	0	0	0
101-172-714-001	FRINGES-FICA	2,036	4,872	6,039	2,947	5,775	5,890
101-172-714-004	FRINGES-GROUP MEDICAL INS	18,562	19,500	24,750	11,550	19,300	19,250
101-172-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-172-714-012	FRINGES-W/C INS PREMIUMS	224	199	185	98	196	183
101-172-714-017	FRINGES-PENSION CONTRI EXPENSE	4,154	5,067	5,084	4,906	4,900	10,281
101-172-717-003	FRINGE - FICA ALLOCATION	3,883	928	0	0	0	0
101-172-717-008	PAYROLL - VACATION ALLOCATION	8,661	6,340	7,110	3,173	0	0
101-172-717-009	PAYROLL - HOLIDAY ALLOCATION	2,667	2,484	2,612	1,451	0	0
101-172-717-010	PAYROLL - PERSONAL HOL ALLOC	1,077	386	1,244	871	0	0
101-172-717-011	PAYROLL - SICK ALLOCATION	0	0	0	552	0	0
101-172-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-172-717-013	PAYROLL - FUNERAL ALLOCATION	0	209	0	0	0	0
101-172-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-172-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-172-720-001	NON-WORK PAID	0	0	0	0	0	0
101-172-727-001	OFFICE SUPPLIES	1,942	249	2,001	359	2,000	1,000
101-172-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,844	1,921	2,867	99	3,000	1,500
101-172-736-001	POSTAGE EXPENSE	62	35	0	0	50	50
101-172-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-172-756-005	CAR ALLOWANCE/MILEAGE	3,700	2,630	3,411	1,322	3,000	2,400
101-172-801-001	PROFESSIONAL SERVICES	150	2,189	0	0	1,000	0
101-172-820-001	TRAVEL, TRAINING & CONFERENCE	2,273	840	2,868	120	2,000	2,000
101-172-830-001	DUES & SUBSCRIPTIONS	822	915	935	305	1,000	1,000
101-172-850-001	COMMUNICATIONS	5,213	6,921	5,455	1,952	6,000	6,000
101-172-880-001	COMMUNITY PROMOTIONS	7	0	106	0	0	0
101-172-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0
101-172-956-008	MISCELLANEOUS	254	599	781	925	0	0
TOTAL EXPENDITURES		123,963	123,163	133,549	63,710	123,689	126,554

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.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- None

CITY OF NILES							
Budget Worksheet - GF (209-Assessor)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
ASSESSOR							
101-209-702-001	SALARIES & WAGES - FULL TIME	44,834	47,269	47,428	24,368	55,616	56,729
101-209-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-209-703-001	SALARIES/WAGES - PT	0	0	0	0	0	0
101-209-714-001	FRINGES-FICA	3,757	3,747	3,971	3,293	4,255	4,340
101-209-714-004	FRINGES-GROUP MEDICAL INS	12,375	13,000	16,500	6,417	15,435	15,400
101-209-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-209-714-012	FRINGES-W/C INS PREMIUMS	275	282	312	158	316	261
101-209-714-017	FRINGES-PENSION CONTRI EXPENSE	2,973	3,766	3,560	3,544	3,544	7,421
101-209-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-209-717-008	PAYROLL - VACATION ALLOCATION	4,986	3,194	5,547	1,965	0	0
101-209-717-009	PAYROLL - HOLIDAY ALLOCATION	1,800	1,816	1,925	1,069	0	0
101-209-717-010	PAYROLL - PERSONAL HOL ALLOC	650	758	642	856	0	0
101-209-717-011	PAYROLL - SICK ALLOCATION	200	0	0	0	0	0
101-209-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-209-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	428	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	453	678	523	255	1,000	1,000
101-209-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	2,001	2,120	66	0	500
101-209-736-001	POSTAGE EXPENSE	1,923	2,096	1,989	2,032	2,300	2,100
101-209-756-004	GASOLINE AND OIL	0	39	0	0	100	50
101-209-801-001	PROFESSIONAL SERVICES	7,415	9,089	7,498	5,565	14,000	12,000
101-209-820-001	TRAVEL, TRAINING & CONFERENCE	365	1,547	901	948	1,500	1,000
101-209-830-001	DUES & SUBSCRIPTIONS	804	835	915	930	1,000	1,000
101-209-850-001	COMMUNICATIONS	839	3,628	1,210	523	2,100	2,000
101-209-900-001	PRINTING & PUBLISHING	673	720	619	612	800	800
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
TOTAL EXPENDITURES		84,322	94,465	96,088	52,601	101,966	104,601

LEGAL
(101-211)

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

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

SIGNIFICANT CHANGES:

FY 2015

- This fund was increased by \$7,000. This was done in anticipation that we will incur increased legal expenses as we work to develop properties in Niles.

FY 2016

- None

FY 2017

- None

CITY OF NILES							
Budget Worksheet - GF (211-Legal)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
LEGAL							
101-211-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-211-801-001	PROFESSIONAL SERVICES	71,973	73,148	63,726	31,758	60,000	60,000
101-211-801-002	PRO SERV - CODIFICATION & ORD	0	0	0	0	0	0
101-211-801-003	PROFESSIONAL SERVICES-POLICE	0	0	0	0	0	0
101-211-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
101-211-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-211-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
TOTAL EXPENDITURES		71,973	73,148	63,726	31,758	60,000	60,000

CITY CLERK
(101-215)

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

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

This office is responsible for all elections, maintenance of related records, and the 9,000+ voter registration roll. There are now about 25 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 to be allocated in 2017 and with any luck it will be less than the \$10,000 allocated.

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. The Codification of Ordinances is done from time to time.

The City Clerk also acts as a clearinghouse, routing event requests to the various departments for their input prior to placing the item on the City Council Agenda. In 2015 there were 49 events that went before the City Council. Transient Merchant Licenses have been on an increase in 2015 there were 65 licenses issued.

SIGNIFICANT CHANGES:

FY 2015

- Election Supplies increased \$10,000 due to new election equipment requirements, election equipment needs, computer needs, and software needs.

FY 2016

- Election Supplies increased an additional \$10,000 due to new election equipment requirements, election equipment needs, computer needs, and software needs.

FY 2017

- Election Supplies increased to \$10,000 due to new election equipment allocations that the State of Michigan requested.

CITY OF NILES							
Budget Worksheet - GF (215-Clerk)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
CLERK							
101-215-702-001	SALARIES & WAGES - FULL TIME	48,880	48,664	49,397	22,012	53,000	54,060
101-215-702-002	OVERTIME WAGES	518	619	596	416	1,500	1,500
101-215-702-012	STREET DEPARTMENT LABOR ONLY	407	705	756	348	1,000	1,000
101-215-703-001	SALARIES & WAGES - PART TIME	11,592	9,946	7,110	6,164	10,000	10,000
101-215-714-001	FRINGES-FICA	4,342	4,215	4,028	2,104	6,000	6,000
101-215-714-004	FRINGES-GROUP MEDICAL INS	12,375	13,000	16,500	7,700	15,435	15,400
101-215-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-215-714-012	FRINGES-W/C INS PREMIUMS	137	145	157	79	158	135
101-215-714-017	FRINGES-PENSION CONTRI EXPENSE	3,207	3,924	3,616	3,641	3,641	7,419
101-215-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-215-717-008	PAYROLL - VACATION ALLOCATION	1,562	3,755	3,980	2,911	4,500	4,500
101-215-717-009	PAYROLL - HOLIDAY ALLOCATION	1,835	1,851	1,871	1,040	1,900	1,900
101-215-717-010	PAYROLL - PERSONAL HOL ALLOC	612	208	832	0	650	650
101-215-717-011	PAYROLL - SICK ALLOCATION	0	0	0	624	0	0
101-215-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-215-717-013	PAYROLL - FUNERAL ALLOCATION	408	0	0	624	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	2,410	1,268	483	254	3,000	3,000
101-215-727-003	ELECTION SUPPLIES	1,066	1,696	2,526	3,464	10,000	10,000
101-215-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,595	0	1,265	0	5,000	5,000
101-215-736-001	POSTAGE EXPENSE	0	0	7	0	0	0
101-215-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	69	1,000	700
101-215-801-001	PROFESSIONAL SERVICES	1,720	2,072	2,863	0	3,000	3,000
101-215-814-001	HIRED SERVICES	0	0	0	0	0	0
101-215-820-001	TRAVEL, TRAINING & CONFERENCE	58	1,243	1,380	430	1,200	1,000
101-215-830-001	DUES & SUBSCRIPTIONS	312	564	689	195	900	600
101-215-850-001	COMMUNICATIONS	1,529	2,851	1,763	719	800	800
101-215-880-001	COMMUNITY PROMOTIONS	0	177	173	20	1,000	800
101-215-900-001	PRINTING & PUBLISHING	468	288	513	101	3,000	2,000
101-215-930-001	MTNCE - OFFICE EQUIPMENT	867	450	1,301	295	3,000	2,000
101-215-956-008	MISCELLANEOUS	3	147	487	0	1,000	1,000
101-215-977-001	OFFICE EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-215-999-001	INTERFUND TRANSFER	0	10,000	0	0	0	0
TOTAL EXPENDITURES		95,903	107,788	102,293	53,210	130,684	132,464

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. This department specifically accounts for all expenses relating to the collection of personal and property taxes.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- This budget includes an annual payment of \$5,744 to Lake Michigan College for Reimbursement of TIFA taxes withheld in error from prior years.

FY 2017

- This budget includes a 2% wage increase.
- This budget includes a \$3,378 increase in pension contributions.

CITY OF NILES							
Budget Worksheet - GF (253-Treasurer)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
TREASURER	TREASURER						
101-253-702-001	SALARIES & WAGES - FULL TIME	28,653	1,156	0	0	0	0
101-253-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-253-703-001	SALARIES & WAGES - PART TIME	0	0	0	0	0	0
101-253-709-001	SALARIES & WAGES - CLERICAL	0	6,561	7,269	4,104	8,401	8,600
101-253-710-001	SALARIES & WAGES	35,060	35,428	36,164	17,985	41,565	42,400
101-253-714-001	FRINGES-FICA	5,938	3,697	3,717	1,869	3,822	3,900
101-253-714-003	FRINGES - MESC	0	0	7,240	0	0	0
101-253-714-004	FRINGES-GROUP MEDICAL INS	17,437	6,500	8,250	3,850	7,750	7,700
101-253-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-253-714-012	FRINGES-W/C INS PREMIUMS	167	101	62	32	102	120
101-253-714-017	FRINGES-PENSION CONTRI EXPENSE	5,189	5,613	3,357	3,380	3,380	6,758
101-253-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-253-717-008	PAYROLL - VACATION ALLOCATION	9,101	4,500	3,623	1,994	0	0
101-253-717-009	PAYROLL - HOLIDAY ALLOCATION	2,391	1,871	1,730	961	0	0
101-253-717-010	PAYROLL - PERS HOLIDAY ALLOC	960	400	930	48	0	0
101-253-717-011	PAYROLL - SICK ALLOCATION	3,170	250	413	192	0	0
101-253-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-253-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-253-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-253-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-253-720-001	NON-WORK PAID	0	0	0	0	0	0
101-253-727-001	OFFICE SUPPLIES	93	469	944	460	500	500
101-253-733-001	COMPUTER EQUIPMENT & SUPPLIES	270	0	323	490	200	500
101-253-736-001	POSTAGE EXPENSE	2,715	2,787	2,784	1,406	3,000	3,000
101-253-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-253-756-005	CAR ALLOWANCE/MILEAGE	64	154	225	79	100	100
101-253-801-001	PROFESSIONAL SERVICES	285	0	0	0	0	0
101-253-813-001	CONTRACTUAL SERVICES	7,497	6,967	7,430	0	7,500	7,500
101-253-820-001	TRAVEL, TRAINING & CONFERENCE	71	102	152	31	300	100
101-253-830-001	DUES & SUBSCRIPTIONS	235	205	165	310	200	200
101-253-850-001	COMMUNICATIONS	1,068	4,012	1,982	610	3,000	1,500
101-253-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-253-930-001	MTNCE - OFFICE EQUIPMENT	0	0	55	0	0	0
101-253-956-008	MISCELLANEOUS	0	0	5,744	5,744	5,744	5,744
101-253-956-015	BANK SERVICE FEES	0	0	0	0	0	0
101-253-965-004	CASH OVER/SHORT	(2)	11	24	4	0	0
101-253-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		120,362	80,784	92,583	43,549	85,564	88,622

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.

SIGNIFICANT CHANGES:

FY 2015

- This budget includes an additional \$25,000 for computer equipment & supplies relating to upgrading two computers and needed software licenses.
- This budget includes the City's share of the accounting and utility billing software upgrade (\$15,000) and related hardware needed to run the programs (\$10,000).

FY 2016

- This budget includes \$48,000 for network software licenses/maintenance and additional storage for servers.
- This budget includes \$18,000 for new copier leases city-wide.

FY 2017

- This budget includes a wage increase of 2%.
- This budget includes a \$6,015 increase in pension contributions.

CITY OF NILES							
Budget Worksheet - GF (254-Management Services)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
MANAGEMENT SERVICES							
101-254-702-001	SALARIES & WAGES - FULL TIME	18,594	31,143	39,169	21,266	23,740	24,225
101-254-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-254-709-001	SALARIES & WAGES - CLERICAL	20,957	21,745	24,686	13,009	24,759	29,925
101-254-710-001	SALARIES & WAGES - ADMIN	16,078	16,450	15,874	8,029	38,567	42,200
101-254-714-001	FRINGES-FICA	3,102	5,297	6,472	3,335	7,011	7,370
101-254-714-003	FRINGES - MESC	0	0	0	0	0	0
101-254-714-004	FRINGES-GROUP MEDICAL INS	11,138	11,700	14,850	6,930	21,650	21,560
101-254-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-254-714-012	FRINGES-W/C INS PREMIUMS	163	124	134	58	181	207
101-254-714-017	FRINGES-PENSION CONTRI EXPENSE	5,996	4,753	4,472	5,629	5,629	11,644
101-254-717-003	FRINGE - FICA ALLOCATION	1,514	348	0	0	0	0
101-254-717-008	PAYROLL - VACATION ALLOCATION	5,436	6,046	6,193	2,368	0	0
101-254-717-009	PAYROLL - HOLIDAY ALLOCATION	2,439	2,413	2,560	1,422	0	0
101-254-717-010	PAYROLL - PERSONAL HOL ALLOC	797	820	1,440	112	0	0
101-254-717-011	PAYROLL - SICK ALLOCATION	906	1,154	2,112	1,083	0	0
101-254-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-254-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-254-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-254-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-254-720-001	NON-WORK PAID	11,800	0	0	0	0	0
101-254-727-001	OFFICE SUPPLIES	4,925	5,223	2,874	2,654	2,500	3,500
101-254-733-001	COMPUTER EQUIPMENT & SUPPLIES	10,325	56,596	46,579	6,495	53,000	45,000
101-254-736-001	POSTAGE EXPENSE	8,557	8,485	6,462	5,143	8,000	8,000
101-254-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-254-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	100	100
101-254-801-001	PROFESSIONAL SERVICES	3,337	3,337	1,903	1,021	2,500	2,500
101-254-801-005	AUDIT FEES	13,083	16,150	11,597	11,100	12,400	9,850
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	4,200	2,381	3,870	371	2,000	1,000
101-254-830-001	DUES & SUBSCRIPTIONS	971	2,537	2,498	1,523	1,000	2,000
101-254-850-001	COMMUNICATIONS	4,210	11,972	5,666	2,388	6,000	5,000
101-254-851-001	TELEPHONE EXPENSE	577	775	942	580	500	500
101-254-880-001	COMMUNITY PROMOTIONS	0	0	0	0	0	0
101-254-900-001	PRINTING & PUBLISHING	0	26	277	0	300	300
101-254-930-001	MTNCE - OFFICE EQUIPMENT	10,436	10,835	11,184	16,015	11,000	11,000
101-254-930-002	MTNCE - COMPUTER EQUIPMENT	0	825	0	0	1,000	500
101-254-956-008	MISCELLANEOUS	352	223	594	70	500	200
101-254-956-015	BANK SERVICE FEES	72	56	79	48	100	100
101-254-977-001	OFFICE EQUIPMENT CAPITAL OUTLAY	0	14,416	16,846	4,180	18,000	0
TOTAL EXPENDITURES		159,965	235,830	229,333	114,829	240,437	226,681

BUILDINGS AND GROUNDS
(101-265)

Street Division personnel as well as private contractors perform routine maintenance and repair of buildings and grounds at City Hall and the Street Division garage. Natural gas bills, electric bills, sewer bills, trash collection and landfill fees, janitorial work, display flags, grounds maintenance and all other miscellaneous building maintenance and repair projects are paid for through this department.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2015

- Building maintenance reduced \$25,000.

FY 2016

- Budget includes an increase of \$33,000 to cover the increase costs of electricity.

FY 2017

- Budget includes an increase of \$13,000 to cover the increase costs of electricity. Building Maintenance reduced by \$50,000 for City Hall and the Street Division.

CITY OF NILES							
Budget Worksheet - GF (265-Buildings)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
BUILDINGS							
101-265-702-001	SALARIES & WAGES - FULL TIME	3,022	4,114	6,511	2,111	5,000	5,000
101-265-702-002	OVERTIME WAGES	535	74	221	81	0	0
101-265-702-008	CITY HALL & GROUNDS	14,220	5,038	3,236	1,115	5,000	5,000
101-265-714-001	FRINGES-FICA	441	345	548	207	350	500
101-265-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	0	0
101-265-714-012	FRINGES-W/C INS PREMIUMS	0	0	0	0	0	0
101-265-714-017	FRINGES-PENSION CONTRI EXPENSE	0	236	193	615	615	818
101-265-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-265-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
101-265-717-009	PAYROLL - HOLIDAY ALLOCATION	0	0	0	0	0	0
101-265-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	0	0	0
101-265-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
101-265-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-265-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-265-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-265-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
101-265-740-002	OPERATING SUPPLIES - ALL BUILD	33	48	0	0	100	100
101-265-740-008	OPERATING SUPPLIES - CITY HALL	6,167	3,001	1,933	537	3,000	2,000
101-265-740-009	OPERATING SUPPLIES - STREETS	925	558	982	143	1,200	1,000
101-265-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-265-801-001	PROFESSIONAL SERVICES	0	0	0	0	500	0
101-265-813-001	CONTRACTUAL SERVICES	13,962	10,682	15,020	4,000	21,000	18,000
101-265-815-002	TRASH DISPOSAL - FIRE & POLICE	858	858	858	429	1,050	1,000
101-265-815-003	TRASH DISPOSAL - ALL OTHER BUI	2,968	1,424	1,459	730	4,000	2,000
101-265-890-001	STREET FLAGS, POLES, & MISC	277	797	782	455	1,200	1,200
101-265-920-001	UTILITIES	144	0	43	0	100	100
101-265-920-002	UTILITIES - CITY HALL & MUSEUM	3,246	2,745	2,544	909	5,500	5,500
101-265-920-003	UTILITIES - TYLER R&D	336	3,764	0	0	0	0
101-265-920-004	UTILITIES - STREET DEPT BARN	4,149	2,450	2,579	1,090	8,000	5,000
101-265-920-005	ELECTRIC FOR CITY FACILITIES	252,219	254,354	258,591	124,308	283,044	295,781
101-265-930-004	OTHER EQUIPMENT MAINTENANCE	141	0	0	0	0	0
101-265-931-004	BUILDING REPAIRS - MUSEUM	0	0	0	0	0	0
101-265-931-005	BLDG REPAIRS - ST DEPT BARN	15,833	109,308	637	2,990	40,000	5,000
101-265-931-006	BUILDING REPAIRS - ALL BUILDIN	359	8,370	47,878	70	5,000	5,000
101-265-931-007	BUILDING REPAIRS - CITY HALL	7,306	9,732	22,034	1,479	20,000	5,000
101-265-931-050	BLDG REPAIRS - C. HALL (ARRA)	0	0	0	0	0	0
101-265-932-001	REPAIRS & MAINTENANCE	0	98,340	0	0	18,000	15,000
101-265-956-008	MISCELLANEOUS	32,330	0	66	2,031	35,000	30,000
101-265-965-001	BLDG DEMO-OLD PUB SAFETY BLDG.	0	187,700	0	0	0	0
101-265-975-001	BUILDING IMPROV - CAP OUTLAY	93,505	0	33,270	0	0	0
101-265-975-002	BUILDING - CITY ADMINISTRATION	0	25	0	0	0	0
Total Expenditure:		452,976	703,963	399,385	143,300	457,659	402,999

POLICE DEPARTMENT
(101-300)

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

The department's organizational structure consists of three (3) major divisions (functions) and personnel are assigned to one of the three divisions according to tasks or functions performed. The Administrative Division currently consists of the Chief of Police 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 twelve (12) officers in uniform patrol are divided into two (2) twelve-hour shifts responding to calls for service, traffic enforcement and providing preventive patrol. Uniform patrol also conduct criminal and accident investigation, quell disturbances, provide traffic control and enforcement, recover stolen or lost property, identify and apprehend criminals, perform K-9 searches and respond to all requests for emergency services. The two (2) investigative positions perform follow-up investigations, narcotics investigations, witness and suspect interviews, collect and secure evidence, coordinate major case investigations, conduct background investigations, serve subpoenas and criminal warrants, assist with arson and bomb investigations, and process prisoners and criminal cases with the court.

The Support Services Division performs all other functions of the department, which assist the other two (2) divisions in meeting their responsibilities. The Records Bureau consists of one (1) full time and two (2) part time 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 seven (7) dispatchers assigned to three (3) shifts who are responsible for acting as receptionist at the front counter, receiving all 911 emergency calls, other non-emergency requests for service, dispatching police and fire units, monitoring the jail facility, and coordinating all emergency operations of police, fire, and medical services with other City departments and allied agencies. Support Services Division is also responsible for the maintenance and repair of all department equipment, fleet management and the police facilities.

SIGNIFICANT CHANGES:

FY 2015

- Salaries & Wages full time: Increased \$122,382 due to the addition of a Captain's position, a city wide 2% wage increase, normal step & longevity, retirement payout for Records Clerk, and janitor position being moved from part time.
- Overtime Wages reduced \$9,820, anticipated amount based on previous three years.
- Salaries/Wages part time reduced \$11,478 Janitor position moved to full time account.
- Salaries/Wages Schl. Guard reduced \$3,535, service eliminated.
- Fringes – Group Med. Ins. increased \$31,925, due to increase in medical insurance.
- Fringes – W/C Insurance reduced \$3,181, reduction in W/C premium.
- Fringes – Pension reduced \$12,018, reduction in contribution.

- Operating Supplies increased \$3,800, covers price increase of items to be purchased
- Op. Supp. Police Forfeiture increased \$30,000, anticipating \$30K forfeiture, increase to purchase a new detective vehicle.
- Vehicle Maintenance increased \$5000, based on past years costs, aging fleet.
- Travel/Training Conf. increased \$5,000, increase in cost of schools/travel.

FY 2016

- Salaries & Wages full time: decreased \$90,591, as a result of long term employees retiring or resigning, and the elimination of the Captain's position.
- Overtime Wages: reduced \$2,080, anticipated amount based on previous three years.
- Salaries/Wages part time: increased \$2,568, due to the addition of one reserve officer, part-time dispatchers receiving a 2% increase last year that was not in the budget, and an increase in the part-time records clerk beginning salary.
- Fringes – FICA: decreased \$1,406, based on computations received from the finance department. This is a set percentage and is a figure we do not have control over.
- Fringes – Group Med. Ins. increased \$44,023, due to increase in medical insurance.
- Fringes – W/C Insurance increased \$1,953, due to an increase in W/C premium.
- Fringes – Pension: increased \$25,729, this is a figure we have no control over.
- Office Supplies: increased \$1,000, due to the overall increase in office supplies from vendors.
- Computer Equipment: increased \$5,000, due to necessary computer updates and to add a video storage system for the new Watch Guard camera system.
- Operating Supplies increased \$10,000, some general equipment needs replaced and we have budgeted for two additional Watch Guard units for patrol cars.
- Op. Supp. Police Forfeiture decreased \$30,000, money was budgeted last year from a civil forfeiture seizure to purchase a new vehicle for the detective/drug officer, this has been completed.
- Gasoline & Oil: decreased \$3,810, adjusted to reflect current estimated price of gasoline.
- Vehicle/Capital: decreased \$75,000, no vehicles budgeted for purchase this fiscal year.

FY 2017

- Salaries and Wages Full Time: Increased \$54,027 due to a 2% raise for all employees. This also includes the payout of an officer anticipated to retire in 2017.
- Overtime Wages: Decreased \$7,608. The decrease is due to funds received from the FBI-VCTF.
- Salaries & Wages Part Time: Increased \$26,578. Due to implementation of a part time officer working security at City Hall which will be reimbursed by Utilities, and a 2% wage increase for all employees.
- Fringes – FICA: Increased \$5,716. Based on information received from Finance Dept. This amount does not include the portion funded by CDBG for school resource and code enforcement officer.
- Fringes – Group Medical Insurance: Decreased \$2,090.
- Fringes – W/C Ins. Premiums: Decreased \$894.
- Fringes – Pension Contribution: increased \$144,231. Increase in required contribution.
- Operating Supplies: Decreased \$4,900. No WatchGuards budgeted for this year.

- Operating Supplies – Special Teams: Increased \$500. Due to addition of Community Action Team.
- Gasoline and Oil: Decreased \$7,000. This amount has been adjusted to reflect the current estimated price of gasoline.
- Communications: Decreased \$10,000. Based on an adjustment on current telephone services.
- Maintenance – Other Equipment: Increased \$2,200. Due to the implementation of Ecitation.
- Rentals: Decreased \$1,500. Reflects current rental charges.

CITY OF NILES							
Budget Worksheet - GF (300-Police)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
POLICE							
101-300-702-001	SALARIES & WAGES - FULL TIME	1,139,221	1,240,609	1,236,032	572,609	1,373,156	1,427,183
101-300-702-002	OVERTIME WAGES	58,464	56,117	52,568	33,997	68,100	60,492
101-300-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
101-300-703-001	SALARIES & WAGES - PART TIME	63,821	65,418	72,669	33,557	105,290	128,868
101-300-704-001	SALARIES-COURT & WITNESS FEES	2,377	4,182	3,533	1,449	6,000	6,000
101-300-705-001	SALARIES & WAGES - SCHOOL GUAR	2,957	0	0	0	0	0
101-300-714-001	FRINGES-FICA	50,228	51,999	50,486	23,780	50,369	56,085
101-300-714-003	FRINGES - MESC	0	2,234	1,413	944	0	0
101-300-714-004	FRINGES-GROUP MEDICAL INS	287,958	320,000	414,700	195,066	395,185	393,095
101-300-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-300-714-012	FRINGES-W/C INS PREMIUMS	17,783	15,731	16,174	8,393	16,786	15,892
101-300-714-017	FRINGES-PENSION CONTRI EXPENSE	253,394	253,573	241,555	267,284	267,284	411,515
101-300-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-300-717-008	PAYROLL - VACATION ALLOCATION	88,276	95,305	104,329	46,808	0	0
101-300-717-009	PAYROLL - HOLIDAY ALLOCATION	50,100	63,226	44,520	37,484	60,000	60,000
101-300-717-010	PAYROLL - PERSONAL HOL ALLOC	6,580	8,263	11,383	4,722	0	0
101-300-717-011	PAYROLL - SICK ALLOCATION	37,590	27,816	39,758	30,898	0	0
101-300-717-012	PAYROLL - INJURY PAY	2,936	671	0	670	0	0
101-300-717-013	PAYROLL - FUNERAL ALLOCATION	7,223	1,747	4,903	3,475	0	0
101-300-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-300-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-300-720-001	NON-WORK PAID	0	0	0	0	0	0
101-300-727-001	OFFICE SUPPLIES	10,482	15,511	10,091	2,789	10,000	10,000
101-300-733-001	COMPUTER EQUIPMENT & SUPPLIES	6,978	11,255	14,486	10,757	15,000	15,000
101-300-736-001	POSTAGE EXPENSE	811	577	80	20	900	900
101-300-740-001	OPERATING SUPPLIES	37,566	35,819	51,568	8,702	38,000	33,100
101-300-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-300-740-021	OPERATING SUPPLIES - POLICE FO	22,902	7,764	36,831	6,402	15,000	15,000
101-300-740-025	OPERATING SUPPLIES - CRIME PRE	4,616	5,905	4,240	101	3,500	3,500
101-300-740-027	OPERATING SUPPLIES - CRO	204	0	0	0	0	0
101-300-740-032	OPERATING SUPPLIES - SPECIAL R	29	2,825	2,025	0	1,500	2,000
101-300-740-040	OPER SUPP-VEH INSP (POLICE)	182	2,101	0	0	2,000	2,000
101-300-741-001	PURCHASE OF FOOD	3,748	3,620	4,183	1,242	5,000	5,000
101-300-744-001	UNIFORMS	14,269	20,325	18,374	3,532	16,600	16,500
101-300-744-002	RESERVES UNIFORMS & EQUIPMENT	1,373	3,426	2,202	680	3,000	3,000
101-300-756-004	GASOLINE & OIL	57,384	54,784	36,813	11,089	57,000	50,000
101-300-784-004	VEHICLE MAINTENANCE	38,328	34,673	43,280	12,898	30,000	30,000
101-300-784-007	VEHICLE DAMAGE/ACCIDENTS	0	(4,027)	574	0	2,000	2,000
101-300-801-001	PROFESSIONAL SERVICES	5,857	6,836	4,743	2,444	6,000	6,000
101-300-813-001	CONTRACTUAL SERVICES	417	5,260	428	60	500	500
101-300-820-001	TRAVEL, TRAINING & CONFERENCE	27,363	38,395	28,125	7,736	26,000	26,000
101-300-820-003	STATE (302) TRAINING	4,205	4,000	3,783	574	4,000	3,400
101-300-830-001	DUES & SUBSCRIPTIONS	1,550	1,640	1,650	1,954	1,500	2,000
101-300-850-001	COMMUNICATIONS	31,123	24,135	22,842	12,666	39,200	29,200

CITY OF NILES							
Budget Worksheet - GF (300-Police)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
101-300-877-001	SUPPLEMENTAL RETIREMENT - CITY	561	249	202	101	1,000	1,000
101-300-880-001	COMMUNITY PROMOTIONS	212	0	0	0	500	500
101-300-900-001	PRINTING & PUBLISHING	339	954	523	355	1,000	1,000
101-300-930-001	MAINTENANCE - OFFICE EQUIPMENT	18,698	19,623	20,226	1,936	20,960	21,730
101-300-930-004	OTHER EQUIPMENT - MAINTENANCE	13,079	12,986	15,019	6,365	16,900	19,100
101-300-932-001	REPAIRS & MAINTENANCE	453	1,236	6,543	(5,513)	500	500
101-300-940-001	RENTALS	33,800	25,292	25,024	5,552	50,000	35,000
101-300-956-008	MISCELLANEOUS	1,034	2,171	1,638	283	1,500	1,500
101-300-956-012	ATM EXPENSE CHARGES	0	0	0	0	0	0
101-300-956-016	INFORMANT & BUY MONEY	2,047	60	700	500	2,000	2,000
101-300-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
101-300-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
101-300-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	50,807	20,028	0	0
101-300-979-001	VEHICLE CAPITAL OUTLAY	37,182	89,506	136,328	0	0	0
TOTAL EXPENDITURES		2,445,700	2,633,792	2,837,351	1,374,389	2,713,230	2,896,560

FIRE DEPARTMENT
(101-335)

The International Fire Code, 2015 edition, has been adopted as the Official 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 responds to a variety of emergency situations to limit loss of life, injury, and property damage. They are also responsible for the inspection of all commercial buildings for proper installation, operation, and maintenance of fire detection and suppression systems, as well as 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, fire operations personnel are cross trained to perform a variety of tasks. One example of this is the Building Safety Division which utilizes shift firefighters to enforce the requirements of "The International Property Maintenance Code", "The City of Niles Code of Ordinances", and "The City of Niles Zoning Ordinance". General exterior property maintenance inspections as well as neighborhood complaints are performed daily by firefighters performing code enforcement services. 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 Division 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 Niles Commercial Properties as well as complying with "Right to Know" legislation.

