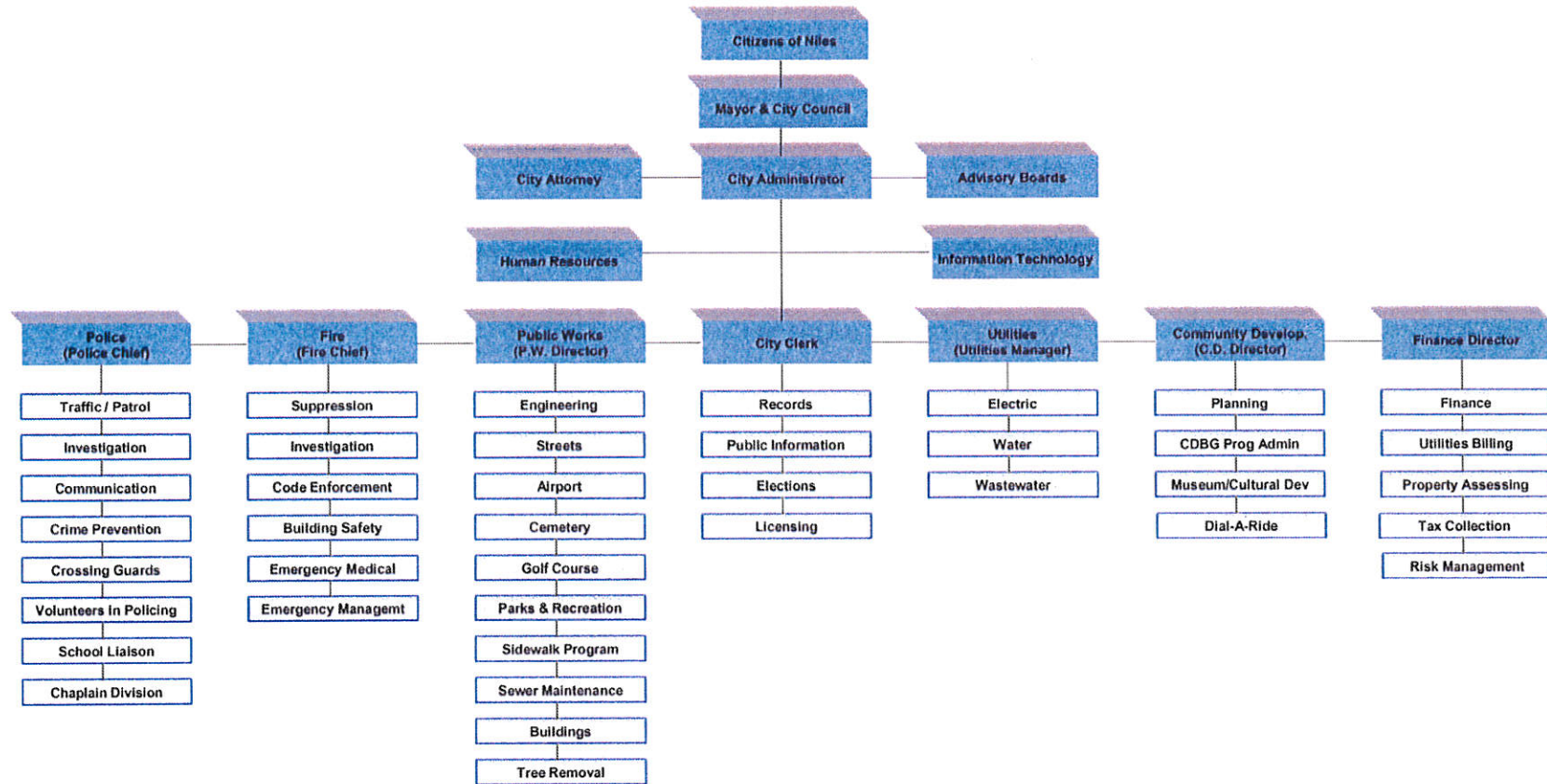


# City of Niles Organizational Chart



**CITY OF NILES  
FISCAL YEAR 2014-2015  
ANNUAL BUDGET SUMMARY**

Fund #	Fund Name	Actual	Actual	Actual	Prior Period Adjustment	Actual	Budgeted	Budgeted	Projected	Proposed	Proposed	Proposed	Projected
		2011/2012 Ending Balance	2012/2013 Revenue	2012/2013 Expenditures		2012/2013 Ending Balance	2013/2014 Revenue	2013/2014 Expenditures **	2013/2014 Ending Balance	2014/2015 Revenue	2014/2015 Expenditures	2014/2015 Net Rev (Exp)	2014/2015 Ending Balance
	<b>OPERATING FUNDS</b>	<b>Fund Balance</b>				<b>Fund Balance</b>			<b>Fund Balance</b>				<b>Fund Balance</b>
101	General	1,505,798	6,313,716	6,656,556	0	1,162,958	7,083,041	6,946,783	1,299,216	7,224,912	7,224,871	41	1,299,257
202	Major Highway	705,509	631,776	393,373	0	943,911	609,500	590,900	962,511	645,375	674,950	(29,575)	932,936
203	Local Highway	499,065	327,792	267,594	0	559,263	324,714	515,230	368,747	330,873	452,236	(121,363)	247,384
211	Tax Incremental Finance Authority (TIFA)	28,260	170,548	177,630	0	21,178	177,700	177,500	21,378	156,640	156,540	100	21,478
249	Building Department	28,916	80,952	109,242	0	626	140,150	139,723	1,053	144,475	142,906	1,569	2,622
280	Community Development Grant Loans	5,599	5	1,496	0	4,109	0	1,000	3,109	0	0	0	3,109
281	Downtown Development Non-Grant Loans	12,230	1	0	0	12,231	0	0	12,231	0	0	0	12,231
282	Community Housing Improvement (CHIP)	3,064	90	0	0	3,154	0	0	3,154	0	0	0	3,154
283	HUD Entitlement Program Fund	24,102	253,169	254,159	0	23,112	314,000	314,000	23,112	310,000	310,000	0	23,112
297	Economic Development Grants & Loans	467,794	618	0	0	468,412	0	0	468,412	0	100,000	(100,000)	368,412
401	Capital Improvement	47,534	49	0	0	47,583	75	9,000	38,658	75	5,000	(4,925)	33,733
402	Equipment Replacement	15,240	4,106	0	0	19,345	3,100	0	22,445	3,000	0	3,000	25,445
412	Industrial Park	69,600	74	1,282	0	68,392	100	250	68,242	100	0	100	68,342
491	Sewer Maintenance	45,348	155,475	154,870	0	45,953	166,115	165,615	46,453	174,841	174,541	300	46,753
588	Dial-A-Ride	215,262	700,827	560,959	0	355,130	654,381	557,987	451,524	617,425	545,979	71,446	522,970
616	Delinquent Tax Revolving	531,802	189,759	194,620	0	526,941	191,500	176,700	541,741	208,500	166,700	41,800	583,541
679	Local Improvement Revolving	60,548	63	0	0	60,611	100	0	60,711	100	0	100	60,811
701	Riverfront Amphitheatre Fund	17,573	944	0	0	18,517	530	200	18,847	170	100	70	18,917
706	Insurance	159,078	1,550,266	1,437,366	0	271,978	1,534,057	1,316,500	489,535	1,699,662	1,619,800	79,862	569,397
711	Cemetery Perpetual Care	767,151	0	34,806	0	732,345	3,500	31,500	704,345	8,000	35,000	(27,000)	677,345
731	Pension	28,594,323	4,369,088	2,684,009	0	30,279,403	1,791,842	2,650,000	29,421,245	1,955,166	2,700,000	(744,834)	28,676,411
	<b>Total Operating Funds</b>	<b>33,803,796</b>	<b>14,749,318</b>	<b>12,927,962</b>	<b>0</b>	<b>35,625,152</b>	<b>12,994,405</b>	<b>13,592,888</b>	<b>35,026,669</b>	<b>13,479,314</b>	<b>14,308,623</b>	<b>(829,309)</b>	<b>34,197,360</b>
		<b>Retained</b>				<b>Retained</b>			<b>Retained</b>				<b>Retained</b>
	<b>ENTERPRISE FUNDS</b>	<b>Earnings</b>				<b>Earnings</b>			<b>Earnings</b>				<b>Earnings</b>
209	Cemetery	94,871	136,449	150,979	0	80,341	151,600	163,495	68,446	157,200	163,656	(6,456)	61,990
581	Airport	1,383,425	89,840	121,218	0	1,352,047	53,700	121,230	1,284,517	51,600	105,508	(53,908)	1,230,609
584	Golf	142,470	165,584	168,489	0	139,565	182,250	166,461	155,354	193,250	155,640	37,610	192,964
582	Electric Utility	11,257,227	13,220,319	12,308,722	0	12,168,824	12,909,295	13,147,551	11,930,568	12,884,120	13,260,345	(376,225) *	11,554,343
590	WasteWater Utility	11,018,430	2,715,625	2,688,802	(231,664)	10,813,589	2,648,600	2,888,209	10,573,980	2,692,400	3,000,793	(308,393) *	10,265,587
591	Water Utility	4,864,151	2,077,498	1,822,222	(65,478)	5,053,949	2,060,700	2,017,803	5,096,846	2,077,000	1,965,762	111,238 *	5,208,084
	<b>Total Enterprise Funds</b>	<b>28,760,574</b>	<b>18,405,315</b>	<b>17,260,432</b>	<b>(297,142)</b>	<b>29,608,315</b>	<b>18,006,145</b>	<b>18,504,749</b>	<b>29,109,711</b>	<b>18,055,570</b>	<b>18,651,704</b>	<b>(596,134)</b>	<b>28,513,577</b>
	<b>GRAND TOTAL</b>		<b>33,154,633</b>	<b>30,188,394</b>			<b>31,000,550</b>	<b>32,097,637</b>		<b>31,534,884</b>	<b>32,960,327</b>	<b>(1,425,443)</b>	

\* These funds have Capital Expenditures and Debt Repayments that are not reflected in these numbers. See cash analysis on page 135.

\*\* Includes Budget Amendments

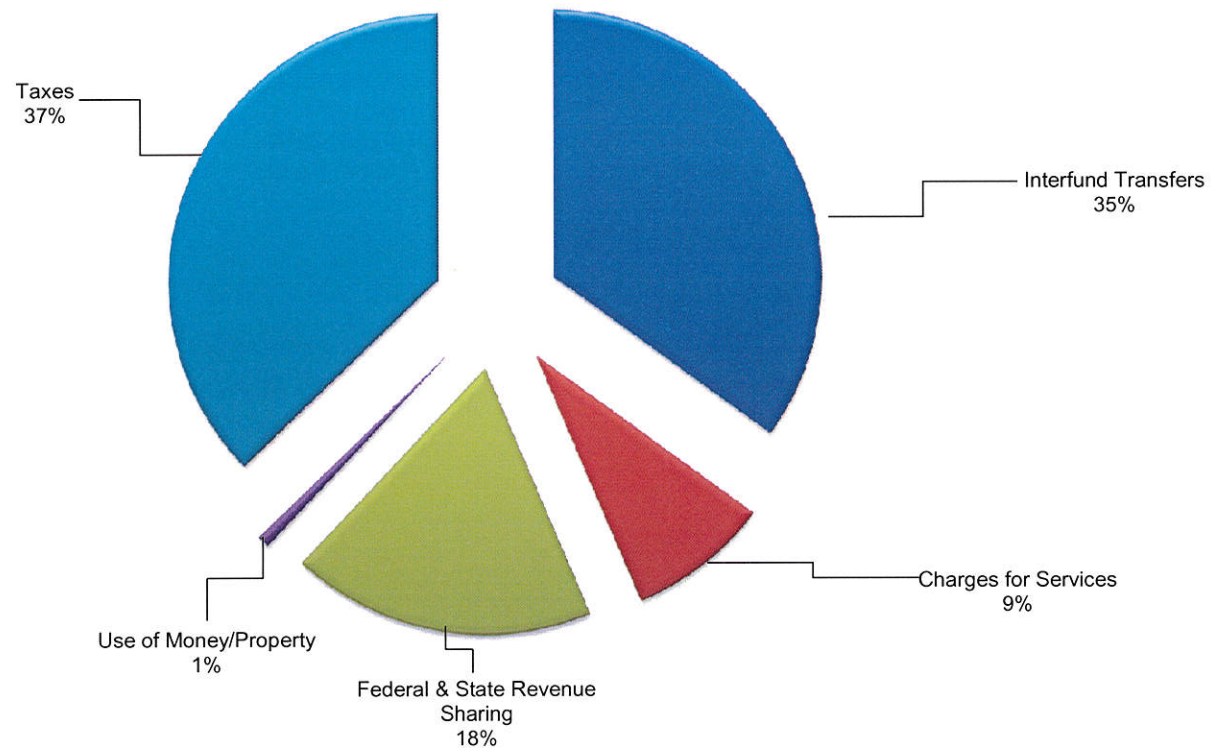
**CITY OF NILES**  
**FISCAL YEAR 2014 - 2015**  
**OPERATING FUNDS BALANCE SUMMARY**

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual 2011/2012 Ending Balance</b>	<b>Actual 2012/2013 Ending Balance</b>	<b>Projected 2013/2014 Ending Balance</b>	<b>Proposed Budget 2014/2015 Revenue</b>	<b>Proposed Budget 2014/2015 Expenditures</b>	<b>Projected 2014/2015 Ending Balance</b>	<b>Fund Balance As % of Operating Revenues</b>
101	General	1,505,798	1,162,958	1,299,216	7,224,912	7,224,871	1,299,257	18%
202	Major Highway	705,509	943,911	962,511	645,375	674,950	932,936	145%
203	Local Highway	499,065	559,263	368,747	330,873	452,236	247,384	75%
491	Sewer Maintenance	45,348	45,953	46,453	174,841	174,541	46,753	27%
588	Dial-A-Ride	215,262	355,130	451,524	617,425	545,979	522,970	85%
	<b>TOTAL</b>	<b>2,970,982</b>	<b>3,067,215</b>	<b>3,128,451</b>	<b>8,993,426</b>	<b>9,072,577</b>	<b>3,049,300</b>	<b>34%</b>

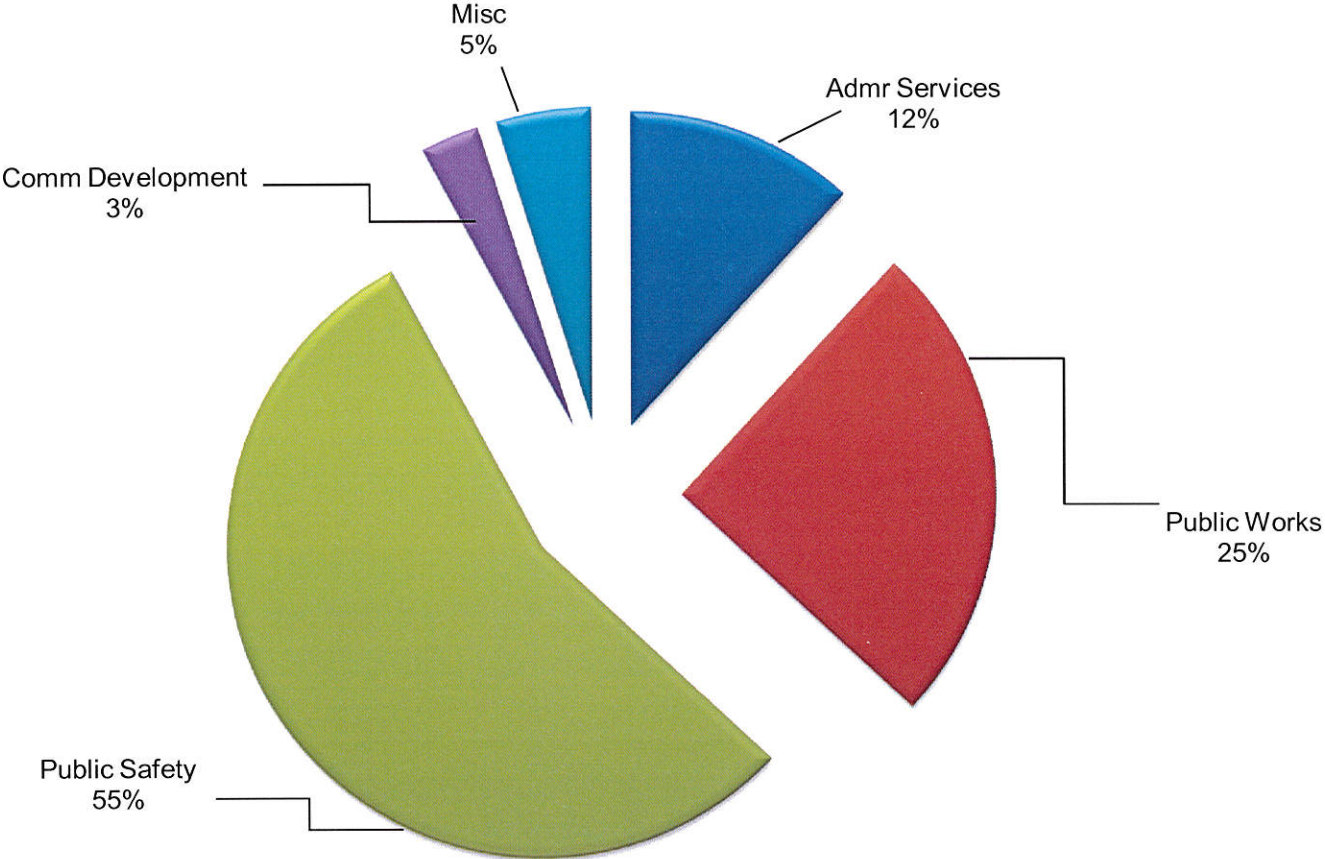
**CITY OF NILES**  
**FISCAL YEAR 2014 - 2015**  
**ENTERPRISE FUNDS CASH AND INVESTMENT BALANCE SUMMARY**

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual 2011/2012 Ending Balance</b>	<b>Actual 2012/2013 Ending Balance</b>	<b>Projected 2013/2014 Ending Balance</b>	<b>Projected 2014/2015 Receipts</b>	<b>Projected 2014/2015 Expenditures</b>	<b>Projected 2014/2015 Depreciation</b>	<b>Projected 2014/2015 Cash Flow</b>	<b>Projected 2014/2015 Ending Balance</b>	<b>Cash Balance as Percentage of Operating Receipts</b>
209	Cemetery	68,749	<b>60,960</b>	53,065	157,200	163,656	2,200	(4,256)	48,809	31%
581	Airport	179,997	<b>198,054</b>	192,524	51,600	105,508	65,000	11,092	203,616	395%
584	Golf	106,647	<b>94,788</b>	122,577	193,250	155,640	12,000	49,610	172,187	89%
582	Electric Utility	4,990,830	<b>5,663,927</b>	7,490,184	12,884,120	13,695,345	447,000	(364,225)	7,125,959	55%
590	WasteWater Utility	4,351,121	<b>4,711,390</b>	5,091,207	2,767,400	4,239,793	733,000	(739,393)	4,351,814	157%
591	Water Utility	1,151,309	<b>1,138,526</b>	1,613,376	2,077,000	2,615,762	318,000	(220,762)	1,392,614	67%
	<b>TOTAL</b>	10,848,653	11,867,646	14,562,934	18,130,570	20,975,704	1,577,200	(1,267,934)	13,295,000	73%

### FY 2015 GENERAL FUND REVENUES (PROPOSED)



# FY 2015 GENERAL FUND EXPENDITURES (PROPOSED)



# CITY OF NILES

## FISCAL Year 2014- 2015

### General Fund Expenditures Summary

Department/Program	2011 Actual	2012 Actual	2013 Actual	2014 Amended Budget	2015 Proposed	% of Change From FY 14
<b>Administrative Services</b>						
Council	141,931	127,350	160,469	131,820	131,767	0%
Administration	109,515	142,963	123,963	112,698	117,897	5%
Assessor	95,896	99,462	84,322	102,028	100,824	-1%
Legal	57,896	58,225	71,973	53,000	60,000	13%
Clerk	82,847	102,328	95,903	143,874	138,414	-4%
Treasurer	124,566	122,975	120,361	81,493	79,426	-3%
Management Services	178,999	157,237	159,965	216,109	227,622	5%
<b>Subtotal</b>	<b>791,650</b>	<b>810,540</b>	<b>816,956</b>	<b>841,022</b>	<b>855,950</b>	<b>1.8%</b>
<b>Public Works</b>						
Buildings	339,051	494,904	452,976	508,683 *	447,598	-12%
Streets/Engineering	1,082,496	874,538	876,277	1,021,210	1,085,708	6%
Sanitation	55,830	49,020	43,068	56,600	59,000	4%
Parks & Recreation	120,704	109,108	101,001	119,668	147,342	23%
Tree Trimming	52,764	45,366	47,304	46,500	46,500	0%
Tree Removal	19,149	20,120	29,758	24,600	26,000	6%
<b>Subtotal</b>	<b>1,669,994</b>	<b>1,593,056</b>	<b>1,550,384</b>	<b>1,777,261</b>	<b>1,812,148</b>	<b>2.0%</b>
<b>Public Safety</b>						
Police	2,523,377	2,450,915	2,445,700	2,664,982	2,815,669	6%
Fire	1,375,341	1,135,083	1,329,127	1,142,817	1,166,148	2%
Emergency Operation Center	2,250	6,624	3,869	5,782	5,500	-5%
<b>Subtotal</b>	<b>3,900,968</b>	<b>3,592,622</b>	<b>3,778,696</b>	<b>3,813,581</b>	<b>3,987,317</b>	<b>4.6%</b>
<b>Community Development</b>						
Museum	94,039	93,672	141,202	135,142	140,408	4%
Community Development	78,428	78,773	87,391	73,473	76,144	4%
<b>Subtotal</b>	<b>172,467</b>	<b>172,445</b>	<b>228,593</b>	<b>208,615</b>	<b>216,552</b>	<b>3.8%</b>
<b>Miscellaneous</b>						
Prop/Liab Insurance	124,675	117,360	124,275	125,000	120,000	-4%
Miscellaneous	195,873	168,380	157,652	181,304	232,904	28%
<b>Subtotal</b>	<b>320,548</b>	<b>285,740</b>	<b>281,927</b>	<b>306,304</b>	<b>352,904</b>	<b>15.2%</b>
<b>TOTAL</b>	<b>6,855,627</b>	<b>6,454,403</b>	<b>6,656,556</b>	<b>6,946,783</b>	<b>7,224,871</b>	<b>4.00%</b>

\* Includes budget amendments





**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 37% 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 45% 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 25%) 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%.

CITY OF NILES							
GENERAL FUND - REVENUES							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>GENERAL FUND REVENUES</b>							
<b>TAXES</b>							
101-100-402-001	REAL PROPERTY TAXES - CURRENT	2,714,334	2,701,879	2,529,940	2,543,026	2,529,940	2,586,000
101-100-402-006	REAL PROPERTY TAXES - CASS CNTY	12,924	12,922	12,927	(253)	13,000	5,500
101-100-402-008	SPECIAL TAXES - WEEDS, DEMO,	7,308	7,796	3,635	6,467	6,000	7,000
101-100-411-001	DEL. REAL PROPERTY TAXES - CITY	0	0	0	0	0	0
101-100-411-010	DELINQUENT REAL TAXES - SEWER	0	0	0	0	0	0
101-100-420-001	DEL. PERSONAL TAXES - CITY	15,269	(7,813)	676	309	2,000	2,000
101-100-437-001	IFT/CFT REVENUE	41,109	73,822	27,942	(18,958)	35,000	37,000
101-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	14,733	42,958	61,935	0	40,000	41,000
101-100-445-001	INTEREST & PENALTY - REAL PROP	7,772	5,296	6,027	10,057	9,000	9,000
101-100-445-003	INTEREST & PENALTY - PERSONAL	75	136	3	0	200	200
	<b>TOTAL TAXES</b>	<b>2,813,524</b>	<b>2,836,996</b>	<b>2,643,085</b>	<b>2,540,648</b>	<b>2,635,140</b>	<b>2,687,700</b>
<b>LICENSES AND PERMITS</b>							
101-100-451-001	MULTIPLE DWELLINGS	34,898	38,316	39,836	2,755	30,000	38,500
101-100-454-001	TAXI, BIKE & MISC LICENSES	2,469	3,269	3,566	1,208	3,000	3,000
101-100-462-001	SEWER PERMITS	0	0	0	0	0	0
	<b>TOTAL LICENSES AND PERMITS</b>	<b>37,367</b>	<b>41,585</b>	<b>43,402</b>	<b>3,963</b>	<b>33,000</b>	<b>41,500</b>
<b>SHARED REVENUE</b>							
101-100-501-001	FEDERAL GRANTS	143,706	0	309,512	532,361	0	0
101-100-501-029	FEDERAL GRANT- POLICE	0	74,763	74,644	0	3,500	3,500
101-100-539-001	STATE GRANTS	6,076	6,174	3,441	210,468	0	0
101-100-539-002	STATE GRANT - LOANS	0	0	0	0	0	0
101-100-539-006	STATE GRANT - PA 302 - JUSTICE	3,692	3,313	3,004	1,576	3,500	3,500
101-100-539-029	STATE GRANTS - POLICE	0	0	0	0	5,000	0
101-100-553-001	LIQUOR LICENSES	8,687	8,986	8,365	248	9,000	9,000
101-100-574-004	SALES & USE	1,212,576	1,170,034	1,206,489	419,826	1,283,700	1,278,800
101-100-574-007	TELECOMMUNICATIONS RIGHTS-OF-W	35,000	40,000	30,000	0	35,000	35,000
101-100-574-008	TCPS REVENUE SHARING (POLICE)	0	0	0	0	0	0
	<b>TOTAL SHARED REVENUE</b>	<b>1,409,737</b>	<b>1,303,270</b>	<b>1,635,455</b>	<b>1,164,479</b>	<b>1,339,700</b>	<b>1,329,800</b>

CITY OF NILES							
GENERAL FUND - REVENUES							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
Acct No	Account Description	Actual	Actual	Actual	Actual	Budget	REQUESTED
<b>CHARGES FOR SERVICE</b>							
101-100-607-001	FEES	112,473	113,245	125,000	30,477	119,000	120,000
101-100-607-006	TAX COLLECTION FEES	81,680	73,552	80,380	29,187	60,000	73,000
101-100-607-007	FEES - POLICE DEPARTMENT	80	0	40	0	0	0
101-100-607-009	FEES - STREETS & HIGHWAYS	0	0	0	0	0	0
101-100-607-010	BAIL BOND PROCESSING FEES	1,200	1,590	680	60	1,300	1,000
101-100-607-035	FIRE DEPT CPR TECH FEES	100	20	186	201	0	200
101-100-607-050	PARK APPLICATION FEES	0	0	0	225	0	300
101-100-607-055	TYLER FIELD FEES	0	0	0	0	0	30,000
101-100-626-001	SERVICES RENDERED	1,955	2,660	1,391	263	3,000	2,000
101-100-626-002	SERVICES RENDERED-UTILITY	0	0	8,095	19,250	0	0
101-100-626-003	SERVICES RENDERED - POLICE DEP	203,329	216,597	205,321	87,002	214,221	233,976
101-100-626-004	SERV RENDERED-SALVAGE VEH INSP	1,300	1,900	1,800	400	1,500	1,500
101-100-626-010	SERV RENDERED-CENTRAL MAINT	0	4,093	47,096	13,735	30,000	0
101-100-626-040	SERVICES RENDERED - MUSEUM	112	75	865	890	0	900
	TOTAL CHARGES FOR SERVICES	402,229	413,732	470,854	181,690	429,021	462,876
<b>FINES AND PENALTIES</b>							
101-100-650-004	SALE OF MISCELLANEOUS ITEMS	0	(29)	(6)	0	1,000	1,000
101-100-650-040	MUSEUM GIFT SHOP SALES	2,015	1,109	2,670	502	1,000	1,000
101-100-655-001	ORDINANCE FINES & PENALTIES	79,791	68,543	62,273	28,648	80,000	70,000
101-100-655-002	PARKING FINES & PENALTIES	0	0	0	0	0	0
101-100-655-003	FORFEITED PROPERTY	23,879	13,711	15,313	15,088	15,000	45,000
101-100-655-004	FEDERAL FORFEITED PROPERTY	0	0	0	0	0	0
	TOTAL FINES AND PENALTIES	105,685	83,334	80,250	44,238	97,000	117,000
<b>INTEREST</b>							
101-100-664-001	INTEREST ON INVESTMENTS	81,402	62,070	(31,091)	3,579	15,000	15,000
101-100-664-002	INTEREST-SALE OF PROPERTY	0	0	0	0	0	0
	TOTAL INTEREST	81,402	62,070	(31,091)	3,579	15,000	15,000
<b>OTHER</b>							
101-100-667-001	RENTAL OF PROPERTY	675	1,300	1,475	1,100	1,500	1,500

CITY OF NILES							
GENERAL FUND - REVENUES							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
101-100-671-001	MISCELLANEOUS	10,934	31,265	30,950	16,691	25,000	25,000
101-100-673-001	SALE OF PROPERTY	805	901	441	0	1,000	1,000
101-100-673-002	STREET DEPARTMENT SALES	0	2,485	2,297	409	800	800
101-100-673-003	SALE OF EASEMENTS	0	0	0	0	0	0
101-100-687-001	REFUNDS & REBATES	74,324	98,178	8,898	1,091	2,000	2,000
101-100-695-016	LOAN PROCEEDS	0	0	0	0	0	0
	TOTAL OTHER	86,738	134,129	44,061	19,291	30,300	30,300
<b>CONTRIBUTIONS</b>							
101-100-674-001	CONTRIBUTIONS FROM PRIVATE SOU	82	3,734	420	490,022	2,000	2,000
101-100-674-002	CONTRIB PRIVATE SOURCE-POLICE	1,225	6,533	2,147	1,054	3,500	3,000
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	683	3,356	6,010	790	3,000	3,000
101-100-674-050	CONTRIB PRIVATE SOURCE-PUB WKS	3,305	6,102	568	1,331	3,000	2,000
	TOTAL CONTRIBUTIONS	5,295	19,725	9,145	493,197	11,500	10,000
<b>INTERFUND TRANSFERS</b>							
101-100-667-202	EQUIPMENT RENTAL - MAJOR	194,803	150,453	184,419	75,072	323,450	339,350
101-100-667-203	EQUIPMENT RENTAL - LOCAL	226,913	209,335	164,543	77,037	264,330	262,236
101-100-667-491	EQUIPMENT RENTAL - SEWER	39,721	43,748	30,493	5,511	49,300	51,250
101-100-668-202	WINTER MAINTENANCE - MAJOR	54,242	0	0	0	0	0
101-100-668-203	WINTER MAINTENANCE - LOCAL	385	0	0	0	0	0
101-100-699-001	INTERFUND TRANSFER	750	0	0	8,640	0	0
101-100-699-002	INTERFUND TRANSFER - UTILITY	838,696	895,478	889,103	862,266	1,705,300	1,727,900
101-100-699-003	INTERFUND TRANSFER - SEWER MAI	0	0	0	0	0	0
101-100-699-004	INTERFUND TRANSFER - TAX REVOL	200,000	150,000	150,000	0	150,000	150,000
101-100-699-020	INTERFUND TRANSFER - INDUSTRIA	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS	1,555,510	1,449,014	1,418,558	1,028,526	2,492,380	2,530,736
	TOTAL FUND REVENUES	6,497,487	6,343,855	6,313,719	5,479,611	7,083,041	7,224,912

**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.

CITY OF NILES							
GENERAL FUND - COUNCIL							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-101-702-001	SALARIES & WAGES - FULL TIME	0	0	296	135	0	0
101-101-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-101-703-001	SALARIES & WAGES - PART TIME	47,700	51,000	49,900	25,200	50,400	50,400
101-101-714-001	FRINGES-FICA	3,856	3,859	3,824	1,954	3,900	3,860
101-101-714-012	FRINGES - W/C INS PREMIUMS	87	61	65	28	70	57
101-101-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-101-727-001	OFFICE SUPPLIES	0	67	62	70	100	100
101-101-736-001	POSTAGE EXPENSE	0	0	10	0	50	50
101-101-756-005	CAR ALLOWANCE/MILEAGE	0	16	148	153	200	200
101-101-801-001	PROFESSIONAL SERVICES	0	1,007	2,078	140	1,000	1,000
101-101-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	994	125	1,000	1,000
101-101-830-001	DUES & SUBSCRIPTIONS	6,703	6,853	6,991	1,129	7,000	7,000
101-101-830-002	NATS DUES	6,507	4,906	5,024	4,853	6,000	6,000
101-101-850-001	COMMUNICATIONS	2,244	2,756	2,423	383	2,500	2,500
101-101-880-001	COMMUNITY PROMOTIONS	19,603	18,256	9,472	2,243	20,000	15,000
101-101-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-101-956-008	MISCELLANEOUS	98	1,927	660	433	500	500
101-101-956-017	DISASTER PREPAREDNESS	0	0	0	0	100	100
101-101-956-018	CONTINGENCY	133	1,642	11,262	5,204	10,000	15,000
101-101-956-020	PURCHASE OF PROPERTY	0	0	0	0	0	0
101-101-956-023	DDA CONTRIBUTION	0	0	0	0	0	0
101-101-956-024	SMEGA CONTRIBUTION	40,000	20,000	14,000	0	14,000	14,000
101-101-974-006	LAND PURCHASE	0	0	0	0	0	0
101-101-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	38,260	12,215	0	0
101-101-999-001	TRANSFERS OUT	15,000	15,000	15,000	0	15,000	15,000
	TOTAL EXPENDITURES	141,931	127,350	160,469	54,265	131,820	131,767

**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

CITY OF NILES							
GENERAL FUND - ADMINISTRATION							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-172-702-001	SALARIES & WAGES - FULL TIME	60,227	74,895	65,432	33,837	71,124	72,547
101-172-702-002	OVERTIME WAGES	0	0	0	10	0	0
101-172-714-001	FRINGES-FICA	2,522	2,488	2,036	1,989	5,441	5,550
101-172-714-004	FRINGES-GROUP MEDICAL INS	16,771	19,500	18,563	7,500	15,000	16,500
101-172-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-172-714-012	FRINGES-W/C INS PREMIUMS	261	192	224	104	166	166
101-172-714-017	FRINGES-PENSION CONTRI EXPENSE	2,450	3,460	4,154	5,067	5,067	5,084
101-172-717-003	FRINGE - FICA ALLOCATION	2,234	1,605	3,883	928	0	0
101-172-717-008	PAYROLL - VACATION ALLOCATION	5,514	7,968	8,661	2,287	0	0
101-172-717-009	PAYROLL - HOLIDAY ALLOCATION	1,995	2,954	2,667	1,368	0	0
101-172-717-010	PAYROLL - PERSONAL HOL ALLOC	858	749	1,077	274	0	0
101-172-717-011	PAYROLL - SICK ALLOCATION	7,101	12,781	0	0	0	0
101-172-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-172-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	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	400	438	1,942	58	1,500	1,500
101-172-733-001	COMPUTER EQUIPMENT & SUPPLIES	3,268	1,231	2,844	1,047	3,000	3,000
101-172-736-001	POSTAGE EXPENSE	0	0	62	35	0	50
101-172-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-172-756-005	CAR ALLOWANCE/MILEAGE	1,408	4,077	3,700	1,536	2,400	3,000
101-172-801-001	PROFESSIONAL SERVICES	20	41	150	2,018	0	1,000
101-172-820-001	TRAVEL, TRAINING & CONFERENCE	325	4,757	2,273	125	2,000	2,000
101-172-830-001	DUES & SUBSCRIPTIONS	365	1,023	822	45	1,000	1,000
101-172-850-001	COMMUNICATIONS	2,958	3,318	5,213	3,846	5,000	6,000
101-172-880-001	COMMUNITY PROMOTIONS	0	0	7	0	0	0
101-172-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0
101-172-956-008	MISCELLANEOUS	838	1,486	254	131	1,000	500
	TOTAL EXPENDITURES	109,515	142,963	123,964	62,205	112,698	117,897



**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

CITY OF NILES							
GENERAL FUND - ASSESSOR							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-209-702-001	SALARIES & WAGES - FULL TIME	36,687	46,002	44,834	24,193	52,000	55,616
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	3,203	3,730	3,757	1,863	3,978	4,255
101-209-714-004	FRINGES-GROUP MEDICAL INS	13,417	13,000	12,375	5,000	12,000	13,200
101-209-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-209-714-012	FRINGES-W/C INS PREMIUMS	522	295	275	121	384	293
101-209-714-017	FRINGES-PENSION CONTRI EXPENSE	2,194	2,816	2,973	3,766	3,766	3,560
101-209-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-209-717-008	PAYROLL - VACATION ALLOCATION	2,748	3,227	4,986	788	0	0
101-209-717-009	PAYROLL - HOLIDAY ALLOCATION	1,541	2,200	1,800	1,000	0	0
101-209-717-010	PAYROLL - PERSONAL HOL ALLOC	599	663	650	350	0	0
101-209-717-011	PAYROLL - SICK ALLOCATION	3,124	900	200	0	0	0
101-209-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-209-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-209-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-209-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-209-720-001	NON-WORK PAID	0	0	0	0	0	0
101-209-727-001	OFFICE SUPPLIES	38	277	453	446	600	1,000
101-209-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,805	0	0	0	8,300	3,500
101-209-736-001	POSTAGE EXPENSE	2,350	2,000	1,923	2,096	2,500	2,300
101-209-756-004	GASOLINE AND OIL	0	0	0	39	0	100
101-209-801-001	PROFESSIONAL SERVICES	25,033	20,515	7,415	4,772	15,000	12,000
101-209-820-001	TRAVEL, TRAINING & CONFERENCE	236	828	365	602	800	1,200
101-209-830-001	DUES & SUBSCRIPTIONS	447	740	804	835	800	900
101-209-850-001	COMMUNICATIONS	1,076	1,477	838	2,614	1,000	2,100
101-209-900-001	PRINTING & PUBLISHING	876	792	673	214	900	800
101-209-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0

CITY OF NILES							
GENERAL FUND - ASSESSOR							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
101-209-956-008	MISCELLANEOUS	0	0	0	0	0	0
101-209-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
	TOTAL EXPENDITURES	95,896	99,462	84,321	48,699	102,028	100,824

**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.

CITY OF NILES							
GENERAL FUND - LEGAL							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-211-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-211-801-001	PROFESSIONAL SERVICES	57,896	58,225	71,973	35,250	53,000	60,000
101-211-801-002	PRO SERV - CODIFICATION & ORDI	0	0	0	0	0	0
101-211-801-003	PROFESSIONAL SERVICES-POLICE	0	0	0	0	0	0
101-211-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
101-211-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-211-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>57,896</b>	<b>58,225</b>	<b>71,973</b>	<b>35,250</b>	<b>53,000</b>	<b>60,000</b>

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

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

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

This office is responsible for all elections, maintenance of related records, and the 7,000+ voter registration roll. There are now about 20 election workers paid as part-time employees for each election. The Bureau of Elections is looking into new voting equipment for the State of Michigan.

Other duties include the receipt and verification of petitions, conducting all bid openings for the City, issuing licenses or permits as required by City ordinances, and publishing required notices and ordinances. Codification of Ordinances 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 2013 there were 33 events that went before the City Council. Transient Merchant Licenses have been on an increase in 2013 there were 64 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.

CITY OF NILES							
GENERAL FUND - CLERK							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-215-702-001	SALARIES & WAGES - FULL TIME	43,765	48,121	48,880	23,068	53,000	53,000
101-215-702-002	OVERTIME WAGES	700	843	518	295	1,500	1,500
101-215-702-012	STREET DEPARTMENT LABOR ONLY	845	698	407	338	1,000	1,000
101-215-703-001	SALARIES & WAGES - PART TIME	6,117	11,236	11,592	5,692	20,000	20,000
101-215-714-001	FRINGES-FICA	3,710	4,523	4,342	2,222	6,000	6,000
101-215-714-004	FRINGES-GROUP MEDICAL INS	13,417	13,000	12,375	5,000	12,000	13,200
101-215-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-215-714-012	FRINGES-W/C INS PREMIUMS	276	182	137	64	0	148
101-215-714-017	FRINGES-PENSION CONTRI EXPENSE	2,195	1,639	3,207	3,924	3,924	3,616
101-215-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-215-717-008	PAYROLL - VACATION ALLOCATION	2,031	4,485	1,562	2,981	4,500	4,500
101-215-717-009	PAYROLL - HOLIDAY ALLOCATION	1,846	1,835	1,835	1,019	1,900	1,900
101-215-717-010	PAYROLL - PERSONAL HOL ALLOC	554	612	612	208	650	650
101-215-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
101-215-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-215-717-013	PAYROLL - FUNERAL ALLOCATION	0	102	408	0	0	0
101-215-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-215-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-215-720-001	NON-WORK PAID	0	0	0	0	0	0
101-215-727-001	OFFICE SUPPLIES	296	587	2,410	0	3,000	3,000
101-215-727-003	ELECTION SUPPLIES	1,976	5,817	1,066	982	10,000	10,000
101-215-733-001	COMPUTER EQUIPMENT & SUPPLIES	478	39	1,596	0	5,000	5,000
101-215-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-215-756-005	CAR ALLOWANCE/MILEAGE	226	458	0	0	1,000	1,000
101-215-801-001	PROFESSIONAL SERVICES	1,190	4,679	1,720	600	6,500	3,000
101-215-814-001	HIRED SERVICES	0	0	0	0	0	0
101-215-820-001	TRAVEL, TRAINING & CONFERENCE	113	110	59	227	1,200	1,200
101-215-830-001	DUES & SUBSCRIPTIONS	802	588	312	394	900	900
101-215-850-001	COMMUNICATIONS	878	1,393	1,529	1,683	800	800

CITY OF NILES							
GENERAL FUND - CLERK							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-215-880-001	COMMUNITY PROMOTIONS	(65)	372	0	45	2,000	1,000
101-215-900-001	PRINTING & PUBLISHING	1,494	628	468	53	3,000	3,000
101-215-930-001	MTNCE - OFFICE EQUIPMENT	0	118	867	0	3,000	3,000
101-215-956-008	MISCELLANEOUS	3	263	3	95	3,000	1,000
101-215-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
	TOTAL EXPENDITURES	82,847	102,328	95,905	48,890	143,874	138,414



**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

CITY OF NILES							
GENERAL FUND - TREASURER							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-253-702-001	SALARIES & WAGES - FULL TIME	32,190	32,719	28,653	1,156	8,237	8,401
101-253-702-002	OVERTIME WAGES	0	18	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	0	0	3,541	0	0
101-253-710-001	SALARIES & WAGES	36,263	35,515	35,060	18,510	40,750	41,565
101-253-714-001	FRINGES-FICA	5,930	5,731	5,939	2,393	3,747	3,822
101-253-714-003	FRINGES - MESC	0	0	0	0	0	0
101-253-714-004	FRINGES-GROUP MEDICAL INS	20,125	19,500	17,438	2,000	10,000	6,600
101-253-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-253-714-012	FRINGES-W/C INS PREMIUMS	252	198	167	80	196	31
101-253-714-017	FRINGES-PENSION CONTRI EXPENSE	3,069	1,862	5,189	5,613	5,613	3,357
101-253-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-253-717-008	PAYROLL - VACATION ALLOCATION	5,050	6,017	9,101	1,207	0	0
101-253-717-009	PAYROLL - HOLIDAY ALLOCATION	2,623	2,671	2,391	942	0	0
101-253-717-010	PAYROLL - PERS HOLIDAY ALLOC	1,131	540	960	0	0	0
101-253-717-011	PAYROLL - SICK ALLOCATION	816	1,352	3,170	225	0	0
101-253-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-253-717-013	PAYROLL - FUNERAL ALLOCATION	0	70	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	1,298	438	93	23	200	200
101-253-733-001	COMPUTER EQUIPMENT & SUPPLIES	969	0	270	0	500	500
101-253-736-001	POSTAGE EXPENSE	1,963	2,503	2,715	1,424	3,000	3,000
101-253-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-253-756-005	CAR ALLOWANCE/MILEAGE	0	89	64	36	100	100
101-253-801-001	PROFESSIONAL SERVICES	0	0	285	0	0	0
101-253-813-001	CONTRACTUAL SERVICES	10,235	11,499	7,497	0	7,500	7,500
101-253-820-001	TRAVEL, TRAINING & CONFERENCE	336	268	71	75	100	300