Department Staffing is currently made up of 3 shifts of 3 full time firefighters who work 24 hour days or 54 hour work weeks. This staff is supported by 16 On-call and 5 Part-time fire personnel who all participate in emergency response activities. In October of 2013 we initiated a part time firefighter program which has allowed us to return to previous levels by staffing a 4th firefighter 24-7 with part time/on call personnel. Unfortunately, under the proposed budget we will only be staffing a part-time firefighter during the day to help with code enforcement duties. This will mean that in the evenings and on weekends our staffing levels will drop to 2 firefighters when someone is off work for an illness or vacation. This will have an impact on service delivery and will most likely lead to a loss of personnel from our On-call Staff.

Fire Crews responded to a total of 1234 emergency responses in 2014. On average dwelling fires number 35 to 45 per year with 20 to 25 being considered major loss fires. Industrial/Commercial fires are rare and can range from alarms, water flow activations, machinery rescues, chemical releases, equipment malfunctions and in some cases working fires. 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. The department continues to respond to all Priority 1 EMS calls in the City. Most

department personnel and all duty firefighters have attained at least EMT-B Licensure with 4 of our full time members at the Advanced and Paramedic Level. Firefighters respond simultaneously with SMCAS to an average of 800 calls for service annually.

SIGNIFICANT CHANGES:

FY 2015

- Programmed 24-7 Part-time firefighter program

FY 2016

- None

FY 2017

- Scaled back Part-time firefighter program to days from 8-5 pm from 24-7 staffing.

CITY OF NILES							
Budget Worksheet - GF (335-Fire)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FIRE							
101-335-702-001	SALARIES & WAGES - FULL TIME	455,363	480,903	451,800	232,472	566,973	569,631
101-335-702-002	OVERTIME WAGES	22,634	47,960	23,554	10,724	35,000	35,000
101-335-703-001	SALARIES & WAGES - PART TIME	14,118	56,083	96,562	42,370	100,076	23,207
101-335-703-002	SALARIES & WAGES - BLDG INSPEC	0	0	0	0	0	0
101-335-714-001	FRINGES-FICA	9,099	16,195	15,763	7,477	18,000	11,060
101-335-714-003	FRINGES - MESC	0	0	0	0	0	0
101-335-714-004	FRINGES-GROUP MEDICAL INS	123,750	130,000	165,000	77,000	154,350	154,350
101-335-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-335-714-012	FRINGES-W/C INS PREMIUMS	17,319	15,388	15,797	8,214	16,429	15,918
101-335-714-017	FRINGES-PENSION CONTRI EXPENSE	154,948	142,386	139,368	155,939	155,939	211,762
101-335-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-335-717-008	PAYROLL - VACATION ALLOCATION	51,761	59,638	62,665	21,131	0	0
101-335-717-009	PAYROLL - HOLIDAY ALLOCATION	24,577	24,470	25,242	15,933	0	0
101-335-717-010	PAYROLL - PERSONAL HOL ALLOC	3,386	1,973	3,980	1,825	0	0
101-335-717-011	PAYROLL - SICK ALLOCATION	15,942	28,673	14,490	12,109	0	0
101-335-717-012	PAYROLL - INJURY PAY	65	6,978	1,618	0	0	0
101-335-717-013	PAYROLL - FUNERAL ALLOCATION	202	495	2,978	1,632	0	0
101-335-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-335-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-335-720-001	NON-WORK PAID	0	0	0	0	0	0
101-335-727-001	OFFICE SUPPLIES	2,824	1,860	771	354	3,000	3,000
101-335-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,276	4,439	1,813	1,375	5,000	3,000
101-335-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-335-740-001	OPERATING SUPPLIES	10,291	11,824	7,530	1,552	10,000	8,000
101-335-740-004	OPERATING SUPPLIES - CUSTODIAN	1,525	1,348	1,460	617	2,000	2,000
101-335-741-001	PURCHASE OF FOOD	5,332	5,402	4,381	5,145	5,500	5,500
101-335-744-001	UNIFORMS	3,487	2,788	3,292	1,405	3,500	3,500
101-335-744-003	SAFETY EQUIPMENT	20,556	19,145	14,911	(104)	20,000	10,000
101-335-744-050	SAFETY EQUIPMENT - DHS	0	0	0	0	0	0
101-335-756-004	GASOLINE & OIL	14,110	15,380	9,782	3,704	12,000	10,000
101-335-784-004	VEHICLE MAINTENANCE	22,544	19,931	26,258	11,953	19,000	19,000
101-335-801-001	PROFESSIONAL SERVICES	2,783	4,164	1,760	300	5,000	2,500
101-335-802-001	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-335-820-001	TRAVEL, TRAINING & CONFERENCE	3,371	7,831	4,141	2,618	5,000	3,500
101-335-820-002	TVL, TRAIN & CONF-INSPECTORS	0	1,443	1,757	421	1,500	1,500
101-335-830-001	DUES & SUBSCRIPTIONS	501	170	848	612	1,000	750
101-335-850-001	COMMUNICATIONS	14,141	16,183	9,228	4,527	12,000	10,000
101-335-877-001	SUPPLEMENTAL RETIREMENT - CITY	740	634	603	254	700	600
101-335-880-001	COMMUNITY PROMOTIONS	3,330	4,082	713	(34)	1,500	1,500
101-335-900-001	PRINTING & PUBLISHING	179	100	40	0	200	200
101-335-920-001	UTILITIES	7,449	9,209	10,722	3,488	8,000	7,000
101-335-930-004	OTHER EQUIPMENT - MAINTENANCE	5,731	4,224	6,178	2,838	5,000	5,000
101-335-931-003	BUILDING REPAIRS - FIRE STATIO	0	505	0	470	0	0
101-335-932-001	REPAIRS & MAINTENANCE	2,671	9,369	7,450	875	5,000	2,500

CITY OF NILES							
Budget Worksheet - GF (335-Fire)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
101-335-956-008	MISCELLANEOUS	0	0	110	0	300	300
101-335-958-001	GRANT EXP-FIREFIGHTERS (FED)	309,512	931,272	0	0	0	0
101-335-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	4,125	0	0	0
101-335-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	34,938	0	0
101-335-990-001	DEBT SERVICE - PRINCIPAL	0	0	0	0	16,784	0
101-335-990-002	DEBT SERVICE - INTEREST	2,610	1,247	847	0	438	0
101-335-999-001	TRANSFERS OUT	0	0	0	0	0	0
TOTAL EXPENDITURES		1,329,127	2,083,692	1,137,537	664,134	1,189,189	1,120,278

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. Select City Staff would be called there to help with coordination of our response. We maintain additional phone lines at the EOC that can be utilized during a disaster.

Additionally the City's early warning siren system is funded from this line. The last of the 3 warning sirens was overhauled in FY13-14 hopefully extending their life at least a decade. These sirens are controlled through radio technology that is closing in on replacement. Emergency Maintenance for this system is also provided. In the FY2016-17 we hope to replace one of these controllers in order to bring us into compliance with modern standards and to align us with the monitored system used by Milton Twp.'s sirens and controlled from the Niles Dispatch Office. Our current system has no way to determine if a code was sent out.

To assure that we are ready to respond effectively to a variety of incidents and/or disasters the City has signed on to the Berrien County Emergency Plan. Both the Fire Chief and the Police Chief actively participate through both the Berrien County 911 Committee and The Berrien County Disaster Committee to assure we are coordinated with the County Emergency Operation Center and other community resources.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- Coordination with Milton Twp on Siren System including beginning of a multiyear replacement of our outdated siren controller system.

FY 2017

- Programed a single siren control upgrade to the monitored system.

CITY OF NILES							
Budget Worksheet - GF (426-Emergency Operations)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
EMERGENCY OPS CENTER							
101-426-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-426-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-426-850-001	COMMUNICATIONS	1,202	467	350	244	2,000	400
101-426-930-004	OTHER EQUIPMENT - MAINTENANCE	0	0	0	0	0	0
101-426-930-007	MTNCE - OTHER EQUIPMENT	2,667	2,289	618	0	3,500	1,000
101-426-978-001	EQUIPMENT CAPITAL OUTLAY	0	0	4,600	0	0	6,500
TOTAL EXPENDITURES		3,869	2,756	5,568	244	5,500	7,900

DEPARTMENT OF PUBLIC WORKS
(101-440)

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

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

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- None

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, Apple Festival, etc.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2016

- Increase in health care costs. Most of the increases in Pension and Work Comp was born by this account. Approximately \$35,000.

CITY OF NILES								
Budget Worksheet - GF (440-Streets & Highways)								
FY2016								
							2016-17	
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
STREETS & HIGHWAYS								
101-440-702-001	SALARIES & WAGES - FULL TIME	123,129	129,760	127,913	63,726	156,696	160,331	
101-440-702-002	OVERTIME WAGES	0	169	17	0	0	0	
101-440-702-004	SALARIES/WAGES SEWER REPAIR	2,833	2,454	1,769	0	11,199	13,881	
101-440-702-005	SALARIES/WAGES SEWER CLEANING	5,462	4,795	1,115	414	200	2,000	
101-440-702-006	STREET DEPT. - NOT ACT 51	3,512	3,631	2,928	659	6,200	3,500	
101-440-702-007	MOTOR POOL	59,873	65,252	68,392	29,414	100,000	80,000	
101-440-702-010	SALARIES & WAGES - SIDEWALKS	5,129	7,304	3,733	2,834	6,500	6,500	
101-440-702-011	SALARIES & WAGES - PARKING LOT	3,997	6,326	2,699	2,061	6,200	6,200	
101-440-702-016	SALARIES & WAGES - SAFETY MTGS	1,674	794	919	252	1,000	1,000	
101-440-702-017	SALARIES & WAGES - CHIPPING	0	0	0	0	0	0	
101-440-702-018	SALARIES - STORM/FLOOD CLEANUP	0	35	0	0	0	0	
101-440-702-249	SALARIES/WAGES-VEH MAINT BLDG.	142	514	45	122	0	0	
101-440-702-300	SALARIES/WAGES - VEH MAINT PD	6,671	6,993	3,212	3,905	0	0	
101-440-702-335	SALARIES/WAGES - VEH MAINT FD	2,429	1,411	1,960	1,825	0	0	
101-440-702-500	SALARIES/WAGES-VEH MAINT UTIL	768	152	1,906	1,046	0	0	
101-440-702-584	SALARIES/WAGES-VEH MAINT GOLF	381	355	906	211	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	11,369	11,775	11,441	5,868	11,000	10,801	
101-440-714-003	FRINGES - MESC	0	0	0	0	0	0	
101-440-714-004	FRINGES-GROUP MED INS (STREET)	29,250	39,000	49,500	23,100	46,305	46,200	
101-440-714-006	FRINGES- FICA STREETS	38,755	44,137	42,916	22,650	34,725	35,701	
101-440-714-007	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0	
101-440-714-012	FRINGES-W/C INS PREMIUMS	1,082	935	854	434	868	734	
101-440-714-017	FRINGES-PENSION CONTRI EXPENSE	11,604	7,470	7,124	7,498	7,498	15,114	
101-440-715-004	FRINGES-GROUP MED INS STREET	111,333	114,000	151,800	77,000	169,785	169,400	
101-440-715-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0	
101-440-715-012	FRINGES- W/C INS PREMIUMS	17,718	15,544	16,103	8,548	17,095	16,217	
101-440-715-017	FRINGES-PENSION (STREET)	31,754	30,733	30,513	35,969	35,969	74,929	
101-440-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0	
101-440-717-008	PAYROLL - VACATION ALLOCATION	43,032	43,589	44,721	24,523	0	0	
101-440-717-009	PAYROLL - HOLIDAY ALLOCATION	25,663	25,671	26,969	16,692	0	0	
101-440-717-010	PAYROLL - PERSONAL HOL ALLOC	1,105	406	5,524	870	0	0	
101-440-717-011	PAYROLL - SICK ALLOCATION	31,154	14,304	22,625	4,249	0	0	
101-440-717-012	PAYROLL - INJURY PAY	0	4,138	407	0	0	0	
101-440-717-013	PAYROLL - FUNERAL ALLOCATION	1,092	2,001	2,106	1,276	0	0	
101-440-717-014	PAYROLL - JURY DUTY ALLOCATION	152	0	74	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	79,313	80,481	
101-440-727-001	OFFICE SUPPLIES	863	405	2,931	90	2,000	2,000	
101-440-727-002	OFFICE SUPPLIES - MOTOR POOL	187	243	232	15	300	300	
101-440-733-001	COMPUTER EQUIPMENT & SUPPLIES	684	853	998	770	2,500	2,000	
101-440-740-001	OPERATING SUPPLIES	10,629	33,089	12,627	11,247	25,000	25,000	

CITY OF NILES							
Budget Worksheet - GF (440-Streets & Highways)							
FY2016							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
101-440-740-003	OPERATING SUPPLIES - STORM SEW	0	76	0	0	0	0
101-440-740-005	OPERATING SUPPLIES - SAFETY EQ	2,295	4,032	5,158	3,680	3,000	5,000
101-440-740-006	OPERATING SUPPLIES - STREETS N	72,148	94,594	112,710	50,355	100,000	110,000
101-440-740-007	OPERATING SUPPLIES - MOTOR POO	8,627	12,065	2,672	4,482	6,000	6,000
101-440-740-008	OPERATING SUPPLIES - CITY HALL	7	0	0	0	0	0
101-440-756-004	GASOLINE & OIL	58,967	82,775	52,651	22,693	68,000	60,000
101-440-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	0	3,600
101-440-784-004	VEHICLE MAINTENANCE	58,745	88,564	71,636	35,110	90,000	75,000
101-440-784-249	VEHICLE MAINTENANCE - BLDG.	526	292	16	372	1,000	1,250
101-440-784-300	VEHICLE MAINTENANCE - POLICE	20,078	16,212	11,172	9,270	20,000	30,000
101-440-784-335	VEHICLE MAINTENANCE - FIRE	5,764	4,812	4,310	4,395	7,000	19,000
101-440-784-500	VEHICLE MAINTENANCE - UTILITY	1,983	2,261	2,553	5,903	1,000	12,000
101-440-801-001	PROFESSIONAL SERVICES	13,185	4,796	4,906	804	12,000	8,000
101-440-813-001	CONTRACTUAL SERVICES	488	615	0	0	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	237	13	0	500
101-440-820-001	TRAVEL, TRAINING & CONFERENCE	2,227	101	1,702	219	1,000	3,000
101-440-830-001	DUES & SUBSCRIPTIONS	1,182	1,229	1,314	135	1,000	1,200
101-440-850-001	COMMUNICATIONS	2,130	8,466	3,506	1,336	4,000	4,000
101-440-850-002	COMMUNICATIONS - MOTOR POOL	3,033	3,729	4,917	2,931	4,000	4,000
101-440-850-003	COMMUNICATIONS - STORM SEWERS	159	263	225	225	400	300
101-440-900-001	PRINTING & PUBLISHING	215	268	227	220	700	500
101-440-932-001	REPAIRS & MAINTENANCE	0	0	0	0	100	0
101-440-932-003	REPAIRS & MTNCE - STORM SEWERS	62	1,518	1,467	0	500	1,500
101-440-932-008	REPAIRS & MTNCE - BRIDGES	0	0	0	0	0	0
101-440-932-009	REPAIRS & MTNCE - STREET	0	1,158	0	0	500	0
101-440-932-010	REPAIRS & MTNCE - SIDEWALKS	208	2,871	906	0	1,000	1,000
101-440-932-011	REPAIRS & MTNCE - PARKING LOTS	0	2,210	4,368	20	1,000	3,000
101-440-932-013	REPAIRS & MTNCE - ENGINEERING	364	398	328	0	400	400
101-440-932-014	REPAIRS & MTNCE - ALLEYS	0	0	0	0	300	0
101-440-932-018	REPAIRS & MTNCE - STORM/FLOOD	0	268	0	0	0	0
101-440-940-001	RENTALS	0	0	0	0	0	0
101-440-956-008	MISCELLANEOUS	3,001	6,624	6,536	3,477	6,500	7,000
101-440-956-019	MISC. SELF BALANCING EXPENSES	(17,230)	20,971	8,233	1,678	0	0
101-440-956-022	SELF BALANCING LABOR	24,687	27,548	14,637	3,525	0	0
101-440-958-020	GRANT EXPENDITURES-TMDL (FED)	0	0	0	0	0	0
101-440-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
101-440-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	1,675	0	0	0
101-440-979-001	VEHICLE CAPITAL OUTLAY	0	0	62,731	0	75,000	15,000
101-440-990-001	DEBT SERVICE	0	0	0	0	0	0
101-440-999-001	TRANSFERS OUT	30,000	30,000	31,113	0	30,000	30,000
Total Expenditure:		876,277	1,036,954	1,058,885	498,111	1,155,753	1,154,538

SANITATION
(101-520)

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

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- None

CITY OF NILES							
Budget Worksheet - GF (520-Sanitation)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
SANITATION							
101-520-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-520-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-520-702-003	SALARIES & WAGES - LEAF PICK-U	27,882	36,620	31,287	31,783	35,000	35,000
101-520-702-017	SALARIES & WAGES - CHIPPING	14,773	19,527	8,153	4,917	24,000	20,000
101-520-702-018	SALARIES & WAGES-STORM CLEANUP	0	0	0	0	0	0
101-520-714-001	FRINGE BENEFITS	413	502	378	304	500	500
101-520-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-520-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-520-813-001	CONTRACTURAL SERVICES	0	0	0	0	0	0
101-520-813-018	CONTRACTURAL SER-STORM CLEANUP	0	0	0	0	0	0
101-520-815-001	TRASH DISPOSAL	0	0	0	0	0	0
101-520-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-520-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
TOTAL EXPENDITURES		43,068	56,649	39,818	37,004	59,500	55,500

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.

Last year this fund contributed \$9,000.00 to the Summer My Way program which provides summer activities to the Niles area youth at no cost.

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

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

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2015

- The Part Time-Salaries and Wages account was decreased by \$12,000 with the elimination of the Park Program.
- The Park Program account increased \$9,000 for the contribution to the Summer My Way Program.
- The Salaries and Wages account increased \$10,000 for the upkeep of Tyler Field.
- The Operating Supplies account increased \$9,500 for the operations of Tyler Field.
- The Contractual Services account increased \$10,000 for the maintenance of Tyler Field.

FY 2016

- None

FY 2017

- None

CITY OF NILES							
Budget Worksheet - GF (690-Parks & Recreation)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
PARKS & RECREATION							
101-690-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-690-702-012	STREET DEPARTMENT LABOR ONLY	1,884	314	380	428	2,000	1,500
101-690-702-013	STREET DEPT LABOR - TYLER	0	0	0	0	0	0
101-690-703-001	SALARIES & WAGES - PART TIME	19,432	10,442	9,128	2,540	12,160	12,403
101-690-703-050	SALARIES & WAGES - PT TYLER	0	0	696	540	5,000	6,000
101-690-714-001	FRINGES-FICA	1,529	794	697	234	800	1,234
101-690-714-003	FRINGES - MESC	3,978	4,520	3,870	4,786	4,500	4,800
101-690-714-012	FRINGES-W/C INS PREMIUMS	295	271	279	145	290	276
101-690-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-690-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
101-690-740-001	OPERATING SUPPLIES	11,270	15,529	16,854	4,025	12,000	15,000
101-690-740-010	OPERATING SUPPLIES - OTHER	0	26	0	0	0	0
101-690-740-050	OPERATING SUPPLIES - TYLER	0	0	11,160	2,376	7,500	4,000
101-690-756-004	GASOLINE & OIL	739	808	520	80	600	600
101-690-784-004	VEHICLE MAINTENANCE	234	0	85	0	500	200
101-690-801-001	PROFESSIONAL SERVICES	510	0	127	0	0	0
101-690-813-001	CONTRACTUAL SERVICES	46,615	50,640	57,402	12,164	52,000	60,000
101-690-813-002	PROPERTY MAINTENANCE - WORK AS	0	0	0	0	0	0
101-690-813-050	CONTRACTUAL SERVICES - TYLER	0	0	1,709	500	7,500	5,000
101-690-814-002	BASEBALL UMPIRES	3,000	3,000	2,500	0	2,500	2,500
101-690-815-001	TRASH DISPOSAL	4,896	5,562	5,941	2,142	5,300	6,000
101-690-815-050	TRASH DISPOSAL - TYLER	0	0	124	63	500	1,000
101-690-820-001	TRAVEL, TRAINING & CONFERENCE	15	0	0	0	0	0
101-690-830-001	DUES & SUBSCRIPTIONS	327	0	0	0	0	0
101-690-850-001	COMMUNICATIONS	1,157	999	963	468	1,200	1,000
101-690-880-001	COMMUNITY PROMOTIONS	563	2,680	2,235	0	3,000	3,000
101-690-880-002	COMMUNITY PROMOTIONS - GRANTS	0	0	0	0	0	0
101-690-880-003	PARK PROGRAMS	80	9,000	9,000	0	9,000	9,000
101-690-900-001	PRINTING & PUBLISHING	140	586	43	0	500	500
101-690-920-001	UTILITIES	0	0	0	0	0	0
101-690-931-001	BUILDING REPAIRS	232	0	150	0	2,000	1,000
101-690-932-001	REPAIRS & MAINTENANCE	1,106	8,741	144	0	7,000	7,000
101-690-932-019	REPAIRS & MTNCE - VETERANS MEM	0	0	0	0	300	300
101-690-932-050	REPAIRS & MAINTENANCE - TYLER	0	0	450	0	0	0
101-690-956-008	MISCELLANEOUS	0	0	0	0	0	0
101-690-956-019	MISC. SELF BALANCING EXPENSES	0	0	0	0	0	0
101-690-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	6,381	0	0	0
101-690-999-001	TRANSFERS OUT	3,000	3,000	3,000	0	3,000	3,000
TOTAL EXPENDITURES		101,002	116,912	133,838	30,491	139,150	145,313

NILES HISTORY CENTER
(101-746)

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

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

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

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

CITY OF NILES							
Budget Worksheet - GF (746-Museum)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
MUSEUM							
101-746-702-001	SALARIES & WAGES - FULL TIME	31,023	33,681	32,692	20,560	41,276	36,188
101-746-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-746-703-001	SALARIES & WAGES - PART TIME	24,664	27,648	30,792	18,520	28,498	27,128
101-746-714-001	FRINGES-FICA	4,479	4,948	5,177	3,453	5,338	4,974
101-746-714-004	FRINGES-GROUP MEDICAL INS	12,375	13,000	16,500	5,133	15,435	15,400
101-746-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	35	0
101-746-714-012	FRINGES-W/C INS PREMIUMS	91	86	88	46	92	90
101-746-714-017	FRINGES-PENSION CONTRI EXPENSE	2,356	2,554	2,407	2,561	2,561	5,161
101-746-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-746-717-008	PAYROLL - VACATION ALLOCATION	2,756	2,785	3,243	6,024	0	0
101-746-717-009	PAYROLL - HOLIDAY ALLOCATION	1,214	1,312	1,032	590	0	0
101-746-717-010	PAYROLL - PERSONAL HOL ALLOC	270	590	295	295	0	0
101-746-717-011	PAYROLL - SICK ALLOCATION	270	0	884	10,688	0	0
101-746-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-746-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	737	0	0	0
101-746-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-746-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-746-720-001	NON-WORK PAID	0	0	0	0	0	0
101-746-727-001	OFFICE SUPPLIES	530	716	739	199	1,000	750
101-746-733-001	COMPUTER EQUIP & SUPPLIES	781	200	80	443	990	0
101-746-740-001	OPERATING SUPPLIES	2,477	3,902	3,006	778	2,000	1,500
101-746-740-011	OPERATING SUPPLIES - EXHIBITS	504	488	396	40	350	200
101-746-740-012	OPERATING SUPPLIES - MUSEUM GI	1,665	12	408	60	400	300
101-746-740-013	OPERATING SUPPLIES - EDUCATION	40	541	4	174	200	150
101-746-801-001	PROFESSIONAL SERVICES	3,091	3,999	3,641	0	3,200	0
101-746-801-010	PROF SERVICES - ARCHEOLOGY	2,000	3,223	2,000	1,000	2,000	1,000
101-746-813-001	CONTRACTUAL SERVICES	15,144	20,748	19,451	7,316	17,065	17,000
101-746-820-001	TRAVEL, TRAINING & CONFERENCE	23	131	57	32	150	400
101-746-830-001	DUES & SUBSCRIPTIONS	295	265	265	165	265	400
101-746-850-001	COMMUNICATIONS	805	2,098	1,776	762	2,625	2,500
101-746-880-001	COMMUNITY PROMOTIONS	1,103	1,473	2,178	679	1,300	1,000
101-746-900-001	PRINTING & PUBLISHING	939	567	2,164	108	800	600
101-746-920-002	UTILITIES - CITY HALL & MUSEUM	11,222	12,846	11,518	4,173	10,000	10,000
101-746-932-001	REPAIRS & MAINTENANCE	11,601	8,133	5,699	1,317	8,000	1,500
101-746-956-008	MISCELLANEOUS	883	0	0	368	0	0
101-746-978-001	OTHER EQUIP CAPITAL OUTLAY	8,600	0	0	0	0	0
TOTAL EXPENDITURES		141,201	145,946	147,229	85,484	143,580	126,241

TREE PLANTING/TRIMMING/REMOVAL
(101-780, 781, 782)

These three funds are charged for the expenses incurred with general tree maintenance throughout the city. The Department of Public Works oversees this fund and handles contracted tree trimming and removal on city property (street rights-of-way, parks, parking lots, and other city-owned property), mostly utilizing the services of contractors and Street Division personnel. An annual tree removal program consists of identifying and removal of dead, dying and dangerous trees with between 60 and 90 trees and stumps removed annually. Following the competitive bid process a contract is awarded annually to a private tree contractor. Tree trimming for clearances over public sidewalks and streets is also budgeted and performed under contract by a tree trimming contractor.

The City ended an annual tree planting program several years ago due to budgetary considerations but the DPW will still issue permits for private property owners to plant trees on City property provided they are an approved species and planted in approved locations.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- None

CITY OF NILES							
Budget Worksheet - GF (781,782-Tree Trimming and Removal)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
TREE TRIMMING							
101-781-813-001	CONTRACTUAL SERVICES	47,304	39,092	1,190	10,180	37,500	37,500
Total TREE TRIMMING:		47,304	39,092	1,190	10,180	37,500	37,500
TREE REMOVAL							
101-782-813-001	CONTRACTUAL SERVICES	29,758	32,066	36,458	15,103	35,000	35,000
101-782-900-001	PRINTING & PUBLISHING	0	18	19	0	0	0
Total TREE REMOVAL:		29,758	32,084	36,477	15,103	35,000	35,000
TOTAL EXPENDITURES		77,062	71,176	37,667	25,283	72,500	72,500

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

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

The Community Development Department is responsible for the development of the City's Master Plan, which includes land use and zoning demographics and housing, transportation, recreation, downtown and general economic and community development. This department is also responsible for drafting and amending ordinances related to land use and community development such as the Zoning Ordinance, Downtown Development Ordinance, Historic District Ordinance, Sign Ordinance, etc. The Community Development Director works with the Planning Commission on matters related to implementing or amending the Zoning Ordinance and Master Plan Development. This person also works with the Zoning Board of Appeals on variance requests and with the Park Board relative to recreation planning and development of recreation grants, summer concert series, and development of rental policies for park facilities.

In addition, the Community Development Director works with the Downtown Development Authority on all matters pertaining to the downtown and riverfront development within the DDA district. The director also works with the Historic District Commission to insure the exterior renovations in the district are in accordance with the Historic District Guidelines.

The Community Development Director sits on the Niles Area Transportation Study and participates in developing transportation plans for the Niles area as well as working with the Community Development Corporation as they develop their strategies and business plans to coordinate their efforts with existing City programs and staff.

This department administers the City's Zoning Ordinance, administers all grants that are funded to and prepared by the Community Development Department. Such grants include economic development grants, recreation grants, arts grants, police grants, etc.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- Salaries, Wages, and Fringes have been reduced by \$11,400 due to the plan to combine Community Development with grant management administration.

FY 2017

- Less CDBG funding is available for the Director's salary and CDD Assistant due to HUD review of program and maximum allowability.

- The CDD does not utilize the City's insurance program so this line item has been reduced to zero
- There have been reductions in training/travel and dues/subscriptions and there will be no computer/computer supplies budgeted for this year.
- Overall, the CDD is requesting a 9% decrease in funding from 2015-16's budget

CITY OF NILES							
Budget Worksheet - GF (800-Community Development)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
COMMUNITY DEVELOPMENT							
101-800-702-001	SALARIES & WAGES - FULL TIME	49,192	48,241	40,454	19,104	31,000	40,178
101-800-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-800-703-001	SALARIES & WAGES - PART TIME	0	0	2,630	15	0	3,120
101-800-714-001	FRINGES-FICA	4,223	4,123	4,083	1,588	4,615	3,247
101-800-714-004	FRINGES-GROUP MEDICAL INS	12,375	13,000	5,500	0	15,435	0
101-800-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	35	0
101-800-714-012	FRINGES-W/C INS PREMIUMS	148	160	190	103	205	147
101-800-714-017	FRINGES-PENSION CONTRI EXPENSE	4,059	4,437	4,302	4,214	4,214	5,161
101-800-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-800-717-008	PAYROLL - VACATION ALLOCATION	4,895	4,776	8,532	232	0	0
101-800-717-009	PAYROLL - HOLIDAY ALLOCATION	2,098	2,116	1,421	696	0	0
101-800-717-010	PAYROLL - PERSONAL HOL ALLOC	583	238	475	0	0	0
101-800-717-011	PAYROLL - SICK ALLOCATION	0	178	357	464	0	0
101-800-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-800-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-800-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-800-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-800-720-001	NON-WORK PAID	0	0	0	0	0	0
101-800-727-001	OFFICE SUPPLIES	213	337	72	1,835	200	500
101-800-733-001	COMPUTER EQUIP & SUPPLIES	841	110	2,564	743	2,500	0
101-800-736-001	POSTAGE EXPENSE	59	0	0	100	0	0
101-800-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-800-801-001	PROFESSIONAL SERVICES	176	642	0	0	0	0
101-800-820-001	TRAVEL, TRAINING & CONFERENCE	4,501	3,917	1,494	1,332	3,000	1,500
101-800-830-001	DUES & SUBSCRIPTIONS	1,717	1,360	965	336	1,800	500
101-800-850-001	COMMUNICATIONS	1,483	2,811	1,564	745	1,500	1,500
101-800-880-001	COMMUNITY PROMOTIONS	0	138	0	585	0	2,000
101-800-900-001	PRINTING & PUBLISHING	317	215	192	79	250	1,000
101-800-920-002	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-800-930-001	MTNCE - OFFICE EQUIPMENT	17	0	0	0	0	0
101-800-956-008	MISCELLANEOUS	0	0	135	(60)	0	0
101-800-977-001	OFFICE EQUIPMENT CAPITAL OUTLAY	494	0	0	0	0	0
TOTAL EXPENDITURES		87,391	86,799	74,930	32,111	64,754	58,853

GENERAL INSURANCE
(101-953)

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

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

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY2017

- None

CITY OF NILES							
Budget Worksheet - GF (953-General Insurance)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
GENERAL INSURANCE							
101-953-957-001	INSURANCE - GENERAL	124,275	109,116	113,191	119,898	118,000	120,000
101-953-957-002	GENERAL INSURANCE DEDUCTIBLES	0	0	0	0	0	0
TOTAL EXPENDITURES		124,275	109,116	113,191	119,898	118,000	120,000

MISCELLANEOUS
(101-999)

This department is used to account for expenditures that cannot be directly tied to another department. Normally, this fund has accounted for transfers to the Building Department required to balance their budget, and for insurance costs relating to retirees.

SIGNIFICANT CHANGES:

FY 2015

- Insurance costs per retiree increased from \$6,000 to \$6,600 (Based on 18 retirees in FY2014, and 24 for FY2015).

FY 2016

- Insurance costs per retiree increased from \$6,600 to \$7,700. Last FY the Utility retirees were included in this budget in error. Due to that, the total budget this year is less than last year even though the cost per retiree increased.

FY 2017

- None

CITY OF NILES							
Budget Worksheet - GF (999-Miscellaneous)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-2016	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
MISCELLANEOUS EXPENSE							
101-999-714-004	FRINGES-GROUP MED INS RETIREES	122,063	105,500	133,100	55,825	130,900	115,500
101-999-714-005	FRINGES - GROUP MED INS-DDA	12,375	13,000	16,500	7,700	15,435	0
101-999-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-999-877-001	SUPPLEMENTAL RETIREMENT - CITY	105	105	105	52	105	105
101-999-877-002	SUPPLEMENTAL RETIREMENT-UTILIT	0	0	0	0	0	0
101-999-940-001	RENTALS	0	0	0	0	0	0
101-999-956-008	MISCELLANEOUS	0	0	0	0	0	0
101-999-999-001	TRANSFERS OUT	23,110	36,004	30,951	30,000	64,200	66,300
TOTAL EXPENDITURES		157,653	154,609	180,656	93,577	210,640	181,905

MAJOR STREET FUND
(202)

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

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

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

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

FY 2017

- None

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
202-100-539-001	STATE GRANTS	0	24,508	0	0	0	0
202-100-574-002	GAS & WEIGHT	554,699	567,883	586,255	182,509	559,909	718,286
202-100-601-001	CHARGES FOR SERVICES - COSTS	76,836	114,710	78,594	60,613	100,000	100,000
202-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
202-100-664-001	INTEREST	240	647	3,170	1,861	0	0
202-100-671-001	MISCELLANEOUS	0	0	0	0	0	0
Total FUND REVENUES:		631,775	707,748	668,019	244,983	659,909	818,286
EXPENDITURES							
PREVENTION - ROADS & STREETS							
202-463-702-001	SALARIES & WAGES - FULL TIME	52,220	65,676	62,918	25,198	60,000	60,000
202-463-702-002	OVERTIME WAGES	5,302	11,161	6,914	5,263	10,000	10,000
202-463-714-001	FRINGES	33,616	44,914	34,064	9,315	34,300	42,000
202-463-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-463-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
202-463-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
202-463-784-004	VEHICLE MAINTENANCE	44,512	40,418	54,548	9,460	50,000	50,000
202-463-801-001	PROFESSIONAL SERVICES	6,041	23,959	10,500	0	40,000	40,000
202-463-814-001	HIRED SERVICES	0	116,534	131,967	(11,263)	250,000	250,000
202-463-815-001	TRASH DISPOSAL	2,063	1,817	3,314	599	4,000	4,000
202-463-850-001	COMMUNICATIONS	0	0	2	0	0	0
202-463-932-001	REPAIRS & MAINTENANCE	14,467	19,240	18,814	3,000	18,000	19,000
202-463-974-006	LAND PURCHASES	0	0	0	0	0	0
Total PREVENTION - ROADS & STR		158,221	323,719	323,041	41,572	466,300	475,000
PREVENTION - BRIDGES							
202-473-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	3,000	3,000
202-473-714-001	FRINGES	0	0	0	0	1,500	1,803
202-473-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-473-784-004	VEHICLE MAINTENANCE	0	0	2,900	0	0	0
202-473-801-001	PROFESSIONAL SERVICES	1,300	14,200	8,800	0	15,000	15,000
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	732	41	0	0	3,000	3,000
Total PREVENTION - BRIDGES:		2,032	14,241	11,700	0	22,500	22,803
TRAFFIC SERVICES MAINT							
202-474-171-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
202-474-702-001	SALARIES & WAGES - FULL TIME	14,694	12,593	9,699	3,144	16,000	15,000
202-474-702-002	OVERTIME WAGES	656	1,658	2,740	0	300	1,500
202-474-714-001	FRINGES	8,970	8,331	6,067	466	7,987	9,900
202-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-474-740-001	OPERATING SUPPLIES	2,114	2,981	3,129	467	2,500	3,000
202-474-784-004	VEHICLE MAINTENANCE	3,343	4,862	5,304	972	8,000	8,000
202-474-932-001	REPAIRS & MAINTENANCE	0	55	3,472	0	4,000	4,000
Total TRAFFIC SERVICES MAINT:		29,777	30,480	30,411	5,049	38,787	41,400
WINTER MAINTENANCE							
202-478-702-001	SALARIES & WAGES - FULL TIME	11,473	26,621	15,046	17,411	30,000	30,000
202-478-702-002	OVERTIME WAGES	8,345	17,730	12,777	8,833	14,000	14,000

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
202-478-714-001	FRINGES	11,582	25,904	13,572	760	21,560	26,400
202-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-478-740-001	OPERATING SUPPLIES	0	0	26,578	0	15,000	15,000
202-478-784-004	VEHICLE MAINTENANCE	11,737	54,257	31,619	24,513	50,000	50,000
202-478-932-001	REPAIRS & MAINTENANCE	2,087	10,203	3,462	0	8,000	8,000
Total WINTER MAINTENANCE:		45,224	134,715	103,054	51,517	138,560	143,400
ENGINEERING							
202-483-801-001	PROFESSIONAL SERVICES	20,616	20,616	20,616	5,154	20,616	20,538
Total ENGINEERING:		20,616	20,616	20,616	5,154	20,616	20,538
TRAFFIC SIGNALS							
202-485-702-001	SALARIES & WAGES - FULL TIME	0	0	35	0	200	200
202-485-784-004	VEHICLE MAINTENANCE	0	0	35	0	100	100
202-485-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
202-485-920-001	UTILITIES	1,819	2,793	1,972	428	1,400	2,300
202-485-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total TRAFFIC SIGNALS:		1,819	2,793	2,042	428	1,700	2,600
STATE TRUNKLINES MAINT							
202-486-702-001	SALARIES & WAGES - FULL TIME	5,918	9,928	9,770	6,261	10,000	10,000
202-486-702-002	OVERTIME WAGES	890	142	0	0	200	300
202-486-784-004	VEHICLE MAINTENANCE	842	7,635	9,969	7,565	3,000	8,000
202-486-813-001	MDOT PAVEMENT MAINTENANCE	0	0	0	0	0	0
202-486-932-001	REPAIRS & MAINTENANCE	2,278	6,236	4,640	3,122	1,500	4,300
Total STATE TRUNKLINES MAINT:		9,928	23,941	24,379	16,948	14,700	22,600
STREET SWEEPING							
202-488-702-001	SALARIES & WAGES - FULL TIME	1,281	1,406	1,209	993	3,000	1,500
202-488-702-002	OVERTIME WAGES	493	480	96	78	400	500
202-488-784-004	VEHICLE MAINTENANCE	3,607	5,039	3,343	491	3,500	750
202-488-815-001	TRASH DISPOSAL	1,893	2,517	1,934	480	1,600	750
202-488-850-001	COMMUNICATIONS	0	0	0	0	0	0
Total STREET SWEEPING:		7,274	9,442	6,582	2,042	8,500	3,500
INTERFUND TRANSFERS							
202-489-999-001	TRANSFERS OUT	70,000	70,000	70,000	0	70,000	70,000
Total INTERFUND TRANSFERS:		70,000	70,000	70,000	0	70,000	70,000
TREES & SHRUBS							
202-490-702-001	SALARIES & WAGES - FULL TIME	803	90	0	1,267	500	2,000
202-490-702-002	OVERTIME WAGES	64	0	14	30	100	100
202-490-784-004	VEHICLE MAINTENANCE	909	88	21	1,274	500	500
202-490-813-001	CONTRACTURAL SERVICES	0	0	0	0	1,000	0
202-490-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-490-932-001	REPAIRS & MAINTENANCE	0	0	0	258	0	0
Total TREES & SHRUBS:		1,776	178	35	2,829	2,100	2,600
DRAINAGE & BACKSLOPES							
202-491-702-001	SALARIES & WAGES - FULL TIME	3,098	1,979	855	3,270	2,200	3,000
202-491-702-002	OVERTIME WAGES	338	216	0	478	100	400
202-491-784-004	VEHICLE MAINTENANCE	607	1,791	450	3,073	2,000	3,000
202-491-932-001	REPAIRS & MAINTENANCE	1,841	411	793	27,051	100	1,000
Total DRAINAGE & BACKSLOPES:		5,884	4,397	2,098	33,872	4,400	7,400

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
GRASS & WEED CONTROL							
202-493-702-001	SALARIES & WAGES - FULL TIME	457	569	313	0	1,000	1,000
202-493-784-004	VEHICLE MAINTENANCE	854	604	817	0	600	750
202-493-813-001	CONTRACTURAL SERVICES	640	240	160	19,652	800	500
202-493-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total GRASS & WEED CONTROL:		1,951	1,413	1,290	19,652	2,400	2,250
TRAFFIC SERVICES MAINT							
202-494-702-001	SALARIES & WAGES - FULL TIME	673	510	378	105	1,000	1,000
202-494-702-002	OVERTIME WAGES	0	173	0	0	100	100
202-494-784-004	VEHICLE MAINTENANCE	310	150	342	18	700	500
202-494-932-001	REPAIRS & MAINTENANCE	6,686	4,911	47	0	600	500
Total TRAFFIC SERVICES MAINT:		7,669	5,744	767	123	2,400	2,100
PAVEMENT MARKING							
202-495-702-001	SALARIES & WAGES - FULL TIME	65	35	0	0	200	200
202-495-702-002	OVERTIME WAGES	0	0	0	0	0	0
202-495-740-001	OPERATING SUPPLIES	8	34	0	0	100	100
202-495-784-004	VEHICLE MAINTENANCE	42	15	0	0	100	100
202-495-932-001	REPAIRS & MAINTENANCE	0	0	0	0	100	100
Total PAVEMENT MARKING:		115	84	0	0	500	500
STATE TRUNKLINES WINTER MAINT							
202-497-702-001	SALARIES & WAGES - FULL TIME	3,187	5,406	3,858	2,658	9,000	8,500
202-497-702-002	OVERTIME WAGES	2,972	6,605	2,865	1,810	7,000	7,000
202-497-702-014	SALARIES & WAGES - SNOW HAULIN	451	1,087	842	536	1,800	1,500
202-497-740-001	OPERATING SUPPLIES	0	0	11,241	0	25,000	11,000
202-497-784-004	VEHICLE MAINTENANCE	5,678	16,983	9,580	6,519	20,000	20,000
202-497-932-001	REPAIRS & MAINTENANCE	208	5,061	1,344	0	5,000	5,000
Total STATE TRUNKLINES WINTER MAINT:		12,496	35,142	29,730	11,523	67,800	53,000
FRINGES							
202-502-714-001	FRINGES	12,549	16,468	7,118	6,299	14,400	16,000
202-502-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
Total FRINGES:		12,549	16,468	7,118	6,299	14,400	16,000
DISTRIBUTED EXPENSES							
202-503-750-001	OVERHEAD - STATE REIMBURSEMENT	0	0	0	0	0	0
202-503-956-007	OVERHEAD - STATE REIMBURSEMENT	6,039	8,840	3,846	4,719	7,200	8,400
Total DISTRIBUTED EXPENSES:		6,039	8,840	3,846	4,719	7,200	8,400
ADMINISTRATION							
202-504-956-015	BANK SERVICE FEES	0	0	0	0	0	0
Total ADMINISTRATION:		0	0	0	0	0	0
Total FUND EXPENDITURES:		393,370	702,213	636,709	201,727	882,863	894,091
NET REVENUES (EXPENDITURES)		238,405	5,535	31,310	43,256	(222,954)	(75,805)
BEGINNING FUND BALANCE						980,758	757,804
PROJECTED ENDING FUND BALANCE						757,804	681,999

LOCAL STREET FUND
(203)

The Local Street Fund is used to help pay for construction, maintenance and other operations pertaining to street work. Work consists of resurfacing, chip sealing, spray patching, sign and pavement marking work, street sweeping, storm sewer cleaning and repairs, snow and ice control, etc. Fuel and vehicle registration tax revenues from the State of Michigan help pay for approximately 2/3 of the annual costs to maintain the 46.55 miles of local streets in the City. The remainder of the funds comes from transfers from the Major Street Fund, the General Fund and METRO Act funds.

The City of Niles is required by law to establish a local street fund in compliance with ACT 51 of the Public Acts of 1951. The City's share of the gas and vehicle registration tax receipts is based on a formula for the miles of local streets and population of the City.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

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

FY 2017

- Decrease of \$50,000 of Street Resurfacing- Reduction is required to preserve the fund balance due to the large project in FY2016.

CITY OF NILES							
Budget Worksheet - Fund 203 (Local Highway)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
203-100-539-001	STATE GRANTS	0	24,508	31,562	31,562	0	30,000
203-100-574-002	GAS & WEIGHT	227,641	233,309	310,975	77,075	236,355	303,336
203-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
203-100-664-001	INTEREST	150	354	1,545	548	1,600	1,500
203-100-699-001	INTERFUND TRANSFER	100,000	100,000	101,113	0	100,000	100,000
Total FUND REVENUES:		327,791	358,171	445,195	109,185	337,955	434,836
EXPENDITURES							
PREVENTION - ROADS & STREETS							
203-463-702-001	SALARIES & WAGES - FULL TIME	55,185	57,491	102,465	50,687	95,000	95,000
203-463-702-002	OVERTIME WAGES	7,755	14,170	23,479	10,631	15,000	15,000
203-463-714-001	FRINGES	37,479	42,495	62,461	27,382	53,900	66,000
203-463-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-463-784-004	VEHICLE MAINTENANCE	62,767	59,562	133,905	43,057	75,000	75,000
203-463-814-001	HIRED SERVICES	0	53,141	126,853	0	100,000	50,000
203-463-815-001	TRASH DISPOSAL	4,232	1,719	6,875	424	2,000	4,000
203-463-850-001	COMMUNICATIONS	0	0	6	0	0	0
203-463-932-001	REPAIRS & MAINTENANCE	7,082	15,236	65,750	4,446	10,000	10,000
Total PREVENTION - ROADS & STR		174,500	243,814	521,794	136,627	350,900	315,000
TRAFFIC SERVICES MAINT							
203-474-702-001	SALARIES & WAGES - FULL TIME	16,219	10,550	11,151	5,166	15,000	12,000
203-474-702-002	OVERTIME WAGES	264	264	20	0	100	300
203-474-714-001	FRINGES	9,731	6,390	5,488	695	7,399	7,380
203-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-474-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
203-474-784-004	VEHICLE MAINTENANCE	3,072	2,628	3,140	1,024	3,000	3,000
203-474-932-001	REPAIRS & MAINTENANCE	1,623	1,115	1,001	192	2,200	1,500
Total TRAFFIC SERVICES MAINT:		30,909	20,947	20,800	7,077	27,699	24,180
WINTER MAINTENANCE							
203-478-702-001	SALARIES & WAGES - FULL TIME	12,085	19,148	12,539	8,847	14,000	14,000
203-478-702-002	OVERTIME WAGES	3,243	9,823	4,065	3,255	6,000	5,000
203-478-714-001	FRINGES	9,047	17,021	8,209	103	9,800	11,400
203-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-478-740-001	OPERATING SUPPLIES	0	0	278	0	1,200	1,000
203-478-784-004	VEHICLE MAINTENANCE	17,014	36,420	22,802	17,918	40,000	35,000
203-478-932-001	REPAIRS & MAINTENANCE	180	820	0	0	500	500
Total WINTER MAINTENANCE:		41,569	83,232	47,893	30,123	71,500	66,900
ENGINEERING							
203-483-801-001	PROFESSIONAL SERVICES	20,616	20,616	20,616	5,154	20,616	20,538
Total ENGINEERING:		20,616	20,616	20,616	5,154	20,616	20,538
ADMINISTRATION							
203-504-956-015	BANK SERVICE FEES	0	0	0	0	100	0
Total ADMINISTRATION:		0	0	0	0	100	0
Total FUND EXPENDITURES:		267,594	368,609	611,103	178,981	470,815	426,618

CITY OF NILES							
Budget Worksheet - Fund 203 (Local Highway)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
NET REVENUES (EXPENDITURES)		60,197	(10,438)	(165,908)	(69,796)	(132,860)	8,218
BEGINNING FUND BALANCE						382,917	250,057
PROJECTED ENDING FUND BALANCE						250,057	258,275

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.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- Reduction of a \$10,000 inter-fund transfer (perpetual care trust).

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2017							
							2016-17
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
209-100-601-001	CHARGES FOR SERVICES - COSTS	9,950	6,134	6,432	3,000	9,000	8,500
209-100-607-001	FEES	56,038	49,852	52,191	25,032	55,000	56,000
209-100-650-001	SALE OF FOUNDATIONS	7,810	10,501	6,830	4,250	9,000	9,000
209-100-650-002	SALE OF CEMETERY LOTS	37,354	51,092	51,838	30,850	53,000	56,000
209-100-664-001	INTEREST	54	96	167	45	100	100
209-100-671-001	MISCELLANEOUS	618	4,911	4,180	1,611	2,500	4,000
209-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
209-100-699-005	TRANSFER FROM TRUST	24,625	22,217	18,732	8,807	35,000	25,000
Total FUND REVENUES:		136,449	144,803	140,370	73,595	163,600	158,600
EXPENDITURES							
209-276-702-001	SALARIES & WAGES - FULL TIME	32,610	31,295	35,275	17,819	39,000	36,000
209-276-702-002	OVERTIME WAGES	1,522	1,211	1,310	1,012	1,168	1,192
209-276-702-012	STREET DEPARTMENT LABOR ONLY	110	1,286	958	0	1,200	1,000
209-276-702-016	SALARIES & WAGES - SAFETY MTGS	0	0	0	0	200	0
209-276-703-001	SALARIES & WAGES - PART TIME	13,413	14,363	14,038	6,532	14,535	14,825
209-276-714-001	FRINGES-FICA	34	53	7	0	3,884	3,921
209-276-714-003	FRINGES-MESC	0	0	0	0	0	0
209-276-714-004	FRINGES-GROUP MED INS	12,375	13,000	16,500	7,700	15,435	15,400
209-276-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
209-276-714-012	FRINGES-W/C INS PREMIUMS	1,277	1,140	1,170	608	1,217	1,157
209-276-714-017	FRINGES-PENSION CONTRI EXPENSE	3,526	3,713	13,524	3,888	3,888	7,572
209-276-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
209-276-717-008	PAYROLL - VACATION ALLOCATION	2,652	4,088	2,475	217	0	0
209-276-717-009	PAYROLL - HOLIDAY ALLOCATION	2,128	2,125	2,145	1,247	0	0
209-276-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	0	0	0
209-276-717-011	PAYROLL - SICK ALLOCATION	497	142	401	33	0	0
209-276-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
209-276-717-013	PAYROLL - FUNERAL ALLOCATION	0	567	0	0	0	0
209-276-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
209-276-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
209-276-720-001	NON-WORK PAID	0	0	0	0	0	0
209-276-720-002	NON-WORK PAID - STREET	0	0	0	0	0	0
209-276-727-001	OFFICE SUPPLIES	108	0	3	18	200	100
209-276-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	1,000	500
209-276-740-001	OPERATING SUPPLIES	1,516	3,466	7,221	1,633	2,000	2,500
209-276-756-004	GASOLINE & OIL	2,020	2,592	2,062	489	2,000	1,500
209-276-784-004	VEHICLE MAINTENANCE	1,807	1,110	878	2,371	1,000	1,000
209-276-801-001	PROFESSIONAL SERVICES	0	115	0	0	0	0
209-276-813-001	CONTRACTUAL SERVICES	70,055	58,840	64,396	30,932	70,000	65,000
209-276-815-001	TRASH DISPOSAL	996	996	996	498	1,000	1,000
209-276-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
209-276-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
209-276-850-001	COMMUNICATIONS	297	13	153	137	300	300
209-276-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
209-276-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0
209-276-931-001	BUILDING REPAIRS	0	18	0	0	400	400
209-276-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2017							
							2016-17
<u>Account Number</u>	<u>Account Title</u>	2012-13 <u>Actual</u>	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	10/15-03/16 <u>Actual</u>	2015-16 <u>Budget</u>	PROJECTED <u>Budget</u>
209-276-956-008	MISCELLANEOUS	0	0	177	0	250	250
209-276-956-015	BANK SERVICE FEES	0	0	0	0	0	0
209-276-957-001	INSURANCE - GENERAL	2,092	1,811	1,952	2,358	2,200	2,300
209-276-968-001	DEPRECIATION EXPENSE	1,945	1,830	1,983	1,068	2,000	1,068
209-276-974-001	LAND IMPROVEMENTS	0	0	0	6,123	100	0
209-276-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
209-276-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		150,980	143,774	167,624	84,683	162,977	156,985
NET REVENUES (EXPENDITURES)		(14,531)	1,029	(27,254)	(11,088)	623	1,615
BEGINNING FUND BALANCE						43,607	44,230
PROJECTED ENDING FUND BALANCE						44,230	45,845

TIFA FUND
(211)

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

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

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

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

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

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

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

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
TAXES							
211-100-402-001	REAL PROPERTY TAXES - CURRENT	72,190	87,690	87,013	50,912	85,000	55,000
211-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	10,888	11,206	15,336	0	10,000	2,500
Total TAXES:		83,078	98,896	102,349	50,912	95,000	57,500
GRANTS							
211-100-501-001	FEDERAL GRANTS - GENERAL	0	0	0	0	0	0
211-100-501-002	FED GRANTS - INCUBATOR KITCHEN	0	10,000	0	0	0	0
211-100-580-001	GRANT REVENUE - CITY	0	0	0	0	0	0
Total GRANTS:		0	10,000	0	0	0	0
MEMBERSHIPS							
211-100-607-001	MEMBERSHIPS - INDIVIDUAL	0	20	0	0	0	0
211-100-607-002	MEMBERSHIPS - FAMILY	1,674	300	100	100	500	0
211-100-607-003	MEMBERSHIPS - SUSTAINER	10,625	10,050	10,000	10,000	10,000	10,000
211-100-607-004	MEMBERSHIP - BUSINESS	275	0	0	0	500	0
Total MEMBERSHIPS:		12,574	10,370	10,100	10,100	11,000	10,000
OTHER REVENUES							
211-100-664-001	INTEREST	81	79	248	137	0	0
211-100-671-001	MISCELLANEOUS	2,712	1,062	175	58	500	0
211-100-673-001	SALE OF PROPERTY	0	0	0	2,986	0	4,000
211-100-674-001	CONTRIB FROM PRIVATE SOURCES	20,759	5,117	4,051	6,600	0	0
211-100-699-001	INTERFUND TRANSFER	15,000	16,150	15,100	0	15,000	30,400
Total OTHER:		38,552	22,408	19,574	9,781	15,500	34,400
HUNTER ICE FESTIVAL							
211-106-642-001	HUNTER ICE FEST- MERCH SALES	0	0	115	210	1,000	0
211-106-643-001	HUNTER ICE FEST- ICE CREAM	3,312	3,958	2,630	4,099	3,000	0
211-106-643-002	HUNTER ICE FEST- CHILI CRAWL	0	0	1,620	1,895	1,800	0
211-106-643-003	HUNTER ICE FEST- WARM CTR	0	0	0	0	200	0
211-106-671-001	HUNTER ICE FEST - OTHER	1,192	1,426	851	169	0	0
211-106-674-001	HUNTER ICE FEST- DONATIONS	0	0	267	10,362	5,000	23,200
211-106-675-001	HUNTER ICE FEST - SPONSORS	18,613	14,812	19,500	17,165	14,000	0
Total HUNTER ICE FESTIVAL:		23,117	20,196	24,983	33,900	25,000	23,200
BRIDGE BASH							
211-107-643-001	BRIDGE BASH - ICE CREAM	0	0	71	0	0	0
211-107-648-001	BRIDGE BASH - GATE TKT SALES	0	1,632	1,159	0	2,500	0
Total HUNTER ICE FESTIVAL:		0	1,632	1,230	0	2,500	0
BRIDGE BASH							
211-108-642-001	MOVIES IN THE PK - MERCH SALES	0	0	0	0	0	0
211-108-671-001	MOVIES IN THE PK - OTHER	0	0	0	0	0	0
211-108-674-001	MOVIES IN THE PK - DONATIONS	0	0	0	0	0	0
211-108-674-002	MOVIES IN THE PK - IN KIND	0	0	0	0	0	0
211-108-675-001	MOVIES IN THE PK - SPONSORS	1,551	3,100	1,350	0	3,000	2,700
Total MOVIES IN THE PARK:		1,551	3,100	1,350	0	3,000	2,700
CONCERTS IN THE PARK							
211-109-642-001	CONCERTS IN THE PK-MERCH SALES	0	0	0	0	0	0
211-109-671-001	CONCERTS IN THE PK-OTHER	0	0	0	0	0	0
211-109-674-002	CONCERTS IN THE PK-IN KIND	0	0	0	0	0	0
211-109-675-001	CONCERTS IN THE PK-SPONSORS	6,000	0	0	0	0	0
Total CONCERTS IN THE PARK:		6,000	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
SAFE TRICK OR TREAT							
211-110-674-001	SAFE TRICK OR TREAT-DONATE	0	0	0	0	0	0
211-110-674-002	SAFE TRICK OR TREAT-IN KIND	0	0	0	0	0	0
211-110-675-001	SAFE TRICK OR TREAT-SPONSORS	0	0	0	0	0	0
Total SAFE TRICK OR TREAT:		0	0	0	0	0	0
VISIT WITH SANTA							
211-111-671-001	VISIT WITH SANTA - OTHER	0	0	0	0	0	0
211-111-674-001	VISIT WITH SANTA - DONATIONS	0	0	0	0	0	0
211-111-674-002	VISIT WITH SANTA - IN KIND	0	0	0	0	0	0
211-111-675-001	VISIT WITH SANTA - SPONSORS	0	0	0	0	0	0
Total VISIT WITH SANTA:		0	0	0	0	0	0
HOLIDAY HOMECOMING							
211-112-642-001	HOLIDAY HOMECOMING-MERCH SALES	0	0	0	0	0	0
211-112-671-001	HOLIDAY HOMECOMING-OTHER	0	0	0	0	0	0
211-112-674-001	HOLIDAY HOMECOMING-DONATIONS	0	0	0	0	0	0
211-112-674-002	HOLIDAY HOMECOMING-IN KIND	0	0	0	0	0	0
211-112-675-001	HOLIDAY HOMECOMING-SPONSORS	0	0	0	0	0	0
Total HOLIDAY HOMECOMING:		0	0	0	0	0	0
FLOWERS							
211-130-674-001	FLOWERS - DONATIONS	0	0	0	0	0	0
211-130-674-002	FLOWERS - IN KIND	0	0	0	0	0	0
211-130-675-001	FLOWERS - SPONSORS	0	0	0	0	0	0
Total FLOWERS:		0	0	0	0	0	0
FRENCH MARKET							
211-131-642-001	FRENCH MARKET- MERCH SALES	76	0	0	0	0	0
211-131-670-001	FRENCH MARKET - VENDOR RENT	2,194	320	0	0	0	0
211-131-671-001	FRENCH MARKET - OTHER	0	0	0	0	0	0
211-131-674-001	FRENCH MARKET - DONATIONS	0	0	57	0	0	0
211-131-674-002	FRENCH MARKET - IN KIND	0	0	0	0	0	0
211-131-675-001	FRENCH MARKET - SPONSORS	0	0	0	0	0	0
Total FRENCH MARKET:		2,270	320	57	0	0	0
GALLERY BUILDING							
211-132-501-001	GALLERY BUILDING - HUD	0	0	0	0	0	0
211-132-670-001	GALLERY BUILDING - VENDOR RENT	0	0	0	0	0	0
211-132-671-001	GALLERY BUILDING - OTHER	0	0	0	89	0	5,000
211-132-674-001	GALLERY BUILDING - DONATIONS	0	0	0	0	0	0
211-132-674-002	GALLERY BUILDING - IN KIND	0	0	0	0	0	0
211-132-675-001	GALLERY BUILDING - SPONSORS	0	0	0	0	0	0
Total GALLERY BUILDING:		0	0	0	89	0	5,000
NECI							
211-133-501-001	NECI - HUD	0	0	0	0	0	0
211-133-670-001	NECI - ROOM RENT	0	0	1,259	1,131	0	0
211-133-670-002	NECI - OFFICE SPACE RENT	0	0	0	0	0	0
211-133-670-003	NECI - KITCHEN USE RENT	60	2,705	0	0	3,000	5,000
211-133-670-004	NECI - STORAGE RENT	0	0	0	0	0	0
211-133-671-001	NECI - OTHER	0	0	20	0	0	0
211-133-674-001	NECI - DONATIONS	0	0	0	0	0	0
211-133-674-002	NECI - IN KIND	0	0	0	0	0	0
211-133-675-001	NECI - SPONSORS	0	0	0	0	0	0
Total NECI:		60	2,705	1,279	1,131	3,000	5,000