CITY OF NILES							
GENERAL FUND - TREASURER							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
101-253-830-001	DUES & SUBSCRIPTIONS	110	183	235	155	200	200
101-253-850-001	COMMUNICATIONS	2,148	1,663	1,068	2,843	1,200	3,800
101-253-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-253-930-001	MTNCE - OFFICE EQUIPMENT	59	95	0	0	100	0
101-253-956-008	MISCELLANEOUS	0	0	0	0	50	50
101-253-956-015	BANK SERVICE FEES	0	0	0	0	0	0
101-253-965-004	CASH OVER/SHORT	(1)	44	(2)	23	0	0
101-253-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
	TOTAL EXPENDITURES	124,566	122,975	120,364	40,246	81,493	79,426

**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).

CITY OF NILES							
GENERAL FUND - MANAGEMENT SERVICES							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-254-702-001	SALARIES & WAGES - FULL TIME	20,538	18,968	18,594	11,490	21,236	21,660
101-254-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-254-709-001	SALARIES & WAGES - CLERICAL	20,506	20,143	20,957	10,403	24,274	24,759
101-254-710-001	SALARIES & WAGES - ADMIN	36,076	20,984	16,077	8,089	41,200	37,487
101-254-714-001	FRINGES-FICA	5,121	3,656	3,102	2,143	6,633	6,769
101-254-714-003	FRINGES - MESC	0	0	0	0	0	0
101-254-714-004	FRINGES-GROUP MEDICAL INS	17,442	14,733	11,138	4,500	18,720	18,500
101-254-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-254-714-012	FRINGES-W/C INS PREMIUMS	253	230	163	70	168	50
101-254-714-017	FRINGES-PENSION CONTRI EXPENSE	3,385	5,913	5,996	4,753	4,753	4,472
101-254-717-003	FRINGE - FICA ALLOCATION	1,633	3,920	1,514	348	0	0
101-254-717-008	PAYROLL - VACATION ALLOCATION	5,006	6,472	5,436	2,671	0	0
101-254-717-009	PAYROLL - HOLIDAY ALLOCATION	3,242	2,885	2,439	1,355	0	0
101-254-717-010	PAYROLL - PERSONAL HOL ALLOC	780	962	797	461	0	0
101-254-717-011	PAYROLL - SICK ALLOCATION	3,607	2,551	906	483	0	0
101-254-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-254-717-013	PAYROLL - FUNERAL ALLOCATION	655	256	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	0	0	11,800	0	0	0
101-254-727-001	OFFICE SUPPLIES	3,148	3,450	4,925	2,379	3,500	4,500
101-254-733-001	COMPUTER EQUIPMENT & SUPPLIES	7,876	2,286	10,325	10,359	10,000	35,000
101-254-736-001	POSTAGE EXPENSE	7,679	7,976	8,557	3,597	8,000	8,000
101-254-740-001	OPERATING SUPPLIES	0	14	0	0	0	0
101-254-756-005	CAR ALLOWANCE/MILEAGE	445	(3)	0	0	100	100
101-254-801-001	PROFESSIONAL SERVICES	1,161	1,249	3,337	576	3,000	3,000
101-254-801-005	AUDIT FEES	15,568	18,137	13,083	9,900	12,025	12,025
101-254-801-007	ARMORED CAR SERVICES	0	0	0	0	0	0
101-254-803-001	CITY ADMINISTRATIVE EXPENSE	0	0	0	0	0	0

CITY OF NILES							
GENERAL FUND - MANAGEMENT SERVICES							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
101-254-820-001	TRAVEL, TRAINING & CONFERENCE	2,378	2,142	4,200	639	2,500	2,000
101-254-830-001	DUES & SUBSCRIPTIONS	741	2,909	971	479	1,000	1,000
101-254-850-001	COMMUNICATIONS	5,836	6,104	4,210	7,942	5,000	10,000
101-254-851-001	TELEPHONE EXPENSE	1,141	617	577	298	600	600
101-254-880-001	COMMUNITY PROMOTIONS	0	0	0	0	0	0
101-254-900-001	PRINTING & PUBLISHING	200	0	0	0	200	0
101-254-930-001	MTNCE - OFFICE EQUIPMENT	9,964	9,919	10,435	5,057	10,000	11,000
101-254-930-002	MTNCE - COMPUTER EQUIPMENT	196	0	0	825	500	1,000
101-254-956-008	MISCELLANEOUS	487	692	352	52	500	500
101-254-956-015	BANK SERVICE FEES	192	72	72	48	200	200
101-254-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	3,743	0	0	3,894	42,000	25,000
	TOTAL EXPENDITURES	178,999	157,237	159,963	92,811	216,109	227,622

**BUILDINGS AND GROUNDS**  
**(101-265)**

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2015

- Building maintenance reduced \$25,000.

CITY OF NILES							
GENERAL FUND - Buildings							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-265-702-001	SALARIES & WAGES - FULL TIME	0	0	3,022	1,895	4,500	4,500
101-265-702-002	OVERTIME WAGES	0	0	535	11	0	0
101-265-702-008	CITY HALL & GROUNDS	12,104	16,107	14,220	1,673	14,000	5,000
101-265-714-001	FRINGES-FICA	0	32	441	164	338	338
101-265-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	0	0
101-265-714-012	FRINGES-W/C INS PREMIUMS	0	0	0	0	0	0
101-265-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	0	236	0	0
101-265-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-265-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
101-265-717-009	PAYROLL - HOLIDAY ALLOCATION	0	0	0	0	0	0
101-265-717-010	PAYROLL - PERSONAL HOL 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	15	60	33	0	100	100
101-265-740-008	OPERATING SUPPLIES - CITY HALL	819	1,749	6,167	2,212	1,500	3,000
101-265-740-009	OPERATING SUPPLIES - STREETS	1,186	1,404	925	267	1,000	1,000
101-265-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-265-801-001	PROFESSIONAL SERVICES	150	300	0	0	800	500
101-265-813-001	CONTRACTUAL SERVICES	37,711	36,009	13,962	3,455	22,000	22,000
101-265-815-002	TRASH DISPOSAL - FIRE & POLICE	858	787	858	429	1,050	1,050
101-265-815-003	TRASH DISPOSAL - ALL OTHER BUI	2,002	3,218	2,968	652	4,000	4,000
101-265-890-001	STREET FLAGS, POLES, & MISC	1,577	904	277	163	1,200	1,200
101-265-920-001	UTILITIES	0	122	144	0	100	100
101-265-920-002	UTILITIES - CITY HALL & MUSEUM	9,324	7,675	3,246	1,849	6,000	6,000
101-265-920-003	UTILITIES - SAFETY COMPLEX	3,089	525	336	2,329	500	500
101-265-920-004	UTILITIES - STREET DEPT BARN	10,555	7,627	4,149	1,017	8,000	8,000



CITY OF NILES							
GENERAL FUND - Buildings							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
101-265-920-005	ELECTRIC FOR CITY FACILITIES	231,443	247,548	252,219	121,821	245,000	250,000
101-265-930-004	OTHER EQUIPMENT MAINTENANCE	0	0	141	0	0	0
101-265-931-004	BUILDING REPAIRS - MUSEUM	570	288	0	0	0	0
101-265-931-005	BLDG REPAIRS - ST DEPT BARN	3,042	2,484	15,833	101,510	135,000	75,000
101-265-931-006	BUILDING REPAIRS - ALL BUILDIN	2,369	5,305	359	208	1,500	1,500
101-265-931-007	BUILDING REPAIRS - CITY HALL	6,943	1,349	7,306	139	6,000	10,000
101-265-931-050	BLDG REPAIRS - C. HALL (ARRA)	15,294	0	0	0	0	0
101-265-932-001	REPAIRS & MAINTENANCE	0	0	0	4,605	18,810	18,810
101-265-956-008	MISCELLANEOUS	0	983	32,330	0	37,285	35,000
101-265-975-001	BUILDING IMPROV - CAP OUTLAY	0	69,185	93,505	0	0	0
101-265-975-002	BUILDING - CITY ADMINISTRATION	0	91,243	0	0	0	0
	TOTAL EXPENDITURES	339,051	494,904	452,976	244,635	508,683	447,598

**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 thirteen (13) 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 six (6) dispatchers assigned to three (3) shifts who are responsible for acting as receptionist at the front counter, receiving all 911 emergency calls, other non-emergency requests for service, dispatching police and fire units, monitoring the jail facility, and coordinating all emergency operations of police, fire, and medical services with other City departments and allied agencies. Support Services Division is also responsible for the maintenance and repair of all department equipment, fleet management and the police facilities.

**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.

CITY OF NILES							
GENERAL FUND - POLICE							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-300-702-001	SALARIES & WAGES - FULL TIME	1,198,619	1,102,089	1,139,221	610,894	1,341,365	1,463,747
101-300-702-002	OVERTIME WAGES	62,635	69,674	58,464	27,642	80,000	70,180
101-300-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
101-300-703-001	SALARIES & WAGES - PART TIME	83,123	85,040	63,821	28,200	114,200	102,722
101-300-704-001	SALARIES-COURT & WITNESS FEES	2,927	4,773	2,377	2,011	6,000	6,000
101-300-705-001	SALARIES & WAGES - SCHOOL GUAR	3,312	3,335	2,957	0	3,525	0
101-300-714-001	FRINGES-FICA	50,071	50,868	50,228	25,939	50,813	51,775
101-300-714-003	FRINGES - MESC	0	0	0	2,235	0	0
101-300-714-004	FRINGES-GROUP MEDICAL INS	354,582	315,249	287,958	125,000	319,237	351,162
101-300-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	945	0
101-300-714-012	FRINGES-W/C INS PREMIUMS	25,255	17,694	17,783	7,445	18,014	14,833
101-300-714-017	FRINGES-PENSION CONTRI EXPENSE	184,445	213,497	253,394	253,573	253,573	241,555
101-300-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-300-717-008	PAYROLL - VACATION ALLOCATION	102,031	102,678	88,276	47,857	0	0
101-300-717-009	PAYROLL - HOLIDAY ALLOCATION	51,152	50,526	50,100	40,616	60,000	60,000
101-300-717-010	PAYROLL - PERSONAL HOL ALLOC	5,574	4,974	6,580	4,646	0	0
101-300-717-011	PAYROLL - SICK ALLOCATION	41,459	68,462	37,591	17,282	0	0
101-300-717-012	PAYROLL - INJURY PAY	13,474	3,355	2,936	197	0	0
101-300-717-013	PAYROLL - FUNERAL ALLOCATION	4,678	1,813	7,223	1,052	0	0
101-300-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-300-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-300-720-001	NON-WORK PAID	0	0	0	0	0	0
101-300-727-001	OFFICE SUPPLIES	9,067	5,061	10,483	1,044	9,000	9,000
101-300-733-001	COMPUTER EQUIPMENT & SUPPLIES	22,466	5,414	6,978	1,478	10,000	10,000
101-300-736-001	POSTAGE EXPENSE	842	73	811	24	900	900
101-300-740-001	OPERATING SUPPLIES	30,062	32,158	37,566	3,811	24,200	28,000
101-300-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-300-740-021	OPERATING SUPPLIES - POLICE FO	9,827	23,134	22,902	3,252	15,000	45,000
101-300-740-025	OPERATING SUPPLIES - CRIME PRE	3,638	3,092	4,616	1,461	3,500	3,500

CITY OF NILES							
GENERAL FUND - POLICE							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
101-300-740-027	OPERATING SUPPLIES - CRO	0	0	204	0	0	0
101-300-740-032	OPERATING SUPPLIES - SPECIAL R	0	0	29	2,825	1,500	1,500
101-300-740-040	OPER SUPP-VEH INSP (POLICE)	0	0	182	0	1,000	2,000
101-300-741-001	PURCHASE OF FOOD	4,858	5,862	3,748	1,661	5,000	5,000
101-300-744-001	UNIFORMS	19,786	16,803	14,269	3,893	16,600	16,600
101-300-744-002	RESERVES UNIFORMS & EQUIPMENT	2,615	2,642	1,373	1,296	3,000	3,000
101-300-756-004	GASOLINE & OIL	57,586	54,423	57,384	23,175	60,810	60,810
101-300-784-004	VEHICLE MAINTENANCE	30,109	38,113	38,328	13,395	25,000	30,000
101-300-784-007	VEHICLE DAMAGE/ACCIDENTS	2,499	502	0	(4,027)	2,000	2,000
101-300-801-001	PROFESSIONAL SERVICES	5,644	3,675	5,857	2,185	6,000	6,000
101-300-813-001	CONTRACTUAL SERVICES	436	445	417	4,845	500	500
101-300-820-001	TRAVEL, TRAINING & CONFERENCE	26,982	14,535	27,364	11,757	21,000	26,000
101-300-820-003	STATE (302) TRAINING	4,874	3,206	4,205	3,550	4,000	4,000
101-300-830-001	DUES & SUBSCRIPTIONS	1,820	1,615	1,550	1,310	1,500	1,500
101-300-850-001	COMMUNICATIONS	29,102	28,597	31,123	11,380	37,600	39,200
101-300-877-001	SUPPLEMENTAL RETIREMENT - CITY	827	694	561	148	1,000	1,000
101-300-880-001	COMMUNITY PROMOTIONS	697	0	213	0	500	500
101-300-900-001	PRINTING & PUBLISHING	226	171	339	245	1,000	1,000
101-300-930-001	MAINTENANCE - OFFICE EQUIPMENT	14,755	15,208	18,698	2,808	18,800	20,685
101-300-930-004	OTHER EQUIPMENT - MAINTENANCE	12,782	10,937	13,079	6,024	16,900	16,900
101-300-932-001	REPAIRS & MAINTENANCE	81	225	453	337	500	500
101-300-940-001	RENTALS	34,084	10,672	33,800	3,891	50,000	50,000
101-300-956-008	MISCELLANEOUS	879	689	1,034	332	1,500	1,500
101-300-956-012	ATM EXPENSE CHARGES	0	0	0	0	0	0
101-300-956-016	INFORMANT & BUY MONEY	3,200	1,935	2,048	0	2,000	2,000
101-300-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
101-300-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
101-300-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	10,296	13,270	0	0	0	0
101-300-979-001	VEHICLE CAPITAL OUTLAY	0	63,737	37,182	1,800	77,000	75,000
	TOTAL EXPENDITURES	2,523,377	2,450,915	2,445,705	1,298,489	2,664,982	2,825,569

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

The International Fire Code, 2009 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 code enforcement personnel. Issues that are customarily resolved by this group include junk, trash, garbage and inoperative vehicle complaints, all aspects of building maintenance including an annual exterior property maintenance inspection, private property parking issues, fence height, location, and construction, animal numbers and maintenance items, lawn height and posting of signs. This 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. In 2013 Firefighters issued a total of 1858 Notice of Violations for a variety of property maintenance issues, performed a total of 1023 rental inspections, 116 Commercial inspections, and finally 906 additional inspections and follow-ups.

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 4<sup>th</sup> firefighter 24-7 with part time on call personnel. These members are all licensed for both fire and EMS service and scheduled in either 12 or 24 hour blocks. Due to federal legislation they are not allowed to work in excess of 29 hours a week.

Fire Crews responded to a total of 1227 emergency responses in 2013. 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

CITY OF NILES							
GENERAL FUND - FIRE							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-335-702-001	SALARIES & WAGES - FULL TIME	558,661	502,573	455,363	268,100	605,791	565,948
101-335-702-002	OVERTIME WAGES	37,511	33,826	22,634	14,241	38,500	35,000
101-335-703-001	SALARIES & WAGES - PART TIME	19,784	11,880	14,118	7,343	23,000	102,076
101-335-703-002	SALARIES & WAGES - BLDG INSPEC	0	0	0	0	0	0
101-335-714-001	FRINGES-FICA	13,002	11,293	9,099	7,861	9,736	17,000
101-335-714-003	FRINGES - MESC	0	0	0	0	0	0
101-335-714-004	FRINGES-GROUP MEDICAL INS	174,416	154,916	123,750	50,000	144,000	132,000
101-335-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	830	0
101-335-714-012	FRINGES-W/C INS PREMIUMS	23,377	17,111	17,319	7,307	18,774	14,456
101-335-714-017	FRINGES-PENSION CONTRI EXPENSE	107,648	135,780	154,948	142,386	142,386	139,368
101-335-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-335-717-008	PAYROLL - VACATION ALLOCATION	71,977	86,427	51,761	21,913	0	0
101-335-717-009	PAYROLL - HOLIDAY ALLOCATION	31,143	28,640	24,577	15,293	0	0
101-335-717-010	PAYROLL - PERSONAL HOL ALLOC	2,793	2,728	3,386	1,868	0	0
101-335-717-011	PAYROLL - SICK ALLOCATION	24,570	44,631	15,942	12,668	0	0
101-335-717-012	PAYROLL - INJURY PAY	766	686	65	2,491	0	0
101-335-717-013	PAYROLL - FUNERAL ALLOCATION	3,673	929	202	0	0	0
101-335-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-335-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	2,500	2,500
101-335-720-001	NON-WORK PAID	0	0	0	0	0	0
101-335-727-001	OFFICE SUPPLIES	2,005	349	2,824	646	3,000	3,000
101-335-733-001	COMPUTER EQUIPMENT & SUPPLIES	502	110	2,276	365	5,000	7,500
101-335-736-001	POSTAGE EXPENSE	0	6	0	0	0	0
101-335-740-001	OPERATING SUPPLIES	11,853	10,673	10,291	5,159	10,000	10,000
101-335-740-004	OPERATING SUPPLIES - CUSTODIAN	1,973	2,266	1,525	275	2,000	2,000
101-335-741-001	PURCHASE OF FOOD	6,585	6,631	5,332	4,848	6,500	5,500
101-335-744-001	UNIFORMS	5,027	1,617	3,487	2,390	2,500	3,500
101-335-744-003	SAFETY EQUIPMENT	13,734	17,939	20,556	10,483	32,000	25,000
101-335-744-050	SAFETY EQUIPMENT - DHS	24,241	0	0	0	0	0



CITY OF NILES							
GENERAL FUND - FIRE							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
101-335-756-004	GASOLINE & OIL	13,608	12,783	14,110	6,218	12,000	12,000
101-335-784-004	VEHICLE MAINTENANCE	14,719	12,408	22,544	5,699	16,000	16,000
101-335-801-001	PROFESSIONAL SERVICES	6,183	2,816	2,783	1,289	6,000	6,000
101-335-802-001	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-335-820-001	TRAVEL, TRAINING & CONFERENCE	3,603	4,841	3,371	5,340	5,000	5,000
101-335-820-002	TVL, TRAIN & CONF-INSPECTORS	628	795	0	297	1,500	1,500
101-335-830-001	DUES & SUBSCRIPTIONS	125	0	501	120	1,900	1,900
101-335-850-001	COMMUNICATIONS	13,144	11,134	14,141	7,064	12,000	12,000
101-335-877-001	SUPPLEMENTAL RETIREMENT - CITY	1,013	917	741	317	1,100	1,100
101-335-880-001	COMMUNITY PROMOTIONS	2,337	(357)	3,330	125	2,000	2,000
101-335-900-001	PRINTING & PUBLISHING	38	238	179	23	500	500
101-335-920-001	UTILITIES	8,758	6,717	7,449	6,332	8,000	8,000
101-335-930-004	OTHER EQUIPMENT - MAINTENANCE	6,830	5,579	5,731	2,403	5,000	5,000
101-335-931-003	BUILDING REPAIRS - FIRE STATIO	178	0	0	0	0	0
101-335-932-001	REPAIRS & MAINTENANCE	4,950	3,000	2,671	3,098	5,000	10,000
101-335-956-008	MISCELLANEOUS	0	0	0	0	300	300
101-335-958-001	GRANT EXP-FIREFIGHTERS (FED)	0	0	309,512	744,329	0	0
101-335-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-335-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
101-335-990-001	DEBT SERVICE - PRINCIPAL	156,252	0	0	0	20,000	20,000
101-335-990-002	DEBT SERVICE - INTEREST	7,734	3,201	2,610	0	0	0
101-335-999-001	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	1,375,341	1,135,083	1,329,128	1,358,291	1,142,817	1,166,148

**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.

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

CITY OF NILES							
GENERAL FUND - EMERGENCY OPERATIONS							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-426-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-426-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-426-850-001	COMMUNICATIONS	2,076	2,492	1,202	117	2,100	2,000
101-426-930-004	OTHER EQUIPMENT - MAINTENANCE	0	853	0	0	0	0
101-426-930-007	MTNCE - OTHER EQUIPMENT	174	3,279	2,667	2,152	3,682	3,500
101-426-978-001	EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
	TOTAL EXPENDITURES	2,250	6,624	3,869	2,269	5,782	5,500