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
NILES THEN & NOW BOOK							
211-134-642-001	NILES THEN & NOW BOOK	1,265	4,253	185	0	360	0
211-134-642-002	NILES THEN & NOW BK-AMAZON	0	63	61	37	0	0
211-134-642-003	NILES THEN & NOW BK-MERCH SALE	0	44	120	120	0	0
211-134-671-001	NILES THEN & NOW BK-SHIPPING	0	0	0	0	0	0
Total NILES THEN & NOW BOOK:		1,265	4,360	366	157	360	0
BRICKS							
211-135-642-001	BRICKS - BUY A BRICK	0	25	175	125	0	0
211-135-674-001	BRICKS - DONATIONS	0	0	0	0	0	0
211-135-674-002	BRICKS - IN KIND	0	0	0	0	0	0
Total BRICKS:		0	25	175	125	0	0
MISCELLANEOUS PROJECTS							
211-149-626-001	RUDOLPH BREAKFAST	0	0	0	0	0	0
211-149-642-001	INDE REVOLUTION - SALES	(364)	0	0	0	0	0
211-149-670-001	INDE REVOLUTION - RENT	2,345	0	0	0	0	0
211-149-674-001	DT DOLLARS - CONTRIBUTIONS	100	0	328	0	0	0
211-149-675-001	ARTS IN MOTION - SPONSORS	0	0	0	0	0	0
Total MISCELLANEOUS PROJECTS:		2,081	0	328	0	0	0
Total FUND REVENUES:		170,548	174,012	161,791	106,195	155,360	137,800
EXPENDITURES							
HUNTER ICE FESTIVAL							
211-806-741-001	HUNTER ICE FEST - CHILI CRAWL	0	0	442	445	400	0
211-806-741-002	HUNTER ICE FEST - ICE	8,311	10,526	7,823	11,179	5,700	23,200
211-806-741-003	HUNTER ICE FEST - ICE CREAM	4,279	5,003	1,395	2,195	2,400	0
211-806-765-001	HUNTER ICE FEST - MERCHANDISE	0	0	329	567	0	0
211-806-814-001	HUNTER ICE FEST - CARVERS FEE	21,299	24,756	13,550	18,500	20,000	0
211-806-826-001	HUNTER ICE FEST - CARVER FOOD	0	0	1,593	4,200	1,500	0
211-806-826-002	HUNTER ICE FEST - CARVER HOTEL	0	0	1,350	1,590	1,500	0
211-806-826-003	HUNTER ICE FEST - CARVER TRAVL	0	0	1,641	0	1,500	0
211-806-880-001	HUNTER ICE FEST - SPONSORSHIP	0	0	50	0	0	0
211-806-881-001	HUNTER ICE FEST - ADVERTISING	665	0	112	103	0	0
211-806-883-001	HUNTER ICE FEST - WARMING CTR	719	391	889	1,491	2,000	0
Total HUNTER ICE FESTIVAL:		35,273	40,676	29,174	40,270	35,000	23,200
BRIDGE BASH							
211-807-740-001	BRIDGE BASH - SUPPLIES	121	1,559	289	207	1,000	0
211-807-741-001	BRIDGE BASH - FOOD	0	0	0	0	0	0
211-807-881-001	BRIDGE BASH - ADVERTISING	0	30	0	0	0	0
211-807-882-001	BRIDGE BASH - PARTNER %	0	0	505	0	0	0
211-807-920-001	BRIDGE BASH - UTILITIES	0	0	0	0	0	0
Total BRIDGE BASH:		121	1,589	794	207	1,000	0
MOVIES IN THE PARK							
211-808-743-001	MOVIES IN THE PK - PURCH DVD'S	0	45	18	0	0	0
211-808-969-001	MOVIES IN THE PK - LICENSING	2,544	2,281	2,706	0	3,000	2,700
Total MOVIES IN THE PARK:		2,544	2,326	2,724	0	3,000	2,700
CONCERTS IN THE PARK							
211-809-814-001	CONCERTS IN THE PK - BANDS	13,522	1,200	0	0	0	0
211-809-932-001	CONCERTS IN THE PK - EQUIP R&M	0	0	0	0	0	0
211-809-956-001	CONCERTS IN THE PK - MISC	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
211-809-978-001	CONCERTS IN THE PK - EQUIP	0	1,150	0	0	0	0
Total CONCERTS IN THE PARK:		13,522	2,350	0	0	0	0
SAFE TRICK OR TREAT							
211-810-880-001	SAFE TRICK OR TREAT	108	0	64	0	100	0
Total SAFE TRICK OR TREAT:		108	0	64	0	100	0
VISIT WITH SANTA							
211-811-880-001	VISIT WITH SANTA	26	151	163	236	200	0
Total VISIT WITH SANTA:		26	151	163	236	200	0
HOLIDAY HOMECOMING							
211-812-880-001	HOLIDAY HOMECOMING	2,204	979	1,021	43	1,000	0
Total HOLIDAY HOMECOMING:		2,204	979	1,021	43	1,000	0
FLOWERS							
211-830-813-001	FLOWERS - CONTRACT	21,370	9,366	22,121	4,471	16,000	0
211-830-920-001	FLOWERS - IRRIGATION	0	827	1,974	750	0	0
211-830-932-001	FLOWERS - REPAIRS	0	0	0	0	0	0
Total FLOWERS:		21,370	10,193	24,095	5,221	16,000	0
FRENCH MARKET							
211-831-880-001	FRENCH MARKET - SET UP	3,944	1,009	55	0	0	0
211-831-881-001	FRENCH MARKET - ADVERTISING	0	0	0	0	0	0
211-831-920-001	FRENCH MARKET - UTILITIES	0	98	234	135	0	0
211-831-940-001	FRENCH MARKET - RENT	(4,650)	(156)	377	0	0	0
Total FRENCH MARKET:		(706)	951	666	135	0	0
GALLERY BUILDING							
211-832-880-001	GALLERY BUILDING - MAINTENANCE	0	242	1,538	0	4,000	0
211-832-890-001	GALLERY BLDG - ULTRACAMP GRANT	0	0	0	59,000	0	4,000
211-832-920-001	GALLERY BUILDING - UTILITIES	0	0	2,289	0	0	0
Total GALLERY BUILDING:		0	242	3,827	59,000	4,000	4,000
NECI							
211-833-743-001	NECI - SUPPLIES - GENERAL	0	319	2,309	1,383	750	750
211-833-743-002	NECI - SUPPLIES - KITCHEN	0	1,001	1,244	585	750	750
211-833-802-001	NECI - HUD	12,999	7,771	0	1,263	0	0
211-833-814-001	NECI - 1ST SOURCE LABOR	0	300	0	0	0	0
211-833-814-002	NECI - 1ST SOURCE MANAGEMENT	0	0	0	0	0	0
211-833-820-001	NECI - TRAINING - MERCHANT	0	0	0	0	0	0
211-833-820-002	NECI - TRAINING - NECI	0	0	597	140	0	0
211-833-920-001	NECI - UTILITIES	0	591	6,631	1,049	3,500	3,500
211-833-978-001	NECI - EQUIPMENT - 1ST SOURCE	0	419	2,206	862	0	0
211-833-978-002	NECI - EQUIPMENT - KITCHEN	0	101	88	0	0	0
211-833-978-003	NECI - EQUIPMENT - TRAINING RM	0	0	0	0	0	0
Total NECI:		12,999	10,502	13,075	5,282	5,000	5,000
NILES THEN & NOW BOOK							
211-834-900-001	NILES THEN & NOW BK-PRINTING	1,040	2,680	0	0	0	0
211-834-900-002	NILES THEN & NOW BK-RECEPTION	0	0	0	0	0	0
211-834-900-003	NILES THEN & NOW BK-SHIPPING	0	0	0	0	0	0
Total NILES THEN & NOW BOOK:		1,040	2,680	0	0	0	0
BRICKS							
211-835-814-001	BRICKS - ENGRAVING AND INSTALL	0	0	0	156	0	0
211-835-932-001	BRICKS - REPAIRS AND MAINT	0	0	0	0	0	0
211-835-956-001	BRICKS - MISCELLANEOUS	0	0	0	0	0	0
Total BRICKS:		0	0	0	156	0	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
GENERAL AND ADMINISTRATIVE							
211-848-702-002	OVERTIME WAGES	0	0	0	0	0	0
211-848-702-012	STREET DEPARTMENT LABOR ONLY	0	13	0	0	0	0
211-848-703-001	SALARIES & WAGES - MANAGER	47,628	52,782	49,026	25,208	50,264	50,264
211-848-714-001	FRINGES - FICA	3,634	3,634	3,738	1,928	3,731	3,731
211-848-714-004	FRINGES - GROUP MED INS	0	0	0	0	0	15,400
211-848-714-012	FRINGES - W/C INS PREMIUMS	110	111	115	59	125	111
211-848-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
211-848-727-001	OFFICE SUPPLIES	617	434	904	262	1,000	1,000
211-848-733-001	COMPUTER EQUIPMENT & SUPPLIES	50	254	1,508	219	1,000	1,000
211-848-736-001	POSTAGE EXPENSE	462	0	386	245	1,000	1,000
211-848-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
211-848-801-001	PROFESSIONAL SERVICES	1,643	226	0	0	500	500
211-848-801-004	PROFESSIONAL SERVICES - CABLE	0	0	0	0	0	0
211-848-820-001	TRAVEL, TRAINING & CONFERENCE	1,234	3,666	2,032	407	4,000	4,000
211-848-830-001	DUES & SUBSCRIPTIONS	660	350	350	0	550	550
211-848-850-001	COMMUNICATIONS	2,370	947	1,151	462	1,000	1,000
211-848-880-002	DOWNTOWN LOAN PAYMENTS	4,000	4,000	4,000	0	4,000	4,000
211-848-900-001	PRINTING & PUBLISHING	338	90	2,000	980	1,000	1,000
211-848-920-001	UTILITIES	0	688	0	218	0	0
211-848-920-005	UTILITIES - CHARGING STATIONS	0	0	0	0	600	0
211-848-932-015	REPAIRS & MAINT - RIVERFRONT	617	467	334	0	0	0
211-848-932-016	REPAIRS & MAINT - DOWNTOWN	3,598	3,509	1,640	480	2,500	2,500
211-848-940-001	RENTALS	3,750	(1,500)	0	0	0	0
211-848-956-008	MISCELLANEOUS	5,073	436	1,204	670	4,290	500
211-848-956-015	BANK SERVICE FEES	0	0	0	15	0	15
211-848-956-020	PURCHASE OF PROPERTY	0	0	0	0	0	0
211-848-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
211-848-957-001	INSURANCE - GENERAL	33	34	35	36	0	36
211-848-977-001	OFFICE EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
211-848-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
211-848-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total GENERAL AND ADMINISTRATIVE:		75,817	70,141	68,423	31,189	75,560	86,607
MISC PROJECTS							
211-849-880-001	COMMUNITY PROMOTIONS	12,309	12,421	2,596	7,222	500	0
211-849-880-002	PARK PROGRAMS	0	0	0	0	0	0
211-849-880-003	DECORATE DOWNTOWN	44	1,115	610	1,938	1,000	500
211-849-880-004	RUDOLPH BREAKFAST	363	0	0	0	0	0
211-849-880-005	WEDDING WALK	0	0	0	0	0	0
211-849-880-006	GARAGE SALE	0	0	0	0	100	0
211-849-880-007	MAIN STREET - MERCHANDISE	0	0	0	0	0	0
211-849-880-008	ARTS IN MOTION - PRIZES	39	0	0	0	0	0
211-849-880-009	ARTS IN MOTION - ENTERTAINMENT	0	0	0	0	0	0
211-849-880-010	ARTS IN MOTION - ADVERTISING	0	0	67	0	0	0
211-849-880-011	ARTS IN MOTION - TENT	128	0	0	0	0	0
211-849-880-012	DOWNTOWN DOLLARS PROGRAM	430	315	150	80	0	0
211-849-880-013	INDE REVOLUTION MARKETPLACE	0	0	0	0	0	0
211-849-880-050	DESIGN COMMITTEE	0	0	2,697	1,116	6,000	0
211-849-880-051	ECON RESTRUCTURING COMMITTEE	0	0	0	0	3,500	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
211-849-880-052	ORGANIZATION COMMITTEE	0	0	0	0	3,500	0
Total MISC PROJECTS:		13,313	13,851	6,120	10,356	14,600	500
Total FUND EXPENDITURES:		177,631	156,631	150,146	152,095	155,460	122,007
NET REVENUES (EXPENDITURES)		(7,083)	17,381	11,645	(45,900)	(100)	15,793
BEGINNING FUND BALANCE						50,202	50,102
PROJECTED ENDING FUND BALANCE						50,102	65,895

BUILDING SAFETY DIVISION
(249)

Building inspection services are consolidated under the Fire Department in the Building Safety Division. This Division's budget includes one certified part-time Building Official, Guy Lewis, who we essentially share with the City of Buchanan, a full-time Executive Assistant. Under the submitted budget we will no longer be able to fund the Part-Time Code Clerk's position. This position was being funded predominantly through CDBG funding which needed to move to other areas of the budget. Additionally the Division is approved by the State of Michigan to provide mechanical, electrical, and building permitting and inspection services. The mechanical and electrical inspections are provided by contracted State Certified Trades inspectors. Permit fees cover the cost of the contracted inspector with a small administration fee that helps to offset administrative costs.

By unifying all building services under one roof we have improved coordination of all inspection related services as well as improving the experience and convenience of our customers. Our Executive Assistant holds wide array of responsibilities including answering phones, assisting walk in customers with everything from the issuance of permits, to permit processing and data entry, and archiving of all issued notices, inspection reports, and related documentation. This person essentially serves as our dispatcher, office manager, operator and receptionist. This person is also responsible for scheduling of inspections, the complete coordination of the rental inspection registration process, as well as cash drawer accounting. Hundreds of letters, orders and violation notices are typed and mailed, resulting in additional hours of tracking, filing, issuing repair permits and responding to requests for extensions.

Part time Code Enforcement Clerk position, funded through CDBG, has been a great help keeping the Division up to date with data entry, filing and other required office tasks. This was greatly needed as more and more effort has been expended performing code enforcement functions in the City.

SIGNIFICANT CHANGES:

FY 2015

- Created part-time Code Clerk Position (Funded through CDBG)

FY 2016

- No significant Changes.

FY 2017

- Loss of the part-time Code Clerk Position.

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
249-100-451-001	MULTIPLE DWELLINGS	0	0	0	0	0	0
249-100-452-001	ELECT & MECHANICAL PERMITS	26,965	26,690	33,894	15,883	29,000	35,000
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	23,107	50,796	53,591	12,010	50,000	53,000
249-100-460-002	BUILDING PERMITS/PLAN REVIEWS-	0	0	0	0	0	0
249-100-461-001	DEMOLITION PERMITS	6,482	4,678	4,929	712	4,150	4,960
249-100-607-001	FEES	1,925	2,400	1,450	650	1,000	1,500
249-100-607-008	FEES - INSPECTION BUREAU	0	0	420	0	0	0
249-100-664-001	INTEREST	21	10	50	9	40	50
249-100-671-001	MISCELLANEOUS	451	400	414	481	450	450
249-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
249-100-699-001	INTERFUND TRANSFER	22,000	35,000	30,000	30,000	63,000	50,000
Total FUND REVENUES:		80,951	119,974	124,748	59,745	147,640	144,960
EXPENDITURES							
249-370-702-001	SALARIES & WAGES - FULL TIME	14,400	15,619	17,958	10,144	22,944	18,000
249-370-702-002	OVERTIME WAGES	1,216	914	93	131	2,000	2,000
249-370-703-001	SALARIES & WAGES - PART TIME	20,825	21,717	21,797	12,061	23,338	25,900
249-370-714-001	FRINGES-FICA	3,005	3,189	3,314	1,849	5,023	4,513
249-370-714-003	FRINGES - MESC	0	0	0	0	0	0
249-370-714-004	FRINGES-GROUP MEDICAL INS	12,375	13,000	16,500	7,700	20,400	15,400
249-370-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	105	105
249-370-714-012	FRINGES-W/C INS PREMIUMS	321	311	333	172	345	297
249-370-714-017	FRINGES-PENSION CONTRI EXPENSE	2,148	2,343	2,300	2,280	2,280	4,358
249-370-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
249-370-717-008	PAYROLL - VACATION ALLOCATION	2,309	2,760	2,751	1,537	1,855	2,014
249-370-717-009	PAYROLL - HOLIDAY ALLOCATION	1,439	1,550	1,382	836	1,113	1,209
249-370-717-010	PAYROLL - PERSONAL HOL ALLOC	437	413	485	114	371	1,989
249-370-717-011	PAYROLL - SICK ALLOCATION	121	244	272	0	1,316	940
249-370-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
249-370-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	124	0	0	0
249-370-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
249-370-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
249-370-720-001	NON-WORK PAID	0	0	0	0	0	0
249-370-727-001	OFFICE SUPPLIES	365	1,096	192	405	1,000	1,000
249-370-733-001	COMPUTER EQUIPMENT & SUPPLIES	745	2,869	33	2,063	1,500	1,500
249-370-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
249-370-740-001	OPERATING SUPPLIES	724	708	1,310	9	1,500	1,500
249-370-756-004	GASOLINE & OIL	777	699	482	230	500	500
249-370-784-004	VEHICLE MAINTENANCE	522	983	307	592	1,250	1,000
249-370-801-001	PROFESSIONAL SERVICES	350	862	0	0	700	0
249-370-801-008	PROFESSIONAL SERVICES-MISC	0	0	0	0	0	0
249-370-813-001	CONTRACTURAL SERVICES	41,528	42,513	42,396	10,744	44,000	44,000
249-370-814-004	DEMOLITION	0	0	0	0	10,000	10,000
249-370-820-001	TRAVEL, TRAINING & CONFERENCE	834	813	4,414	159	2,500	2,500
249-370-830-001	DUES & SUBSCRIPTIONS	0	533	400	1,338	450	1,000
249-370-850-001	COMMUNICATIONS	3,062	5,518	3,338	1,033	3,000	3,000

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
249-370-900-001	PRINTING & PUBLISHING	547	9	767	210	400	400
249-370-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	250	100
249-370-956-008	MISCELLANEOUS	0	0	891	30	0	100
249-370-956-015	BANK SERVICE FEES	0	0	0	15	0	50
249-370-957-001	INSURANCE - GENERAL	1,193	1,291	1,319	1,442	1,500	1,500
249-370-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
249-370-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		109,243	119,954	123,158	55,094	149,640	144,875
NET REVENUES (EXPENDITURES)		(28,292)	20	1,590	4,651	(2,000)	85
BEGINNING FUND BALANCE						2,237	237
PROJECTED ENDING FUND BALANCE						237	322

COMMUNITY DEVELOPMENT FUND
(280)

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

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- None

CITY OF NILES							
Budget Worksheet - Fund 280 (Community Development Fund)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<u>Account Number</u>	<u>Account Title</u>						
FUND REVENUES							
280-100-572-003	PROGRAM INCOME	0	0	0	0	0	0
280-100-664-001	INTEREST	5	4	3	0	0	0
280-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		5	4	3	0	0	0
EXPENDITURES							
280-820-931-015	FACADE GRANT PROGRAM	0	3,000	0	0	0	0
280-820-931-016	SIGN GRANT PROGRAM	1,496	0	1,000	0	0	0
280-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
280-820-965-001	TRANSFERS OUT	0	0	0	0	0	0
280-820-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		1,496	3,000	1,000	0	0	0
NET REVENUES (EXPENDITURES)		(1,491)	(2,996)	(997)	0	0	0
BEGINNING FUND BALANCE						115	115
PROJECTED ENDING FUND BALANCE						115	115

DOWNTOWN DEVELOPMENT FUND
(281)

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

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- None

CITY OF NILES							
Budget Worksheet - Fund 281 (DT Revolving Loan Fund)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
281-100-664-001	INTEREST	1	1	2	1	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:		1	1	2	1	0	0
EXPENDITURES							
281-820-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
281-820-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
281-820-931-017	DOWNTOWN REHAB EXPENDITURES	0	0	0	0	0	0
281-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
281-820-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
281-820-958-010	GRANT EXPENDITURES - HUD	0	0	0	0	0	0
281-820-965-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)		1	1	2	1	0	0
BEGINNING FUND BALANCE						12,234	12,234
PROJECTED ENDING FUND BALANCE						12,234	12,234

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.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- None

CITY OF NILES							
Budget Worksheet - Fund 282 (C.H.I.P.)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
282-100-501-010	FEDERAL GRANTS - HUD	0	0	0	0	0	0
282-100-539-028	STATE GRANTS - MEDC (MI ECON)	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	90	33	10	6	10	0
282-100-671-001	MISCELLANEOUS	0	0	0	0	0	0
282-100-674-001	CONTRIBUTIONS FROM PRIVATE SOU	0	0	0	0	0	0
282-100-699-001	INTERFUND TRANSFERS	0	0	0	0	0	0
Total FUND REVENUES:		90	33	10	6	10	0
EXPENDITURES							
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
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)		90	33	10	6	10	0
BEGINNING FUND BALANCE						3,197	3,207
PROJECTED ENDING FUND BALANCE						3,207	3,207

HUD CDBG ENTITLEMENT COMMUNITY PROGRAM
(283)

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

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

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- Ferry Street School Resource Center allocation has been reduced. The FSSRC is now open two days a week with limited services. This can be reevaluated should they increase their service hours.
- Housing assistance program will be focused on emergency furnace and water heater replacements. Environmental reporting for larger project has become extremely burdensome and would limit us to two or three projects per year.
- Project administration costs have been reduced based on combining Community Development and grant administration duties.

FY 2017

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

CITY OF NILES							
Budget Worksheet - Fund 283 (HUD Entitlement Fund)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
283-100-501-009	FEDERAL GRANTS - ARRA	0	0	0	0	0	0
283-100-501-010	FEDERAL GRANTS - HUD	0	0	0	0	0	245,752
283-100-501-012	FERRY ST SCHOOL DEVELOPMENT	38,432	40,069	27,000	0	20,000	0
283-100-501-013	5TH ST NEIGHBORHOOD CTR PROGRAM	3,538	2,550	2,700	0	0	0
283-100-501-014	HOUSING ASSISTANCE PROGRAM	27,750	43,324	6,115	29,546	49,000	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	10,062	1,748	0	0	0	0
283-100-501-018	D/T STREETScape IMPROVEMENTS	0	0	0	0	0	0
283-100-501-019	CAPITAL INFRASTRUCTURE PROJECTS	0	110,920	0	0	85,000	0
283-100-501-020	THOMAS STADIUM	0	0	0	0	0	0
283-100-501-021	NEIGHBORHOOD PARK IMPVTS	0	1,574	0	0	0	0
283-100-501-022	SLUM & BLIGHT ELIMINATION	0	0	0	0	0	0
283-100-501-023	CORE AREA ECONOMIC DEVELOPMENT	95,647	0	95,000	0	0	0
283-100-501-024	CODE ENFORCEMENT	37,371	42,146	57,066	16,355	50,000	0
283-100-501-025	HOMELESS INTERVENTION	0	0	3,458	0	0	0
283-100-501-030	JOB CREATION PROGRAM	0	0	0	0	0	0
283-100-501-031	TECHNICAL ASSISTANCE	0	10,000	0	0	0	0
283-100-501-035	MUSEUM RENOVATION	5,981	98,300	38,506	29,841	0	0
283-100-501-037	SCHOOL RESOURCE OFFICER	0	0	0	4,711	0	0
283-100-501-066	PUBLIC FACILITY IMPROVEMENTS	0	0	0	0	25,000	0
283-100-501-068	TRANSPORTATION	0	0	5,000	0	5,000	0
283-100-501-090	CONTINGENCY PROJECTS	0	0	0	0	0	0
283-100-501-095	PROJECT ADMINISTRATION	31,352	49,903	17,677	3,031	38,400	0
283-100-572-003	PROGRAM INCOME	0	0	0	0	0	0
283-100-664-001	INTEREST	4	3	0	0	0	0
283-100-665-001	LOAN INT - D. HANKINS	8	0	0	0	0	0
283-100-665-002	LOAN INT - JILL ROBERTS	0	0	0	0	0	0
283-100-671-001	MISCELLANEOUS	0	1	0	0	0	0
283-100-674-001	CONTRIBUTIONS FROM PRIVATE SOU	0	0	0	0	0	0
283-100-674-002	CONTRIBUTIONS-COMMUNITY GARDEN	3,025	0	0	0	0	0
283-100-699-001	INTERFUND TRANSFERS	0	0	0	0	0	0
Total Revenue:		253,170	400,538	252,522	83,484	272,400	245,752
EXPENDITURES							
283-820-714-001	FRINGES - FICA	0	0	0	0	0	0
283-820-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
283-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
283-820-958-010	GRANT EXPENDITURES - HUD	0	0	0	0	0	0
283-820-958-011	STREETScape IMPROVEMENTS	0	0	0	0	0	0
283-820-958-012	STREETScape IMPROVEMENTS-ADMR	0	0	0	0	0	0
283-820-958-013	FRONT STREET IMPROVEMENTS	0	0	0	0	0	0
283-820-958-014	FRONT STREET IMPROVEMENTS-ADMR	0	0	0	0	0	0
283-820-958-015	5TH ST NEIGHBORHOOD DEV/FERRY	38,912	40,112	27,000	0	20,000	0
283-820-958-016	5TH ST NBHOOD CTR DEV/FERRY-AD	3,538	550	2,700	0	2,400	0
283-820-958-020	5TH ST NBHOOD CTR PROGRAMMING	0	0	0	0	0	0
283-820-958-021	5TH ST NBHOOD CTR PROG-ADMR	0	2,000	0	0	0	0
283-820-958-022	HOMELESS INTERVENTION	0	0	2,794	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 283 (HUD Entitlement Fund)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
283-820-958-023	HOMELESS INTERVENTION-ADMIN	0	0	664	0	0	0
283-820-958-025	OWNER-OCCUPIED HOUSING ASSIST	23,172	36,887	5,586	29,492	49,000	0
283-820-958-026	OWNER-OCC HOUSING ASSIST-ADMR	4,578	6,480	529	1,602	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	37,371	42,146	57,066	25,350	50,000	75,000
283-820-958-035	CORE AREA ECON DEV & INFRASTR	95,647	110,920	95,000	0	85,000	0
283-820-958-036	CORE AREA ECON DEV & INF -ADMR	0	0	0	0	0	0
283-820-958-037	SCHOOL RESOURCE OFFICER	0	0	0	7,067	0	0
283-820-958-038	PUBLIC SERVICES	0	0	0	0	0	36,863
283-820-958-040	BROWNFIELD ECONOMIC DEVELOPMEN	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	1,344	0	0	0	0
283-820-958-046	NBHOOD PARK IMPVTS - ADMR	0	230	0	0	0	0
283-820-958-047	COMMUNITY GARDENS-HUD	10,062	1,748	0	0	0	0
283-820-958-048	COMMUNITY GARDENS-PRIVATE	3,503	0	0	0	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
283-820-958-056	SLUM & BLIGHT ELIMINAT - ADMIN	0	0	0	0	0	0
283-820-958-060	JOB CREATION PROGRAM	0	0	0	0	0	0
283-820-958-061	TECHNICAL ASSISTANCE	0	10,000	0	0	0	0
283-820-958-065	MUSEUM RENOVATION	5,981	98,300	38,506	29,841	0	0
283-820-958-066	PUBLIC FACILITY IMPROVEMENTS	0	0	0	0	25,000	84,739
283-820-958-068	TRANSPORTATION	0	0	4,922	0	5,000	0
283-820-958-069	TRANSPORTATION - ADMIN	0	0	78	0	0	0
283-820-958-095	TOTAL PROJECT ADMINISTRATION	31,396	49,903	17,677	5,984	36,000	49,150
283-820-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		254,160	400,620	252,522	99,336	272,400	245,752
NET REVENUES (EXPENDITURES)		(990)	(82)	0	(15,852)	0	(0)
BEGINNING FUND BALANCE						18,839	18,839
PROJECTED ENDING FUND BALANCE						18,839	18,839

ECONOMIC DEVELOPMENT FUND
(297)

The Economic Development Fund, from which the City makes loans to local manufacturers, originated in the 1980s when the City was successful in obtaining several Community Development Block Grant (CDBG) funds that were loaned to area manufacturers. Loans were made to HI's, Quality Metal Products, and Tem-Pace, Inc, as a result of successful grant applications. Repayment of the loaned grant funds was made directly to the City and resulted in the creation of our current Economic Development Fund. In accordance with State regulations, we use these funds to provide low interest loans to manufacturers as an incentive to increase productivity and employment in the area.

This fund can now also be used for commercial redevelopment in designated areas. The fund also offers more flexibility to offer different incentives to businesses throughout the city.

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

SIGNIFICANT CHANGES:

FY 2015

- 297-858-934-001 (Land Repair) includes \$100,000 for the extension of Riverfront Park trail within Niles Township on City owned property (located south of Fort Street).

FY 2016

- Accounts adjusted for interest income from business loans.

FY 2017

- RLF application on file for \$40,000
- Funds set aside for façade grant program, grant matching, and/or other eligible programs in 2017

CITY OF NILES							
Budget Worksheet - Fund 297 (Economic Development)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
297-100-539-001	STATE GRANTS	0	0	0	0	0	0
297-100-664-001	INTEREST	410	540	973	546	800	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	0	0	0	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	0	0	0	0	0	0
297-100-665-031	LOAN INT-MICHAEL CLANCY	208	12	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	1,133	1,392	647	1,300	0
297-100-665-034	LOAN INTEREST-BRYAN WILLIAMS	0	0	162	318	620	0
297-100-665-035	LOAN INTEREST-CHAMBER	0	0	146	132	215	0
297-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
Total FUND REVENUES:		618	1,685	2,673	1,643	2,935	0
EXPENDITURES							
297-820-958-004	GRANT EXPENDITURES - MNRTF	0	0	0	0	0	140,000
297-858-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
297-858-802-001	ADMINISTRATION FEES - FED	0	4,207	0	0	0	0
297-858-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
297-858-934-001	LAND REPAIR	0	0	0	0	0	0
297-858-956-015	BANK SERVICE FEES	0	0	0	0	0	0
297-858-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
297-858-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	4,207	0	0	0	140,000
NET REVENUES (EXPENDITURES)		618	(2,522)	2,673	1,643	2,935	(140,000)
BEGINNING FUND BALANCE						468,565	471,500
PROJECTED ENDING FUND BALANCE						471,500	331,500

CAPITAL IMPROVEMENT FUND
(401)

The Capital Improvement Fund is used to provide funds for small capital improvement projects. In the past, this fund has provided the City's match to federal highway projects, downtown parking lot repairs, and sidewalk repair expenses, and capital projects.

In the recent past, it has been funded through a transfer of annual interest earned in the Tax Revolving Fund.

SIGNIFICANT CHANGES:

FY 2015

- The annual interest transfer from the Tax Revolving Fund was removed from this fund.

FY 2016

- There are no projects planned for this fiscal year.

FY 2017

- There are no projects planned for this fiscal year.

CITY OF NILES							
Budget Worksheet - Fund 401 (Capital Grant)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
401-100-626-001	SERVICES RENDERED	0	0	0	0	0	0
401-100-626-002	SERVICES RENDERED - SIDEWALK	0	0	0	0	0	0
401-100-664-001	INTEREST	49	62	113	61	100	100
401-100-672-009	SPECIAL ASSESSMENT - SIDEWALK	0	0	0	0	0	0
401-100-687-001	REFUNDS & REBATES	0	0	0	0	0	0
401-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		49	62	113	61	100	100
EXPENDITURES							
401-902-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
401-902-932-010	REPAIRS & MAINTENANCE - SIDEWA	0	10,031	2,500	0	0	0
401-902-956-015	BANK SERVICE FEES	0	0	0	0	0	0
401-902-957-001	INSURANCE - GENERAL	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	10,031	2,500	0	0	0
NET REVENUES (EXPENDITURES)		49	(9,969)	(2,387)	61	100	100
BEGINNING FUND BALANCE						35,226	35,326
PROJECTED ENDING FUND BALANCE						35,326	35,426

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.

The Fund now is used to fund capital purchases of equipment for all departments.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- None

CITY OF NILES							
Budget Worksheet - Fund 402 (Equipment Replacement)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
402-100-607-050	PARK APPLICATION FEES	0	0	0	0	0	0
402-100-664-001	INTEREST	6	19	98	62	0	0
402-100-667-001	RENTAL OF PROPERTY	500	250	250	0	0	0
402-100-671-001	MISCELLANEOUS INCOME	0	0	0	0	0	0
402-100-674-001	CONTRIBUTIONS - FIRE DEPT	600	6,640	1,285	75	0	250
402-100-674-002	CONTRIBUTIONS - POLICE DEPT	0	0	0	0	0	0
402-100-699-001	INTERFUND TRANSFER	3,000	13,000	3,000	0	3,000	3,000
Total FUND REVENUES:		4,106	19,909	4,633	137	3,000	3,250
EXPENDITURES							
402-536-956-008	MISCELLANEOUS	0	0	0	0	0	0
402-536-956-015	BANK SERVICE FEES	0	0	0	0	0	0
402-536-990-001	DEBT SERVICE	0	0	0	0	0	0
402-536-999-001	TRANSFERS OUT	0	8,640	2,100	0	0	4,000
Total FUND EXPENDITURES:		0	8,640	2,100	0	0	4,000
NET REVENUES (EXPENDITURES)		4,106	11,269	2,533	137	3,000	(750)
BEGINNING FUND BALANCE						33,148	36,148
PROJECTED ENDING FUND BALANCE						36,148	35,398

INDUSTRIAL PARK FUND
(412)

This fund was originally financed through the sale of land in the Industrial Park. Activity during the past few years has been relatively small due to the lack of valuable land available, although two parcels of land were sold in 1995. Periodically, we have repair and maintenance expenses but they are expected to continue to be minimal.

All maintenance work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- The Industrial Park signs were damaged by a storm during FY 2016 resulting in a budget amendment for FY 2016. There are no projects planned for FY 2017.