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

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

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

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

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

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2015

- None

CITY OF NILES							
GENERAL FUND - STREETS & HIGHWAYS							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-440-702-001	SALARIES & WAGES - FULL TIME	137,735	136,090	123,129	66,689	146,689	152,736
101-440-702-002	OVERTIME WAGES	0	0	0	169	0	0
101-440-702-004	SALARIES/WAGES SEWER REPAIR	6,865	3,279	2,833	82	3,000	10,991
101-440-702-005	SALARIES/WAGES SEWER CLEANING	625	0	5,462	744	1,000	2,000
101-440-702-006	STREET DEPT. - NOT ACT 51	9,033	3,050	3,512	1,800	6,000	5,000
101-440-702-007	MOTOR POOL	45,569	60,489	59,873	33,189	111,000	111,000
101-440-702-010	SALARIES & WAGES - SIDEWALKS	8,237	3,865	5,129	6,946	6,500	6,500
101-440-702-011	SALARIES & WAGES - PARKING LOT	12,398	2,211	3,997	5,477	6,000	6,000
101-440-702-016	SALARIES & WAGES - SAFETY MTGS	4,773	2,254	1,674	455	2,500	2,000
101-440-702-017	SALARIES & WAGES - CHIPPING	0	0	0	0	0	0
101-440-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-440-702-249	SALARIES/WAGES-VEH MAINT BLDG.	0	0	142	380	0	0
101-440-702-300	SALARIES/WAGES - VEH MAINT PD	0	978	6,671	3,626	0	0
101-440-702-335	SALARIES/WAGES - VEH MAINT FD	0	168	2,429	532	0	0
101-440-702-500	SALARIES/WAGES-VEH MAINT UTIL	0	0	768	44	0	0
101-440-702-584	SALARIES/WAGES-VEH MAINT GOLF	0	0	381	44	0	0
101-440-703-001	SALARIES & WAGES - PART-TIME	0	0	0	0	0	0
101-440-704-001	SALARIES & WAGES - BONUS	0	0	0	0	0	0
101-440-714-001	FRINGES-FICA	12,777	9,888	11,369	6,069	9,753	12,000
101-440-714-003	FRINGES - MESC	0	0	0	0	0	0
101-440-714-004	FRINGES-GROUP MED INS (STREET)	49,833	44,417	29,250	15,000	36,000	39,600
101-440-714-006	FRINGES- FICA STREETS	44,911	42,922	38,755	23,527	31,096	34,725
101-440-714-007	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-440-714-012	FRINGES-W/C INS PREMIUMS	1,568	1,044	1,081	478	964	801
101-440-714-017	FRINGES-PENSION CONTRI EXPENSE	6,792	9,796	11,604	7,470	7,470	7,124
101-440-715-004	FRINGES-GROUP MED INS STREET	123,625	106,166	111,333	45,000	120,000	145,200
101-440-715-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-440-715-012	FRINGES- W/C INS PREMIUMS	26,524	17,084	17,718	7,470	17,592	15,105
101-440-715-017	FRINGES-PENSION (STREET)	21,629	28,529	31,754	30,733	30,733	30,513

CITY OF NILES							
GENERAL FUND - STREETS & HIGHWAYS							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
101-440-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-440-717-008	PAYROLL - VACATION ALLOCATION	51,857	50,227	43,032	21,469	0	0
101-440-717-009	PAYROLL - HOLIDAY ALLOCATION	28,029	25,626	25,663	14,854	0	0
101-440-717-010	PAYROLL - PERSONAL HOL ALLOC	3,414	1,464	1,105	260	0	0
101-440-717-011	PAYROLL - SICK ALLOCATION	27,947	37,227	31,154	6,152	0	0
101-440-717-012	PAYROLL - INJURY PAY	881	143	0	0	0	0
101-440-717-013	PAYROLL - FUNERAL ALLOCATION	3,464	2,208	1,092	932	0	0
101-440-717-014	PAYROLL - JURY DUTY ALLOCATION	0	175	152	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	71,213	73,263
101-440-727-001	OFFICE SUPPLIES	1,074	567	863	154	600	600
101-440-727-002	OFFICE SUPPLIES - MOTOR POOL	228	91	187	127	300	300
101-440-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,558	1,975	684	696	2,600	2,600
101-440-740-001	OPERATING SUPPLIES	3,288	5,865	10,629	10,457	3,200	5,000
101-440-740-003	OPERATING SUPPLIES - STORM SEW	0	0	0	0	0	0
101-440-740-005	OPERATING SUPPLIES - SAFETY EQ	940	1,947	2,295	262	2,000	2,000
101-440-740-006	OPERATING SUPPLIES - STREETS N	81,815	66,176	72,148	38,900	75,000	75,000
101-440-740-007	OPERATING SUPPLIES - MOTOR POO	2,056	7,255	8,627	5,510	5,000	6,000
101-440-740-008	OPERATING SUPPLIES - CITY HALL	0	0	7	0	0	0
101-440-756-004	GASOLINE & OIL	66,153	51,903	58,967	51,152	69,000	70,000
101-440-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	0	0
101-440-784-004	VEHICLE MAINTENANCE	69,648	68,852	58,745	37,400	62,000	63,000
101-440-784-249	VEHICLE MAINTENANCE - BLDG.	0	0	526	292	500	0
101-440-784-300	VEHICLE MAINTENANCE - POLICE	0	8,229	20,078	7,089	25,000	30,000
101-440-784-335	VEHICLE MAINTENANCE - FIRE	0	1,561	5,764	1,410	5,000	10,000
101-440-784-500	VEHICLE MAINTENANCE - UTILITY	0	0	1,983	31	2,000	1,000
101-440-801-001	PROFESSIONAL SERVICES	21,585	15,116	13,185	679	15,000	15,000
101-440-813-001	CONTRACTUAL SERVICES	0	0	488	0	1,000	1,000

CITY OF NILES							
GENERAL FUND - STREETS & HIGHWAYS							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
101-440-813-018	CONTR SERV-STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-440-815-001	TRASH DISPOSAL	0	0	0	0	0	0
101-440-820-001	TRAVEL, TRAINING & CONFERENCE	1,163	538	2,227	4	300	1,000
101-440-830-001	DUES & SUBSCRIPTIONS	811	807	1,182	520	900	1,000
101-440-850-001	COMMUNICATIONS	2,511	3,589	2,130	6,029	3,200	4,000
101-440-850-002	COMMUNICATIONS - MOTOR POOL	8,116	2,946	3,033	1,640	4,000	4,000
101-440-850-003	COMMUNICATIONS - STORM SEWERS	147	147	159	159	200	200
101-440-900-001	PRINTING & PUBLISHING	1,499	1,285	215	0	700	700
101-440-932-001	REPAIRS & MAINTENANCE	0	0	0	0	100	100
101-440-932-003	REPAIRS & MTNCE - STORM SEWERS	10	688	62	0	500	500
101-440-932-008	REPAIRS & MTNCE - BRIDGES	0	0	0	0	0	0
101-440-932-009	REPAIRS & MTNCE - STREET	0	541	0	0	500	500
101-440-932-010	REPAIRS & MTNCE - SIDEWALKS	726	735	208	2,811	1,000	1,000
101-440-932-011	REPAIRS & MTNCE - PARKING LOTS	802	34	0	1,750	450	1,000
101-440-932-013	REPAIRS & MTNCE - ENGINEERING	331	331	364	199	350	350
101-440-932-014	REPAIRS & MTNCE - ALLEYS	0	0	0	0	300	300
101-440-932-018	REPAIRS & MTNCE - STORM/FLOOD	0	0	0	0	0	0
101-440-940-001	RENTALS	0	0	0	0	0	0
101-440-956-008	MISCELLANEOUS	3,150	3,076	3,001	3,006	3,000	5,000
101-440-956-019	MISC. SELF BALANCING EXPENSES	(23,065)	(24,639)	(17,230)	1,981	0	0
101-440-956-022	SELF BALANCING LABOR	29,865	25,589	24,687	5,876	0	0
101-440-958-020	GRANT EXPENDITURES-TMDL (FED)	44,599	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	34	0	0	0	0
101-440-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	100,000	100,000
101-440-990-001	DEBT SERVICE	0	0	0	0	0	0
101-440-999-001	TRANSFERS OUT	135,000	40,000	30,000	0	30,000	30,000
	TOTAL EXPENDITURES	1,082,496	874,538	876,276	477,725	1,021,210	1,085,708



**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

CITY OF NILES							
GENERAL FUND - SANITATION							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-520-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-520-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-520-702-003	SALARIES & WAGES - LEAF PICK-UP	29,485	30,570	27,882	29,445	34,300	35,000
101-520-702-017	SALARIES & WAGES - CHIPPING	26,257	18,323	14,773	2,797	22,300	24,000
101-520-702-018	SALARIES & WAGES-STORM CLEANUP	0	0	0	0	0	0
101-520-714-001	FRINGE BENEFITS	88	127	413	287	0	0
101-520-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-520-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-520-813-001	CONTRACTURAL SERVICES	0	0	0	0	0	0
101-520-813-018	CONTRACTURAL SER-STORM CLEANUP	0	0	0	0	0	0
101-520-815-001	TRASH DISPOSAL	0	0	0	0	0	0
101-520-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-520-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
	TOTAL EXPENDITURES	55,830	49,020	43,068	32,529	56,600	59,000

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

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

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.

CITY OF NILES							
GENERAL FUND - PARKS & RECREATION							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-690-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-690-702-012	STREET DEPARTMENT LABOR ONLY	4,615	3,422	1,885	41	2,500	2,500
101-690-703-001	SALARIES & WAGES - PART TIME	17,465	19,974	19,432	1,790	22,100	10,063
101-690-703-050	SALARIES & WAGES - PT TYLER	0	0	0	0	0	10,000
101-690-714-001	FRINGES-FICA	1,394	1,523	1,529	138	1,364	624
101-690-714-003	FRINGES - MESC	3,895	0	3,978	4,520	0	4,200
101-690-714-012	FRINGES-W/C INS PREMIUMS	586	358	295	129	304	255
101-690-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-690-727-001	OFFICE SUPPLIES	0	35	0	0	0	0
101-690-740-001	OPERATING SUPPLIES	13,051	10,788	11,270	3,180	12,000	12,000
101-690-740-010	OPERATING SUPPLIES - OTHER	10	0	0	0	0	0
101-690-740-050	OPERATING SUPPLIES - TYLER	0	0	0	0	0	9,500
101-690-756-004	GASOLINE & OIL	623	843	739	53	500	600
101-690-784-004	VEHICLE MAINTENANCE	385	74	234	0	500	500
101-690-801-001	PROFESSIONAL SERVICES	1,140	300	510	0	100	100
101-690-813-001	CONTRACTUAL SERVICES	48,944	53,544	46,615	15,807	52,000	52,000
101-690-813-050	CONTRACTUAL SERVICES - TYLER	0	0	0	0	0	10,000
101-690-813-002	PROPERTY MAINTENANCE - WORK AS	0	0	0	0	0	0
101-690-814-002	BASEBALL UMPIRES	3,500	3,000	3,000	3,000	3,000	2,500
101-690-815-001	TRASH DISPOSAL	4,966	5,190	4,896	1,967	6,000	5,200
101-690-815-050	TRASH DISPOSAL - TYLER	0	0	0	0	0	500
101-690-820-001	TRAVEL, TRAINING & CONFERENCE	14	214	15	0	0	0
101-690-830-001	DUES & SUBSCRIPTIONS	0	0	327	0	0	0
101-690-850-001	COMMUNICATIONS	1,085	1,109	1,157	430	1,200	1,200
101-690-880-001	COMMUNITY PROMOTIONS	3,309	1,704	563	80	3,300	3,300
101-690-880-002	COMMUNITY PROMOTIONS - GRANTS	0	0	0	0	0	0
101-690-880-003	PARK PROGRAMS	729	160	80	0	1,500	9,000
101-690-900-001	PRINTING & PUBLISHING	316	659	140	0	500	500
101-690-920-001	UTILITIES	0	0	0	0	0	0

CITY OF NILES							
GENERAL FUND - PARKS & RECREATION							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
101-690-931-001	BUILDING REPAIRS	1,074	332	232	0	2,500	2,500
101-690-932-001	REPAIRS & MAINTENANCE	6,238	2,879	1,106	8,640	7,000	7,000
101-690-932-050	REPAIRS & MAINTENANCE - TYLER	0	0	0	0	0	0
101-690-932-019	REPAIRS & MTNCE - VETERANS MEM	1,167	0	0	0	300	300
101-690-956-008	MISCELLANEOUS	0	0	0	0	0	0
101-690-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	3,198	0	0	0	0	0
101-690-999-001	TRANSFERS OUT	3,000	3,000	3,000	0	3,000	3,000
	TOTAL EXPENDITURES	120,704	109,108	101,003	39,775	119,668	147,342

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

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

CITY OF NILES							
GENERAL FUND - MUSEUM							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-746-702-001	SALARIES & WAGES - FULL TIME	30,252	31,864	31,023	15,290	35,076	38,328
101-746-702-002	OVERTIME WAGES	0	23	0	0	0	0
101-746-703-001	SALARIES & WAGES - PART TIME	18,035	22,211	24,664	13,459	27,327	28,004
101-746-714-001	FRINGES-FICA	4,120	4,290	4,479	2,439	4,774	5,074
101-746-714-004	FRINGES-GROUP MEDICAL INS	13,417	13,000	12,375	5,000	12,000	13,200
101-746-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	35	35
101-746-714-012	FRINGES-W/C INS PREMIUMS	130	87	91	41	96	80
101-746-714-017	FRINGES-PENSION CONTRI EXPENSE	1,427	1,876	2,356	2,554	2,554	2,407
101-746-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-746-717-008	PAYROLL - VACATION ALLOCATION	2,717	2,496	2,756	2,658	0	0
101-746-717-009	PAYROLL - HOLIDAY ALLOCATION	1,214	1,214	1,214	723	0	0
101-746-717-010	PAYROLL - PERSONAL HOL ALLOC	405	405	270	147	0	0
101-746-717-011	PAYROLL - SICK ALLOCATION	405	135	270	0	0	0
101-746-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-746-717-013	PAYROLL - FUNERAL ALLOCATION	405	0	0	0	0	0
101-746-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-746-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-746-720-001	NON-WORK PAID	0	0	0	0	0	0
101-746-727-001	OFFICE SUPPLIES	821	1,078	530	341	1,200	1,000
101-746-733-001	COMPUTER EQUIP & SUPPLIES	429	250	781	80	400	990
101-746-740-001	OPERATING SUPPLIES	2,541	1,477	2,477	1,017	2,555	2,000
101-746-740-011	OPERATING SUPPLIES - EXHIBITS	1,984	1,336	504	13	500	350
101-746-740-012	OPERATING SUPPLIES - MUSEUM GI	4,811	907	1,665	0	400	400
101-746-740-013	OPERATING SUPPLIES - EDUCATION	0	0	40	525	400	200
101-746-801-001	PROFESSIONAL SERVICES	7,696	6,150	3,091	1,835	200	2,200
101-746-801-010	PROF SERVICES - ARCHEOLOGY	974	2,208	2,000	1,600	2,000	2,000
101-746-813-001	CONTRACTUAL SERVICES	0	0	15,144	9,060	23,110	20,000
101-746-820-001	TRAVEL, TRAINING & CONFERENCE	28	0	23	30	150	150
101-746-830-001	DUES & SUBSCRIPTIONS	265	471	295	100	265	265

CITY OF NILES							
GENERAL FUND - MUSEUM							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
101-746-850-001	COMMUNICATIONS	534	656	805	1,411	1,300	2,625
101-746-880-001	COMMUNITY PROMOTIONS	96	877	1,103	1,310	600	1,300
101-746-900-001	PRINTING & PUBLISHING	275	283	939	0	1,200	800
101-746-920-002	UTILITIES - CITY HALL & MUSEUM	0	0	11,222	8,225	10,000	10,000
101-746-932-001	REPAIRS & MAINTENANCE	1,058	378	11,601	4,775	9,000	9,000
101-746-956-008	MISCELLANEOUS	0	0	883	0	0	0
101-746-978-001	OTHER EQUIP CAPITAL OUTLAY	0	0	8,600	0	0	0
	TOTAL EXPENDITURES	94,039	93,672	141,201	72,633	135,142	140,408



**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

CITY OF NILES							
GENERAL FUND - TREE TRIMMING AND REMOVAL							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
TREE TRIMMING							
101-781-813-001	CONTRACTUAL SERVICES	52,764	45,366	47,304	36,613	46,500	46,500
	TOTAL TREE TRIMMING	52,764	45,366	47,304	36,613	46,500	46,500
TREE REMOVAL							
101-782-813-001	CONTRACTUAL SERVICES	19,149	20,120	29,758	4,890	24,500	26,000
101-782-900-001	PRINTING & PUBLISHING	0	0	0	18	100	0
	TOTAL TREE REMOVAL	19,149	20,120	29,758	4,908	24,600	26,000
	TOTAL EXPENDITURES	71,913	65,486	77,062	41,521	71,100	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

CITY OF NILES							
GENERAL FUND - COMMUNITY DEVELOPMENT							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-800-702-001	SALARIES & WAGES - FULL TIME	44,157	44,416	49,193	25,345	33,946	34,925
101-800-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-800-714-001	FRINGES-FICA	4,698	3,820	4,223	2,033	4,636	4,729
101-800-714-004	FRINGES-GROUP MEDICAL INS	13,417	13,000	12,375	5,000	12,000	13,200
101-800-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	35	35
101-800-714-012	FRINGES-W/C INS PREMIUMS	235	146	149	69	166	166
101-800-714-017	FRINGES-PENSION CONTRI EXPENSE	2,443	3,358	4,059	4,437	4,437	4,302
101-800-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-800-717-008	PAYROLL - VACATION ALLOCATION	2,855	4,341	4,895	646	4,661	4,755
101-800-717-009	PAYROLL - HOLIDAY ALLOCATION	2,098	2,564	2,098	1,165	2,797	2,853
101-800-717-010	PAYROLL - PERSONAL HOL ALLOC	807	816	583	0	699	713
101-800-717-011	PAYROLL - SICK ALLOCATION	291	0	0	119	3,496	3,566
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	224	141	213	131	200	200
101-800-733-001	COMPUTER EQUIP & SUPPLIES	1,595	140	841	10	150	150
101-800-736-001	POSTAGE EXPENSE	0	0	59	0	0	0
101-800-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-800-801-001	PROFESSIONAL SERVICES	0	200	177	215	0	0
101-800-820-001	TRAVEL, TRAINING & CONFERENCE	1,743	2,404	4,501	2,344	3,000	3,000
101-800-830-001	DUES & SUBSCRIPTIONS	2,044	1,605	1,717	658	1,800	1,800
101-800-850-001	COMMUNICATIONS	1,713	1,500	1,483	1,688	900	1,500
101-800-880-001	COMMUNITY PROMOTIONS	0	0	0	0	250	0
101-800-900-001	PRINTING & PUBLISHING	108	222	317	32	300	250
101-800-920-002	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-800-930-001	MTNCE - OFFICE EQUIPMENT	0	0	17	0	0	0

CITY OF NILES							
GENERAL FUND - COMMUNITY DEVELOPMENT							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
101-800-956-008	MISCELLANEOUS	0	100	0	0	0	0
101-800-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	494	0	0	0
	TOTAL EXPENDITURES	78,428	78,773	87,394	43,892	73,473	76,144

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

CITY OF NILES							
GENERAL FUND - GENERAL INSURANCE							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-953-957-001	INSURANCE - GENERAL	114,675	117,360	124,275	109,116	125,000	120,000
101-953-957-002	GENERAL INSURANCE DEDUCTIBLES	10,000	0	0	0	0	0
	TOTAL EXPENDITURES	124,675	117,360	124,275	109,116	125,000	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).



CITY OF NILES							
GENERAL FUND - MISCELLANEOUS							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>EXPENDITURES</b>							
101-999-714-004	FRINGES-GROUP MED INS RETIREES	122,668	124,042	122,063	41,500	108,000	158,400
101-999-714-005	FRINGES - GROUP MED INS-DDA	13,417	13,000	12,375	5,000	12,000	13,200
101-999-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-999-877-001	SUPPLEMENTAL RETIREMENT - CITY	105	105	105	52	104	104
101-999-877-002	SUPPLEMENTAL RETIREMENT-UTILITY	0	0	0	0	0	0
101-999-940-001	RENTALS	0	0	0	0	0	0
101-999-956-008	MISCELLANEOUS	100	10,000	0	0	0	0
101-999-999-001	TRANSFERS OUT	59,583	21,233	23,110	30,000	61,200	61,200
	<b>TOTAL EXPENDITURES</b>	<b>195,873</b>	<b>168,380</b>	<b>157,653</b>	<b>76,552</b>	<b>181,304</b>	<b>232,904</b>

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

The Major Street Fund is used to help pay for construction, maintenance and other operations pertaining to street work. Work consists of resurfacing, chip sealing, spray patching, sign and pavement marking work, street sweeping, storm sewer cleaning and repairs, snow and ice control, etc. The Major Street Fund helps pay for all but a small share of the annual costs to maintain the 17.6 miles of major streets in the city and 6 miles of State Trunklines. The fund is established to receive all major street funds received from the State of Michigan from gas and weight tax receipts as well as certain costs pertaining to the Michigan Department of Transportation authorized state trunkline maintenance contract. State trunklines maintained through the city include M-60 Business Route, M-139, and M-51.

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2015

- None

CITY OF NILES							
Major Highway Fund (202 )							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
202-100-574-002	GAS & WEIGHT	530,781	544,455	554,699	171,082	530,000	544,175
202-100-601-001	CHARGES FOR SERVICES - COSTS	94,651	85,063	76,836	22,479	78,000	100,000
202-100-601-003	CHARGES FOR SERVICES - SNOW RE	9,463	0	0	0	0	0
202-100-664-001	INTEREST	750	991	240	95	1,500	1,200
202-100-671-001	MISCELLANEOUS	0	0	0	0	0	0
	<b>TOTAL FUND REVENUES</b>	<b>635,645</b>	<b>630,509</b>	<b>631,775</b>	<b>193,656</b>	<b>609,500</b>	<b>645,375</b>
<b>EXPENDITURES</b>							
<b>PREVENTION - ROADS &amp; STREETS</b>							
202-463-702-001	SALARIES & WAGES - FULL TIME	43,063	22,470	52,220	28,425	56,000	58,000
202-463-702-002	OVERTIME WAGES	2,607	2,786	5,302	3,115	4,200	4,200
202-463-714-001	FRINGES	24,977	15,199	33,616	7,634	38,000	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	39,415	24,684	44,512	6,937	60,000	58,000
202-463-801-001	PROFESSIONAL SERVICES	40	2,373	6,041	2,939	19,000	22,000
202-463-814-001	HIRED SERVICES	0	15,425	0	0	40,000	40,000
202-463-815-001	TRASH DISPOSAL	3,770	3,855	2,063	515	4,500	4,500
202-463-850-001	COMMUNICATIONS	0	0	0	0	0	0
202-463-932-001	REPAIRS & MAINTENANCE	6,969	2,633	14,467	1,302	10,000	10,000
202-463-974-006	LAND PURCHASES	0	0	0	0	0	0
	<b>TOTAL PREVENTION - ROADS &amp; STREETS</b>	<b>120,841</b>	<b>89,425</b>	<b>158,221</b>	<b>50,867</b>	<b>231,700</b>	<b>238,700</b>
<b>PREVENTION - BRIDGES</b>							
202-473-702-001	SALARIES & WAGES - FULL TIME	42	0	0	0	1,000	3,000
202-473-714-001	FRINGES	23	0	0	0	500	1,500
202-473-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-473-784-004	VEHICLE MAINTENANCE	0	0	0	0	100	100
202-473-801-001	PROFESSIONAL SERVICES	5,831	500	1,300	0	2,000	22,500
202-473-814-001	HIRED SERVICES	0	0	0	0	0	15,000

CITY OF NILES							
Major Highway Fund (202 )							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
202-473-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-473-932-001	REPAIRS & MAINTENANCE	0	846	732	0	200	200
	TOTAL PREVENTION - BRIDGES	5,896	1,346	2,032	0	3,800	42,300
TRAFFIC SERVICES MAINT							
202-474-171-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
202-474-702-001	SALARIES & WAGES - FULL TIME	12,007	8,522	14,694	3,807	14,000	16,000
202-474-702-002	OVERTIME WAGES	47	63	656	138	250	300
202-474-714-001	FRINGES	6,592	5,166	8,970	1,076	8,550	8,550
202-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-474-740-001	OPERATING SUPPLIES	1,817	1,096	2,114	605	2,000	2,200
202-474-784-004	VEHICLE MAINTENANCE	7,785	6,137	3,343	699	8,000	8,000
202-474-932-001	REPAIRS & MAINTENANCE	4,394	6,371	0	0	4,800	4,800
	TOTAL TRAFFIC SERVICES MAINT	32,642	27,355	29,777	6,325	37,600	39,850
WINTER MAINTENANCE							
202-478-702-001	SALARIES & WAGES - FULL TIME	15,918	6,534	11,473	26,274	16,500	30,000
202-478-702-002	OVERTIME WAGES	8,916	5,007	8,345	17,680	11,000	14,000
202-478-714-001	FRINGES	13,582	6,945	11,582	2,289	16,500	17,200
202-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-478-740-001	OPERATING SUPPLIES	29,001	0	0	0	30,500	30,500
202-478-784-004	VEHICLE MAINTENANCE	30,729	14,255	11,737	33,224	38,000	34,000
202-478-932-001	REPAIRS & MAINTENANCE	4,910	840	2,087	9,985	3,500	6,000
	TOTAL WINTER MAINTENANCE	103,056	33,581	45,224	89,452	116,000	131,700
ENGINEERING							
202-483-801-001	PROFESSIONAL SERVICES	20,616	20,616	20,616	5,154	25,000	30,000
	TOTAL ENGINEERING	20,616	20,616	20,616	5,154	25,000	30,000
TRAFFIC SIGNALS							
202-485-702-001	SALARIES & WAGES - FULL TIME	103	318	0	0	200	200
202-485-784-004	VEHICLE MAINTENANCE	81	211	0	0	100	100
202-485-801-001	PROFESSIONAL SERVICES	0	0	0	0	1,000	500
202-485-920-001	UTILITIES	2,336	0	1,819	0	4,200	4,300

CITY OF NILES							
Major Highway Fund (202 )							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
202-485-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
	TOTAL TRAFFIC SIGNALS	2,520	529	1,819	0	5,500	5,100
STATE TRUNKLINES MAINT							
202-486-702-001	SALARIES & WAGES - FULL TIME	3,221	10,244	5,918	5,054	5,000	8,000
202-486-702-002	OVERTIME WAGES	0	0	890	142	0	200
202-486-784-004	VEHICLE MAINTENANCE	2,122	11,552	842	478	3,000	3,000
202-486-813-001	MDOT PAVEMENT MAINTENANCE	0	0	0	0	0	0
202-486-932-001	REPAIRS & MAINTENANCE	1,062	4,521	2,278	40	1,500	1,500
	TOTAL STATE TRUNKLINES MAINT	6,405	26,317	9,928	5,714	9,500	12,700
STREET SWEEPING							
202-488-702-001	SALARIES & WAGES - FULL TIME	263	3,442	1,281	207	1,000	1,200
202-488-702-002	OVERTIME WAGES	273	343	493	480	200	200
202-488-784-004	VEHICLE MAINTENANCE	694	5,625	3,607	827	2,600	3,500
202-488-815-001	TRASH DISPOSAL	2,211	1,919	1,893	515	1,600	1,600
202-488-850-001	COMMUNICATIONS	0	0	0	0	0	0
	TOTAL STREET SWEEPING	3,441	11,329	7,274	2,029	5,400	6,500
INTERFUND TRANSFERS							
202-489-999-001	TRANSFERS OUT	50,000	125,000	70,000	0	70,000	70,000
	TOTAL INTERFUND TRANSFERS	50,000	125,000	70,000	0	70,000	70,000
TREES & SHRUBS							
202-490-702-001	SALARIES & WAGES - FULL TIME	0	0	803	0	200	300
202-490-702-002	OVERTIME WAGES	0	0	64	0	0	0
202-490-784-004	VEHICLE MAINTENANCE	0	0	909	0	100	500
202-490-813-001	CONTRACTURAL SERVICES	970	0	0	0	1,100	1,100
202-490-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-490-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
	TOTAL TREES & SHRUBS	970	0	1,776	0	1,400	1,900
DRAINAGE & BACKSLOPES							
202-491-702-001	SALARIES & WAGES - FULL TIME	861	4,003	3,098	351	2,000	2,000
202-491-702-002	OVERTIME WAGES	0	0	338	65	100	100

CITY OF NILES							
Major Highway Fund (202 )							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
202-491-784-004	VEHICLE MAINTENANCE	843	1,906	607	510	2,200	2,200
202-491-932-001	REPAIRS & MAINTENANCE	205	1,140	1,841	0	1,200	1,200
	TOTAL DRAINAGE & BACKSLOPES	1,909	7,049	5,884	926	5,500	5,500
GRASS & WEED CONTROL							
202-493-702-001	SALARIES & WAGES - FULL TIME	530	1,394	457	0	700	700
202-493-784-004	VEHICLE MAINTENANCE	1,198	2,167	854	0	1,200	1,200
202-493-813-001	CONTRACTURAL SERVICES	400	240	640	0	400	400
202-493-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
	TOTAL GRASS & WEED CONTROL	2,128	3,801	1,951	0	2,300	2,300
TRAFFIC SERVICES MAINT							
202-494-702-001	SALARIES & WAGES - FULL TIME	484	492	673	171	500	500
202-494-702-002	OVERTIME WAGES	0	0	0	173	0	0
202-494-784-004	VEHICLE MAINTENANCE	462	185	310	150	300	300
202-494-932-001	REPAIRS & MAINTENANCE	120	37	6,686	28	100	100
	TOTAL TRAFFIC SERVICES MAINT	1,066	714	7,669	522	900	900
PAVEMENT MARKING							
202-495-702-001	SALARIES & WAGES - FULL TIME	146	0	65	0	200	200
202-495-702-002	OVERTIME WAGES	0	0	0	0	0	0
202-495-740-001	OPERATING SUPPLIES	39	0	8	0	100	100
202-495-784-004	VEHICLE MAINTENANCE	117	0	42	0	200	200
202-495-932-001	REPAIRS & MAINTENANCE	0	0	0	0	100	100
	TOTAL PAVEMENT MARKING	302	0	115	0	600	600
STATE TRUNKLINES WINTER MAINT							
202-497-702-001	SALARIES & WAGES - FULL TIME	6,255	1,688	3,187	5,358	6,000	8,000
202-497-702-002	OVERTIME WAGES	5,132	1,762	2,972	6,564	5,000	7,000
202-497-702-014	SALARIES & WAGES - SNOW HAULIN	1,555	876	451	1,024	1,500	1,500
202-497-740-001	OPERATING SUPPLIES	25,242	0	0	0	25,000	25,000
202-497-784-004	VEHICLE MAINTENANCE	18,205	6,666	5,678	10,107	19,000	20,000
202-497-932-001	REPAIRS & MAINTENANCE	996	735	208	5,061	0	5,000
	TOTAL STATE TRUNKLINES WINTER MAINT	57,385	11,727	12,496	28,114	56,500	66,500

CITY OF NILES							
Major Highway Fund (202 )							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
FRINGES							
202-502-714-001	FRINGES	9,960	13,783	12,549	2,834	12,000	13,200
202-502-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
	TOTAL FRINGES	9,960	13,783	12,549	2,834	12,000	13,200
DISTRIBUTED EXPENSES							
202-503-750-001	OVERHEAD - STATE REIMBURSEMENT	0	0	0	0	0	0
202-503-956-007	OVERHEAD - STATE REIMBURSEMENT	7,294	6,555	6,039	1,732	7,200	7,200
	TOTAL DISTRIBUTED EXPENSES	7,294	6,555	6,039	1,732	7,200	7,200
ADMINISTRATION							
202-504-956-015	BANK SERVICE FEES	0	0	0	0	0	0
	TOTAL ADMINISTRATION	0	0	0	0	0	0
	TOTAL EXPENDITURES	426,431	379,127	393,370	193,669	590,900	674,950
	NET REVENUES (EXPENDITURES)	209,214	251,382	238,405	(13)	18,600	(29,575)
	BEGINNING FUND BALANCE					943,911	962,511
	PROJECTED ENDING FUND BALANCE					962,511	932,936

**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



CITY OF NILES							
Local Highway Fund (203 )							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
203-100-574-002	GAS & WEIGHT	219,140	223,346	227,641	72,208	223,514	229,773
203-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
203-100-664-001	INTEREST	683	773	150	53	1,200	1,100
203-100-699-001	INTERFUND TRANSFER	220,000	165,000	100,000	0	100,000	100,000
	<b>TOTAL FUND REVENUES</b>	<b>439,823</b>	<b>389,119</b>	<b>327,791</b>	<b>72,261</b>	<b>324,714</b>	<b>330,873</b>
<b>EXPENDITURES</b>							
<b>PREVENTION - ROADS &amp; STREETS</b>							
203-463-702-001	SALARIES & WAGES - FULL TIME	78,934	64,410	55,185	25,212	92,000	96,000
203-463-702-002	OVERTIME WAGES	10,228	10,470	7,755	9,028	12,000	12,000
203-463-714-001	FRINGES	48,815	54,064	37,479	18,535	62,400	62,400
203-463-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-463-784-004	VEHICLE MAINTENANCE	98,134	78,096	62,767	26,309	100,000	90,000
203-463-814-001	HIRED SERVICES	0	0	0	0	100,000	30,000
203-463-815-001	TRASH DISPOSAL	6,754	3,263	4,232	0	4,500	4,600
203-463-850-001	COMMUNICATIONS	0	0	0	0	0	0
203-463-932-001	REPAIRS & MAINTENANCE	14,012	11,528	7,082	4,782	17,000	17,000
	<b>TOTAL PREVENTION - ROADS &amp; STREETS</b>	<b>256,877</b>	<b>221,831</b>	<b>174,500</b>	<b>83,866</b>	<b>387,900</b>	<b>312,000</b>
<b>TRAFFIC SERVICES MAINT</b>							
203-474-702-001	SALARIES & WAGES - FULL TIME	7,671	22,309	16,219	3,758	20,000	22,000
203-474-702-002	OVERTIME WAGES	0	0	264	0	100	100
203-474-714-001	FRINGES	4,195	17,532	9,731	1,306	12,060	14,000
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	2,839	4,661	3,072	523	5,500	5,000
203-474-932-001	REPAIRS & MAINTENANCE	821	2,330	1,623	371	3,200	3,200
	<b>TOTAL TRAFFIC SERVICES MAINT</b>	<b>15,526</b>	<b>46,832</b>	<b>30,909</b>	<b>5,958</b>	<b>40,860</b>	<b>44,300</b>
<b>WINTER MAINTENANCE</b>							
203-478-702-001	SALARIES & WAGES - FULL TIME	15,738	8,015	12,085	18,646	14,000	16,000
203-478-702-002	OVERTIME WAGES	4,665	2,024	3,243	9,823	8,200	9,200

CITY OF NILES							
Local Highway Fund (203 )							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
203-478-714-001	FRINGES	11,158	6,041	9,047	2,070	13,320	13,320
203-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-478-740-001	OPERATING SUPPLIES	385	0	0	0	1,200	1,200
203-478-784-004	VEHICLE MAINTENANCE	28,028	15,738	17,014	20,340	30,000	35,000
203-478-932-001	REPAIRS & MAINTENANCE	168	259	180	503	400	500
	TOTAL WINTER MAINTENANCE	60,142	32,077	41,569	51,382	67,120	75,220
ENGINEERING							
203-483-801-001	PROFESSIONAL SERVICES	20,616	20,616	20,616	5,154	19,250	20,616
	TOTAL ENGINEERING	20,616	20,616	20,616	5,154	19,250	20,616
ADMINISTRATION							
203-504-956-015	BANK SERVICE FEES	0	0	0	0	100	100
	TOTAL ADMINISTRATION	0	0	0	0	100	100
	TOTAL EXPENDITURES	353,161	321,356	267,594	146,360	515,230	452,236
	NET REVENUES (EXPENDITURES)	86,662	67,763	60,197	(74,099)	(190,516)	(121,363)
	BEGINNING FUND BALANCE					559,263	368,747
	PROJECTED ENDING FUND BALANCE					368,747	247,384

**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

<b>CITY OF NILES</b>							
Silverbrook Cemetery Fund (209)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
209-100-601-001	CHARGES FOR SERVICES - COSTS	9,550	10,575	9,950	2,764	9,000	9,300
209-100-607-001	FEES	55,195	57,600	56,038	21,452	60,000	60,000
209-100-650-001	SALE OF FOUNDATIONS	12,138	8,694	7,810	4,181	10,000	9,000
209-100-650-002	SALE OF CEMETERY LOTS	47,300	43,400	37,354	17,142	40,000	42,000
209-100-664-001	INTEREST	298	218	54	24	1,100	900
209-100-671-001	MISCELLANEOUS	0	838	618	4,236	0	1,000
209-100-674-001	CONTRIB FROM PRIVATE SOURCES	4,219	149	0	0	0	0
209-100-699-005	TRANSFER FROM TRUST	26,336	22,977	24,625	12,195	31,500	35,000
	<b>TOTAL FUND REVENUES</b>	<b>155,036</b>	<b>144,451</b>	<b>136,449</b>	<b>61,994</b>	<b>151,600</b>	<b>157,200</b>
<b>EXPENDITURES</b>							
209-276-702-001	SALARIES & WAGES - FULL TIME	35,008	35,830	32,610	13,534	40,400	39,000
209-276-702-002	OVERTIME WAGES	1,146	1,345	1,522	966	1,500	1,200
209-276-702-012	STREET DEPARTMENT LABOR ONLY	1,770	736	110	800	1,600	1,200
209-276-702-016	SALARIES & WAGES - SAFETY MTGS	0	0	0	0	300	200
209-276-703-001	SALARIES & WAGES - PART TIME	12,779	11,822	13,413	7,107	13,500	14,500
209-276-714-001	FRINGES-FICA	1,020	869	34	53	3,823	3,844
209-276-714-003	FRINGES-MESC	0	0	0	0	0	0
209-276-714-004	FRINGES-GROUP MED INS	13,417	13,000	12,375	5,000	12,000	13,200
209-276-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	35	35
209-276-714-012	FRINGES-W/C INS PREMIUMS	1,784	1,245	1,277	541	1,274	1,070
209-276-714-017	FRINGES-PENSION CONTRI EXPENSE	2,177	2,781	3,526	3,713	3,713	3,707
209-276-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
209-276-717-008	PAYROLL - VACATION ALLOCATION	2,701	3,157	2,652	1,158	0	0
209-276-717-009	PAYROLL - HOLIDAY ALLOCATION	2,116	1,991	2,128	1,229	0	0
209-276-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	0	0	0
209-276-717-011	PAYROLL - SICK ALLOCATION	284	295	497	209	0	0
209-276-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
209-276-717-013	PAYROLL - FUNERAL ALLOCATION	189	863	0	567	0	0
209-276-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0

CITY OF NILES							
Silverbrook Cemetery Fund (209)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
209-276-717-017	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	16	21	108	0	200	200
209-276-733-001	COMPUTER EQUIPMENT & SUPPLIES	620	38	0	0	300	4,000
209-276-740-001	OPERATING SUPPLIES	3,848	3,164	1,516	703	2,500	1,800
209-276-756-004	GASOLINE & OIL	1,670	1,580	2,020	1,215	1,600	2,000
209-276-784-004	VEHICLE MAINTENANCE	909	656	1,807	118	1,200	1,100
209-276-801-001	PROFESSIONAL SERVICES	51	102	0	62	0	0
209-276-813-001	CONTRACTUAL SERVICES	64,542	64,557	70,055	25,258	70,000	70,000
209-276-815-001	TRASH DISPOSAL	996	996	996	498	1,000	1,000
209-276-820-001	TRAVEL, TRAINING & CONFERENCE	0	35	0	0	0	0
209-276-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
209-276-850-001	COMMUNICATIONS	746	782	297	4	750	300
209-276-900-001	PRINTING & PUBLISHING	0	32	0	0	0	0
209-276-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0
209-276-931-001	BUILDING REPAIRS	2,043	14	0	0	400	400
209-276-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
209-276-956-008	MISCELLANEOUS	3,867	12	0	0	500	250
209-276-956-015	BANK SERVICE FEES	0	0	0	0	100	50
209-276-957-001	INSURANCE - GENERAL	1,849	1,981	2,092	1,811	2,300	2,300
209-276-968-001	DEPRECIATION EXPENSE	2,382	2,060	1,945	973	4,000	2,200
209-276-974-001	LAND IMPROVEMENTS	1,500	23	0	0	500	100
209-276-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
209-276-999-001	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	159,430	149,987	150,980	65,519	163,495	163,656
	NET REVENUES (EXPENDITURES)	(4,394)	(5,536)	(14,531)	(3,525)	(11,895)	(6,456)
	BEGINNING RETAINED EARNINGS					80,341	68,446
	PROJECTED ENDING RETAINED EARNINGS					68,446	61,990

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

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

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

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

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

CITY OF NILES							
TIFA Fund (211)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
211-100-402-001	REAL PROPERTY TAXES-CURRENT	91,277	91,341	72,190	77,831	85,000	85,000
211-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	8,703	10,759	10,888	0	10,000	10,000
211-100-501-001	FEDERAL GRANTS-GENERAL	0	0	0	0	0	0
211-100-501-002	FED GRANTS-INCUBATOR KITCHEN	0	0	0	10,000	0	0
211-100-580-001	GRANT REVENUE-CITY	0	16,939	0	0	0	0
211-100-607-001	MEMBERSHIPS - INDIVIDUAL	175	0	0	20	1,000	0
211-100-607-002	MEMBERSHIPS - FAMILY	685	0	1,674	275	2,500	2,500
211-100-607-003	MEMBERSHIPS - SUSTAINER	10,000	10,000	10,625	10,050	10,000	10,000
211-100-607-004	MEMBERSHIPS - BUSINESS	800	25	275	0	2,500	1,700
211-100-664-001	INTEREST	324	356	81	17	0	0
211-100-671-001	MISCELLANEOUS	44	1,584	2,712	87	0	500
211-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
211-100-674-001	CONTRIBS FROM PRIVATE SOURCES	27,200	22,400	20,759	100	0	0
211-100-699-001	INTERFUND TRANSFER	15,000	15,000	15,000	0	15,200	15,100
	TOTAL FUND REVENUES	154,208	168,404	134,204	98,380	126,200	124,800
<b>PROGRAM REVENUES</b>							
211-106-642-001	HUNTER ICE FEST-MERCH SALES	0	0	0	0	0	0
211-106-643-001	HUNTER ICE FEST-ICE CREAM	2,798	2,760	3,312	3,958	3,000	0
211-106-643-002	HUNTER ICE FEST-CHILI CRAWL	0	0	0	0	0	0
211-106-643-003	HUNTER ICE FEST-WARM CTR	0	0	0	0	0	0
211-106-671-001	HUNTER ICE FEST-OTHER	4,843	1,557	1,192	1,426	10,000	20,000
211-106-674-001	HUNTER ICE FESTIVAL - DONATIONS	0	0	0	0	0	0
211-106-675-001	HUNTER ICE FESTIVAL - SPONSORSHIP	17,446	14,085	18,613	13,712	21,000	0
211-107-643-001	BRIDGE BASH-ICE CREAM	0	0	0	0	0	0
211-107-648-001	BRIDGE BASH-GATE TKT SALES	0	0	0	1,632	0	2,500
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 PARK - 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	1,238	1,000	1,551	1,000	2,500	3,000
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

CITY OF NILES							
TIFA Fund (211)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
211-109-674-001	CONCERTS IN THE PK-IN KIND	0	0	0	0	0	0
211-109-675-001	CONCERTS IN THE PK-SPONSORS	4,000	4,000	6,000	0	0	0
211-110-674-002	DT SAFE TRICK OR TREAT-IN KIND	0	0	0	0	0	0
211-110-675-001	DT SAFE TRICK OR TREAT-SPONSOR	0	0	0	0	0	0
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
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 PROGRAM REVENUES	30,325	23,402	30,668	21,728	36,500	25,500
PROJECT REVENUES							
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
211-131-642-001	FRENCH MARKET-MERCH SALES	0	0	76	0	0	0
211-131-670-001	FRENCH MARKET-VENDOR RENT	6,396	2,495	2,194	0	10,000	2,500
211-131-671-001	FRENCH MARKET-OTHER	0	0	0	0	0	0
211-131-674-001	FRENCH MARKET DONATIONS	0	0	0	0	0	0
211-131-674-002	FRENCH MARKET-IN KIND	0	0	0	0	0	0
211-131-675-001	FRENCH MARKET-SPONSORS	0	0	0	500	0	0
211-132-501-001	GALLERY BUILDING-HUD	0	0	0	0	0	0
211-132-670-001	GALLERY BUILDING-VENDOR RENT	0	0	0	0	0	0
211-132-671-001	GALLERY BUILDING-OTHER	0	0	0	0	0	0
211-132-674-001	GALLERY BUILDING-DONATIONS	0	0	0	0	0	0
211-132-674-002	GALLERY BUILDING-IN KIND	0	0	0	0	0	0
211-132-675-001	GALLERY BUILDING-SPONSORS	0	0	0	0	0	0
211-133-501-001	NECI-HUD	0	0	0	0	0	0
211-133-670-001	NECI-MEETING ROOM RENT	0	0	0	0	0	0
211-133-670-002	NECI - OFFICE SPACE RENT	0	0	0	0	0	0