CITY OF NILES							
Budget Worksheet - Fund 412 (Industrial Park Assoc)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
412-100-664-001	INTEREST	74	96	206	116	200	200
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
Total FUND REVENUES:		74	96	206	116	200	200
EXPENDITURES							
412-857-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
412-857-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
412-857-813-001	CONTRACTUAL SERVICES	0	0	0	0	0	0
412-857-920-001	UTILITIES	1,282	884	461	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
Total FUND EXPENDITURES:		1,282	884	461	0	0	0
NET REVENUES (EXPENDITURES)		(1,208)	(788)	(255)	116	200	200
BEGINNING FUND BALANCE						67,349	67,549
PROJECTED ENDING FUND BALANCE						67,549	67,749

SEWER MAINTENANCE FUND
(491)

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

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

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- None

CITY OF NILES							
Budget Worksheet - Fund 491 (Sewer Maintenance)							
FY2017							
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	2016-17
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
491-100-462-001	SEWER PERMITS	363	0	1	0	100	100
491-100-664-001	INTEREST	27	59	92	50	200	100
491-100-667-590	SEWER MAINT - UTILITY DEPT	154,871	163,679	224,138	81,222	0	0
491-100-671-001	MISCELLANEOUS	214	425	140	137	0	0
491-100-699-002	INTERFUND TRANSFER - UTILITY	0	0	0	0	173,842	195,370
Total FUND REVENUES:		155,475	164,163	224,371	81,409	174,142	195,570
EXPENDITURES							
COLLECTION SEWER							
491-548-702-002	OVERTIME WAGES	0	79	398	0	500	500
491-548-702-004	SALARIES/WAGES SEWER REPAIR	10,472	13,795	13,328	3,698	12,000	14,000
491-548-702-005	SALARIES/WAGES SEWER CLEANING	32,535	28,432	40,456	19,646	45,000	45,000
491-548-702-019	SALARIES & WAGES - DPW	7,945	20,206	21,828	10,673	11,199	13,881
491-548-714-001	FRINGES	25,230	33,738	40,357	14,286	33,418	44,029
491-548-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
491-548-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	910	0	0	0	0
491-548-740-001	OPERATING SUPPLIES	4,443	1,951	7,107	2,381	6,000	6,000
491-548-756-004	GASOLINE & OIL	4,850	5,540	5,364	1,259	5,000	4,000
491-548-784-004	VEHICLE MAINTENANCE	6,377	10,193	25,099	9,853	11,000	22,000
491-548-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
491-548-813-001	CONTRACTUAL SERVICES	0	8,251	23,310	0	0	0
491-548-815-001	TRASH DISPOSAL	0	0	227	5	0	0
491-548-850-001	COMMUNICATIONS	159	263	225	225	400	500
491-548-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
491-548-932-001	REPAIRS & MAINTENANCE	60,316	38,924	44,039	18,008	40,000	40,000
491-548-940-001	CUST PREMISE EXP - BACK UPS	0	0	0	0	0	0
491-548-956-015	BANK SERVICE FEES	0	0	0	0	0	0
491-548-957-001	INSURANCE - GENERAL	1,306	1,075	976	1,048	1,400	1,200
491-548-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
Total COLLECTION SEWER:		153,633	163,357	222,714	81,082	165,917	191,110
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	684	156	817	138	2,500	1,100
491-549-702-019	SALARIES & WAGES - DPW	0	0	0	0	0	0
491-549-714-001	FRINGES	405	178	439	0	1,225	660
491-549-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
491-549-740-001	OPERATING SUPPLIES	0	0	0	0	3,500	2,000
491-549-784-004	VEHICLE MAINTENANCE	146	65	167	0	700	500
Total INTERCEPTOR SEWER:		1,235	399	1,423	138	7,925	4,260
Total FUND EXPENDITURES:		154,868	163,756	224,137	81,220	173,842	195,370
NET REVENUES (EXPENDITURES)		607	407	234	189	300	200
BEGINNING FUND BALANCE						46,592	46,892
PROJECTED ENDING FUND BALANCE						46,892	47,092

JERRY TYLER MEMORIAL AIRPORT
(581)

The Airport Board is an advisory body consisting of 7 members and meeting once per month. Activities include the handling of airport ground leases, agricultural lease, snow plowing, mowing, trimming, maintenance of runways, taxiways, taxi streets and other hard surface paved areas. The DPW works with the Michigan Department of Transportation/Aeronautics Div. and FAA to develop airport improvement projects utilizing local, state and federal funds. Numerous improvement projects have been completed over the past couple of years, including runway rehabilitation, security fencing, state of the art fuel farm, hangar painting, pavement marking, crack sealing, snow removal equipment storage building construction, and an airport lighting upgrade project.

The airport is self-supporting and does not use local tax dollars for operation expenses.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- Increase in revenues and expenses due to the elimination of the FBO (Fixed Based Operator) and the Public Works Director handling all aviation fuels sales.
- Increase in Federal Grants as Engineering will take place for the rehabilitation of runway 15/33 in FY 2017 for construction in FY 2018.

CITY OF NILES							
Budget Worksheet - Fund 581 (Airport)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
581-100-501-001	FEDERAL GRANTS	39,365	676,269	0	0	0	67,500
581-100-539-001	STATE GRANTS	1,036	20,514	0	0	0	3,750
581-100-620-010	DISCOUNT ON SALES TAX PAID	0	0	0	1	0	0
581-100-646-001	JET FUEL SALES	0	0	0	3,422	0	50,700
581-100-664-001	INTEREST	161	292	690	406	2,000	1,000
581-100-667-001	RENTAL OF PROPERTY	46,671	47,204	46,937	41,313	48,000	66,000
581-100-671-001	MISCELLANEOUS REVENUE	396	321	384	349	350	350
581-100-673-001	SALE OF PROPERTY	1,102	2,137	1,169	251	1,300	1,300
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	1,110	1,004	951	0	1,200	900
Total FUND REVENUES:		89,841	747,741	50,131	45,742	52,850	191,500
EXPENDITURES							
581-537-702-002	OVERTIME WAGES	0	0	0	0	0	0
581-537-702-012	STREET DEPARTMENT LABOR ONLY	258	728	290	732	500	500
581-537-703-001	SALARIES & WAGES - PART TIME	1,882	4,359	5,112	2,705	3,300	4,000
581-537-714-001	FRINGES	144	333	405	207	300	300
581-537-714-012	FRINGES-W/C INS PREMIUMS	16	8	9	5	9	9
581-537-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
581-537-740-001	OPERATING SUPPLIES	986	878	671	955	1,000	1,000
581-537-756-004	GASOLINE & OIL	923	3,910	1,825	443	2,200	2,200
581-537-784-004	VEHICLE MAINTENANCE	308	2,847	502	1,474	2,500	2,200
581-537-796-001	JET FUEL PURCHASES	0	0	0	15,341	0	39,000
581-537-801-001	PROFESSIONAL SERVICES	500	500	627	50	100	500
581-537-813-001	CONTRACTUAL SERVICES	6,157	1,190	4,210	0	2,000	10,000
581-537-815-001	DEBRIS/TRASH REMOVAL	0	0	0	0	0	0
581-537-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
581-537-830-001	DUES & SUBSCRIPTIONS	50	0	223	161	100	200
581-537-850-001	COMMUNICATIONS	1,020	533	654	326	500	1,500
581-537-900-001	PRINTING & PUBLISHING	75	16	0	17	100	100
581-537-920-001	UTILITIES	5,231	5,901	5,696	2,946	7,500	11,000
581-537-930-004	MTNCE-OTHER EQUIPMENT	0	0	0	0	0	0
581-537-931-001	BUILDING REPAIRS	3,618	1,470	378	3,987	5,000	5,000
581-537-932-001	REPAIRS & MAINTENANCE	0	260	3,614	595	2,000	2,000
581-537-932-017	UST CLEANUP - AIRPORT	1,248	924	2,428	3,251	2,000	3,200
581-537-956-008	MISCELLANEOUS	260	123	3,260	0	1,000	1,000
581-537-956-015	BANK SERVICE FEES	0	0	25	93	100	100
581-537-957-001	INSURANCE - GENERAL	8,941	7,637	8,537	6,351	11,000	13,000
581-537-968-001	DEPRECIATION EXPENSE	89,602	130,929	168,114	84,057	85,000	83,000
581-537-974-006	LAND PURCHASE	0	0	0	0	0	0
581-537-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
581-537-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		121,219	162,546	206,580	123,696	126,209	179,809
NET REVENUES (EXPENDITURES)		(31,378)	585,195	(156,449)	(77,954)	(73,359)	11,691
BEGINNING FUND BALANCE						1,780,790	1,707,431
PROJECTED ENDING FUND BALANCE						1,707,431	1,719,122

PLYM PARK GOLF COURSE
(584)

The Plym Park Golf Course is a nine-hole course owned and operated by the City of Niles. The staff, all of which are seasonal, includes a grounds superintendent, clubhouse superintendent, and approximately nine other support personnel. The Plym Park Golf Course Board (an advisory board), consisting of five members, meets monthly to discuss ways to continually improve the course and establishes policies and procedures. The main goal continues to be to provide a quality facility at a reasonable price. Due to the very attractive rate structure along with its excellent playing condition, the course continues to be a great bargain for golfers. Improvements to the fairways, greens, cart paths and irrigation system are continuing. The course is supported solely by revenues from greens fees, memberships, golf car rentals, advertising at each tee, and other miscellaneous income.

The Department of Public Works oversees golf course activities, which is self-supporting and does not use local tax dollars for operation expenses.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- Budget includes \$37,000 for the purchase of a mower and golf carts

FY 2017

- None- continue to purchase needed equipment.

CITY OF NILES							
Budget Worksheet - Fund 584 (Plym Park Golf)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
584-100-607-002	GREENS FEES	74,726	75,688	69,746	7,292	83,000	76,000
584-100-607-003	MEMBERSHIP FEES	26,050	26,930	25,970	11,290	33,000	30,000
584-100-607-005	CITY TOURNAMENT FEES	1,100	1,440	1,315	0	1,000	1,400
584-100-642-001	SALES - CONCESSIONS	830	8,417	7,890	1,069	10,000	10,000
584-100-645-001	SALES - GOLF MERCHANDISE	160	1,228	1,476	170	1,400	1,500
584-100-664-001	INTEREST	73	148	307	190	400	400
584-100-667-001	RENTAL OF PROPERTY	60,230	56,907	58,038	7,850	62,000	60,000
584-100-671-001	MISCELLANEOUS	2,415	1,464	636	523	1,000	1,000
584-100-674-001	CONTRIB FROM PRIVATE SOURCE	0	0	0	0	0	0
584-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		165,584	172,222	165,378	28,384	191,800	180,300
EXPENDITURES							
584-542-702-002	OVERTIME WAGES	32	1,191	0	0	500	0
584-542-702-012	STREET DEPARTMENT LABOR ONLY	0	0	49	0	300	300
584-542-703-001	SALARIES & WAGES - PART TIME	78,018	80,796	74,275	18,556	55,559	57,179
584-542-703-002	OVERTIME WAGES PT	0	0	0	0	0	0
584-542-714-001	FRINGES-FICA	5,985	6,221	5,652	1,420	3,445	3,545
584-542-714-003	FRINGES - MESC	12,824	13,656	10,531	6,344	12,000	10,000
584-542-714-012	FRINGES-W/C INS PREMIUMS	1,200	1,135	1,171	613	1,217	1,160
584-542-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
584-542-727-001	OFFICE SUPPLIES	103	21	49	3	0	0
584-542-740-001	OPERATING SUPPLIES	3,421	5,228	4,089	517	3,000	3,000
584-542-742-001	SUPPLIES - CONCESSION SALES	993	5,230	4,984	63	5,000	5,000
584-542-745-001	SUPPLIES - MERCHANDISE SALES	0	596	413	0	700	700
584-542-756-004	GASOLINE & OIL	5,672	6,194	6,952	714	5,700	6,000
584-542-784-004	VEHICLE MAINTENANCE	0	111	0	0	0	0
584-542-801-001	PROFESSIONAL SERVICES	408	254	695	9	0	0
584-542-813-001	CONTRACTUAL SERVICES	2,705	2,563	3,898	615	3,200	3,200
584-542-814-001	HIRED SERVICES	0	0	0	0	0	0
584-542-820-001	TRAVEL, TRAINING & CONFERENCE	38	0	0	45	200	200
584-542-830-001	DUES & SUBSCRIPTIONS	590	575	80	0	600	500
584-542-850-001	COMMUNICATIONS	1,358	619	699	254	1,000	100
584-542-900-001	PRINTING & PUBLISHING	171	812	376	52	1,000	500
584-542-920-001	UTILITIES	12,476	12,170	12,058	4,833	15,000	14,000
584-542-930-004	OTHER EQUIPMENT - MAINTENANCE	21,807	8,675	6,117	445	16,000	15,000
584-542-931-001	BUILDING REPAIRS	2,163	687	6,021	0	1,000	1,000
584-542-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
584-542-932-018	LAND REPAIRS & MAINTENANCE	5,631	6,220	5,436	808	6,000	6,000
584-542-956-008	MISCELLANEOUS	200	204	258	0	500	500
584-542-956-011	CREDIT/DEBIT CARD FEES	2,069	2,489	2,417	723	2,400	2,400
584-542-956-015	BANK SERVICE FEES	0	0	0	0	0	0
584-542-956-021	BAD DEBTS EXPENSE	16	0	0	0	0	0
584-542-957-001	INSURANCE - GENERAL	2,793	2,949	3,076	2,948	3,200	3,000
584-542-959-020	INTEREST PD ON ELECT DEPT LOAN	1,230	502	435	0	1,200	295
584-542-965-004	CASH OVER/SHORT	(27)	11	(1)	0	0	0
584-542-968-001	DEPRECIATION EXPENSE	6,614	5,187	4,686	2,343	6,000	4,000
584-542-974-001	LAND IMPROVEMENTS	0	0	59	0	0	0
584-542-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	37,000	30,000
584-542-999-001	DEBT SERVICE	0	0	0	0	0	0
Total FUND EXPENDITURES:		168,490	164,296	154,475	41,305	181,721	167,579
NET REVENUES (EXPENDITURES)		(2,906)	7,926	10,903	(12,921)	10,079	12,721
BEGINNING FUND BALANCE						158,392	168,471
PROJECTED ENDING FUND BALANCE						168,471	181,192

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.

Revenue Highlights

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

Revenue numbers from state and federal formula grants are estimates at this time. The Federal Transportation Administration has yet to approve FY16 grants, let alone FY17. These totals are an accurate estimation, but there will most likely be some sort of change in the coming months.

The new transportation funding legislation (the FAST Act) will allow us to continue to utilize a portion of the annual Section 5307 grant to help fund operating expenses. Capital projects will be kept to a minimum and include the purchase of a replacement bus.

The budgeted FY 2017 surplus will be used to match future capital projects (i.e., bus replacements, facility repairs) and for operating reserves. Because the Michigan Department of Transportation does not guarantee that it will provide the full 20% match required for federal capital grants, local funding will be critical in order to maintain the vehicles, facility, and other equipment.

Expense Highlights

The primary DART expenses are the “human” costs, the labor and benefits associated with running the system. During FY 2016, the starting wage for drivers was increased in order to better compete with other area transit agency and school bus provider wage/benefit packages. However, DART wages continue to fall short, and additional increases will be necessary in the future in order to attract and retain quality staff.

As previously stated, capital expenses for FY 2017 will be minimal and will include the purchase of a replacement bus.

SIGNIFICANT CHANGES

FY2016

- None

FY2017

- None

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
588-100-402-001	REAL PROPERTY TAXES - CURRENT	90,474	84,570	94,157	3,928	90,000	90,000
588-100-402-006	REAL PROPERTY TAXES - CASS COU	457	457	186	182	450	450
588-100-411-011	DEL. REAL TAXES - DART SHARE	5,446	6,104	5,838	3	6,000	6,000
588-100-420-011	DELINQUENT PERSONAL PROPERTY	(7)	68	58	5	0	0
588-100-437-001	IFT/CFT'S	1,614	2,042	1,359	0	1,400	1,400
588-100-444-001	PMTS IN LIEU OF TAXES-PILOT	905	909	1,043	0	800	800
588-100-501-001	FEDERAL GRANTS - PREVENT MAINT	103,778	146,920	131,748	0	108,043	125,575
588-100-501-002	FEDERAL GRANTS - OPERATING	108,572	126,428	125,000	0	130,000	110,000
588-100-501-003	FEDERAL GRANT - CAPITAL	105,576	71,312	81,609	15,851	9,200	56,000
588-100-539-001	STATE GRANTS - OPERATNG	150,392	43,552	130,300	40,446	131,346	139,277
588-100-539-002	STATE GRANTS - OPER (FED 5311)	0	0	0	0	0	0
588-100-539-003	STATE GRANTS - CAPITAL	21,535	6,800	19,915	0	2,300	14,000
588-100-539-005	STATE GRANTS - PREVENT MAINT	25,946	36,731	32,936	0	27,011	31,394
588-100-550-001	PLANNING PASS-THRU GRANT	2,813	4,688	0	0	5,000	0
588-100-574-004	SALES & USE	0	0	0	0	0	0
588-100-626-001	PASSENGER FARES	59,925	70,849	83,930	35,838	63,000	71,500
588-100-664-001	INTEREST INCOME	50	106	722	559	300	300
588-100-667-001	RENTAL OF PROPERTY	0	0	0	0	0	0
588-100-671-001	MISCELLANEOUS INCOME	9,156	2,279	2,587	1,765	0	0
588-100-673-001	SALE OF PROPERTY	104	14,145	121	0	0	1,000
588-100-687-001	REFUNDS & REBATES	14,092	31	5,644	0	500	500
588-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		700,828	617,991	717,153	98,577	575,350	648,196
EXPENDITURES							
VEHICLE OPERATIONS							
588-010-503-002	UNIFORMS	959	2,721	2,079	1,094	2,500	2,500
588-010-503-003	ATTORNEY FEES	0	0	0	0	0	0
588-010-503-010	GENERAL MEDICAL EXPENSE	1,130	1,681	1,966	708	1,150	1,600
588-010-504-001	GAS & OIL	31,816	44,976	28,802	13,297	40,000	35,200
588-010-504-002	TIRES & TUBES	0	0	23	0	0	0
588-010-504-020	OFFICE SUPPLIES	335	468	620	23	600	500
588-010-505-001	TELEPHONE & INTERNET	46	58	63	32	0	0
588-010-507-001	VEHICLE LICENSE FEES	60	0	50	0	0	50
588-010-508-001	PURCHASED TRANSPOR SERVICE	0	0	0	0	0	0
588-010-509-001	TRAINING	320	515	669	293	3,000	2,000
588-010-509-002	TRAVEL & MEETINGS	67	0	375	347	100	400
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	9	0	0	9	0	0
588-010-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
588-010-702-003	SALARIES & WAGES - FT DISPATCH	51,918	53,071	43,725	21,386	53,000	52,000
588-010-703-001	SALARIES & WAGES - PT DRIVERS	100,783	116,357	130,328	64,462	120,000	132,000
588-010-703-003	SALARIES & WAGES - PT DISPATCH	0	0	9	0	0	0
588-010-714-001	FRINGES - FICA	11,508	12,804	13,210	6,508	13,234	14,076
588-010-714-004	FRINGES-GROUP MEDICAL INS	12,375	13,000	16,500	7,700	15,435	30,800
588-010-714-012	FRINGES - W/C INS PREMIUMS	0	992	2,167	1,127	2,254	2,147
588-010-714-017	FRINGES-PENSION CONTRI EXPENSE	1,765	3,051	2,950	3,232	3,232	3,472

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Total VEHICLE OPERATIONS:		213,091	249,694	243,536	120,218	254,505	276,745
VEHICLE MAINTENANCE							
588-041-503-001	TOWING	635	260	110	455	500	500
588-041-503-002	UNIFORMS	507	355	390	157	500	500
588-041-503-010	GENERAL MEDICAL EXPENSE	45	50	86	57	200	200
588-041-504-001	GAS & OIL	1,563	715	4,159	340	1,100	1,500
588-041-504-002	TIRES & TUBES	0	0	669	0	0	600
588-041-504-003	VEHICLE PARTS & SUPPLIES	18,267	56,249	36,732	10,975	17,000	25,000
588-041-504-004	VEHICLE REPAIRS & MAINTENANCE	12,958	20,192	6,561	0	9,000	10,000
588-041-504-005	VEHICLE WASHING	111	140	0	0	300	0
588-041-504-016	EQUIPMENT MAINTENANCE	2,218	1,678	3,010	0	2,500	2,500
588-041-504-020	OFFICE SUPPLIES	1,784	162	35	0	400	400
588-041-505-001	TELEPHONE & INTERNET	854	1,226	607	570	1,000	1,000
588-041-505-002	UTILITIES	2,504	3,079	2,982	862	3,100	3,000
588-041-506-002	VEHICLE DAMAGE INSURANCE	0	0	0	0	0	0
588-041-507-001	VEHICLE LICENSE FEES	0	0	0	0	0	0
588-041-508-001	PURCHASED TRANSPOR SERVICE	0	0	0	0	0	0
588-041-509-001	TRAINING	286	737	890	17	1,000	1,500
588-041-702-001	SALARIES & WAGES - FT MAINT	50,713	58,503	57,791	22,591	53,000	58,000
588-041-714-001	FRINGES - FICA	3,708	4,427	4,396	1,712	4,055	4,437
588-041-714-003	FRINGES-MESC	0	0	5,068	2,172	0	0
588-041-714-004	FRINGES-GROUP MEDICAL INS	12,375	11,000	16,500	11,550	15,435	15,400
588-041-714-012	FRINGES - W/C INS PREMIUMS	0	292	507	200	401	467
588-041-714-017	FRINGES-PENSION CONTRI EXPENSE	2,077	2,672	3,011	3,468	3,468	6,723
Total VEHICLE MAINTENANCE:		110,605	161,737	143,504	55,126	112,959	131,727
NON-VEHICLE MAINTENANCE							
588-042-503-010	GENERAL MEDICAL EXPENSE	0	0	0	0	0	0
588-042-504-010	RADIO REPAIRS & MAINTENANCE	239	22	420	816	300	500
588-042-504-015	BUILDING REPAIRS & MAINTENANCE	5,732	8,752	7,059	4,722	7,500	7,500
588-042-504-016	EQUIPMENT MAINTENANCE	4,582	3,033	3,278	1,696	4,000	4,000
588-042-504-020	OFFICE SUPPLIES	628	972	3	375	600	500
588-042-506-001	BUILDING DAMAGE INSURANCE	611	624	651	957	650	900
588-042-508-001	PURCHASED TRANSPOR SERVICE	0	0	0	0	0	0
588-042-703-001	SALARIES & WAGES - PT MAINT	6,657	7,313	8,398	4,501	8,000	11,000
588-042-714-001	FRINGES - FICA	503	555	638	341	612	842
588-042-714-012	FRINGES - W/C INS PREMIUMS	0	58	99	38	76	0
588-042-714-017	FRINGES-PENSION CONTRI EXPENSE	330	584	635	358	358	0
Total NON-VEHICLE MAINTENANCE		19,282	21,913	21,181	13,804	22,096	25,242
ADMINISTRATION							
588-160-503-002	ARMORED CAR SERVICES	0	0	0	0	0	0
588-160-503-003	PROFESSIONAL SERVICES	0	0	0	1,138	0	2,300
588-160-503-004	AUDIT FEES	1,750	2,550	0	0	2,600	5,000
588-160-503-005	GRANT ADMINISTRATION SERVICES	0	0	0	0	0	0
588-160-504-020	OFFICE SUPPLIES	924	2,106	5,524	644	2,500	2,500
588-160-505-001	TELEPHONE & INTERNET	4,189	3,967	3,485	3,167	4,000	4,000
588-160-505-002	UTILITIES	7,782	9,372	9,010	2,718	8,000	8,000
588-160-506-003	VEHICLE LIABILITY INSURANCE	3,900	3,443	3,707	3,865	3,700	3,700
588-160-506-004	BUILDING/PROPERTY LIABILITY INS	2,842	5,741	6,185	2,357	5,500	5,500
588-160-508-001	PURCHASED TRANSPOR SERVICE	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
588-160-509-001	TRAINING	479	175	1,042	212	2,500	2,500
588-160-509-002	TRAVEL & MEETINGS	1,301	2,803	1,816	136	2,500	2,500
588-160-509-003	ADVERTISING & MARKETING	1,088	1,215	702	254	1,400	1,400
588-160-509-004	ENTERTAINMENT	0	0	0	0	0	0
588-160-509-005	DUES & SUBSCRIPTIONS	2,225	2,175	2,225	700	2,250	2,250
588-160-509-006	PERMIT EXPENSE	100	100	100	100	100	100
588-160-509-020	MISCELLANEOUS EXPENSE	764	60	0	88	0	0
588-160-702-001	SALARIES & WAGES - FULL TIME	15,070	16,781	24,468	31,454	0	68,000
588-160-703-001	SALARIES & WAGES - PART TIME	29,394	25,895	23,803	700	65,520	0
588-160-714-001	FRINGES - FICA	3,390	3,248	3,613	2,443	5,012	5,202
588-160-714-004	FRINGES-GROUP MEDICAL INS	12,375	13,000	13,200	0	0	0
588-160-714-012	FRINGES-W/C INS PREMIUMS	65	154	247	121	241	280
588-160-714-017	FRINGES-PENSION CONTRI EXPENSE	2,636	1,290	1,300	1,108	1,108	1
588-160-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
588-160-956-015	BANK SERVICE FEES	0	0	24	0	0	0
588-160-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total ADMINISTRATION:		90,274	94,075	100,451	51,205	106,931	113,233
CAPITAL OUTLAY							
588-550-932-017	UST EXPENSES	0	0	0	0	0	0
588-550-975-001	BUILDING IMPROV-CAPITAL OUTLAY	0	32,432	0	4,800	9,000	0
588-550-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	12,886	0	9,675	0	2,500	0
588-550-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	32,782	45,680	0	0	0	0
588-550-979-001	VEHICLE CAPITAL OUTLAY	67,528	0	90,086	15,975	0	70,000
588-550-980-001	MISC FED GRANT EXPENDITURES	14,511	0	2,250	0	0	0
Total CAPITAL OUTLAY:		127,707	78,112	102,011	20,775	11,500	70,000
Total FUND EXPENDITURES:		560,959	605,531	610,683	261,128	507,991	616,947
NET REVENUES (EXPENDITURES)		139,869	12,460	106,470	(162,551)	67,359	31,249
BEGINNING FUND BALANCE						476,263	543,622
PROJECTED ENDING FUND BALANCE						543,622	574,871

TAX REVOLVING FUND
(616)

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

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

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- The inter-fund transfer to the general fund was increased from \$150,000 to \$200,000 this year.

CITY OF NILES							
Budget Worksheet - Fund 616 (Delinq Tax Revolving)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
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	172,736	184,739	183,345	0	180,000	180,000
616-100-411-004	DEL. REAL TAXES - LIBRARY	1,999	1,278	1,903	0	21,000	22,000
616-100-411-008	DEL. REAL TAXES - SPECIAL ASSE	7,557	10,645	14,084	0	13,000	7,800
616-100-411-011	DEL. REAL TAXES - DART SHARE	6,110	6,534	6,483	0	6,500	6,500
616-100-445-001	INTEREST & PENALTY - REAL PROP	267	34	502	0	0	0
616-100-607-006	TAX COLLECTION FEES	5,551	19,126	5,732	0	6,000	6,000
616-100-664-001	INTEREST INCOME	(4,522)	2,927	1,567	4,811	3,000	3,000
616-100-672-007	SPECIAL ASSESSMENT - SMCAS	60	180	520	0	11,000	12,000
616-100-672-008	SPECIAL ASSESSMENT - PAVING	0	0	0	0	0	0
616-100-672-009	SPECIAL ASSESSMENT - SIDEWALK	0	0	0	0	0	0
Total FUND REVENUES:		189,758	225,463	214,136	4,811	240,500	237,300
EXPENDITURES							
616-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
616-959-964-002	TAX REFUNDS - GENERAL	29,391	22,602	5,155	2,494	10,000	10,000
616-959-964-003	TAX REFUNDS - SEWER BOND	0	0	0	0	0	0
616-959-964-004	TAX REFUNDS - LIBRARY	2,440	1,457	516	238	2,000	1,000
616-959-964-005	TAX REFUNDS - DART	6,259	6,766	6,013	80	5,000	5,000
616-959-964-006	TAX REFUNDS - SPECIAL ASSESSME	6,270	8,332	8,495	0	3,500	5,000
616-959-964-007	TAX REFUNDS - SMCAS	260	1,029	200	0	500	300
616-959-964-009	TAX REFUNDS - SIDEWALK REPAIR	0	0	0	0	0	0
616-959-999-001	TRANSFERS OUT	150,000	150,000	150,000	0	150,000	200,000
Total FUND EXPENDITURES:		194,620	190,186	170,379	2,812	171,000	221,300
NET REVENUES (EXPENDITURES)		(4,862)	35,277	43,757	1,999	69,500	16,000
BEGINNING FUND BALANCE						605,975	675,475
PROJECTED ENDING FUND BALANCE						675,475	691,475

LOCAL IMPROVEMENT REVOLVING FUND
(679)

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

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY2017

- None

CITY OF NILES							
Budget Worksheet - Fund 679 (Local Imp Revolving Fund)							
FY2017							
							2016-17
<u>Account Number</u>	<u>Account Title</u>	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>10/15-03/16</u> <u>Actual</u>	<u>2015-16</u> <u>Budget</u>	<u>PROJECTED</u> <u>Budget</u>
FUND REVENUES							
679-100-664-001	INTEREST	62	85	184	105	0	200
679-100-672-006	SPECIAL ASSESSMENT #360	0	0	0	0	0	0
679-100-672-008	SPECIAL ASSESSMENT - #361	0	0	0	0	0	0
679-100-672-009	SPECIAL ASSESSMENT - #362	0	0	0	0	0	0
Total FUND REVENUES:		62	85	184	105	0	200
EXPENDITURES							
679-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
679-959-974-010	LAND IMP - BROWN ST. (SA #362)	0	0	0	0	0	0
679-959-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)		62	85	184	105	0	200
BEGINNING FUND BALANCE						60,880	60,880
PROJECTED ENDING FUND BALANCE						60,880	61,080

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.

SIGNIFICANT CHANGES:

FY 2015

- Insurance costs per employee have increased from \$12,000 annually to \$13,200. This is based on anticipated claims for the fiscal year determined by Blue Cross Blue Shield based on historical data and predicted changes in future costs.

FY 2016

- Insurance costs per employee have increased from \$13,200 annually to \$15,400. This is based on anticipated claims for the fiscal year determined by Blue Cross Blue Shield based on historical data and predicted changes in future costs.