CITY OF NILES							
TIFA Fund (211)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
211-133-670-003	NECI-KITCHEN USE RENT	0	0	60	1,405	5,000	3,000
211-133-670-004	NECI-STORAGE RENT	0	0	0	0	0	0
211-133-671-001	NECI-OTHER	0	0	0	0	0	0
211-133-674-001	NECI-DONATIONS	0	0	0	0	0	0
211-133-674-002	NECI-IN KIND	0	0	0	0	0	0
211-133-675-001	NECI-SPONSORS	0	0	0	0	0	0
211-134-642-001	NILES THEN & NOW BK	0	0	1,265	3,938	0	840
211-134-642-002	NILES THEN & NOW BK-AMAZON	0	0	0	0	0	0
211-134-642-003	NILES THEN & NOW BK-MERCH SALE	0	0	0	0	0	0
211-134-671-001	NILES THEN & NOW BK-SHIPPING	0	0	0	0	0	0
211-135-642-001	BRICKS-BUY A BRICK	0	0	0	0	0	0
211-135-674-001	BRICKS-DONATIONS	0	0	0	0	0	0
211-135-674-002	BRICKS-IN KIND	0	0	0	0	0	0
211-149-626-001	RUDOLPH BREAKFAST	0	0	0	0	0	0
211-149-642-001	INDE REVOLUTION-SALES	0	0	(364)	0	0	0
211-149-670-001	INDE REVOLUTION-RENT	0	0	2,345	0	0	0
211-149-674-001	DT DOLLARS-CONTRIBUTIONS	2,710	0	100	0	0	0
211-149-675-001	ARTS IN MOTION-SPONSORS	0	714	0	0	0	0
	TOTAL PROJECT REVENUES	9,106	3,209	5,676	5,843	15,000	6,340
	TOTAL FUND REVENUES	193,639	195,015	170,548	125,951	177,700	156,640
<b>EXPENDITURES</b>							
PROGRAM EXPENDITURES							
211-806-741-001	HUNTER ICE FEST - CHILI CRAWL	0	0	0	0	0	
211-806-741-002	HUNTER ICE FEST - ICE	14,779	9,077	8,311	10,386	7,000	30,000
211-806-741-003	HUNTER ICE FEST - ICE CREAM	3,249	3,942	4,279	5,003	3,700	0
211-806-765-001	HUNTER ICE FEST - MERCHANDISE	0	0	0	0	0	0
211-806-814-001	HUNTER ICE FEST - CARVERS FEE	11,329	15,100	21,299	23,979	22,000	0
211-806-826-001	HUNTER ICE FEST - CARVER FOOD	0	0	0	0	0	0
211-806-826-002	HUNTER ICE FEST - CARVER HOTEL	0	0	0	0	0	0
211-806-826-003	HUNTER ICE FEST - CARVER TRAVL	0	0	0	0	0	0
211-806-880-001	HUNTER ICE FEST - SPONSORSHIP	0	0	0	0	0	0
211-806-881-001	HUNTER ICE FEST - ADVERTISING	534	1,591	665	0	0	0

CITY OF NILES							
TIFA Fund (211)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
211-806-883-001	HUNTER ICE FEST - WARM CTR	1,840	1,447	719	391	1,300	0
211-807-740-001	BRIDGE BASH - SUPPLIES	0	0	121	1,534	0	1,000
211-807-741-001	BRIDGE BASH - FOOD	0	0	0	0	0	0
211-807-881-001	BRIDGE BASH - ADVERTISING	0	0	0	0	0	0
211-807-882-001	BRIDGE BASH - PARTNER COMISHN	0	0	0	0	0	0
211-807-920-001	BRIDGE BASH - UTILITIES	0	0	0	0	0	0
211-808-743-001	MOVIES IN THE PK - PURCH DVD'S	0	0	0	0	0	0
211-808-969-001	MOVIES IN THE PK - LICENSING	2,575	2,622	2,544	0	2,500	3,000
211-809-814-001	CONCERTS IN THE PK - BANDS	9,500	3,850	13,522	0	2,000	0
211-809-932-001	CONCERTS IN THE PK - EQUIP R&M	0	0	0	0	0	0
211-809-956-001	CONCERTS IN THE PK - MISC	0	0	0	0	0	0
211-809-978-001	CONCERTS IN THE PK - EQUIP	0	0	0	0	0	0
211-810-880-001	DT SAFE TRICK OR TREAT	38	54	108	0	0	0
211-811-880-001	VISIT WITH SANTA	175	0	26	1,130	0	200
211-812-880-001	HOLIDAY HOMECOMING	994	1,200	2,204	0	1,000	1,000
	TOTAL PROGRAM EXPENDITURES	45,013	38,883	53,798	42,423	39,500	35,200
PROJECT REVENUES							
211-830-813-001	FLOWERS - CONTRACT	17,368	20,526	21,370	15,594	19,000	19,000
211-830-920-001	FLOWERS - IRRIGATION	0	0	0	0	0	0
211-830-932-001	FLOWERS - REPAIRS	0	0	0	0	0	0
211-831-880-001	FRENCH MARKET - SET UP	1,725	5,733	3,944	386	1,160	0
211-831-881-001	FRENCH MARKET - ADVERTISING	0	0	0	0	0	0
211-831-920-001	FRENCH MARKET - UTILITIES	60	0	0	0	0	0
211-831-945-001	FRENCH MARKET - RENT	12,000	12,000	(4,650)	(156)	10,000	3,100
211-832-880-001	GALLERY BUILDING	0	0	0	0	0	4,000
211-833-743-001	NECI - SUPPLIES - GENERAL	0	0	0	0	0	0
211-833-743-002	NECI - SUPPLIES - KITCHEN	0	0	0	0	0	0
211-833-802-001	NECI - HUD	0	745	12,999	3,992	5,000	5,000
211-833-814-001	NECI - 1ST SOURCE LABOR	0	0	0	0	0	0
211-833-814-002	NECI - 1ST SOURCE MANAGEMENT	0	0	0	0	0	0
211-833-820-001	NECI - TRAINING - MERCHANT	0	0	0	0	0	0
211-833-820-002	NECI - TRAINING - NECI	0	0	0	0	0	0
211-833-920-001	NECI - UTILITIES	0	0	0	0	0	0

CITY OF NILES							
TIFA Fund (211)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
211-833-978-001	NECI - EQUIPMENT - 1ST SOURCE	0	0	0	0	0	0
211-833-978-002	NECI - EQUIPMENT - KITCHEN	0	0	0	0	0	0
211-833-978-003	NECI - EQUIPMENT - TRAINING RM	0	0	0	0	0	0
211-834-900-001	NILES THEN AND NOW BK - PRINTING	0	0	1,040	2,680	0	0
211-834-900-002	NILES THEN AND NOW BK - RECEPTION	0	0	0	0	0	0
211-834-900-003	NILES THEN AND NOW BK - SHIPPING	0	0	0	0	0	0
211-835-814-001	BRICKS - ENGRAVING AND INSTALL	0	0	0	0	0	0
211-835-932-001	BRICKS - REPAIRS AND MAINT	0	0	0	0	0	0
211-835-956-001	BRICKS - MISCELLANEOUS	0	0	0	0	0	0
	TOTAL PROJECT EXPENDITURES	31,153	39,004	34,703	22,496	35,160	31,100
GENEARL & ADMINISTRATIVE EXPENDITURES							
211-848-702-002	OVERTIME WAGES	0	0	0	0	0	0
211-848-702-012	STREET DEPARTMENT LABOR ONLY	0	122	0	0	0	0
211-848-703-001	SALARIES & WAGES - MANAGER	45,473	47,679	47,628	26,559	47,350	48,800
211-848-714-001	FRINGES - FICA	3,605	3,635	3,634	1,811	3,622	3,622
211-848-714-012	FRINGES-W/C INS PREMIUMS	186	107	110	51	125	125
211-848-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
211-848-727-001	OFFICE SUPPLIES	1,520	2,200	617	125	2,000	1,000
211-848-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,009	1,370	50	0	1,000	1,000
211-848-736-001	POSTAGE EXPENSE	27	279	462	0	1,000	1,000
211-848-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
211-848-801-001	PROFESSIONAL SERVICES	394	319	1,643	0	1,200	500
211-848-801-004	PROFESSIONAL SERVICES - CABLE	0	0	0	0	0	0
211-848-820-001	TRAVEL, TRAINING & CONFERENCE	4,738	1,137	1,234	808	5,000	4,000
211-848-830-001	DUES & SUBSCRIPTIONS	410	0	660	0	400	400
211-848-850-001	COMMUNICATIONS	3,004	3,222	2,370	498	0	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	0	74	338	90	1,500	1,000
211-848-932-015	REPAIRS & MAINTENANCE - RIVERF	609	443	617	0	0	0
211-848-932-016	REPAIRS & MAINTENANCE - DOWNTO	4,446	4,858	3,598	515	2,500	2,500
211-848-940-001	RENTALS	9,729	9,000	3,750	0	0	1,200
211-848-956-008	MISCELLANEOUS	1,457	1,062	5,073	136	26,843	4,193
211-848-956-015	BANK SERVICE FEES	0	0	0	0	0	0

CITY OF NILES							
TIFA Fund (211)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
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	32	33	33	34	0	0
211-848-977-001	OFFICE EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
211-848-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
211-848-999-001	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL GENERAL & ADMINISTRATIVE EXP	80,639	79,540	75,817	30,627	96,540	74,340
MISCELLANEOUS PROGRAMS AND PROJECTS							
211-849-880-001	COMMUNITY PROMOTIONS	8,265	37,256	12,309	1,605	5,000	500
211-849-880-002	PARK PROGRAMS	0	0	0	0	0	0
211-849-880-003	DECORATE DOWNTOWN	1,307	89	44	1,115	1,300	800
211-849-880-004	RUDOLPH BREAKFAST	706	1,994	363	0	0	0
211-849-880-005	WEDDING WALK	0	0	0	0	0	0
211-849-880-006	GARAGE SALE	0	0	0	0	0	100
211-849-880-007	MAIN STREET - MERCHANDISE	0	0	0	0	0	0
211-849-880-008	ARTS IN MOTION - PRIZES	0	0	39	0	0	0
211-849-880-009	ARTS IN MOTION - ENTERTAINMENT	198	5,809	0	0	0	0
211-849-880-010	ARTS IN MOTION - ADVERTISING	0	0	0	0	0	0
211-849-880-011	ARTS IN MOTION - TENT	0	2,279	128	0	0	0
211-849-880-012	DOWNTOWN DOLLARS PROGRAM	1,674	687	430	265	0	1,000
211-849-880-013	INDE REVOLUTION MARKETPLACE	0	0	0	0	0	0
211-849-880-050	DESIGN COMMITTEE	0	0	0	0	0	6,000
211-849-880-051	ECONOMIC RESTRUTURING COMMITTEE	0	0	0	0	0	5,000
211-849-880-052	ORGANIZATION COMMITTEE	0	0	0	0	0	2,500
	TOTAL MISC PROGRAMS AND PROJECTS	12,150	48,114	13,313	2,985	6,300	15,900
	TOTAL EXPENDITURES	168,955	205,541	177,631	98,531	177,500	156,540
	NET REVENUES (EXPENDITURES)	24,684	(10,526)	(7,083)	27,420	200	100
	BEGINNING RETAINED EARNINGS					21,178	21,378
	PROJECTED ENDING RETAINED EARNINGS					21,378	21,478

## **BUILDING DEPARTMENT**

**(249)**

Building inspection services were consolidated under the Fire Department in the newly created 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 and a Part-Time Code Clerk with all expenses associated with their wages and benefits. 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.

Through 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.

As listed above, the Division has a new part time Code Enforcement Clerk position, funded through CDBG, who will assist 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.

### **SIGNIFICANT CHANGES:**

FY 2015

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

<b>CITY OF NILES</b>							
Building Department Fund (249)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
249-100-451-001	MULTIPLE DWELLINGS	0	0	0	0	0	0
249-100-452-001	ELECT & MECHANICAL PERMITS	31,901	36,152	26,965	14,381	25,000	29,000
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	61,165	78,313	23,107	24,395	50,000	50,000
249-100-460-002	BUILDING PERMITS/PLAN REVIEWS-	0	0	0	0	0	0
249-100-461-001	DEMOLITION PERMITS	6,142	4,285	6,482	1,525	4,000	4,000
249-100-607-001	FEES	1,529	1,825	1,925	200	1,000	1,000
249-100-607-008	FEES - INSPECTION BUREAU	0	0	0	0	0	0
249-100-664-001	INTEREST	41	105	21	3	150	25
249-100-671-001	MISCELLANEOUS	500	718	451	176	0	450
249-100-673-001	SALE OF PROPERTY	65	0	0	0	0	0
249-100-699-001	INTERFUND TRANSFER	23,370	20,000	22,000	30,000	60,000	60,000
	<b>TOTAL FUND REVENUES</b>	<b>124,713</b>	<b>141,398</b>	<b>80,951</b>	<b>70,680</b>	<b>140,150</b>	<b>144,475</b>
<b>EXPENDITURES</b>							
249-370-702-001	SALARIES & WAGES - FULL TIME	27,031	22,599	14,400	8,237	27,396	22,944
249-370-702-002	OVERTIME WAGES	316	429	1,216	274	2,000	2,000
249-370-703-001	SALARIES & WAGES - PART TIME	22,052	20,316	20,825	10,631	22,880	23,322
249-370-714-001	FRINGES-FICA	4,126	3,534	3,005	1,594	4,162	5,008
249-370-714-003	FRINGES - MESC	0	0	0	0	0	0
249-370-714-004	FRINGES-GROUP MEDICAL INS	13,417	13,000	12,375	5,000	12,000	13,200
249-370-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	70	70
249-370-714-012	FRINGES-W/C INS PREMIUMS	480	329	321	141	400	307
249-370-714-017	FRINGES-PENSION CONTRI EXPENSE	1,279	1,718	2,148	2,343	2,343	2,300
249-370-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
249-370-717-008	PAYROLL - VACATION ALLOCATION	2,822	2,390	2,309	1,455	1,818	1,855
249-370-717-009	PAYROLL - HOLIDAY ALLOCATION	1,083	1,699	1,439	606	1,091	1,113
249-370-717-010	PAYROLL - PERSONAL HOL ALLOC	249	368	437	243	364	371
249-370-717-011	PAYROLL - SICK ALLOCATION	301	352	121	182	1,299	1,316

CITY OF NILES							
Building Department Fund (249)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
249-370-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
249-370-717-013	PAYROLL - FUNERAL ALLOCATION	30	0	0	0	0	0
249-370-717-014	PAYROLL - JURY DUTY ALLOCATION	208	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	79	246	365	385	1,000	1,000
249-370-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	690	745	365	1,300	1,500
249-370-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
249-370-740-001	OPERATING SUPPLIES	1,897	302	724	180	1,500	1,500
249-370-756-004	GASOLINE & OIL	591	690	777	255	550	550
249-370-784-004	VEHICLE MAINTENANCE	1,249	335	522	671	1,250	1,250
249-370-801-001	PROFESSIONAL SERVICES	690	460	350	760	700	700
249-370-801-008	PROFESSIONAL SERVICES-MISC	0	0	0	0	0	0
249-370-813-001	CONTRACTURAL SERVICES	39,083	40,574	41,528	17,993	41,000	44,000
249-370-814-004	DEMOLITION	0	0	0	0	10,000	10,000
249-370-820-001	TRAVEL, TRAINING & CONFERENCE	232	1,304	834	254	1,000	1,000
249-370-830-001	DUES & SUBSCRIPTIONS	483	265	0	181	450	450
249-370-850-001	COMMUNICATIONS	3,709	3,878	3,062	3,852	3,000	5,000
249-370-900-001	PRINTING & PUBLISHING	281	1,111	547	0	400	400
249-370-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	250	250
249-370-956-008	MISCELLANEOUS	0	0	0	0	0	0
249-370-956-015	BANK SERVICE FEES	0	0	0	0	0	0
249-370-957-001	INSURANCE - GENERAL	1,006	1,101	1,193	1,291	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 EXPENDITURES	122,694	117,690	109,243	56,893	139,723	142,906
	NET REVENUES (EXPENDITURES)	2,019	23,708	(28,292)	13,787	427	1,569
	BEGINNING RETAINED EARNINGS					626	1,053
	PROJECTED ENDING RETAINED EARNINGS					1,053	2,622

**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



CITY OF NILES							
Community Development Fund (280)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
280-100-572-003	PROGRAM INCOME	0	0	0	0	0	0
280-100-664-001	INTEREST	74	26	5	2	0	0
280-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
	<b>TOTAL FUND REVENUES</b>	<b>74</b>	<b>26</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>							
280-820-931-015	FACADE GRANT PROGRAM	14	10,000	0	0	0	0
280-820-931-016	SIGN GRANT PROGRAM	1,117	0	1,496	0	1,000	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
	<b>TOTAL EXPENDITURES</b>	<b>1,131</b>	<b>10,000</b>	<b>1,496</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
	<b>NET REVENUES (EXPENDITURES)</b>	<b>(1,057)</b>	<b>(9,974)</b>	<b>(1,491)</b>	<b>2</b>	<b>(1,000)</b>	<b>0</b>
	BEGINNING RETAINED EARNINGS					4,109	3,109
	PROJECTED ENDING RETAINED EARNINGS					3,109	3,109

**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

CITY OF NILES							
DT Revolving Loan Fund (281)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
281-100-664-001	INTEREST	3	2	1	0	0	0
281-100-665-008	LOAN INT - MAJEREK	0	0	0	0	0	0
281-100-665-010	LOAN INT - LINDY'S	0	0	0	0	0	0
281-100-665-019	LOAN INTEREST - CAPRON	0	0	0	0	0	0
281-100-665-022	LOAN INT - STEIN & VINE LLC	0	0	0	0	0	0
281-100-665-025	LOAN INT - DANA HANKINS	0	0	0	0	0	0
281-100-665-026	LOAN INT - DANNY MANGOLD	0	0	0	0	0	0
281-100-665-028	LOAN INT - PASTRY CENTER	0	0	0	0	0	0
281-100-665-029	LOAN INT - TINA GREEN	0	0	0	0	0	0
281-100-665-030	LOAN INT INC-TRUESDELL/JOHNSON	0	0	0	0	0	0
281-100-665-031	LOAN INT INC-GOLDEN NUGGET	0	0	0	0	0	0
281-100-699-001	INTERFUND TRANSFERS	0	0	0	0	0	0
	<b>TOTAL FUND REVENUES</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>							
281-820-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
281-820-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
281-820-931-017	DOWNTOWN REHAB EXPENDITURES	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	2,315	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>2,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>NET REVENUES (EXPENDITURES)</b>	<b>(2,312)</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
	BEGINNING RETAINED EARNINGS					12,231	12,231
	PROJECTED ENDING RETAINED EARNINGS					12,231	12,231

**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

CITY OF NILES							
C.H.I.P. Fund (282)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
282-100-501-010	FEDERAL GRANTS - HUD	0	0	0	0	0	0
282-100-539-028	STATE GRANTS - MEDC (MI ECON D	0	0	0	0	0	0
282-100-539-030	STATE GRANTS - MSHDA	0	0	0	0	0	0
282-100-572-003	PROGRAM INCOME	0	0	0	0	0	0
282-100-664-001	INTEREST	391	272	90	30	0	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
	<b>TOTAL FUND REVENUES</b>	<b>391</b>	<b>272</b>	<b>90</b>	<b>30</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>							
282-820-802-001	ADMINISTRATION FEES-FEDERAL	0	0	0	0	0	0
282-820-802-003	ADMINISTRATION FEES - CDC	0	0	0	0	0	0
282-820-931-014	C.H.I.P.	0	0	0	0	0	0
282-820-956-008	MISCELLANEOUS	0	0	0	0	0	0
282-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
282-820-957-001	INSURANCE - GENERAL	0	0	0	0	0	0
282-820-958-001	GRANT EXPENDITURES - MEDC	0	0	0	0	0	0
282-820-958-002	GRANT EXPENDITURES - MSHDA	0	0	0	0	0	0
282-820-958-003	GRANT EXP - MEDC FRONT ST	0	0	0	0	0	0
282-820-958-010	GRANT EXPENDITURES - HUD	0	0	0	0	0	0
282-820-964-001	REFUNDS	0	0	0	0	0	0
282-820-999-001	TRANSFERS OUT	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>NET REVENUES (EXPENDITURES)</b>	<b>391</b>	<b>272</b>	<b>90</b>	<b>30</b>	<b>0</b>	<b>0</b>
	BEGINNING RETAINED EARNINGS					3,154	3,154
	PROJECTED ENDING RETAINED EARNINGS					3,154	3,154

**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

CITY OF NILES							
HUD Entitlement Fund (283)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
283-100-501-009	FEDERAL GRANTS - ARRA	0	0	0	0	0	0
283-100-501-010	FEDERAL GRANTS - HUD	0	0	0	0	314,000	0
283-100-501-012	FERRY ST SCHOOL DEVELOPMENT	41,527	34,323	38,432	9,684	0	40,000
283-100-501-013	5TH ST NEIGHBORHOOD CTR PROGRA	0	15,000	3,538	300	0	0
283-100-501-014	HOUSING ASSISTANCE PROGRAM	10,842	67,309	27,750	5,495	0	60,000
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	7,832	9,869	10,062	0	0	0
283-100-501-018	D/T STREETScape IMPROVEMENTS	0	0	0	0	0	0
283-100-501-019	CAPITAL INFRASTRUCTURE PROJECTS	86,091	95,242	0	0	0	75,000
283-100-501-020	THOMAS STADIUM	0	0	0	0	0	0
283-100-501-021	NEIGHBORHOOD PARK IMPVTS	0	19,613	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	35,426	0	95,647	0	0	0
283-100-501-024	CODE ENFORCEMENT	34,394	35,000	37,371	9,739	0	50,000
283-100-501-025	HOMELESS INTERVENTION	0	0	0	0	0	0
283-100-501-030	JOB CREATION PROGRAM	2,109	16,939	0	0	0	0
283-100-501-031	TECHNICAL ASSISTANCE	0	0	0	10,000	0	45,000
283-100-501-035	MUSEUM RENOVATION	0	0	5,981	6,032	0	0
283-100-501-090	CONTINGENCY PROJECTS	0	0	0	0	0	0
283-100-501-095	PROJECT ADMINISTRATION	13,547	21,175	31,352	9,006	0	40,000
283-100-572-003	PROGRAM INCOME	7,041	0	0	0	0	0
283-100-664-001	INTEREST	24	10	4	3	0	0
283-100-665-001	LOAN INT - D. HANKINS	30	19	8	0	0	0
283-100-665-002	LOAN INT - JILL ROBERTS	7	0	0	0	0	0
283-100-671-001	MISCELLANEOUS	0	0	0	1	0	0
283-100-674-001	CONTRIBUTIONS FROM PRIVATE SOU	0	0	0	0	0	0
283-100-674-002	CONTRIBUTIONS-COMMUNITY GARDEN	11,074	3,168	3,025	0	0	0