FY2017

- None

CITY OF NILES							
Budget Worksheet - Fund 706 (Insurance Fund)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
706-100-664-001	INTEREST	42	91	296	218	200	300
706-100-671-001	MISCELLANEOUS	0	151	0	0	0	0
706-100-687-001	REFUNDS & REBATES	6,632	4,348	10,094	44,824	5,000	20,000
706-100-699-001	INTERFUND TRANSFER	122,063	105,500	133,100	55,825	146,335	177,100
706-100-699-006	TRANSFER FROM GENERAL - HEALTH	723,179	768,700	979,550	457,379	942,770	934,755
706-100-699-008	TRANSFER FROM LIBRARY - HEALTH	0	0	0	0	0	0
706-100-699-009	TRANSFER FROM SEWAGE - HEALTH	173,925	161,850	198,440	94,325	176,000	176,000
706-100-699-010	TRANSFER FROM ELECTRIC - HEALT	200,458	219,543	291,954	146,858	249,900	249,900
706-100-699-012	TRANSFER FROM WATER - HEALTH &	157,292	168,658	225,981	93,895	200,900	200,900
706-100-699-013	HEALTH & LIFE/EMPLOYEE PORTION	163,361	141,239	152,396	79,230	150,000	180,000
706-100-699-015	LIFE/ADD/LTD-EMPLOYEE PORTION	3,315	3,723	3,756	1,841	4,000	4,000
Total FUND REVENUES:		1,550,267	1,573,803	1,995,567	974,395	1,875,105	1,942,955
EXPENDITURES							
706-999-714-001	FRINGES	99	116	60	79	0	0
706-999-714-003	FRINGES - MESC	0	0	0	0	0	0
706-999-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
706-999-717-003	FRINGE - FICA ALLOCATION	5	0	0	0	0	0
706-999-717-004	EMPLOYERS GROUP INS - MEDICAL	1,413,717	1,698,135	1,894,448	746,588	1,950,000	1,950,000
706-999-717-005	EMPLOYERS GROUP INS - LIFE	13,641	14,141	14,542	7,319	15,000	15,000
706-999-717-006	EMPLOYEE ASSISTANCE SERVICES	3,125	1,558	3,455	2,129	2,000	2,500
706-999-717-007	EMPLOYER WELLNESS PROGRAM	5,064	1,839	3,574	1,752	3,000	2,000
706-999-717-009	COBRA ADMINISTRATION	1,203	1,235	1,232	604	1,200	1,200
706-999-717-010	INTEGRATED HEALTH ADVOCACY PRO	0	0	0	0	0	0
706-999-717-020	FLEX SPENDING EXPENSE	512	3,391	1,947	1,223	0	0
706-999-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
706-999-801-001	PROFESSIONAL SERVICES	0	0	3,600	0	0	0
706-999-956-015	BANK SERVICE FEES	0	0	0	0	0	0
706-999-957-001	ACA - TRANS REINSURANCE FEE	0	0	20,790	10,296	21,000	21,000
Total FUND EXPENDITURES:		1,437,366	1,720,415	1,943,648	769,990	1,992,200	1,991,700
NET REVENUES (EXPENDITURES)							
		112,901	(146,612)	51,919	204,405	(117,095)	(48,745)
BEGINNING FUND BALANCE							
						177,284	60,189
PROJECTED ENDING FUND BALANCE							
						60,189	11,444

SILVERBROOK CEMETERY PERPETUAL CARE FUND
(711)

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

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

SIGNIFICANT CHANGES:

FY 2015

- Due to low interest earnings we are transferring \$27,000 more than anticipated revenues to fund maintenance activities.

FY 2016

- Interest earning has increased. Due to expense obligations the inter fund transfer will remain the same as last fiscal year.

FY 2017

- Several projects at Silverbrook Cemetery have been completed. The transfer from the Perpetual Care Fund to operations has been decreased \$10,000 this fiscal year.

CITY OF NILES							
Budget Worksheet - Fund 711 (Perpetual Care Fund)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
711-100-650-003	PERPETUAL CARE OF LOTS	0	0	0	0	0	0
711-100-664-001	INTEREST	2	2,949	9	5	0	0
711-100-664-005	INTEREST - PERPETUAL CARE	(10,183)	4,800	10,844	5,682	14,000	13,000
711-100-664-006	INTEREST - DONOVAN SMITH	0	0	0	0	0	0
711-100-664-007	INTEREST - CEMETERY VANDALISM	0	0	0	0	0	0
Total FUND REVENUES:		(10,181)	7,749	10,853	5,687	14,000	13,000
EXPENDITURES							
711-276-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
711-276-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
711-276-956-015	BANK SERVICE FEES	0	0	0	0	0	0
711-276-999-001	TRANSFERS OUT	24,625	22,217	18,732	8,807	35,000	25,000
Total FUND EXPENDITURES:		24,625	22,217	18,732	8,807	35,000	25,000
NET REVENUES (EXPENDITURES)		(34,806)	(14,468)	(7,879)	(3,120)	(21,000)	(12,000)
BEGINNING FUND BALANCE						709,999	688,999
PROJECTED ENDING FUND BALANCE						688,999	676,999

PENSION FUND
(731)

1st 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 1st 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.

SIGNIFICANT CHANGES:

FY 2015

- None

FY 2016

- None

FY 2017

- An increase in \$150,000 was budgeted for pension payroll costs due to new retirees.

CITY OF NILES							
Budget Worksheet - Fund 731 (Pension)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
731-100-664-001	INTEREST	1,297,139	3,054,588	3,892,403	911,392	2,000,000	2,000,000
731-100-665-001	CHANGE IN FMV OF INVESTMENTS	2,092,057	(57,031)	(4,108,482)	216,057	0	0
731-100-671-002	RETIREMENT - CITY & BPW SHARE	651,669	631,842	605,166	653,227	653,227	1,075,749
731-100-671-003	RETIREMENT - EMPLOYEE SHARE	328,223	358,390	342,220	174,344	350,000	350,000
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:		4,369,088	3,987,789	731,307	1,955,020	3,003,227	3,425,749
EXPENDITURES							
731-956-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
731-956-801-001	PROFESSIONAL SERVICES	154,750	157,189	135,939	55,641	150,000	140,000
731-956-874-001	PENSION PAYROLL	2,412,870	2,481,464	2,603,751	1,354,728	2,600,000	2,750,000
731-956-956-015	BANK SERVICE FEES	0	0	0	0	0	0
731-956-964-001	REFUNDS	116,389	36,764	80,118	50,307	40,000	50,000
Total FUND EXPENDITURES:		2,684,009	2,675,417	2,819,808	1,460,676	2,790,000	2,940,000
NET REVENUES (EXPENDITURES)		1,685,079	1,312,372	(2,088,501)	494,344	213,227	485,749
BEGINNING FUND BALANCE						29,503,273	29,716,500
PROJECTED ENDING FUND BALANCE						29,716,500	30,202,249

UTILITIES DEPARTMENT BUDGET

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

SIGNIFICANT CHANGES

FY 2015

- Currently completing cost of service studies in water and wastewater divisions. Completing a financial projection study for electric division.
- Revenue to the electric division for commercial lighting is budgeted to decline by approximately \$200,000.
- Electric division budget expenditure request is a .85% increase over FY 2014.
- Water division budget expenditure request is a 2.6% decrease over FY 2014.
- Wastewater division budget expenditure request is a 3.9% increase over FY 2014.
- Net Utilities Department budget expenditure change is an increase of 0.96% (\$173,337) over FY 2014 (FY14=\$18,053,563 and FY15=\$18,226,900)
- Wastewater and water still have bonds.

FY 2016

- Electric Division budget increased 11.1% to \$14,735,770 in large part due to the hydro
- Water Division budget increased 4.97% to \$2,063,625 due to increased maintenance needs and historical trending.
- Wastewater Division budget increased 0.85% to \$3,026,395 due to increased maintenance needs.
- Overall the Utilities Department budget increased 8.7% over FY 2015.
- Declining sales offset rate increases approved in FY 2015.
- Wastewater and water still have bonds.

FY 2017

- Electric Division budget request increased 2.8% to \$15,150,023 due to a June 1 \$400,000 increase in purchase power costs.
- Water Division budget request increased 1.06% to \$2,085,546 due to a \$25,000 well rebuild of Western Well.
- Wastewater Division budget request increased 0.39% to \$3,038,478 due to increased maintenance needs.
- Overall the Utilities Department budget request (\$20,274,047) increased 2.26% over FY 2016 (\$19,825,790).

- Capital needs have increased to keep up with our aging infrastructure.
- Wastewater and water still have bonds.

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

Condensed Budget for Fiscal Year 2016-2017

	<u>Electric Division</u>	<u>Waste Water Division</u>	<u>Water Division</u>
Operating Revenue			
Regular	14,045,120	3,314,847	2,511,583
Industrial Pretreatment Program	<u>0</u>	<u>6,720</u>	<u>0</u>
Total Operating Revenue	<u>14,045,120</u>	<u>3,321,567</u>	<u>2,511,583</u>
Operating Expense			
Regular	13,483,420	2,729,572	1,811,811
Industrial Pretreatment Program	<u>0</u>	<u>27,100</u>	<u>0</u>
Total Operating Expense	<u>13,483,420</u>	<u>2,756,672</u>	<u>1,811,811</u>
Gross Operating Income	<u>561,700</u>	<u>564,895</u>	<u>699,772</u>
City Service			
Utility Service	0	0	8,000
Other City Service Performed Without Charge	<u>1,358,600</u>	<u>203,996</u>	<u>204,475</u>
Total City Service	<u>1,358,600</u>	<u>203,996</u>	<u>212,475</u>
Total Operating Income (Loss) Net of City Service	(796,900)	360,899	487,297
Bond Expense	0	77,810	61,260
Non-Operating Income	<u>637,295</u>	<u>72,500</u>	<u>31,800</u>
Net Income (Loss)	(159,605)	355,589	457,837
Add Cash Flow from:			
Depreciation	495,000	795,000	380,000
Mtnce - Replacement Plant Equip (Replacement Fund)	<u>0</u>	<u>70,000</u>	<u>0</u>
Cash Available from Operations	335,395	1,220,589	837,837
Less:			
Addition to Plant & Equip	(1,419,000)	(995,000)	(338,000)
Addition to Equip Replace Fd	0	(210,000)	0
Bond Principal Payment	0	(200,000)	(375,000)
Water Division Loan Payment	<u>31,900</u>	<u>0</u>	<u>(31,900)</u>
Increase (Decrease) to Cash	<u><u>(1,051,705)</u></u>	<u><u>(184,411)</u></u>	<u><u>92,937</u></u>

ELECTRIC DIVISION
(582)

The *Electric Division* is supervised by the service center superintendent, and consists of four lineworkers, a leadperson lineworker, a substation technician, meter technician, storekeeper, service person, mechanic, and three utility workers. 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.

SIGNIFICANT CHANGES

FY 2015

- Purchased power cost from I&M is forecast to increase by \$100,000 and I&M forecasts a 9% increase in wholesale power costs to the City.
- Tree trimming expense is projected to decrease (\$40,000) as a schedule change will be implemented in FY 2015.
- Group medical insurance increased by \$48,000.
- Installation of decorative street lights on Broadway Street from 2nd to 5th at \$60,000.
- Begin the recloser upgrade at substations at \$137,000.
- Continue the streetlight conversion to magnetic induction at \$26,000.

FY 2016

- Purchased power cost from I&M is increasing 6.74% over last fiscal year and I&M forecasts a 1.04% increase in wholesale power costs to the City for next fiscal year.
- The Pucker Street Dam project is expected to start construction (demolition) in the spring of 2016.
- Expenses on the overhead transmission system increased by \$41,000 due to equipment failures.
- Installation of decorative street lights on Broadway Street from 2nd to 5th at \$60,000.
- The installation to automate our 34.5kV (sub) transmission line will begin.
- Retrofits of streetlight and decorative lights with LED inserts is continuing.

FY 2017

- Once again the cost of purchasing power from I&M is increasing as our demand rate charges increased 8% on June 1, 2016.
- The Pucker Street Dam removal project has been delayed due to pipeline issues and is expected to start construction summer of 2017.
- Upgrades to our transmission system and changes in tree trimming, have increased our reliability and decreased outage durations.
- Fiber installation in cooperation with Midwest Connections is continuing.
- Contract crews will be assisting division personnel in major upgrades to our switching/substations.
- Engineering and planning for 12kV (from 4kV) conversion and distribution upgrades.
- Planning for removal of Broadway and Eastside substations, will remain as switch stations only.

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2017							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
OPERATING REVENUES							
582-101-620-001	COLLECTION FEES	20,056	20,814	16,950	9,998	20,000	20,000
582-101-620-002	START SERVICE FEE	0	0	0	0	0	0
582-101-620-003	NSF CHECK RECOVERY FEES	1,300	1,807	1,751	1,050	1,500	1,800
582-101-620-004	METER TAMPERING FEES	705	193	987	281	1,200	500
582-101-620-005	METER TESTING FEES	0	0	0	0	0	0
582-101-620-006	PENALTIES	120,855	120,787	109,579	51,450	120,000	120,000
582-101-620-007	TAG NOTIFICATION FEE	0	3,100	12,640	6,640	14,000	13,000
582-101-620-010	DISCOUNT ON SALES TAX PAID	2,488	2,440	2,046	1,112	2,400	2,100
582-101-621-001	RECOVERY OF BAD DEBTS	13,399	11,047	13,626	6,954	13,000	13,500
582-101-623-001	AMPHITHEATER ELECTRIC PERMIT F	0	0	0	0	0	0
582-101-625-001	REFUNDS	0	0	0	0	0	0
582-101-642-001	RESIDENTIAL LIGHTING - CITY	4,518,514	4,562,160	4,677,468	2,315,486	4,800,000	5,016,000
582-101-642-002	RESIDENTIAL LIGHTING - RURAL	671,154	677,746	706,370	351,520	748,000	748,000
582-101-643-001	COMMERCIAL LIGHTING - CITY	3,177,646	3,090,758	3,315,042	1,662,938	3,200,000	3,464,218
582-101-643-002	COMMERCIAL LIGHTING - RURAL	418,119	412,481	424,328	209,849	443,000	438,500
582-101-643-003	SMALL POWER	1,809,086	1,810,039	1,710,327	767,838	1,845,645	1,604,780
582-101-643-004	MEDIUM POWER	1,123,262	1,145,294	1,151,391	563,946	1,134,225	1,200,000
582-101-644-001	DUSK TO DAWN LIGHTING	42,403	45,033	46,198	24,534	46,860	51,300
582-101-644-002	DUSK TO DAWN FLOOD LIGHTING	128,118	124,599	128,105	62,384	133,125	130,350
582-101-645-001	PUBLIC STREET & HIGHWAY LIGHTI	145,419	143,725	148,908	89,897	157,620	187,800
582-101-645-003	STREET LIGHTING - NILES TOWNSH	4,452	4,452	4,452	2,226	4,600	4,652
582-101-646-001	OTHER SALES TO PUBLIC AUTHORIT	466,249	463,972	449,002	244,389	489,000	510,770
582-101-647-001	INTERDEPARTMENTAL SALES	197,136	193,526	190,466	95,630	213,000	199,850
582-101-647-100	UNBILLED REVENUE	19,949	(29,018)	123,500	0	0	0
582-101-650-001	EOP - CUSTOMER SURCHARGE	0	0	0	0	0	0
582-101-650-002	REP - CUSTOMER SURCHARGE	0	0	0	0	0	0
582-101-655-001	HYDRO-DAM DECOMMISSION	0	0	341,654	427,236	600,000	318,000
Total OPERATING REVENUES:		12,880,310	12,804,955	13,574,790	6,895,358	13,987,175	14,045,120
NON-OPERATING REVENUES							
582-102-501-001	FEDERAL GRANTS	0	0	0	0	250,000	200,000
582-102-539-001	STATE GRANTS	216,140	0	0	5,000	145,375	130,000
582-102-626-001	SERVICES RENDERED	0	300	300	0	0	0
582-102-664-001	INTEREST	43,403	61,536	81,215	43,576	60,000	87,000
582-102-664-020	INT-SEWAGE/GOLF/GEN'L LOANS	3,839	39,348	1,282	0	804	295
582-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
582-102-667-002	RENTAL OF POLES	15,018	15,018	15,018	5,821	12,000	12,000
582-102-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
582-102-667-004	RENTAL OF BUILDINGS	37,368	44,491	43,601	22,434	40,000	44,000
582-102-671-001	MISCELLANEOUS	14,246	8,204	21,137	5,119	15,000	10,000
582-102-671-007	SALE OF SCRAP	9,155	6,317	2,895	1,849	4,000	4,000
582-102-673-003	SALE OF MACHINERY & EQUIPMENT	841	0	948	0	0	0
582-102-674-001	CONTRIB FROM PRIVATE SOURCE	0	0	0	0	225,000	150,000
582-102-674-006	CAPITAL CONTRIBUTIONS	0	7,809	0	0	0	0
582-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
582-102-693-001	CAPITAL GAIN OR LOSS	0	(412)	13,500	0	0	0
582-102-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total NON-OPERATING REVENUES:		340,010	182,611	179,896	83,799	752,179	637,295
Total REVENUES:		13,220,320	12,987,566	13,754,686	6,979,157	14,739,354	14,682,415

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
EXPENDITURES							
PRODUCTION							
582-001-748-004	MISC. POWER PLANT SUPPLIES & E	2,260	1,738	1,824	805	1,000	500
582-001-753-001	PURCHASED ELECTRIC POWER	8,892,991	9,252,382	9,665,999	4,006,083	9,500,000	9,900,000
582-001-770-014	MTNCE - POWER PLANT BUILDING	0	0	0	0	0	0
582-001-770-019	MTNCE - PARK IMPROVEMENTS	1,570	19,585	3,905	2,356	10,000	5,000
582-001-771-021	MTNCE - DAM AND FLUME	0	2,084	81	530	0	0
582-001-771-050	DAM REMOVAL EXPENSES	0	94,363	168,175	25,799	995,600	480,000
582-001-775-011	MTNCE - TURBINE AND GENERATOR	0	0	0	0	0	0
Total PRODUCTION:		8,896,821	9,370,152	9,839,984	4,035,573	10,506,600	10,385,500
TRANSMISSION							
582-002-777-001	MTNCE-STRUCTURES AND IMPROVEME	0	0	0	0	0	0
582-002-778-001	MTNCE-GRANT & PARKWAY SWITCHIN	666	0	0	0	0	0
582-002-778-002	MTNCE-15TH & MERRIFIELD SWITCH	532	316	12	0	100	100
582-002-778-003	MTNCE-FORT ST SWITCHING STN	1,047	370	1,147	7,011	1,000	1,000
582-002-778-004	MTNCE-FRONT ST SWITCHING STN	472	0	1,897	0	250	250
582-002-778-005	MTNCE-15TH & LAKE SWITCHING ST	0	0	0	0	100	100
582-002-778-006	MTNCE-BRANDYWINE SWITCHING STN	472	176	0	0	1,000	500
582-002-778-008	MTNCE-PHILIP ROAD SWITCHING ST	472	0	0	15	100	100
582-002-778-009	MTNCE-INDUSTRIAL PARK SWITCHIN	828	0	0	0	100	100
582-002-778-010	MTNCE-PARKER SWITCHING SUB-STN	0	0	0	0	100	100
582-002-778-011	MTNCE-LAKE ST SWITCHING-AEP	96	0	253	234	100	100
582-002-779-001	MTNCE-OVERHEAD TRANSMISSION SY	4,280	7,395	29,079	692	45,000	35,000
582-002-780-001	MTNCE-UNDERGROUND TRANSMISSION	0	157	0	0	0	0
Total TRANSMISSION:		8,865	8,414	32,388	7,952	47,850	37,350
DISTRIBUTION							
582-003-706-001	PAYROLL-DIST SUPERVISION & ENG	58,215	41,766	38,086	17,182	44,100	48,430
582-003-707-005	INSPECTING & TESTING METERS	3,241	4,868	51,396	25,235	63,500	67,000
582-003-707-006	OPERATION - STOREROOM	27,449	24,306	27,702	13,573	24,000	34,500
582-003-717-005	PAYROLL - COMP TIME	(224)	(1,755)	(295)	(562)	0	0
582-003-717-008	PAYROLL - VACATION PAY	35,275	34,323	25,031	13,912	0	0
582-003-717-009	PAYROLL - HOLIDAY	15,496	16,007	14,929	8,595	0	0
582-003-717-010	PAYROLL - PERSONAL DAYS	6,185	3,695	6,327	2,229	0	0
582-003-717-011	PAYROLL - SICK PAY	13,487	31,331	25,380	18,355	0	0
582-003-717-012	PAYROLL - WORK INQUIRY	0	141	0	0	0	0
582-003-717-013	PAYROLL - FUNERAL	963	3,422	1,034	946	0	0
582-003-717-014	PAYROLL - JURY DUTY & OTHER	0	231	58	0	0	0
582-003-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
582-003-717-017	PAYROLL - WORKERS COMP	0	0	0	0	0	0
582-003-717-023	PAYROLL - RETROACTIVE PAY EXP	0	0	236	221	0	0
582-003-717-050	PAYROLL - COMPENSATED BENEFITS	3,421	32,431	(859)	0	0	0
582-003-744-001	UNIFORMS	7,216	11,032	7,222	4,171	9,000	8,500
582-003-744-004	RISK MGMT - EQUIP & MEETINGS	5,299	16,269	9,345	2,359	12,000	5,000
582-003-745-001	STOCK INVENTORY ADJUSTMENT	(500)	(97)	(1,945)	0	0	0
582-003-755-001	SUPPLIES/LABOR-BROADWAY SUBSTN	351	471	199	85	100	100
582-003-755-002	SUPPLIES/LABOR-EASTSIDE SUBSTN	308	193	199	84	100	100
582-003-755-003	SUPPLIES/LABOR-FORT ST SUBSTN	268	263	199	84	100	100
582-003-755-004	SUPPLIES/LABOR-FRONT ST SUBSTN	268	193	199	84	100	100
582-003-755-005	SUPPLIES/LABOR-INDUSTRIAL PARK	228	193	199	84	100	100
582-003-755-006	SUPPLIES/LABOR-BRANDYWIND SUBS	268	193	199	84	100	100
582-003-755-007	SUPPLIES/LABOR-WESTSIDE SUBSTN	268	193	199	84	100	100
582-003-756-004	GASOLINE & OIL	19,370	27,601	20,368	5,922	20,000	12,000
582-003-756-005	CAR ALLOWANCE/MILEAGE	5,379	1,930	553	52	1,000	500

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2017							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
582-003-758-001	VOLTAGE SURVEYS	1,843	1,184	0	0	2,500	2,000
582-003-758-003	REMOVING & RESETTING TRANSFORM	0	0	0	0	0	0
582-003-759-001	MAPS AND RECORDS	15,937	9,661	18,301	900	15,000	1,000
582-003-770-016	GENERAL SUPPLIES EXPENSE	2,709	4,282	3,245	1,078	3,500	2,500
582-003-775-006	MTNCE - STOREROOM EQUIPMENT	315	11	216	0	0	0
582-003-775-008	MTNCE - FIELD EQUIPMENT	312	237	515	7,357	500	10,000
582-003-779-002	MTNCE - OVERHEAD DISTRIBUTION	312,527	263,340	344,709	149,131	392,000	400,000
582-003-779-005	MTNCE - DUSK TO DAWN LIGHTS	2,187	1,247	755	2,082	1,400	2,000
582-003-779-006	MTNCE - DISTRIBUTION TRANSFORM	0	1,412	2,536	0	1,500	1,500
582-003-779-008	MTNCE - RESIDENTIAL ST LIGHTS	8,897	15,384	13,904	9,126	12,000	18,000
582-003-779-009	MTNCE - DOWNTOWN ST LIGHTS	2,333	430	11,856	559	10,000	10,000
582-003-779-010	MTNCE - RECREATION FIELD LTS	0	0	0	0	0	0
582-003-779-011	MTNCE - TRAFFIC SIGNALS	174	1,831	158	0	500	500
582-003-779-013	TREE TRIMMING - LINE CLEARANCE	192,462	146,552	170,521	58,173	150,000	150,000
582-003-780-002	MTNCE - DOWNTOWN UNDERGROUND S	1,109	3,177	295	(243)	500	500
582-003-780-003	MTNCE - RESIDENTIAL UNDERGROUN	2,461	1,677	(5)	332	500	500
582-003-780-004	MTNCE - COMM UNDERGROUND	0	1,717	210	0	1,000	1,000
582-003-781-001	CUSTOMER PREMISE EXPENSE	0	0	136	0	0	0
582-003-782-001	MTNCE BLDG & GROUNDS - BROADWA	532	1,277	709	2,366	500	1,000
582-003-782-002	MTNCE BLDG & GROUNDS - EASTSID	261	1,063	328	50	500	1,000
582-003-782-003	MTNCE BLDG & GROUNDS - FORT ST	255	310	389	495	500	500
582-003-782-004	MTNCE BLDG & GROUNDS - FRONT S	255	889	768	963	500	500
582-003-782-005	MTNCE BLDG & GROUNDS -Industr	553	807	1,018	50	500	500
582-003-782-006	MTNCE BLDG & GROUNDS - BRANDYW	305	319	1,307	272	500	500
582-003-782-007	MTNCE BLDG & GROUNDS - WESTSID	445	853	703	50	500	500
582-003-782-021	SNOWPLOWING - SUBSTATIONS (ONL	1,181	927	0	0	1,000	500
582-003-783-001	MTNCE EQUIP - BROADWAY SUBSTN	4,463	2,704	10,439	10,383	9,000	10,500
582-003-783-002	MTNCE EQUIP - EASTSIDE SUBSTN	6,326	982	6,085	3,774	9,000	10,500
582-003-783-003	MTNCE EQUIP - FORT ST SUBSTN	485	3,438	14,784	3,774	9,000	10,500
582-003-783-004	MTNCE EQUIP - FRONT ST SUBSTN	322	1,797	14,701	3,774	9,000	10,500
582-003-783-005	MTNCE EQUIP - INDUSTRIAL PARK	3,266	1,050	8,301	3,814	9,000	10,500
582-003-783-006	MTNCE EQUIP - BRANDYWINE SUBST	275	1,175	8,301	3,774	9,000	10,500
582-003-783-007	MTNCE EQUIP - WESTSIDE SUBSTN	0	1,185	8,264	3,614	9,000	10,500
582-003-784-004	VEHICLE MAINTENANCE	28,311	38,213	46,131	22,279	50,000	57,800
582-003-785-011	HAZARDOUS WASTE DISPOSAL	1,218	630	919	0	1,000	1,000
582-003-785-019	P.C.B. REMOVAL AND DISPOSAL	4,161	1,937	1,046	2,812	2,200	2,200
582-003-787-001	MTNCE - METERS	23,571	28,971	7,539	3,427	8,000	7,000
582-003-788-002	MTNCE - SERVICE BUILDING	25,736	32,036	25,262	8,940	35,000	25,000
582-003-788-007	MTNCE - RADIO EQUIPMENT	3,188	4,239	3,503	233	10,000	1,000
582-003-788-008	RADIO EXPENSE - CITY	0	0	0	0	0	0
582-003-789-001	TOOL EXPENSE	6,955	10,587	19,512	6,451	10,000	13,000
582-003-920-006	HEAT & UTILITIES - SERVICE BUI	16,789	18,746	18,412	7,468	20,000	15,000
582-003-940-001	EQUIPMENT RENTAL	0	131	369	0	500	0
582-003-969-014	LICENSE & PERMIT EXPENSE	0	0	834	520	1,000	1,000
Total DISTRIBUTION:		874,350	855,608	992,937	430,557	970,400	977,630
ADMINISTRATIVE & GENERAL							
582-004-708-001	PAYROLL - METER READERS	16,764	15,860	14,213	10,356	15,300	10,560
582-004-709-001	PAYROLL - CLERICAL	163,713	177,482	179,805	90,681	198,350	202,850
582-004-709-006	CUT-OFF & COLLECTION EXPENSE	1,076	728	20,887	10,986	22,000	22,000
582-004-710-001	PAYROLL - ADMINISTRATIVE	107,319	133,517	143,245	73,593	167,600	177,960
582-004-717-001	PENSION FUND EXPENSE	72,325	64,267	217,414	62,504	62,504	120,712
582-004-717-002	RETIREES GROUP MED INSURANCE	2,250	4,000	17,930	5,968	15,000	14,500
582-004-717-003	SOCIAL SECURITY TAX	64,954	70,612	73,457	38,650	63,700	81,000

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2017							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
582-004-717-004	EMPLOYEES GROUP INSURANCE - ME	191,402	207,430	262,680	135,597	249,900	249,900
582-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
582-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
582-004-717-008	PAYROLL - VACATION PAY	23,685	29,170	25,280	10,254	0	0
582-004-717-009	PAYROLL - HOLIDAY PAY	11,006	12,356	13,194	7,700	0	0
582-004-717-010	PAYROLL - PERSONAL DAYS	3,465	3,599	6,524	1,585	0	0
582-004-717-011	PAYROLL - SICK PAY	9,830	22,534	12,223	3,975	0	0
582-004-717-012	PAYROLL - INJURY PAY	0	0	0	709	0	0
582-004-717-013	PAYROLL - FUNERAL PAY	424	479	585	588	0	0
582-004-717-014	PAYROLL - JURY DUTY & OTHER	132	0	9	0	0	0
582-004-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
582-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
582-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
582-004-717-019	EMPLOYEE MOVING EXPENSE	0	72	419	0	0	0
582-004-717-020	UNEMPLOYMENT COMPENSATION	3,230	1,876	0	1,374	0	0
582-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	295	19	0	0	0
582-004-717-025	PAYROLL - EMERGENCY PAY	0	3,710	0	0	0	0
582-004-717-050	PAYROLL - COMPENSATED BENEFITS	2,935	(8,236)	(1,343)	0	0	0
582-004-717-060	OPEB - RETIREE HEALTH INSUR	2,418	5,453	12,291	0	0	0
582-004-727-001	OFFICE SUPPLIES	8,163	7,904	6,769	4,354	10,000	10,000
582-004-731-001	BOOKS & PERIODICALS	471	811	2,044	2,063	2,500	2,500
582-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	11,827	15,378	18,154	5,521	20,000	20,000
582-004-733-002	NETWORK COMPUTER EQUIPMENT	5,596	32,087	24,404	1,635	25,000	25,000
582-004-735-001	OFFICE FURNITURE & EQUIPMENT E	2,524	2,641	2,278	401	2,000	1,000
582-004-736-001	POSTAGE EXPENSE	6,308	2,951	3,521	1,175	3,500	2,500
582-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	25	589	200	0	100	200
582-004-756-005	CAR ALLOWANCE/MILEAGE	1,176	3,549	4,437	2,175	3,500	3,500
582-004-801-001	PROFESSIONAL SERVICES	36,903	42,928	90,908	29,860	50,000	50,000
582-004-801-005	AUDIT FEES	3,585	3,025	3,492	6,105	3,500	5,420
582-004-801-007	OFFICE SECURITY EXPENSES	0	0	0	1,835	0	19,250
582-004-803-001	CITY ADMINISTRATION EXPENSE	55,944	57,573	63,030	30,904	59,300	60,300
582-004-816-001	GENERAL MEDICAL EXPENSE	650	1,246	1,633	780	1,500	1,500
582-004-820-001	TRAVEL, TRAINING & CONFERENCE	9,165	20,156	13,371	5,572	10,000	10,000
582-004-821-001	MEMBERSHIP FEES	19,261	20,719	22,485	15,650	25,000	25,000
582-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	0	4,102	4,134	1,283	2,500	2,500
582-004-851-001	TELEPHONE EXPENSE	10,556	28,864	15,145	6,782	10,000	12,000
582-004-877-002	SUPPLEMENTAL PENSION BENEFITS	147	147	147	74	150	150
582-004-878-002	RETIREE DEATH BENEFIT	0	0	0	0	0	0
582-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	4,005	5,163	6,257	2,830	10,000	6,000
582-004-890-001	FLAG INSTALLATION & REMOVAL	10	220	0	0	0	0
582-004-890-002	CHRISTMAS DECORATION EXPENSE	336	9,897	26,218	6,234	10,000	10,000
582-004-900-001	PRINTING & PUBLISHING	0	312	153	0	0	0
582-004-920-005	HEAT & UTILITIES - OFFICE BUIL	20,401	19,600	18,686	8,029	15,000	15,000
582-004-926-120	INTERFUND FICA/MEDICARE	0	0	0	0	0	0
582-004-930-001	MTNCE - OFFICE EQUIPMENT	10,773	6,815	4,619	4,229	6,000	8,500
582-004-930-002	MTNCE - COMPUTER EQUIPMENT	5,507	10,856	10,485	5,261	10,000	10,000
582-004-930-003	MTNCE - TELEPHONE EQUIPMENT	79	137	20	0	100	0
582-004-931-002	MTNCE - OFFICE BUILDING	28,141	42,847	47,016	13,648	50,000	50,000
582-004-931-005	MTNCE-OFFICE BLDG LEASED SPACE	354	7,099	8,817	5,458	10,000	15,000
582-004-945-001	RENT - OFFICE BUILDING	0	0	0	0	0	0
582-004-946-001	PROPERTY TAXES - OFFICE BUILDI	7,067	2,640	2,682	1,342	3,000	3,000
582-004-956-008	MISCELLANEOUS	1,616	2,360	1,647	590	1,000	1,000
582-004-956-011	CREDIT/DEBIT CARD FEES	919	640	976	479	1,000	1,000

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
582-004-956-015	BANK SERVICE FEES	58	324	146	41	300	200
582-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
582-004-957-001	INSURANCE - GENERAL	17,901	33,838	34,738	16,919	34,000	37,000
582-004-957-003	INSURANCE - WORKMENS COMPENSAT	8,839	7,212	4,167	1,598	8,966	9,984
582-004-959-005	INTEREST PAID ON CUSTOMER DEPO	7,224	7,507	10,917	10,969	10,000	0
582-004-965-001	BAD DEBTS	38,931	23,424	49,650	24,299	60,000	50,000
582-004-965-002	BAD DEBTS - DAMAGE CLAIMS	4,673	6,995	7,113	24,320	3,000	3,000
582-004-965-003	BAD DEBT COLLECTION FEES	3,214	2,221	3,765	851	1,500	1,500
582-004-965-004	CASH OVER/SHORT	101	147	(159)	(2)	0	0
Total ADMINISTRATIVE & GENERAL:		1,009,378	1,180,128	1,512,897	697,784	1,256,770	1,351,486
ENERGY SAVERS PROGRAM							
582-005-885-001	ESP - LIMITED INC	22,355	0	0	0	200	0
582-005-885-002	ESP - RES LIGHTING	0	0	0	0	200	0
582-005-885-003	ESP - RES REFRIG/FREEZ TURN-IN	0	0	0	0	200	0
582-005-885-004	ESP - RES EDUCATION	7,289	7,724	4,538	1,998	1,000	3,547
582-005-885-005	ESP - COMM PRESCRIPTIVE	56,758	52,294	86,980	17,986	60,000	117,801
582-005-885-006	ESP - COMM/IND CUSTOM	6,628	8,742	0	0	10,000	0
582-005-885-007	ESP - COMM/IND EDUCATION	1,286	1,363	801	205	250	3,547
582-005-885-010	ESP - RESIDENTIAL HVAC	965	1,510	2,420	4,338	2,000	90,278
582-005-885-099	ESP-IMP CONTR - FRANKLIN ENG	140,466	130,158	146,060	65,124	70,000	21,281
582-005-885-100	ESP - ANNUAL REPORTING EXP	0	0	0	0	0	0
582-005-886-001	REP - SERVICE COMMITTEE	410	1,618	1,746	598	1,200	0
582-005-886-100	REP - ANNUAL REPORTING EXP	1,297	1,185	1,179	107	200	0
Total ENERGY SAVERS PROGRAM:		237,454	204,594	243,724	90,356	145,250	236,454
DEPRECIATION							
582-006-968-001	DEPR - PRODUCTION PLANT	0	0	0	0	0	1,000
582-006-968-002	DEPR - TRANSMISSION PLANT	17,494	20,096	20,855	11,216	21,500	22,000
582-006-968-003	DEPR - DISTRIBUTION PLANT	300,896	303,517	316,656	156,311	314,000	297,000
582-006-968-008	DEPR - GENERAL PLANT	103,764	123,427	144,500	75,501	150,000	175,000
Total DEPRECIATION:		422,154	447,040	482,011	243,028	485,500	495,000
DISTRIBUTED EXPENSE							
582-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(11,273)	(20,073)	(18,721)	(18,092)	0	0
582-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(8,790)	(15,871)	(11,872)	(14,173)	0	0
582-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(9,787)	(43,801)	(17,152)	(17,082)	0	0
Total DISTRIBUTED EXPENSE:		(29,850)	(79,745)	(47,745)	(49,347)	0	0
CITY SERVICE							
582-008-955-001	TRANS TO CITY - PILOT	889,103	1,238,913	1,295,209	639,064	1,321,500	1,355,600
582-008-955-002	CITY UTILITY SERVICE	0	10,326	11,692	1,849	0	0
582-008-955-005	CHRISTMAS DECORATION LIGHTING	0	13	50	0	0	0
582-008-955-006	EXPENSE INCURRED AT REQUEST OF	447	16,272	2,678	255	2,500	3,000
582-008-955-007	COMPUTER EXPENSE INCURRED FOR	0	0	0	0	0	0
582-008-955-009	TELEPHONE SYSTEM COST INCURRED	0	0	0	0	0	0
582-008-955-011	STREET LIGHT RENEWALS - RESIDE	0	0	0	0	0	0
582-008-955-012	STREET LIGHT RENEWALS - DOWNTOWN	0	0	0	0	0	0
Total CITY SERVICE:		889,550	1,265,524	1,309,629	641,168	1,324,000	1,358,600
Total FUND EXPENDITURES:		12,308,722	13,251,715	14,365,825	6,097,071	14,736,370	14,842,020
NET REVENUES (EXPENDITURES)							
		911,598	(264,149)	(611,139)	882,086	2,984	(159,605)
BEGINNING FUND BALANCE							
						11,124,610	11,127,594
PROJECTED ENDING FUND BALANCE							
						11,127,594	10,967,989

WATER DIVISION
(591)

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

Our goal is to provide safe, quality water for all customers at the lowest cost consistent with State and Federal regulations.

SIGNIFICANT CHANGES

FY 2015

- Increased well control system account to \$50,000 to help fund Supervisory Control And Data Acquisition (SCADA) upgrade. Also included \$20,000 in capital expenditures for this project.
- Budgeted for power washing of Carberry and Bertrand Crossing water towers, \$4,000 each.
- Increased capital plan for Encoder Receiver Transmitter (ERT) installation from \$75,000 to \$150,000.
- Replacement of backup tractor-loader-backhoe (TLB) with a compact wheel loader. This equipment is shared with electric. Total capital expense is approximately \$100,000.

FY 2016

- The FY2015 SCADA control system budget remains the same for testing purposes.
- Increased non-operating revenue by \$8,000 for Cherry Street water tower antenna lease.
- Decreased capital outlays to \$250,000 per year in attempt to build up cash reserves.
- Plan to replace deteriorating water mains in coordination with DPW street rebuilding.

FY 2017

- Cash reserves were stabilized, allowing for some system improvements.
- Water mains were replaced and we will continue doing so in FY17.
- Will be doing 3-year lead and copper sampling this FY.
- Continuing SCADA reporting upgrades.
- Police dispatch will be assisting by monitoring water alarms.

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
OPERATING REVENUES							
591-101-620-001	COLLECTION FEES	4,118	4,584	3,839	1,880	3,500	3,800
591-101-620-004	METER TAMPERING FEES	594	396	462	0	150	100
591-101-620-005	METER TESTING FEES	0	0	0	0	0	0
591-101-620-006	PENALTIES	24,476	25,959	22,905	11,666	24,000	24,000
591-101-620-007	TAG NOTIFICATION FEES	0	140	720	440	900	900
591-101-621-001	RECOVERY OF BAD DEBTS	3,784	1,848	3,855	1,363	3,000	2,800
591-101-642-001	METERED INCOME - CITY	1,413,803	1,466,530	1,525,799	792,906	1,480,500	1,754,668
591-101-642-003	METERED INCOME - RURAL - NILES	426,955	444,809	456,728	221,805	460,000	525,237
591-101-642-004	METERED INCOME - RURAL - HOWARD	124,234	130,020	137,739	64,607	136,500	158,400
591-101-642-005	METERED INCOME - RURAL - BERTR	32,607	35,456	28,779	14,483	27,300	33,118
591-101-642-006	METERED INCOME-RURAL-MILTON	0	0	3,444	4,511	0	3,960
591-101-645-001	BULK WATER SALES	6,657	6,483	4,392	4,674	4,000	4,600
591-101-647-100	UNBILLED REVENUE	7,195	(6,899)	7,426	0	0	0
Total OPERATING REVENUES:		2,044,423	2,109,326	2,196,088	1,118,335	2,139,850	2,511,583
NON-OPERATING REVENUES							
591-102-501-001	FEDERAL GRANTS - MDEQ	4,749	3,616	3,450	0	0	0
591-102-539-001	STATE GRANTS	0	0	0	0	0	4,300
591-102-626-001	SERVICES RENDERED	0	0	5,477	6,197	0	0
591-102-664-001	INTEREST	4,815	7,863	7,533	3,969	7,000	7,000
591-102-664-002	INTEREST - BOND FUNDS	54	2	0	0	0	0
591-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
591-102-667-003	RENTAL OF EQUIPMENT	13,675	13,743	13,977	14,985	20,000	15,000
591-102-671-001	MISCELLANEOUS	5,825	9,380	3,008	2,746	6,000	4,000
591-102-671-007	SALE OF SCRAP	674	4,610	6,457	0	3,000	0
591-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	(2,577)	0	0	0	0
591-102-674-006	CAPITAL CONTRIBUTIONS	0	0	0	568	0	0
591-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
591-102-676-005	PROFIT ON CONTRACTED SERVICES	0	0	5,935	2,224	0	0
591-102-677-001	WATER TAPS	3,283	3,700	1,350	6,650	1,500	1,500
591-102-693-001	CAPITAL GAIN OR LOSS	0	(187)	0	0	0	0
Total NON-OPERATING REVENUES:		33,075	40,150	47,187	37,339	37,500	31,800
Total FUND REVENUES:		2,077,498	2,149,476	2,243,275	1,155,674	2,177,350	2,543,383
EXPENDITURES							
PRODUCTION							
591-001-707-004	PAYROLL-LABORATORY OPERATIONS	546	532	2,626	4,021	3,000	4,400
591-001-707-007	PAYROLL-DAILY INSPECTIONS	30,464	27,861	6,723	3,614	35,000	7,043
591-001-746-021	LABORATORY SUPPLIES	3,401	2,158	892	150	1,000	1,000
591-001-747-001	ELECTRICITY/LIGHT&HEAT-PARKER	2,856	2,341	2,777	901	2,500	2,000
591-001-747-003	ELECTRICITY/LIGHT&HEAT-FRONT S	1,319	2,931	2,519	67	0	150
591-001-747-004	ELECTRICITY/LIGHT&HEAT-KING WE	432	0	0	0	0	0
591-001-747-005	ELECTRICITY/LIGHT&HEAT-FORT ST	0	0	0	0	0	0
591-001-747-006	ELECTRICITY/LIGHT&HEAT-WESTERN	2,400	3,340	2,934	745	3,000	2,000
591-001-747-007	ELECTRICITY/LIGHT&HEAT-CLAY ST	605	355	1,345	467	2,000	1,500
591-001-747-008	ELECTRICITY/LIGHT&HEAT-DECKER	2,552	2,721	3,234	860	3,000	2,000
591-001-747-009	ELECTRICITY/LIGHT&HEAT-AIRPORT	2,424	2,960	2,565	1,189	3,000	2,200
591-001-747-011	ELECTRICITY/LIGHT&HEAT-AIRPT 2	0	0	0	0	1,000	2,000

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
591-001-747-020	ELECT/LIGHT & HEAT - TR PLANT	3,020	3,033	3,133	1,059	4,000	2,500
591-001-749-001	ELECTRICITY/PUMPING-PARKER WEL	13,779	13,492	15,821	6,126	13,000	20,000
591-001-749-003	ELECTRICITY/PUMPING-FRONT ST W	0	111	88	0	0	0
591-001-749-004	ELECTRICITY/PUMPING-KING WELL	0	0	0	0	0	0
591-001-749-005	ELECTRICITY/PUMPING-FORT ST WE	0	0	0	0	0	0
591-001-749-006	ELECTRICITY/PUMPING-WESTERN WE	9,819	282	4,043	1,349	4,600	3,000
591-001-749-007	ELECTRICITY/PUMPING-CLAY ST WE	2,237	12,241	8,351	3,373	6,000	7,000
591-001-749-008	ELECTRICITY/PUMPING-DECKER WEL	215	868	1,624	250	500	500
591-001-749-009	ELECTRICITY/PUMPING-AIRPORT WE	11,809	11,762	5,771	2,269	1,000	1,000
591-001-749-011	ELECTRICITY/PUMPING-AIRPORT 2	0	0	1,489	3,867	10,000	7,500
591-001-749-020	ELECT/PUMPING - TREAT PLANT	28,756	36,293	32,411	14,068	29,000	30,000
591-001-750-001	MISC SUPPLIES & EXP-PARKER WEL	18	42	9	0	0	0
591-001-750-003	MISC SUPPLIES & EXP-FRONT ST W	0	42	0	0	0	0
591-001-750-004	MISC SUPPLIES & EXP-KING WELL	0	0	0	0	0	0
591-001-750-005	MISC SUPPLIES & EXP-FORT ST WE	0	0	0	0	0	0
591-001-750-006	MISC SUPPLIES & EXP-WESTERN WE	440	10	9	0	0	0
591-001-750-007	MISC SUPPLIES & EXP-CLAY WELL	18	10	9	0	0	0
591-001-750-008	MISC SUPPLIES & EXP-DECKER WEL	82	10	9	0	0	0
591-001-750-009	MISC SUPPLIES & EXP-AIRPORT WE	37	10	9	3	0	0
591-001-750-010	MISC SUPPLIES & EXP-BRANDYWINE	0	0	0	0	0	0
591-001-750-011	MISC SUPPLIES & EXP-AIRPORT 2	0	35	9	0	0	0
591-001-750-020	MISC SUPPLIES & EXP - TR PLANT	2,271	1,003	1,160	398	1,500	1,000
591-001-751-001	OPERATING EXPENSE - AUTO CONTR	0	0	0	0	0	0
591-001-752-001	WATER CONDITIONING SUPPLIES	0	0	0	0	0	0
591-001-752-002	CHLORINE (CL2)	5,675	5,289	4,052	1,441	6,000	4,000
591-001-752-003	FLUORIDE (H2SIF6)	6,863	7,408	8,119	3,665	7,500	8,000
591-001-752-005	PHOSPHATE	9,808	7,356	4,904	4,296	8,000	9,000
591-001-770-001	MTNCE/BLDG & GRNDS-PARKER WELL	100	24	73	90	100	100
591-001-770-002	MTNCE/BLDG & GRNDS-KELLY WELL	65	0	0	0	0	0
591-001-770-003	MTNCE/BLDG & GRNDS-FRONT ST WE	1,226	1,393	724	0	0	0
591-001-770-004	MTNCE/BLDG & GRNDS-KING WELL	224	152	131	51	75	75
591-001-770-005	MTNCE/BLDG & GRNDS-FORT ST WEL	813	925	798	310	500	600
591-001-770-006	MTNCE/BLDG & GRNDS-WESTERN WEL	0	109	204	6	100	100
591-001-770-007	MTNCE/BLDG & GRNDS-CLAY ST WEL	53	4	756	1,213	500	500
591-001-770-008	MTNCE/BLDG & GRNDS-DECKER ST W	805	934	954	900	800	1,500
591-001-770-009	MTNCE/BLDG & GRNDS-AIRPORT WEL	1,726	2,111	1,791	658	1,000	1,500
591-001-770-011	MTNCE/BLDG & GRNDS-AIRPORT 2	0	3,520	699	0	1,000	0
591-001-770-015	MTNCE/BLDG & GRNDS-ABANDONED	13,870	0	0	0	0	0
591-001-770-020	MAINT/BLDG & GROUNDS - TR PLAN	899	4,944	1,289	587	2,000	1,500
591-001-770-024	SNOW PLOWING	656	2,155	0	0	2,000	2,000
591-001-770-030	MTNCE/BLDG & GRNDS-BOOSTER STN	0	304	0	0	100	100
591-001-771-001	MTNCE/WELLS & PIPING-PARKER WE	0	164	6,599	3,698	6,700	7,543
591-001-771-002	MTNCE/WELLS & PIPING-KELLY WEL	0	0	0	0	0	0
591-001-771-003	MTNCE/WELLS & PIPING-FRONT ST	4,998	164	6,738	3,809	6,700	7,543
591-001-771-004	MTNCE/WELLS & PIPING-KING ST W	4,235	0	1,434	0	0	0
591-001-771-005	MTNCE/WELLS & PIPING-FORT ST W	0	0	0	0	0	0
591-001-771-006	MTNCE/WELLS & PIPING-WESTERN S	825	164	6,864	3,537	6,700	7,543
591-001-771-007	MTNCE/WELLS & PIPING-CLAY ST W	0	1,008	7,121	3,463	6,700	7,543
591-001-771-008	MTNCE/WELLS & PIPING-DECKER ST	0	1,008	9,135	3,698	6,700	7,543
591-001-771-009	MTNCE/WELLS & PIPING-AIRPORT W	0	167	6,720	4,070	7,200	7,543

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2017							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
591-001-771-010	MTNCE/WELLS & PIPING-BRANDYWIN	0	0	0	0	0	0
591-001-771-011	MTNCE/WELLS & PIPING-AIRPORT 2	0	0	0	333	0	300
591-001-771-020	MAINT/PIPING - TREATMENT PLAN	1,687	6,024	671	0	2,000	1,000
591-001-772-001	MTNCE/PUMP, MOTOR & EQUIP-PARK	260	260	305	265	600	500
591-001-772-002	MTNCE/PUMP, MOTOR & EQUIP-KELL	0	0	0	0	0	0
591-001-772-003	MTNCE/PUMP, MOTOR & EQUIP-FRON	0	0	0	0	0	0
591-001-772-004	MTNCE/PUMP, MOTOR & EQUIP-KING	0	0	0	0	0	0
591-001-772-005	MTNCE/PUMP, MOTOR & EQUIP-FORT	0	0	0	0	0	0
591-001-772-006	MTNCE/PUMP, MOTOR & EQUIP-WEST	288	1,853	265	332	600	25,000
591-001-772-007	MTNCE/PUMP, MOTOR & EQUIP-CLAY	15,642	357	24,594	4,074	600	600
591-001-772-008	MTNCE/PUMP, MOTOR & EQUIP-DECK	270	30,336	305	332	600	600
591-001-772-009	MTNCE/PUMP, MOTOR & EQUIP-AIRP	359	260	294	265	600	600
591-001-772-011	MTNCE/PUMP, MOTOR & EQUIP-AIR2	0	0	123	310	100	100
591-001-772-020	MAINT/PUMP, MOTOR & EQ - TREAT	8,644	4,947	0	0	2,500	500
591-001-773-001	MTNCE/CHL & FLUO EQUIP-PARKER	0	0	0	0	0	0
591-001-773-003	MTNCE/CHL & FLUO EQUIP-FRONT S	0	0	0	0	0	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	0	0
591-001-773-007	MTNCE/CHL & FLUO EQUIP-CLAY ST	0	0	759	263	2,000	500
591-001-773-008	MTNCE/CHL & FLUO EQUIP-DECKER	0	0	0	0	0	0
591-001-773-009	MTNCE/CHL & FLUO EQUIP-AIRPORT	0	0	0	0	0	0
591-001-773-011	MTNCE/CHL & FLUO EQUIP-AIRPT 2	0	0	0	0	0	0
591-001-773-020	MAINT/CHL & FLUO EQ - TREAT PL	835	2,387	0	1,303	2,000	2,000
591-001-776-001	MTNCE - WELL CONTROL SYSTEM	5,776	23,479	20,790	5,441	50,000	10,000
591-001-817-001	LABORATORY TESTING & ANALYSIS	4,647	8,456	8,397	1,346	8,000	3,000
591-001-817-005	WELLHEAD PROTECTION PROG EXP	767	2,829	793	1,170	8,675	8,675
Total PRODUCTION:		211,516	244,934	225,961	95,702	271,750	224,401
DISTRIBUTION							
591-003-706-001	PAYROLL-DIST SUPERVISION & ENG	53,028	58,627	37,893	14,700	43,800	48,010
591-003-707-005	INSPECTING & TESTING METERS	0	0	0	0	0	0
591-003-707-006	OPERATION - STOREROOM	14,000	21,784	15,950	5,222	26,000	14,500
591-003-707-008	CHECKING FOR CROSS CONNECTIONS	0	540	0	0	500	100
591-003-707-009	THAWING SERVICES AND MAINS	0	29,014	1,567	0	1,500	1,500
591-003-707-010	FLUSHING WATER MAINS	1,082	5,480	342	0	5,000	500
591-003-717-005	PAYROLL - COMP TIME	(1,386)	(2)	(161)	420	0	0
591-003-717-008	PAYROLL - VACATION PAY	34,824	39,037	5,853	2,436	0	0
591-003-717-009	PAYROLL - HOLIDAY	13,273	11,767	2,511	1,165	0	0
591-003-717-010	PAYROLL - PERSONAL DAYS	4,907	4,144	2,068	823	0	0
591-003-717-011	PAYROLL - SICK PAY	11,972	57,258	762	1,159	0	0
591-003-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
591-003-717-013	PAYROLL - FUNERAL	1,341	722	99	0	0	0
591-003-717-014	PAYROLL - JURY DUTY & OTHER	0	0	22	0	0	0
591-003-717-015	PAYROLL - TERMINATION PAY	0	22,691	0	0	0	0
591-003-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
591-003-717-017	PAYROLL - WORKERS COMP	0	0	0	0	0	0
591-003-717-023	PAYROLL - RETROACTIVE PAY EXP	0	0	0	0	0	0
591-003-717-050	PAYROLL - COMPENSATED BENEFITS	(1,364)	(62,524)	3,419	0	0	0
591-003-744-001	UNIFORMS	2,123	5,195	5,766	3,262	6,000	6,500
591-003-744-004	RISK MGMT - EQUIP & MEETINGS	792	9,407	4,728	924	4,000	2,000

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
591-003-745-001	STOCK INVENTORY ADJUSTMENT	4,096	652	(1,255)	0	0	0
591-003-756-004	GASOLINE & OIL	11,497	17,217	10,997	3,582	15,000	10,000
591-003-756-005	CAR ALLOWANCE/MILEAGE	5,360	3,298	25	0	500	250
591-003-757-004	METERED BLEEDER LINES	0	0	0	0	0	0
591-003-759-001	MAPS AND RECORDS	2,132	5,137	2,045	450	2,500	2,500
591-003-770-005	MTNCE/GROUNDS-BOOSTER STATION	22	22	791	7	1,400	100
591-003-770-011	MTNCE/GROUNDS - CHERRY ST TANK	6,146	370	2,986	184	500	500
591-003-770-012	MTNCE/GROUNDS - N. 5TH ST TANK	7,483	1,890	2,157	666	500	1,200
591-003-770-013	MTNCE/GROUNDS - CENTURY WATER	0	0	396	0	200	100
591-003-770-014	MAINT/GRNDS - BERT CROSS TOWER	271	75	21	7	100	100
591-003-770-015	MAINT/GRNDS - CARBERRY TOWER	324	435	530	110	200	200
591-003-770-016	GENERAL SUPPLIES EXPENSE	1,315	2,041	1,667	776	1,800	1,500
591-003-775-006	MTNCE - STOREROOM EQUIPMENT	189	8	144	0	0	0
591-003-775-008	MTNCE - FIELD EQUIPMENT	1,995	8,877	2,426	4,630	2,500	7,500
591-003-777-005	MTNCE - BOOSTER STATION	5,042	6,406	11,448	5,661	8,700	9,543
591-003-777-011	MTNCE - CHERRY STREET TANK	990	2,410	9,696	4,630	7,200	8,043
591-003-777-012	MTNCE - N. 5TH ST TANK	1,605	2,025	8,451	4,190	7,200	8,043
591-003-777-013	MTNCE - CENTURY WATER TANK	3,256	2,910	9,368	5,150	7,200	8,043
591-003-777-014	MAINT - BERTRAND CROSS TOWER	3,159	3,051	9,788	4,716	7,200	8,043
591-003-777-015	MAINT - CARBERRY TOWER	3,427	2,602	9,351	4,904	7,200	8,043
591-003-780-004	MTNCE - DISTRIBUTION MAINS	112,818	180,497	124,835	52,833	90,000	105,000
591-003-780-006	MTNCE - SERVICES	151,990	154,571	86,803	43,413	90,000	105,000
591-003-780-007	MTNCE - SERVICES (STREET PAVIN	45,523	6,150	24	(950)	35,000	35,000
591-003-781-001	CUSTOMER PREMISE EXPENSE	0	6,094	0	0	0	0
591-003-784-004	VEHICLE MAINTENANCE	9,179	21,197	23,248	10,202	50,000	41,000
591-003-785-011	HAZARDOUS WASTE DISPOSAL	0	0	62	0	100	100
591-003-787-001	MTNCE - METERS	4,891	5,241	9,720	3,495	5,000	9,543
591-003-787-002	METER TOUCH-READ CONVERSION -	0	0	5	0	0	0
591-003-787-003	METER RADIO READ CONVERSION	0	1,509	0	0	0	0
591-003-788-002	MTNCE - SERVICE BUILDING	15,598	18,123	16,827	6,157	15,000	15,000
591-003-788-007	MTNCE - RADIO EQUIPMENT	1,627	3,472	2,328	233	2,000	1,000
591-003-789-001	TOOL EXPENSE	3,380	18,200	3,885	3,453	0	10,000
591-003-920-006	HEAT & UTILITIES - SERVICE BUI	11,192	12,914	12,275	4,979	0	10,000
591-003-940-001	EQUIPMENT RENTAL	0	0	0	0	0	0
591-003-969-014	LICENSE & PERMIT EXPENSE	5,476	230	1,163	5,238	0	5,000
Total DISTRIBUTION:		554,575	690,764	443,026	198,827	443,800	483,461
ADMINISTRATIVE & GENERAL							
591-004-708-001	PAYROLL - METER READERS	16,832	16,270	14,648	10,670	14,850	0
591-004-709-001	PAYROLL - CLERICAL	74,531	80,768	81,873	41,301	90,200	92,425
591-004-709-006	CUT-OFF & COLLECTION EXPENSE	6,736	7,973	20,887	10,986	24,000	22,000
591-004-710-001	PAYROLL - ADMINISTRATIVE	45,738	48,841	53,508	27,148	61,900	65,650
591-004-717-001	PENSION FUND EXPENSE	38,012	39,358	133,714	38,441	38,441	80,123
591-004-717-002	RETIRES GROUP MED INSURANCE	11,813	24,500	34,650	12,513	25,200	20,000
591-004-717-003	SOCIAL SECURITY TAX	41,233	48,476	39,853	19,937	31,651	39,000
591-004-717-004	EMPLOYEES GROUP INSURANCE - ME	142,386	140,470	186,175	78,976	200,900	200,900
591-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
591-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
591-004-717-008	PAYROLL - VACATION PAY	10,626	13,572	12,664	5,124	0	0
591-004-717-009	PAYROLL - HOLIDAY PAY	5,229	5,439	6,276	3,656	0	0
591-004-717-010	PAYROLL - PERSONAL DAYS	1,589	1,760	2,983	728	0	0

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
591-004-717-011	PAYROLL - SICK PAY	4,100	10,588	6,570	2,129	0	0
591-004-717-012	PAYROLL - INJURY PAY	0	0	0	322	0	0
591-004-717-013	PAYROLL - FUNERAL PAY	193	218	362	364	0	0
591-004-717-014	PAYROLL - JURY DUTY & OTHER	116	0	86	0	0	0
591-004-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
591-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
591-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
591-004-717-020	UNEMPLOYMENT COMPENSATION	2,229	1,821	0	625	0	0
591-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	134	8	0	0	0
591-004-717-025	PAYROLL - EMERGENCY PAY	0	4,145	0	0	0	0
591-004-717-050	PAYROLL - COMPENSATED BENEFITS	1,189	(4,111)	(972)	0	0	0
591-004-717-060	OPEB - RETIREE HEALTH INSUR	12,698	33,397	23,752	0	0	0
591-004-727-001	OFFICE SUPPLIES	3,851	3,579	3,242	1,956	4,000	4,000
591-004-731-001	BOOKS & PERIODICALS	223	1,205	293	477	500	1,000
591-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	4,678	8,064	5,310	2,365	4,000	4,000
591-004-733-002	NETWORK COMPUTER EQUIPMENT	2,351	13,766	11,029	743	2,500	5,000
591-004-735-001	OFFICE FURNITURE & EQUIPMENT E	716	1,519	3,151	214	1,000	1,000
591-004-736-001	POSTAGE EXPENSE	4,285	2,535	1,537	449	1,500	1,000
591-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	25	932	0	72	0	200
591-004-756-005	CAR ALLOWANCE/MILEAGE	350	831	761	515	1,000	1,000
591-004-801-001	PROFESSIONAL SERVICES	43,729	36,673	38,498	29,373	50,000	50,000
591-004-801-005	AUDIT FEES	1,630	1,375	1,588	2,775	1,600	2,465
591-004-801-007	OFFICE SECURITY EXPENSES	0	0	0	834	0	8,750
591-004-803-001	CITY ADMINISTRATION EXPENSE	24,286	25,024	27,456	13,455	26,900	27,400
591-004-813-001	CONTRACTUAL SERVICES-PAYROLL	0	0	4,554	964	0	0
591-004-813-002	CONTRACTUAL SERVICES-MATERIAL	0	0	1,053	321	0	0
591-004-816-001	GENERAL MEDICAL EXPENSE	771	1,113	695	508	500	750
591-004-820-001	TRAVEL, TRAINING & CONFERENCE	4,345	11,757	9,473	3,505	6,000	6,000
591-004-821-001	MEMBERSHIP FEES	2,961	2,786	2,650	1,790	3,600	3,600
591-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	0	0	0	0	0	0
591-004-851-001	TELEPHONE EXPENSE	4,641	14,006	7,043	2,435	5,000	5,000
591-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
591-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	2,289	676	102	43	0	100
591-004-900-001	PRINTING & PUBLISHING	1,586	2,118	2,832	0	2,000	5,000
591-004-920-005	HEAT & UTILITIES - OFFICE BUIL	6,712	7,381	7,149	3,097	6,000	6,000
591-004-930-001	MTNCE - OFFICE EQUIPMENT	4,576	2,793	1,878	1,451	2,500	2,500
591-004-930-002	MTNCE - COMPUTER EQUIPMENT	2,411	4,713	4,655	2,353	4,500	5,000
591-004-930-003	MTNCE - TELEPHONE EQUIPMENT	58	47	0	0	0	0
591-004-931-002	MTNCE - OFFICE BUILDING	6,667	14,852	18,803	6,276	15,000	15,000
591-004-945-001	RENT - OFFICE BUILDING	9,084	9,084	9,191	4,621	9,000	9,000
591-004-946-001	PROPERTY TAXES - OFFICE BUILDI	0	0	0	0	0	0
591-004-956-008	MISCELLANEOUS	163	1,192	347	224	250	250
591-004-956-015	BANK SERVICE FEES	60	60	40	25	0	50
591-004-957-001	INSURANCE - GENERAL	18,414	19,936	20,944	9,968	20,000	21,000
591-004-957-003	INSURANCE - WORKMENS COMPENSAT	6,667	5,506	3,252	1,286	7,343	8,486
591-004-959-005	INTEREST PAID ON CUSTOMER DEPO	1,518	1,557	2,232	2,178	2,000	0
591-004-965-001	BAD DEBTS	6,746	2,180	8,545	4,819	10,000	10,000
591-004-965-002	BAD DEBTS - DAMAGE CLAIMS	0	0	0	798	0	0
591-004-965-003	BAD DEBT COLLECTION FEES	1,234	547	1,167	191	300	300
Total ADMINISTRATIVE & GENERAL:		582,277	671,426	816,507	353,001	674,135	723,949

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
DEPRECIATION							
591-006-968-001	DEPR - PRODUCTION PLANT	113,953	120,053	125,709	62,841	136,000	137,000
591-006-968-003	DEPR - DISTRIBUTION PLANT	178,507	194,464	200,538	100,536	203,000	203,000
591-006-968-008	DEPR - GENERAL PLANT	33,330	32,849	35,238	19,520	40,000	40,000
Total DEPRECIATION:		325,790	347,366	361,485	182,897	379,000	380,000
DISTRIBUTED EXPENSE							
591-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(3,435)	(6,131)	(863)	(2,658)	0	0
591-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(3,349)	(4,617)	(809)	(2,260)	0	0
591-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(1,898)	(28,811)	(1,448)	(20,711)	0	0
Total DISTRIBUTED EXPENSE:		(8,682)	(39,559)	(3,120)	(25,629)	0	0
CITY SERVICE							
591-008-955-001	TRANSFERS TO MUNICIPALITY	0	207,681	214,904	87,200	210,800	195,475
591-008-955-002	CITY UTILITY SERVICE	22,170	18,905	17,317	4,073	8,000	8,000
591-008-955-006	EXPENSE INCURRED AT REQUEST OF	92	1,117	553	0	1,000	1,000
591-008-955-021	MTNCE - WATER MAIN (FIRE DEPT	0	0	0	0	0	0
591-008-955-022	MTNCE - HYDRANTS	0	6,198	10,226	2,270	8,000	8,000
591-008-955-023	MTNCE - FOUNTAINS	0	0	0	0	0	0
591-008-955-024	MTNCE - PARK & PLAYGROUND PIP	0	0	0	0	0	0
Total CITY SERVICE:		22,262	233,901	243,000	93,543	227,800	212,475
BOND EXPENSE							
591-009-996-001	INTEREST - BONDED DEBT	131,624	89,948	77,063	34,608	69,215	61,260
591-009-996-002	BOND ISSUE EXPENSE	2,865	0	0	0	0	0
591-009-996-003	BOND OUTFLOW INT EXPENSE	0	19,968	19,968	9,984	0	0
Total BOND EXPENSE:		134,489	109,916	97,031	44,592	69,215	61,260
Total FUND EXPENDITURES:		1,822,227	2,258,748	2,183,890	942,933	2,065,700	2,085,546
NET REVENUES (EXPENDITURES)							
		255,271	(109,272)	59,385	212,741	111,650	457,837
BEGINNING FUND BALANCE							
						4,900,163	5,011,813
PROJECTED ENDING FUND BALANCE							
						5,011,813	5,469,650

WASTEWATER DIVISION

(590)

The *Wastewater Division* consists of a superintendent, a chief operator, a chemist, two maintenance mechanics, four operators-mechanics, and a shared service person, storekeeper and equipment mechanic. The Division is responsible for the City's Wastewater Treatment Plant, Diversion Chambers, Lift Stations, 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.