CITY OF NILES							
HUD Entitlement Fund (283)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
283-100-699-001	INTERFUND TRANSFERS	0	0	0	0	0	0
	TOTAL FUND REVENUES	249,944	317,667	253,170	50,260	314,000	310,000
<b>EXPENDITURES</b>							
283-820-714-001	FRINGES - FICA	0	0	0	0	0	0
283-820-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
283-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
283-820-958-010	GRANT EXPENDITURES - HUD	0	0	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	49,323	34,754	38,912	16,025	40,000	40,000
283-820-958-016	5TH ST NBHOOD CTR DEV/FERRY-AD	0	0	3,538	300	0	0
283-820-958-020	5TH ST NBHOOD CTR PROGRAMMING	0	15,000	0	0	0	0
283-820-958-021	5TH ST NBHOOD CTR PROG-ADMR	0	0	0	750	0	0
283-820-958-022	HOMELESS INTERVENTION	0	0	0	0	0	0
283-820-958-025	OWNER-OCCUPIED HOUSING ASSIST	10,842	67,353	23,172	12,519	60,000	60,000
283-820-958-026	OWNER-OCC HOUSING ASSIST-ADMR	0	0	4,578	2,756	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	34,394	35,000	37,371	15,068	50,000	50,000
283-820-958-035	CORE AREA ECON DEV & INFRASTR	121,518	95,242	95,647	0	110,000	75,000
283-820-958-036	CORE AREA ECON DEV & INF -ADMR	0	0	0	0	0	0
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	19,613	0	0	0	0
283-820-958-046	NBHOOD PARK IMPVTS - ADMR	0	0	0	0	0	0
283-820-958-047	COMMUNITY GARDENS-HUD	7,832	10,000	10,062	1,748	0	0



CITY OF NILES							
HUD Entitlement Fund (283)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
283-820-958-048	COMMUNITY GARDENS-PRIVATE	9,080	3,543	3,503	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	2,109	16,939	0	0	0	0
283-820-958-061	TECHNICAL ASSISTANCE	0	0	0	10,000	0	45,000
283-820-958-065	MUSEUM RENOVATION	0	0	5,981	7,112	0	0
283-820-958-095	TOTAL PROJECT ADMINISTRATION	13,547	21,175	31,396	13,749	54,000	40,000
283-820-999-001	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL EXPENDITURES	248,645	318,619	254,160	80,027	314,000	310,000
	NET REVENUES (EXPENDITURES)	1,299	(952)	(990)	(29,767)	0	0
	BEGINNING RETAINED EARNINGS					23,112	23,112
	PROJECTED ENDING RETAINED EARNINGS					23,112	23,112

## **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).

CITY OF NILES							
Economic Development Fund (297)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
297-100-539-001	STATE GRANTS	(1,183)	0	0	0	0	0
297-100-664-001	INTEREST	1,343	1,285	410	169	0	0
297-100-665-009	INTEREST ON LOAN REPAY-TEM PAC	0	0	0	0	0	0
297-100-665-020	LOAN INTEREST - VISION MACHINE	0	0	0	0	0	0
297-100-665-021	INT - SPECIALTY PRODUCTS	1,343	326	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	591	210	0	0	0	0
297-100-665-031	LOAN INT-MICHAEL CLANCY	0	0	208	12	0	0
297-100-665-032	LOAN INT-THOMAS KESTERKE	0	0	0	0	0	0
297-100-665-033	LOAN INT-ULTRACAMP	0	0	0	383	0	0
297-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
	<b>TOTAL FUND REVENUES</b>	<b>2,094</b>	<b>1,821</b>	<b>618</b>	<b>564</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>							
297-858-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
297-858-802-001	ADMINISTRATION FEES - FED	0	0	0	0	0	0
297-858-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
297-858-934-001	LAND REPAIR	0	0	0	0	0	100,000
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	750	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
	<b>NET REVENUES (EXPENDITURES)</b>	<b>1,344</b>	<b>1,821</b>	<b>618</b>	<b>564</b>	<b>0</b>	<b>(100,000)</b>
	BEGINNING RETAINED EARNINGS					468,412	468,412
	PROJECTED ENDING RETAINED EARNINGS					468,412	368,412

**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.

CITY OF NILES							
Capital Grant Fund (401)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
401-100-626-001	SERVICES RENDERED	0	0	0	0	0	0
401-100-626-002	SERVICES RENDERED - SIDEWALK R	0	0	0	0	0	0
401-100-664-001	INTEREST	215	135	49	21	75	75
401-100-672-009	SPECIAL ASSESSMENT - SIDEWALK	0	0	0	0	0	0
401-100-687-001	REFUNDS & REBATES	0	0	0	0	0	0
401-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
	<b>TOTAL FUND REVENUES</b>	<b>215</b>	<b>135</b>	<b>49</b>	<b>21</b>	<b>75</b>	<b>75</b>
<b>EXPENDITURES</b>							
401-902-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
401-902-932-010	REPAIRS & MAINTENANCE - SIDEWA	0	0	0	0	9,000	5,000
401-902-956-015	BANK SERVICE FEES	0	0	0	0	0	0
401-902-957-001	INSURANCE - GENERAL	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>5,000</b>
	<b>NET REVENUES (EXPENDITURES)</b>	<b>215</b>	<b>135</b>	<b>49</b>	<b>21</b>	<b>(8,925)</b>	<b>(4,925)</b>
	BEGINNING RETAINED EARNINGS					47,583	38,658
	PROJECTED ENDING RETAINED EARNINGS					38,658	33,733

**EQUIPMENT REPLACEMENT FUND**  
**(402)**

This fund was originally established primarily to begin “saving” for the down payment on a ladder fire engine. With the total cost of such a piece of equipment being so significant (\$650,000), it was impractical to try to budget for its replacement in any one year. In fiscal year 1995, the accumulated \$60,000 was used as a down payment on the purchase of the needed fire engine. The remaining cost of the engine was financed over ten (10) years.

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

The department currently operates with two engines and a ladder. Generally you can expect an engine to provide good service for 20 years, with Ladders usually remaining in service up to 30 years. Our 6721 was constructed in June of 1995 meaning it will reach the end of that window late in 2015. Additionally, the vehicle currently driven by the Chief is 13 years old and quickly reaching the end of its service life. With the average cost of a new engine being around \$400,000, re-establishment of an apparatus savings plan will soften some of the impact of these future purchases.

**SIGNIFICANT CHANGES:**

FY 2015

- None

CITY OF NILES							
Equipment Replacement Fund (402)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
402-100-607-050	PARK APPLICATION FEES	0	0	0	0	0	0
402-100-664-001	INTEREST	18	23	6	4	0	0
402-100-667-001	RENTAL OF PROPERTY	0	250	500	0	0	0
402-100-671-001	MISCELLANEOUS INCOME	0	0	0	0	0	0
402-100-674-001	CONTRIBUTIONS - FIRE DEPT.	3,630	250	600	250	100	0
402-100-674-002	CONTRIBUTIONS - POLICE DEPT.	0	0	0	0	0	0
402-100-699-001	INTERFUND TRANSFER	3,000	3,000	3,000	0	3,000	3,000
	<b>TOTAL FUND REVENUES</b>	<b>6,648</b>	<b>3,523</b>	<b>4,106</b>	<b>254</b>	<b>3,100</b>	<b>3,000</b>
<b>EXPENDITURES</b>							
402-536-956-008	MISCELLANEOUS	0	0	0	0	0	0
402-536-956-015	BANK SERVICE FEES	0	0	0	0	0	0
402-536-990-001	DEBT SERVICE	0	0	0	0	0	0
402-536-999-001	TRANSFERS OUT	0	0	0	8,640	0	0
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,640</b>	<b>0</b>	<b>0</b>
	<b>NET REVENUES (EXPENDITURES)</b>	<b>6,648</b>	<b>3,523</b>	<b>4,106</b>	<b>(8,386)</b>	<b>3,100</b>	<b>3,000</b>
	BEGINNING RETAINED EARNINGS					19,345	22,445
	PROJECTED ENDING RETAINED EARNINGS					22,445	25,445

**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



CITY OF NILES							
Industrial Park Assoc. Fund (412)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
412-100-664-001	INTEREST	345	234	74	30	100	100
412-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
412-100-699-001	INTERFUND TRANSFERS	0	0	0	0	0	0
	<b>TOTAL FUND REVENUES</b>	<b>345</b>	<b>234</b>	<b>74</b>	<b>30</b>	<b>100</b>	<b>100</b>
<b>EXPENDITURES</b>							
412-857-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	250	0
412-857-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
412-857-813-001	CONTRACTUAL SERVICES	0	4,000	0	0	0	0
412-857-920-001	UTILITIES	1,327	1,311	1,282	0	0	0
412-857-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
412-857-956-015	BANK SERVICE FEES	0	0	0	0	0	0
412-857-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
412-857-974-009	INDUSTRIAL DR DEV PROJECT	0	0	0	0	0	0
412-857-999-001	TRANSFERS OUT	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>1,327</b>	<b>5,311</b>	<b>1,282</b>	<b>0</b>	<b>250</b>	<b>0</b>
	<b>NET REVENUES (EXPENDITURES)</b>	<b>(982)</b>	<b>(5,077)</b>	<b>(1,208)</b>	<b>30</b>	<b>(150)</b>	<b>100</b>
	BEGINNING RETAINED EARNINGS					68,392	68,242
	PROJECTED ENDING RETAINED EARNINGS					68,242	68,342

**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

CITY OF NILES							
Sewer Maintenance Fund (491)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
491-100-462-001	SEWER PERMITS	2	2	363	0	100	100
491-100-664-001	INTEREST	126	76	27	17	400	200
491-100-667-590	SEWER MAINT - UTILITY DEPT	138,978	162,599	154,871	56,375	0	0
491-100-671-001	MISCELLANEOUS	0	204	214	140	0	0
491-100-699-002	INTERFUND TRANSFER - UTILITY	0	0	0	0	165,615	174,541
	<b>TOTAL FUND REVENUES</b>	<b>139,106</b>	<b>162,881</b>	<b>155,475</b>	<b>56,532</b>	<b>166,115</b>	<b>174,841</b>
<b>EXPENDITURES</b>							
<b>COLLECTION SEWER</b>							
491-548-702-002	OVERTIME WAGES	0	0	0	0	0	0
491-548-702-004	SALARIES/WAGES SEWER REPAIR	5,101	7,838	10,472	4,920	10,500	11,000
491-548-702-005	SALARIES/WAGES SEWER CLEANING	46,683	48,626	32,535	11,387	45,000	45,000
491-548-702-019	SALARIES & WAGES - DPW	10,041	7,716	7,945	9,075	10,615	10,991
491-548-714-001	FRINGES	34,011	36,358	25,230	5,203	37,200	39,150
491-548-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
491-548-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	910	0	0
491-548-740-001	OPERATING SUPPLIES	4,050	3,476	4,443	525	3,000	4,000
491-548-756-004	GASOLINE & OIL	4,018	3,870	4,850	998	4,500	4,600
491-548-784-004	VEHICLE MAINTENANCE	8,105	9,276	6,377	1,452	10,000	10,000
491-548-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
491-548-813-001	CONTRACTUAL SERVICES	0	0	0	0	0	0
491-548-815-001	TRASH DISPOSAL	0	10	0	0	0	0
491-548-850-001	COMMUNICATIONS	147	147	159	159	200	200
491-548-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
491-548-932-001	REPAIRS & MAINTENANCE	27,046	20,429	60,316	20,514	35,000	40,000
491-548-940-001	CUST PREMISE EXP - BACK UPS	0	13,000	0	0	0	0
491-548-956-015	BANK SERVICE FEES	0	0	0	0	100	100
491-548-957-001	INSURANCE - GENERAL	1,226	1,240	1,306	1,075	1,400	1,400
491-548-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
	<b>TOTAL COLLECTION SEWER</b>	<b>140,428</b>	<b>151,986</b>	<b>153,633</b>	<b>56,218</b>	<b>157,515</b>	<b>166,441</b>

CITY OF NILES							
Sewer Maintenance Fund (491)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
INTERCEPTOR SEWER							
491-549-702-002	OVERTIME WAGES	0	0	0	0	0	0
491-549-702-004	SALARIES/WAGES SEWER REPAIR	0	0	0	0	0	0
491-549-702-005	SALARIES/WAGES SEWER CLEANING	1,277	1,504	684	156	2,500	2,500
491-549-702-019	SALARIES & WAGES - DPW	0	0	0	0	0	0
491-549-714-001	FRINGES	708	708	405	0	1,400	1,400
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	3,500
491-549-784-004	VEHICLE MAINTENANCE	267	331	146	0	700	700
	TOTAL INTERCEPTOR SEWER	2,252	2,543	1,235	156	8,100	8,100
	TOTAL EXPENDITURES	142,680	154,529	154,868	56,374	165,615	174,541
	NET REVENUES (EXPENDITURES)	(3,574)	8,352	607	158	500	300
	BEGINNING RETAINED EARNINGS					45,953	46,453
	PROJECTED ENDING RETAINED EARNINGS					46,453	46,753

**JERRY TYLER MEMORIAL AIRPORT**  
**(581)**

The Airport Board is an advisory body consisting of 7 members and meeting once per month. Activities include the handling of airport ground leases, agricultural lease, the FBO agreement, snow plowing, mowing, trimming, maintenance of runways, taxiways, taxistreets 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 he Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2015

- None

CITY OF NILES							
Airport Fund (581)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
581-100-501-001	FEDERAL GRANTS	0	237,962	39,365	97,489	0	0
581-100-539-001	STATE GRANTS	0	52,054	1,036	5,283	0	0
581-100-664-001	INTEREST	748	590	161	56	4,100	2,000
581-100-667-001	RENTAL OF PROPERTY	47,019	46,945	46,671	33,543	46,900	46,900
581-100-671-001	MISCELLANEOUS REVENUE	0	753	396	321	0	0
581-100-673-001	SALE OF PROPERTY	1,879	1,321	1,102	304	1,500	1,500
581-100-673-003	SALE OF EASEMENTS	0	0	0	0	0	0
581-100-699-001	INTERFUND TRANSFERS	1,213	1,233	1,110	0	1,200	1,200
	<b>TOTAL FUND REVENUES</b>	<b>50,859</b>	<b>340,858</b>	<b>89,841</b>	<b>136,996</b>	<b>53,700</b>	<b>51,600</b>
<b>EXPENDITURES</b>							
581-537-702-002	OVERTIME WAGES	0	0	0	0	0	0
581-537-702-012	STREET DEPARTMENT LABOR ONLY	1,031	2,892	258	230	1,000	500
581-537-703-001	SALARIES & WAGES - PART TIME	3,040	1,817	1,882	2,941	3,100	3,100
581-537-714-001	FRINGES	234	139	144	225	300	300
581-537-714-012	FRINGES-W/C INS PREMIUMS	16	11	16	4	30	8
581-537-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
581-537-740-001	OPERATING SUPPLIES	284	673	986	0	900	1,000
581-537-756-004	GASOLINE & OIL	1,902	896	923	3,275	1,600	1,800
581-537-784-004	VEHICLE MAINTENANCE	1,025	151	308	758	3,000	3,000
581-537-801-001	PROFESSIONAL SERVICES	3,832	500	500	500	1,000	100
581-537-813-001	CONTRACTUAL SERVICES	27,630	899	6,157	995	1,000	1,000
581-537-815-001	DEBRIS/TRASH REMOVAL	48	0	0	0	0	0
581-537-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	100	100
581-537-830-001	DUES & SUBSCRIPTIONS	0	50	50	0	100	100
581-537-850-001	COMMUNICATIONS	919	922	1,020	230	1,100	500
581-537-900-001	PRINTING & PUBLISHING	242	0	75	0	200	200
581-537-920-001	UTILITIES	4,808	5,218	5,231	3,490	7,700	7,700
581-537-930-004	MTNCE-OTHER EQUIPMENT	0	0	0	0	0	0
581-537-931-001	BUILDING REPAIRS	588	1,326	3,618	120	10,000	5,000
581-537-932-001	REPAIRS & MAINTENANCE	562	0	0	260	2,000	2,000
581-537-932-017	UST CLEANUP - AIRPORT	1,727	1,834	1,248	0	2,500	2,500
581-537-956-008	MISCELLANEOUS	360	436	260	123	500	500

CITY OF NILES							
Airport Fund (581)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
581-537-956-015	BANK SERVICE FEES	0	0	0	0	100	100
581-537-957-001	INSURANCE - GENERAL	4,239	6,746	8,941	5,217	11,000	11,000
581-537-968-001	DEPRECIATION EXPENSE	62,731	77,595	89,602	44,801	62,000	65,000
581-537-974-006	LAND PURCHASE	0	0	0	0	0	0
581-537-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	119,102	12,000	0
581-537-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
	TOTAL EXPENDITURES	115,218	102,105	121,219	182,271	121,230	105,508
	NET REVENUES (EXPENDITURES)	(64,359)	238,753	(31,378)	(45,275)	(67,530)	(53,908)
	BEGINNING RETAINED EARNINGS					1,352,047	1,284,517
	PROJECTED ENDING RETAINED EARNINGS					1,284,517	1,230,609

**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



CITY OF NILES							
Plym Park Golf Fund (584)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
584-100-607-002	GREENS FEES	77,240	79,292	74,726	5,560	84,000	85,000
584-100-607-003	MEMBERSHIP FEES	30,754	31,073	26,050	2,470	35,000	35,000
584-100-607-005	CITY TOURNAMENT FEES	0	0	1,100	0	0	1,000
584-100-642-001	SALES - CONCESSIONS	0	0	830	500	0	8,000
584-100-645-001	SALES - GOLF MERCHANDISE	0	0	160	76	0	1,000
584-100-664-001	INTEREST	282	284	73	36	500	500
584-100-667-001	RENTAL OF PROPERTY	62,473	66,950	60,230	4,989	62,000	62,000
584-100-671-001	MISCELLANEOUS	1,106	1,048	2,415	776	750	750
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
	<b>TOTAL FUND REVENUES</b>	<b>171,855</b>	<b>178,647</b>	<b>165,584</b>	<b>14,407</b>	<b>182,250</b>	<b>193,250</b>
<b>EXPENDITURES</b>							
584-542-702-002	OVERTIME WAGES	1,679	1,751	32	0	0	0
584-542-702-012	STREET DEPARTMENT LABOR ONLY	410	0	0	0	300	300
584-542-703-001	SALARIES & WAGES - PART TIME	83,183	86,612	78,018	15,957	78,000	65,418
584-542-703-002	OVERTIME WAGES PT	0	0	0	0	0	0
584-542-714-001	FRINGES-FICA	6,875	6,691	5,985	1,221	4,816	4,056
584-542-714-003	FRINGES - MESC	10,983	0	12,824	13,656	12,000	10,000
584-542-714-012	FRINGES-W/C INS PREMIUMS	1,779	1,145	1,200	539	1,270	1,065
584-542-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
584-542-727-001	OFFICE SUPPLIES	20	38	103	0	100	100
584-542-740-001	OPERATING SUPPLIES	976	1,755	3,421	293	1,600	2,000
584-542-742-001	SUPPLIES - CONCESSION SALES	0	0	993	154	0	3,400
584-542-745-001	SUPPLIES - MERCHANDISE SALES	0	0	0	(12)	0	500
584-542-756-004	GASOLINE & OIL	6,169	5,722	5,672	1,130	5,800	5,900
584-542-784-004	VEHICLE MAINTENANCE	1,944	0	0	111	0	0
584-542-801-001	PROFESSIONAL SERVICES	102	45	408	0	0	0
584-542-813-001	CONTRACTUAL SERVICES	2,726	3,416	2,705	674	3,500	3,200
584-542-814-001	HIRED SERVICES	0	0	0	0	0	0

CITY OF NILES							
Plym Park Golf Fund (584)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
584-542-820-001	TRAVEL, TRAINING & CONFERENCE	75	0	38	0	200	200
584-542-830-001	DUES & SUBSCRIPTIONS	495	485	590	115	550	550
584-542-850-001	COMMUNICATIONS	995	1,104	1,358	281	1,200	1,200
584-542-900-001	PRINTING & PUBLISHING	1,332	841	171	13	1,000	750
584-542-920-001	UTILITIES	11,229	12,333	12,476	3,435	12,500	13,000
584-542-930-004	OTHER EQUIPMENT - MAINTENANCE	6,394	18,269	21,807	61	16,000	16,000
584-542-931-001	BUILDING REPAIRS	0	38	2,163	0	1,000	1,200
584-542-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
584-542-932-018	LAND REPAIRS & MAINTENANCE	7,234	9,186	5,631	375	8,000	8,000
584-542-956-008	MISCELLANEOUS	326	200	200	0	400	400
584-542-956-011	CREDIT/DEBIT CARD FEES	1,580	1,936	2,069	572	2,000	2,100
584-542-956-015	BANK SERVICE FEES	0	0	0	0	100	100
584-542-956-021	BAD DEBTS EXPENSE	0	0	16	0	0	0
584-542-957-001	INSURANCE - GENERAL	2,472	2,638	2,793	2,949	3,000	3,000
584-542-959-020	INTEREST PD ON ELECT DEPT LOAN	1,441	1,338	1,230	0	1,125	1,200
584-542-965-004	CASH OVER/SHORT	0	0	(27)	(26)	0	0
584-542-968-001	DEPRECIATION EXPENSE	8,888	8,420	6,614	3,307	12,000	12,000
584-542-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
584-542-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
584-542-999-001	DEBT SERVICE	0	0	0	0	0	0
	TOTAL EXPENDITURES	159,307	163,963	168,490	44,805	166,461	155,640
	NET REVENUES (EXPENDITURES)	12,548	14,684	(2,906)	(30,398)	15,789	37,610
	BEGINNING RETAINED EARNINGS					139,565	155,354
	PROJECTED ENDING RETAINED EARNINGS					155,354	192,964

## **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 is yet to approve FY14 grants, let alone FY15. While I believe these totals to be an accurate estimation, there will most likely be some sort of change in the coming months.