SIGNIFICANT CHANGES

FY 2015

- Increase in professional services budget by \$54,000 as we are in continued need of engineering to assist with permits and asset management, which is due this fall.
- Increased maintenance replacement budget by \$55,000 to account for failure/s of old pumps and equipment.
- Increased capital plan line item to \$150,000 for SRF project plan construction.
- Increased electricity budget for plant operation by \$15,000.

FY 2016

- Decrease in sludge removal by \$20,000 due to landfill hauling of our sludge containers.
- Increased laboratory equipment line-item by \$50,000 to update our lab equipment.
- Decrease telephone expense as after-hours utilities dispatch is being moved to police dispatch.
- Plant monitoring and alarm upgrades installed in FY 2015 are decreasing plant labor costs by \$18,000.

FY 2017

- Real-time operational changes in the plant continue as a result of upgrades in previous fiscal years.
- Final clarifier mechanism will be replaced.
- Finish up the Return Activated Sludge system improvements.
- Continuing collection system upgrades with year 3 (of 4) improvements to the sewer system under our 2014 State SRF plan.

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2017							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
IPP OPERATING REVENUES							
590-100-649-001	IPP QUARTERLY ADMINISTRATION FEE	0	0	0	0	3,630	3,630
590-100-649-002	IPP INSPECTION FEES	0	0	0	0	456	1,824
590-100-649-003	IPP ORDINANCE PERMIT FEES	576	1,064	(266)	532	266	266
590-100-649-005	IPP LABORATORY ANALYSIS FEES	0	0	0	0	0	0
590-100-649-021	IPP VOLUME RATE FEES - CITY	0	0	0	0	1,000	1,000
590-100-649-022	IPP VOLUME RATE FEES - RURAL	0	0	0	0	0	0
590-100-649-023	IPP VOLUME RATE FEES - NILES T	0	0	0	0	0	0
Total IPP OPERATING REVENUES:		576	1,064	(266)	532	5,352	6,720
OPERATING REVENUES							
590-101-620-005	METER TESTING FEES	0	0	0	0	0	0
590-101-620-006	PENALTIES	12,997	15,875	11,203	5,565	12,000	11,000
590-101-621-001	RECOVERY OF BAD DEBTS	1,454	1,766	2,789	1,191	2,000	1,500
590-101-624-001	CONTRACT MAINTENANCE CHARGES	2,259	2,259	2,259	0	0	0
590-101-642-001	SEWAGE CHARGES - CITY	1,395,731	1,439,058	1,487,410	789,789	1,475,000	1,710,522
590-101-642-003	SEWAGE CHARGES - NILES TWP	933,616	1,071,409	1,097,724	533,388	1,159,000	1,262,383
590-101-642-004	SEWAGE CHARGES - HOWARD TWP	58,271	64,872	67,317	32,784	64,000	77,415
590-101-642-005	SEWAGE CHARGES - BERTRAND TWP	27,232	25,492	15,863	7,770	15,000	18,242
590-101-643-005	BULK LOADS	139,958	252,354	203,291	97,858	150,000	233,785
590-101-647-100	UNBILLED REVENUE	7,840	4,052	(21,803)	0	0	0
Total OPERATING REVENUES:		2,579,358	2,877,137	2,866,053	1,468,345	2,877,000	3,314,847
NON-OPERATING REVENUES							
590-102-501-001	FEDERAL GRANTS	0	0	0	0	0	0
590-102-539-001	STATE GRANTS	76,001	204,683	14,220	0	0	0
590-102-626-001	SERVICES RENDERED	0	0	0	402	0	0
590-102-664-001	INTEREST	824	953	1,551	1,333	0	2,000
590-102-664-051	INTEREST INCOME - REPLACEMENT	50,401	60,993	64,867	31,672	0	65,000
590-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
590-102-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
590-102-671-001	MISCELLANEOUS	7,541	5,303	5,601	5,385	5,000	5,000
590-102-671-007	SALE OF SCRAP	924	0	2,140	120	1,000	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
590-102-676-005	PROFIT ON CONTRACTED SERVICES	0	0	21,164	20,551	0	0
590-102-693-001	CAPITAL GAIN OR LOSS	0	(150)	0	0	0	0
Total NON-OPERATING REVENUES:		135,691	271,782	109,543	59,463	6,000	72,500
Total FUND REVENUES:		2,715,625	3,149,983	2,975,330	1,528,340	2,888,352	3,394,067
EXPENDITURES							
PROCESSING							
590-001-706-001	PAYROLL-DIST SUPERVISION & ENG	0	8,269	62,299	2,686	72,300	67,860
590-001-706-002	PAYROLL-PLANT SUPERVISION & EN	52,126	53,260	93,298	47,505	107,000	55,000
590-001-707-002	PAYROLL-PLANT LABOR	298,021	296,033	228,760	106,410	252,000	277,420
590-001-707-004	PAYROLL-LABORATORY OPERATIONS	35,018	31,954	24,925	21,982	50,000	30,000
590-001-717-005	PAYROLL - COMP TIME	(140)	35	(1,128)	386	0	0
590-001-717-008	PAYROLL - VACATION PAY	50,270	27,494	37,041	11,209	0	0
590-001-717-009	PAYROLL - HOLIDAY	16,699	15,337	15,734	6,823	0	0
590-001-717-010	PAYROLL - PERSONAL DAYS	5,193	4,391	6,703	1,879	0	0
590-001-717-011	PAYROLL - SICK PAY	22,007	9,685	26,173	1,290	0	0
590-001-717-012	PAYROLL - WORK INQUIRY	68	904	83	253	0	0

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2017							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-001-717-013	PAYROLL - FUNERAL	635	1,595	1,488	485	0	0
590-001-717-014	PAYROLL - JULY DUTY & OTHER	0	212	262	0	0	0
590-001-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
590-001-717-023	PAYROLL - RETROACTIVE PAY EXP	0	1,088	183	0	0	0
590-001-717-050	PAYROLL - COMPENSATED BENEFITS	(43,293)	16,369	7,120	0	0	0
590-001-744-001	UNIFORMS	3,922	3,725	4,043	2,794	4,000	5,500
590-001-744-004	RISK MGMT - EQUIP & MEETINGS	7,433	7,394	8,473	4,141	5,000	6,000
590-001-744-005	SAFETY GLASSES	0	0	78	0	0	0
590-001-746-001	ELECTRICITY	196,457	208,024	192,473	90,306	185,000	185,000
590-001-746-002	WATER & SEWAGE	7,740	12,783	15,763	4,914	12,000	12,000
590-001-746-003	FUEL OIL	0	1,254	990	504	2,500	2,500
590-001-746-004	NATURAL GAS	48,476	79,286	46,059	16,894	50,000	50,000
590-001-746-006	LUBRICANTS	1,389	1,517	1,311	0	1,750	1,500
590-001-746-007	LABORATORY SUPPLIES	9,062	8,595	7,077	6,204	7,000	15,000
590-001-746-008	MISCELLANEOUS EXPENSE	61	0	134	152	0	200
590-001-746-009	CHLORINE	16,000	16,469	16,420	8,236	17,000	17,000
590-001-746-010	FERROUS CHLORIDE	17,058	14,796	16,749	8,368	15,000	17,000
590-001-746-011	NITRIC ACID	0	0	0	0	0	0
590-001-746-012	POLYMER	34,673	31,050	31,050	12,420	25,000	25,000
590-001-746-013	SULPHUR DIOXIDE	8,050	10,200	11,146	4,896	6,500	9,000
590-001-746-014	SALT	0	38	38	0	100	100
590-001-746-016	SLUDGE REMOVAL	77,572	81,986	82,589	33,060	55,000	60,000
590-001-756-004	GASOLINE & OIL	5,174	5,628	1,622	937	4,000	2,000
590-001-770-016	GENERAL SUPPLIES EXPENSE	1,709	2,797	2,017	417	2,500	1,500
590-001-770-017	MTNCE - BUILDING	7,873	11,307	8,857	119	10,000	10,000
590-001-770-018	MTNCE - GROUNDS	7,325	18,119	13,430	5,364	5,000	7,500
590-001-775-008	MTNCE - FIELD EQUIPMENT	665	767	995	259	1,000	750
590-001-775-012	MTNCE - PLANT EQUIPMENT	68,582	65,889	29,216	7,978	70,000	70,000
590-001-775-013	MTNCE - PLANT EQUIPMENT REPLAC	55,017	42,185	24,869	2,303	70,000	70,000
590-001-775-021	MTNCE - LABORATORY EQUIPMENT	252	421	427	424	1,000	1,000
590-001-775-022	MTNCE - INSTRUMENT	988	4,006	3,648	0	3,500	0
590-001-784-004	VEHICLE MAINTENANCE	7,650	5,579	8,772	3,392	10,000	10,000
590-001-785-011	HAZARDOUS WASTE REMOVAL	0	0	0	50	0	250
590-001-788-007	MTNCE - RADIO EQUIPMENT	677	4,214	349	233	500	250
590-001-789-001	TOOL EXPENSE	2,849	4,072	3,955	811	10,000	5,000
590-001-789-005	LABORATORY EQUIPMENT	0	133	2,230	9,983	50,000	25,000
590-001-817-001	LABORATORY TESTING & ANALYSIS	3,009	7,317	7,661	2,426	3,000	3,000
590-001-969-014	LICENSE & PERMIT EXPENSE	6,075	11,982	11,256	5,713	15,000	15,000
Total PROCESSING:		1,032,342	1,128,159	1,056,638	434,206	1,122,650	1,057,330
INTERCEPTER SEWER							
590-002-750-016	OPERATION - DIVERSION CHAMBER	0	634	0	113	0	0
590-002-750-017	ELECTRICITY - DIVERSION CHAMBE	49	29	23	0	0	0
590-002-780-021	MTNCE - INTERCEPTER SEWERS	3,871	399	1,423	138	7,925	4,260
590-002-780-023	MTNCE - DIVERSION CHAMBERS	40	311	848	29	25	100
Total INTERCEPTER SEWER:		3,960	1,373	2,294	280	7,950	4,360
SANITARY SEWER							
590-003-717-005	PAYROLL - COMP TIME	0	(1,256)	0	0	0	0
590-003-750-015	OPERATION-WESTERN ELECT LIFT S	4,646	(184)	0	0	500	500
590-003-750-021	ELECTRICITY - WESTERN ELECT LI	1,436	1,062	993	377	1,000	1,000
590-003-750-022	ELECTRICITY - PROGRESSIVE DRIV	54	61	81	0	100	100
590-003-750-026	ELECTRICITY - BERTRAND CROSSIN	408	420	678	300	600	700

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2017							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-003-759-001	MAPS AND RECORDS	0	0	678	0	1,000	1,000
590-003-780-005	MTNCE - SANITARY SEWERS	156,235	163,280	321,049	82,283	165,917	191,110
590-003-784-004	VEHICLE MAINTENANCE	1,406	1,909	0	0	500	0
590-003-786-022	MTNCE - WESTERN ELEC SEWAGE LI	336	1,450	11,173	388	2,000	2,000
590-003-786-024	MTNCE - HOWARD TWP SEWAGE LIFT	294	1,210	107	0	2,000	2,000
590-003-786-025	MTNCE - PROGRESSIVE DRIVE LIFT	550	235	498	182	250	500
590-003-786-026	MTNCE - BERTRAND CROSSING LIFT	1,317	528	7,435	179	500	500
590-003-786-027	MTNCE - INDUSTRIAL DR LIFT	1,294	3,995	805	323	500	500
590-003-787-004	MTNCE - INSTALLED FLOW METERS	1,498	1,705	1,387	639	500	1,000
590-003-787-005	MTNCE - INSTALLED FLOW METERS	871	224	0	0	250	0
Total SANITARY SEWER:		170,345	174,639	344,884	84,671	175,617	200,910
ADMINISTRATIVE & GENERAL							
590-004-708-001	PAYROLL - METER READERS	13,495	12,663	14,207	10,356	14,850	10,560
590-004-709-001	PAYROLL - CLERICAL	59,244	64,128	68,433	35,299	71,710	73,313
590-004-710-001	PAYROLL - ADMINISTRATIVE	37,323	41,439	45,162	22,993	52,600	55,590
590-004-717-001	PENSION FUND EXPENSE	49,340	50,052	148,766	42,768	42,768	87,017
590-004-717-002	RETIREEES GROUP MED INSURANCE	0	4,000	9,570	8,470	9,261	19,500
590-004-717-003	SOCIAL SECURITY TAX	48,310	48,186	47,861	22,162	40,000	46,000
590-004-717-004	EMPLOYEES GROUP INSURANCE - ME	171,450	154,900	184,745	83,930	176,000	176,000
590-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
590-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
590-004-717-008	PAYROLL - VACATION PAY	8,815	11,173	8,629	3,695	0	0
590-004-717-009	PAYROLL - HOLIDAY PAY	4,273	4,497	4,494	2,641	0	0
590-004-717-010	PAYROLL - PERSONAL DAYS	1,313	1,446	2,160	530	0	0
590-004-717-011	PAYROLL - SICK PAY	3,475	8,572	5,368	1,776	0	0
590-004-717-012	PAYROLL - INJURY PAY	0	0	0	258	0	0
590-004-717-013	PAYROLL - FUNERAL PAY	154	174	319	320	0	0
590-004-717-014	PAYROLL - JURY DUTY & OTHER	93	0	84	0	0	0
590-004-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
590-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
590-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
590-004-717-020	UNEMPLOYMENT COMPENSATION	3,926	1,821	0	500	0	0
590-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	107	7	0	0	0
590-004-717-025	PAYROLL - EMERGENCY PAY	0	1,964	0	0	0	0
590-004-717-050	PAYROLL - COMPENSATED BENEFITS	1,111	(3,176)	(823)	0	0	0
590-004-717-060	OPEB - RETIREE HEALTH INSUR	0	5,453	656	0	0	0
590-004-727-001	OFFICE SUPPLIES	2,772	4,105	3,566	1,735	5,000	5,000
590-004-731-001	BOOKS & PERIODICALS	282	139	293	271	500	500
590-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	3,245	5,615	6,381	2,452	3,000	3,000
590-004-733-002	NETWORK COMPUTER EQUIPMENT	3,071	11,270	8,814	594	2,500	4,000
590-004-735-001	OFFICE FURNITURE & EQUIPMENT E	581	623	824	645	1,000	1,000
590-004-736-001	POSTAGE EXPENSE	2,301	1,010	1,240	336	1,200	800
590-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	56	128	25	25	100	100
590-004-756-005	CAR ALLOWANCE/MILEAGE	311	769	773	425	0	500
590-004-801-001	PROFESSIONAL SERVICES	119,247	233,608	47,979	34,397	35,000	50,000
590-004-801-005	AUDIT FEES	1,303	1,100	1,270	2,220	1,300	1,975
590-004-801-007	OFFICE SECURITY EXPENSES	0	0	0	667	0	7,000
590-004-803-001	CITY ADMINISTRATION EXPENSE	20,051	20,648	22,622	11,090	21,600	22,000
590-004-813-001	CONTRACTUAL SERVICES-PAYROLL	0	0	9,502	8,954	0	0
590-004-813-002	CONTRACTUAL SERVICES-MATERIAL	0	0	0	49	0	0
590-004-816-001	GENERAL MEDICAL EXPENSE	777	722	934	401	500	750

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-004-820-001	TRAVEL, TRAINING & CONFERENCE	7,477	10,213	14,361	3,813	7,500	10,000
590-004-821-001	MEMBERSHIP FEES	124	112	386	25	500	1,000
590-004-851-001	TELEPHONE EXPENSE	6,252	14,293	8,433	3,298	2,500	6,000
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	1,580	429	220	30	100	500
590-004-900-001	PRINTING & PUBLISHING	109	318	3,099	0	100	500
590-004-920-005	HEAT & UTILITIES - OFFICE BUIL	6,712	8,181	7,420	3,075	4,500	6,000
590-004-930-001	MTNCE - OFFICE EQUIPMENT	4,134	2,576	1,767	1,652	2,500	2,500
590-004-930-002	MTNCE - COMPUTER EQUIPMENT	1,911	3,891	5,237	2,276	2,000	2,500
590-004-930-003	MTNCE - TELEPHONE EQUIPMENT	29	37	0	0	0	0
590-004-931-002	MTNCE - OFFICE BUILDING	6,352	14,759	17,483	4,233	15,000	15,000
590-004-945-001	RENT - OFFICE BUILDING	9,084	9,084	9,191	4,621	9,000	9,000
590-004-946-001	PROPERTY TAXES - OFFICE BUILDI	0	0	0	0	0	0
590-004-956-008	MISCELLANEOUS	190	558	513	330	500	500
590-004-956-015	BANK SERVICE FEES	0	0	0	0	0	0
590-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
590-004-956-030	IPP FRINGE BENEFIT ALLOCATION	0	0	0	0	0	0
590-004-956-031	IPP BILLING EXPENSE ALLOCATION	0	0	0	0	0	0
590-004-957-001	INSURANCE - GENERAL	40,102	40,461	39,007	20,231	41,000	41,000
590-004-957-003	INSURANCE - WORKMENS COMPENSAT	6,732	5,578	3,413	1,236	6,929	7,617
590-004-959-005	INTEREST PAID ON CUSTOMER DEP	0	0	144	318	0	0
590-004-959-020	INTEREST PD ON ELECT DEPT LOAN	0	37,599	0	0	0	0
590-004-965-001	BAD DEBTS	3,112	1,407	6,315	3,760	5,000	5,000
590-004-965-003	BAD DEBT COLLECTION FEES	553	422	538	138	250	250
Total ADMINISTRATIVE & GENERAL:		650,772	837,054	761,388	348,995	576,268	671,972
INDUSTRIAL PRE-TREATMENT							
590-005-961-001	IPP PAYROLL - SUPERVISION (ACT	0	0	0	0	620	6,000
590-005-961-002	IPP PAYROLL - CHEMIST (ACTUAL	2,219	733	0	118	2,500	20,000
590-005-961-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-961-005	IPP OFFICE FURNITURE & EQUIPME	0	0	0	0	0	0
590-005-961-006	IPP BILLING EXPENSE	0	0	0	0	0	0
590-005-961-007	IPP SUPPLIES EXPENSE	0	0	0	0	0	0
590-005-961-010	IPP TELEPHONE EXPENSE	82	787	243	58	100	100
590-005-961-022	IPP PROFESSIONAL SERVICE FEES	0	0	0	0	0	0
590-005-961-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	0	0
590-005-961-026	IPP POSTAGE	0	8	0	6	0	0
590-005-962-002	IPP PAYROLL - CHEMIST (ACTUAL	90	24	0	0	0	0
590-005-962-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-962-007	IPP SUPPLIES EXPENSE	376	855	84	12	600	1,000
590-005-962-015	IPP LAB TESTING & ANALYSIS	0	0	0	0	0	0
590-005-962-016	IPP PAYROLL - SEWER SAMPLING	0	0	0	0	0	0
590-005-962-017	IPP PAYROLL - OPERATOR MECHANI	0	0	0	0	0	0
590-005-962-020	IPP VEHICLE MAINTENANCE	0	0	0	0	0	0
590-005-962-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	0	0
590-005-963-002	IPP PAYROLL - CHEMIST (ACTUAL	90	72	0	2,264	0	0
590-005-963-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-963-008	IPP EDUCATION, TRAINING, & TRA	0	0	0	0	0	0
590-005-963-009	IPP BOOKS & PERIODICALS	0	0	0	0	0	0
Total INDUSTRIAL PRE-TREATMENT:		2,857	2,479	327	2,458	3,820	27,100

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2017							
							2016-17
		2012-13	2013-14	2014-15	10/15-03/16	2015-16	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
DEPRECIATION							
590-006-968-005	DEPR - PROCESSING PLANT	599,885	602,147	616,354	315,633	620,000	636,000
590-006-968-006	DEPR - INTERCEPTER PLANT	59,824	59,824	58,948	27,936	61,000	59,000
590-006-968-007	DEPR - COLLECTION PLANT	34,727	37,227	38,882	19,441	39,500	40,000
590-006-968-008	DEPR - GENERAL PLANT	35,742	42,764	54,011	29,856	51,000	60,000
Total DEPRECIATION:		730,178	741,962	768,195	392,866	771,500	795,000
DISTRIBUTED EXPENSE							
590-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(227)	(103)	(1,474)	(79)	0	0
590-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(496)	(468)	(1,612)	(196)	0	0
590-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(645)	(1,721)	(2,849)	(460)	0	0
Total DISTRIBUTED EXPENSE:		(1,368)	(2,292)	(5,935)	(735)	0	0
CITY SERVICE							
590-008-955-001	TRANS TO CITY - PILOT	0	260,079	266,831	83,034	286,300	203,996
Total CITY SERVICE:		0	260,079	266,831	83,034	286,300	203,996
DEBT							
590-009-959-004	INTEREST ON BONDED DEBT	96,582	92,119	87,432	42,528	82,690	77,810
590-009-996-002	BOND ISSUE EXPENSE	3,137	0	0	0	0	0
Total DEBT:		99,719	92,119	87,432	42,528	82,690	77,810
Total FUND EXPENDITURES:		2,688,805	3,235,572	3,282,054	1,388,303	3,026,795	3,038,478
NET REVENUES (EXPENDITURES)		26,820	(85,589)	(306,724)	140,037	(138,443)	355,589
BEGINNING FUND BALANCE						10,305,682	10,167,239
PROJECTED ENDING FUND BALANCE						10,167,239	10,522,828

**CITY OF NILES - UTILITIES DEPARTMENT
"SIGNIFICANT" EXPENDITURES
ELECTRIC DIVISION - 5 YEAR PLAN
FY 2016-2017**

Account Category / Project Description	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
TRANSMISSION PLANT					
1. Overhead Conductors & Devices					
a. Upgrade Switching Stations / Substations - smart reclosers	\$ 500,000	\$ 40,000			
b. Transmission Upgrades	\$ 240,000		\$ 260,000	\$ 260,000	\$ 275,000
c. Engineering	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 25,000
d. fiber Build-Out to Substations (should be done and paid for in FY16)					
2. Equipment Eastside Substation					
a. Remove Station Transformer	\$ 90,000	\$ 90,000			
3. Equipment Broadway Substation					
a. Remove Station Transformer	\$ 90,000				
	\$ 855,000	\$ 155,000	\$ 290,000	\$ 290,000	\$ 300,000
"Transmission Plant" Sub Total					
DISTRIBUTION PLANT					
1. Poles/Towers/Fixtures (New Construction)					
a. Engineering	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000
2. Overhead Conductors & Devices					
a. New System Additions - Unknown Customer Activity	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000
b. 12KV Conversions/ Distribution Upgrades	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 10,000
c. Voltage Regulator Controls (36)	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 200,000
3. Overhead Street Lights					
a. Convert Mercury Vapor Lights and HPS to Magnetic Induction & LED	\$ 25,000	\$ 25,000	\$ 26,000	\$ 26,000	\$ 30,000
b. Install Decorative Street Lights - Main 5th to 10th, in front of YMCA	\$ 28,000	\$ 136,000			
c. Install Decorative Street Lights - West Main St.- State St.			\$ 60,000		
4. Underground Conversions, Conductors & Devices					
a. New System Additions - Lakeland Sub., Circuit-74, Lakeland Campus	\$ 150,000	\$ 200,000	\$ 60,000		
b. System Upgrades - Underground Conversions/ Re-Conductor	\$ 5,000	\$ 720,000	\$ 5,000	\$ 430,000	\$ 430,000
5. Distribution Transformers					
a. Services	\$ 25,000	\$ 25,000	\$ 75,000		
	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 50,000
	\$ 323,000	\$ 1,396,000	\$ 791,000	\$ 721,000	\$ 775,000
"Distribution Plant" SubTotal					
GENERAL PLANT					
1. Trucks & Trailers					
a. Replace or Refurbish Derrick Truck	\$ 180,000				
b. Replace Pick-up Trucks	\$ 45,000		\$ 45,000		
c. Backhoe Thumb	\$ 6,000				
c. Mini Excavator 60% (estimate \$75k used unit)		\$ 45,000			
2. Tools & Shop Equipment					
a. Misc. Tooling	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	\$ 241,000	\$ 55,000	\$ 55,000	\$ 10,000	\$ 10,000
"General Plant" SubTotal					
	\$ 1,419,000	\$ 1,606,000	\$ 1,136,000	\$ 1,021,000	\$ 1,085,000
TOTAL COMMITMENT BY YEAR					
	\$ 6,267,000				
TOTAL 5 - YEAR COMMITMENT					

**CITY OF NILES - UTILITIES DEPARTMENT
"SIGNIFICANT" EXPENDITURES
WATER DIVISION - 5 YEAR PLAN
FY 2016-2017**

<u>Account Category / Project Description</u>	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
<u>PRODUCTION PLANT</u>					
1. Well Maintenance					
- Western (Upgrade Well, New Drive, 277/480 power)		\$ 58,000			
- Decker Well					
- Front St. Well (permanently close)			\$ 18,000		
- Parker Well				\$ 50,000	
- Airport Well #1 (May not upgrade due to DEE plume)					\$ 28,000
"Production Plant" Sub Total	\$ -	\$ 58,000	\$ 18,000	\$ 50,000	\$ 28,000
<u>DISTRIBUTION PLANT</u>					
1. Distribution Mains					
a. WM Replacement (coordinate w/ DPW)	\$ 300,000				
b. LSL/WM Replacement (coordinate w/ DPW)		\$ 275,000			
c. WM Replacement (coordinate w/ DPW)			\$ 250,000		
d. LSL/WM Replacement (coordinate w/ DPW)				\$ 250,000	
e. Emergency Repairs/maintenance	\$ 38,000	\$ 33,000	\$ 29,000	\$ 22,000	\$ 72,000
Note: 1st year of WM replacement is in FY16, costs should be known thereafter.					
2. Meters					
a. ERT Meters and Infrastructure (deferred)					\$ 200,000
"Distribution Plant" Subtotal	\$ 338,000	\$ 308,000	\$ 279,000	\$ 272,000	\$ 272,000
<u>GENERAL PLANT</u>					
1. Trucks & Trailers					
a. TLB Replacement		\$ 18,750			\$ 72,000
b. Mini Excavator 25% (estimate \$75k used unit)					
"General Plant" Subtotal	\$ -	\$ 18,750	\$ -	\$ -	\$ 72,000
TOTAL COMMITMENT BY YEAR	\$ 338,000	\$ 384,750	\$ 297,000	\$ 322,000	\$ 372,000
TOTAL 5 - YEAR COMMITMENT	\$ 1,713,750				

CITY OF NILES - UTILITIES DEPARTMENT
 "SIGNIFICANT" EXPENDITURES
 WASTEWATER DIVISION - 5 YEAR PLAN
 FY 2016-2017

Account Category / Project Description	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
PROCESSING PLANT					
1. Building and Equipment					
a. Return Activated Sludge Pumps, VFD's, and Piping Upgrade (carryover from FY 2015)	\$ 500,000				
b. Final Clarifiers Replacement and Installation of Mechanism and Drive Unit	\$ 300,000	\$ 300,000			
c. Primary Clarifiers Replacement and Installation of Mechanism and Drive Unit		\$ 300,000	\$ 300,000	\$ 300,000	
d. Density Current Baffles		\$ 50,000	\$ 50,000		
e. Recycle Pump Replacement		\$ 120,000			
2 Pumps, Bases, Reducers		\$ 60,000			
f. Air Compressor Replacement					
g. Blower Replacement and Process Automation					
DO Probes, VFD,s, 2 Blowers and Motors			\$ 300,000	\$ 300,000	
h. Septic Receiving Station		\$ 25,000			
i. Huber Rebuild Project		\$ 15,000	\$ 15,000	\$ 15,000	
j. Scum Pump Replacements	\$ 45,000				
k. Old Lab Roof Replacement		\$ 40,000			
l. Upper Barscreen Replacement		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
m. Valve Replacement					\$ 150,000
n. Boiler Replacement and Associated Unit Heaters				\$ 65,000	
o. Cold Storage Building					\$ 75,000
p. Primary Sludge Pump Replacement					
"Processing Plant" Sub Total	\$ 845,000	\$ 625,000	\$ 680,000	\$ 695,000	\$ 240,000
COLLECTION PLANT					
1. Infrastructure Changes (2014 SRF Project Plan)					
a. Pickup Truck F 250 With Plow	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
b. Mini Excavator 15% (estimate \$75k used unit)					
"Collection Plant" Sub Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
GENERAL PLANT					
1. Field Equipment					
a. Pickup Truck F 250 With Plow	\$ 45,000				
b. Mini Excavator 15% (estimate \$75k used unit)	\$ 11,250				
"General Plant" Sub Total	\$ -	\$ 56,250	\$ -	\$ -	\$ -
TOTAL COMMITMENT BY YEAR	\$ 995,000	\$ 831,250	\$ 830,000	\$ 845,000	\$ 390,000
TOTAL 5 - YEAR COMMITMENT	\$ 3,891,250				