The reauthorization of our current transportation funding legislation (MAP-21) will allow us to continue to utilize a portion of the annual Section 5307 grant to help fund operating expenses. In addition, DART will be receiving grant funding from the newly formed Section 5339 Program for the first time. This funding will be used to purchase a new DART bus.

The budgeted FY 2015 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 can no longer guarantee that it will provide the full 20% match required for federal capital grants, local funding will be critical in order to maintain our vehicles, facility, and other equipment.

### **Expense Highlights**

The primary DART expenses are the “human” costs, the labor and benefits associated with running the system. The increase in salary for vehicle maintenance is due to a staff change in that position. Administrative salary costs have not increased but have been reallocated due to a restructuring in DART management.

Additional DART expenses include the parts, supplies, and contracted repairs necessary to maintain the buses and facility. Major capital projects planned for 2015 grant dollars include replacement tires for all vehicles and a new bus. The new bus will be purchased to replace an existing one in our fleet that has exceeded its useful life.

## **SIGNIFICANT CHANGES**

FY2015

- None

CITY OF NILES							
DIAL-A RIDE TRANSPORTATION Fund (588)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
<b>FUND REVENUES</b>							
588-100-402-001	REAL PROPERTY TAXES - CURRENT	96,196	88,636	90,474	3,549	90,000	90,000
588-100-402-006	REAL PROPERTY TAXES - CASS COU	552	457	457	457	450	450
588-100-411-011	DEL. REAL TAXES - DART SHARE	6,198	6,921	5,446	0	6,000	6,000
588-100-420-011	DELINQUENT PERSONAL PROPERTY	482	(209)	(7)	11	0	0
588-100-437-001	IFT/CFT'S	1,412	453	1,614	754	1,400	1,400
588-100-444-001	PMTS IN LIEU OF TAXES-PILOT	829	919	905	0	800	800
588-100-501-001	FEDERAL GRANTS - PREVENT MAINT	99,354	115,811	103,778	0	102,898	104,000
588-100-501-002	FEDERAL GRANTS - OPERATING	0	0	108,572	0	125,000	125,000
588-100-501-003	FEDERAL GRANT - CAPITAL	41,083	89,378	105,576	71,312	80,270	59,840
588-100-539-001	STATE GRANTS - OPERATNG	225,146	237,941	150,392	68,364	150,998	122,175
588-100-539-002	STATE GRANTS - OPER (FED 5311)	10,757	105	0	0	0	0
588-100-539-003	STATE GRANTS - CAPITAL	978	10,110	21,535	0	13,044	14,960
588-100-539-005	STATE GRANTS - PREVENT MAINT	0	285	25,946	0	16,721	26,000
588-100-550-001	PLANNING PASS-THRU GRANT	3,750	5,000	2,813	3,438	5,000	5,000
588-100-574-004	SALES & USE	0	0	0	0	0	0
588-100-626-001	PASSENGER FARES	61,095	60,336	59,925	33,849	60,000	60,000
588-100-664-001	INTEREST INCOME	216	138	50	27	300	300
588-100-667-001	RENTAL OF PROPERTY	0	0	0	0	0	0
588-100-671-001	MISCELLANEOUS INCOME	132	728	9,156	2,279	0	0
588-100-673-001	SALE OF PROPERTY	3,505	6,460	104	14,145	1,500	1,500
588-100-687-001	REFUNDS & REBATES	4,261	50	14,092	0	0	0
588-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
	<b>TOTAL FUND REVENUES</b>	<b>555,946</b>	<b>623,519</b>	<b>700,828</b>	<b>198,185</b>	<b>654,381</b>	<b>617,425</b>
<b>EXPENDITURES</b>							
<b>VEHICLE OPERATIONS</b>							
588-010-503-002	UNIFORMS	0	1,465	959	1,096	2,500	2,500
588-010-503-003	ATTORNEY FEES	0	0	0	0	0	0
588-010-503-010	GENERAL MEDICAL EXPENSE	1,250	695	1,130	363	700	1,150
588-010-504-001	GAS & OIL	46,730	32,962	31,816	20,953	38,000	38,000

CITY OF NILES							
DIAL-A RIDE TRANSPORTATION Fund (588)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
588-010-504-002	TIRES & TUBES	0	0	0	0	0	0
588-010-504-020	OFFICE SUPPLIES	486	1,031	335	39	950	700
588-010-505-001	TELEPHONE & INTERNET	0	0	46	28	0	0
588-010-507-001	VEHICLE LICENSE FEES	0	0	60	0	0	0
588-010-508-001	PURCHASED TRANSP SERVICE	248,387	0	0	0	0	0
588-010-509-001	TRAINING	86	803	320	197	3,000	3,000
588-010-509-002	TRAVEL & MEETINGS	243	0	67	0	500	500
588-010-509-005	LEASE EXPENSE - REV VEHICLES	0	0	0	0	0	0
588-010-509-010	EQUIPMENT RENTAL	0	0	0	0	0	0
588-010-509-020	MISCELLANEOUS EXPENSE	68	23	9	0	0	0
588-010-702-001	SALARIES & WAGES - FULL TIME	0	5,539	0	0	0	0
588-010-702-003	SALARIES & WAGES - FT DISPATCH	2,539	42,088	51,918	26,031	51,500	52,550
588-010-703-001	SALARIES & WAGES - PT DRIVERS	7,797	98,499	100,783	55,176	107,000	109,140
588-010-703-003	SALARIES & WAGES - PT DISPATCH	811	1,405	0	0	0	0
588-010-714-001	FRINGES - FICA	1,416	11,045	11,508	6,163	12,125	12,369
588-010-714-004	FRINGES-GROUP MEDICAL INS	1,917	13,000	12,375	5,000	12,000	13,200
588-010-714-012	FRINGES - W/C INS PREMIUMS	0	0	0	0	3,062	1,983
588-010-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	1,765	3,051	3,051	2,950
	TOTAL VEHICLE OPERATIONS	311,730	208,555	213,091	118,097	234,388	238,042
VEHICLE MAINTENANCE							
588-041-503-001	TOWING	480	0	635	55	1,000	500
588-041-503-002	UNIFORMS	325	744	507	216	305	500
588-041-503-010	GENERAL MEDICAL EXPENSE	152	0	45	0	75	100
588-041-504-001	GAS & OIL	414	210	1,563	397	450	1,000
588-041-504-002	TIRES & TUBES	0	0	0	0	0	0
588-041-504-003	VEHICLE PARTS & SUPPLIES	13,164	17,069	18,267	16,676	15,000	15,000
588-041-504-004	VEHICLE REPAIRS & MAINTENANCE	8,021	5,777	12,958	8,439	8,800	8,800
588-041-504-005	VEHICLE WASHING	21	247	111	0	350	350
588-041-504-016	EQUIPMENT MAINTENANCE	70	1,481	2,218	943	1,500	1,500
588-041-504-020	OFFICE SUPPLIES	104	510	1,784	162	400	400

CITY OF NILES							
DIAL-A RIDE TRANSPORTATION Fund (588)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
588-041-505-001	TELEPHONE & INTERNET	1,097	614	854	765	600	900
588-041-505-002	UTILITIES	4,144	2,645	2,504	1,666	4,300	3,200
588-041-506-002	VEHICLE DAMAGE INSURANCE	2,744	0	0	0	0	0
588-041-507-001	VEHICLE LICENSE FEES	0	0	0	0	0	0
588-041-508-001	PURCHASED TRANSP SERVICE	42,625	0	0	0	0	0
588-041-509-001	TRAINING	0	225	286	0	1,000	1,000
588-041-702-001	SALARIES & WAGES - FT MAINT	3,364	44,698	50,713	29,436	45,500	53,000
588-041-714-001	FRINGES - FICA	388	3,274	3,708	2,237	3,443	4,054
588-041-714-004	FRINGES-GROUP MEDICAL INS	1,917	13,000	12,375	3,000	12,000	13,200
588-041-714-012	FRINGES - W/C INS PREMIUMS	0	0	0	0	1,250	585
588-041-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	2,077	2,672	2,672	3,011
	TOTAL VEHICLE MAINTENANCE	79,030	90,494	110,605	66,664	98,645	107,100
NON-VEHICLE MAINTENANCE							
588-042-503-010	GENERAL MEDICAL EXPENSE	0	0	0	0	0	0
588-042-504-010	RADIO REPAIRS & MAINTENANCE	0	0	239	22	300	300
588-042-504-015	BUILDING REPAIRS & MAINTENANCE	5,349	6,998	5,732	3,055	7,500	7,500
588-042-504-016	EQUIPMENT MAINTENANCE	2,304	6,194	4,582	838	4,000	4,000
588-042-504-020	OFFICE SUPPLIES	60	754	628	570	600	600
588-042-506-001	BUILDING DAMAGE INSURANCE	0	597	611	624	600	600
588-042-508-001	PURCHASED TRANSP SERVICE	11,825	0	0	0	0	0
588-042-703-001	SALARIES & WAGES - PT MAINT	671	10,293	6,657	3,742	15,000	15,300
588-042-714-001	FRINGES - FICA	114	767	503	285	1,148	1,170
588-042-714-012	FRINGES - W/C INS PREMIUMS	0	0	0	0	246	116
588-042-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	330	584	584	635
	TOTAL NON-VEHICLE MAINTENANCE	20,323	25,603	19,282	9,720	29,978	30,221
ADMINISTRATION							
588-160-503-002	ARMORED CAR SERVICES	0	0	0	0	0	0
588-160-503-003	PROFESSIONAL SERVICES	164	0	0	0	0	0
588-160-503-004	AUDIT FEES	1,197	0	1,750	0	2,500	1,900
588-160-503-005	GRANT ADMINISTRATION SERVICES	0	0	0	0	0	0

CITY OF NILES							
DIAL-A RIDE TRANSPORTATION Fund (588)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
588-160-504-020	OFFICE SUPPLIES	1,595	1,286	924	1,736	1,500	1,300
588-160-505-001	TELEPHONE & INTERNET	3,489	3,627	4,189	1,801	3,630	4,000
588-160-505-002	UTILITIES	8,242	8,057	7,782	5,165	8,400	8,400
588-160-506-003	VEHICLE LIABILITY INSURANCE	13,481	3,670	3,900	3,443	3,700	3,700
588-160-506-004	BUILDING/PROPERTY LIABILITY INS	2,394	1,570	2,842	4,934	3,300	3,300
588-160-508-001	PURCHASED TRANSP SERVICE	5,884	0	0	0	0	0
588-160-509-001	TRAINING	1,927	472	479	0	2,500	2,500
588-160-509-002	TRAVEL & MEETINGS	1,491	1,827	1,301	200	2,500	2,500
588-160-509-003	ADVERTISING & MARKETING	689	985	1,088	499	900	1,500
588-160-509-004	ENTERTAINMENT	0	0	0	0	0	0
588-160-509-005	DUES & SUBSCRIPTIONS	0	2,125	2,225	2,050	3,525	2,250
588-160-509-006	PERMIT EXPENSE	100	100	100	100	100	100
588-160-509-020	MISCELLANEOUS EXPENSE	166	20	764	0	0	0
588-160-702-001	SALARIES & WAGES - FULL TIME	9,236	12,813	15,070	7,088	14,000	23,600
588-160-703-001	SALARIES & WAGES - PART TIME	26,843	30,047	29,394	15,427	31,000	22,500
588-160-714-001	FRINGES - FICA	2,814	3,251	3,390	1,718	3,443	3,526
588-160-714-004	FRINGES-GROUP MEDICAL INS	0	11,917	12,375	5,000	12,000	13,200
588-160-714-012	FRINGES-W/C INS PREMIUMS	123	67	65	30	350	240
588-160-714-017	FRINGES-PENSION CONTRI EXPENSE	0	0	2,636	1,290	1,290	1,300
588-160-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
588-160-956-015	BANK SERVICE FEES	0	0	0	0	0	0
588-160-999-001	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL ADMINISTRATION	79,835	81,834	90,274	50,481	94,638	95,816
CAPITAL OUTLAY							
588-550-932-017	UST EXPENSES	0	0	0	0	0	0
588-550-975-001	BUILDING IMPROV-CAPITAL OUTLAY	0	7,180	0	32,432	0	0
588-550-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	1,948	12,886	0	7,500	0
588-550-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	16,238	24,256	32,782	45,680	0	0
588-550-979-001	VEHICLE CAPITAL OUTLAY	70	4,590	67,528	0	90,338	70,000
588-550-980-001	MISC FED GRANT EXPENDITURES	25,823	29,053	14,511	0	2,500	4,800

CITY OF NILES							
DIAL-A RIDE TRANSPORTATION Fund (588)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>REQUESTED</u>
	TOTAL CAPITAL OUTLAY	42,131	67,027	127,707	78,112	100,338	74,800
	TOTAL EXPENDITURES	533,049	473,513	560,959	323,074	557,987	545,979
	NET REVENUES (EXPENDITURES)	22,897	150,006	139,869	(124,889)	96,394	71,446
	BEGINNING RETAINED EARNINGS					355,130	451,524
	PROJECTED ENDING RETAINED EARNINGS					451,524	522,970



**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

<b>CITY OF NILES</b>							
Delinquent Tax Revolving Fund (616)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
616-100-402-001	REAL PROPERTY TAXES - CURRENT	0	0	0	0	0	0
616-100-403-006	R/E TAXES - CASS COUNTY	0	0	0	0	0	0
616-100-411-001	DEL. R/E TAXES - CITY SHARE	189,058	200,039	172,736	0	170,000	175,000
616-100-411-004	DEL. REAL TAXES - LIBRARY	45	460	1,999	0	0	0
616-100-411-008	DEL. REAL TAXES - SPECIAL ASSE	8,095	6,775	7,557	0	7,000	9,000
616-100-411-011	DEL. REAL TAXES - DART SHARE	6,213	7,075	6,110	0	6,000	6,500
616-100-445-001	INTEREST & PENALTY - REAL PROP	8,896	258	267	25	0	0
616-100-607-006	TAX COLLECTION FEES	6,499	6,464	5,551	0	5,500	15,000
616-100-664-001	INTEREST INCOME	6,083	6,676	(4,522)	1,281	3,000	3,000
616-100-672-007	SPECIAL ASSESSMENT - SMCAS	40	260	60	0	0	0
616-100-672-008	SPECIAL ASSESSMENT - PAVING	0	0	0	0	0	0
616-100-672-009	SPECIAL ASSESSMENT - SIDEWALK	0	0	0	0	0	0
	<b>TOTAL FUND REVENUES</b>	<b>224,929</b>	<b>228,007</b>	<b>189,758</b>	<b>1,306</b>	<b>191,500</b>	<b>208,500</b>
<b>EXPENDITURES</b>							
616-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
616-959-964-002	TAX REFUNDS - GENERAL	463	8,049	29,391	0	20,000	10,000
616-959-964-003	TAX REFUNDS - SEWER BOND	0	0	0	0	0	0
616-959-964-004	TAX REFUNDS - LIBRARY	45	788	2,440	0	2,000	2,000
616-959-964-005	TAX REFUNDS - DART	6,213	7,186	6,259	0	1,500	1,500
616-959-964-006	TAX REFUNDS - SPECIAL ASSESSME	0	4,315	6,270	0	3,000	3,000
616-959-964-007	TAX REFUNDS - SMCAS	40	240	260	0	200	200
616-959-964-009	TAX REFUNDS - SIDEWALK REPAIR	0	0	0	0	0	0
616-959-999-001	TRANSFERS OUT	200,000	150,000	150,000	0	150,000	150,000
	<b>TOTAL EXPENDITURES</b>	<b>206,761</b>	<b>170,578</b>	<b>194,620</b>	<b>0</b>	<b>176,700</b>	<b>166,700</b>
	<b>NET REVENUES (EXPENDITURES)</b>	<b>18,168</b>	<b>57,429</b>	<b>(4,862)</b>	<b>1,306</b>	<b>14,800</b>	<b>41,800</b>
	<b>BEGINNING RETAINED EARNINGS</b>					<b>526,941</b>	<b>541,741</b>
	<b>PROJECTED ENDING RETAINED EARNINGS</b>					<b>541,741</b>	<b>583,541</b>

**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

CITY OF NILES							
Local Imp Revolving Fund (679)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
679-100-664-001	INTEREST	274	189	62	27	100	100
679-100-672-006	SPECIAL ASSESSMENT #360	0	0	0	0	0	0
679-100-672-008	SPECIAL ASSESSMENT - #361	0	0	0	0	0	0
679-100-672-009	SPECIAL ASSESSMENT - #362	0	0	0	0	0	0
	<b>TOTAL FUND REVENUES</b>	<b>274</b>	<b>189</b>	<b>62</b>	<b>27</b>	<b>100</b>	<b>100</b>
<b>EXPENDITURES</b>							
679-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
679-959-974-010	LAND IMP - BROWN ST. (SA #362)	0	0	0	0	0	0
679-959-999-001	TRANSFERS OUT	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>NET REVENUES (EXPENDITURES)</b>	<b>274</b>	<b>189</b>	<b>62</b>	<b>27</b>	<b>100</b>	<b>100</b>
	BEGINNING RETAINED EARNINGS					60,611	60,711
	PROJECTED ENDING RETAINED EARNINGS					60,711	60,811

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

CITY OF NILES							
Riverfront Amphitheatre Fund (701)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
701-100-664-001	INTEREST	76	53	18	8	30	20
701-100-674-001	CONTRIBUTIONS FROM PRIVATE SOURCES	575	550	925	75	500	150
	<b>TOTAL FUND REVENUES</b>	<b>651</b>	<b>603</b>	<b>943</b>	<b>83</b>	<b>530</b>	<b>170</b>
<b>EXPENDITURES</b>							
701-901-956-015	BANK SERVICE FEES	0	0	0	0	0	0
701-901-999-001	TRANSFERS OUT	0	0	0	0	200	100
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>100</b>
	<b>NET REVENUES (EXPENDITURES)</b>	<b>651</b>	<b>603</b>	<b>943</b>	<b>83</b>	<b>330</b>	<b>70</b>
	BEGINNING RETAINED EARNINGS					18,517	18,847
	PROJECTED ENDING RETAINED EARNINGS					18,847	18,917

**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.

CITY OF NILES							
Insurance Fund (706)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
706-100-664-001	INTEREST	390	405	42	30	100	100
706-100-671-001	MISCELLANEOUS	0	0	0	0	0	0
706-100-687-001	REFUNDS & REBATES	15,310	7,909	6,632	1,582	10,000	3,500
706-100-699-001	INTERFUND TRANSFER	122,668	124,042	122,063	41,500	108,000	171,600
706-100-699-006	TRANSFER FROM GENERAL - HEALTH	854,543	803,398	723,179	297,500	782,957	828,362
706-100-699-008	TRANSFER FROM LIBRARY - HEALTH	0	0	0	0	0	0
706-100-699-009	TRANSFER FROM SEWAGE - HEALTH	214,901	197,210	173,925	59,200	162,200	175,600
706-100-699-010	TRANSFER FROM ELECTRIC - HEALT	270,130	239,232	200,458	82,175	193,400	241,400
706-100-699-012	TRANSFER FROM WATER - HEALTH &	177,942	166,324	157,292	65,125	150,600	145,400
706-100-699-013	HEALTH & LIFE/EMPLOYEE PORTION	213,264	192,441	163,361	68,488	123,600	130,000
706-100-699-015	LIFE/ADD/LTD-EMPLOYEE PORTION	3,086	2,790	3,315	1,851	3,200	3,700
	<b>TOTAL FUND REVENUES</b>	<b>1,872,234</b>	<b>1,733,751</b>	<b>1,550,267</b>	<b>617,451</b>	<b>1,534,057</b>	<b>1,699,662</b>
<b>EXPENDITURES</b>							
706-999-714-001	FRINGES	0	0	99	16	0	0
706-999-714-003	FRINGES - MESC	0	0	0	0	0	0
706-999-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
706-999-717-003	FRINGE - FICA ALLOCATION	0	0	5	0	0	0
706-999-717-004	EMPLOYERS GROUP INS - MEDICAL	1,777,161	1,773,092	1,413,717	614,759	1,300,000	1,600,000
706-999-717-005	EMPLOYERS GROUP INS - LIFE	12,098	12,637	13,641	7,030	13,000	14,000
706-999-717-006	EMPLOYEE ASSISTANCE SERVICES	0	3,320	3,125	0	0	0
706-999-717-007	EMPLOYER WELLNESS PROGRAM	9,332	6,386	5,064	269	2,000	1,000
706-999-717-009	COBRA ADMINISTRATION	1,101	1,207	1,203	600	1,500	1,200
706-999-717-010	INTEGRATED HEALTH ADVOCACY PRO	0	0	0	0	0	0
706-999-717-020	FLEX SPENDING EXPENSE	484	(1,028)	512	1,068	0	0
706-999-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
706-999-801-001	PROFESSIONAL SERVICES	0	4,775	0	0	0	3,600
706-999-956-015	BANK SERVICE FEES	0	0	0	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>1,800,176</b>	<b>1,800,389</b>	<b>1,437,366</b>	<b>623,742</b>	<b>1,316,500</b>	<b>1,619,800</b>



CITY OF NILES							
Insurance Fund (706)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
	NET REVENUES (EXPENDITURES)	72,058	(66,638)	112,901	(6,291)	217,557	79,862
	BEGINNING RETAINED EARNINGS					271,978	489,535
	PROJECTED ENDING RETAINED EARNINGS					489,535	569,397

## **SILVERBROOK CEMETERY PERPETUAL CARE FUND**

(711)

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

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

### **SIGNIFICANT CHANGES:**

FY 2015

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

CITY OF NILES							
Perpetual Care Fund (711)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
711-100-650-003	PERPETUAL CARE OF LOTS	0	0	0	0	0	0
711-100-664-001	INTEREST	11	9	2	1	0	0
711-100-664-005	INTEREST - PERPETUAL CARE	12,346	9,822	(10,183)	4,245	3,500	8,000
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
	<b>TOTAL FUND REVENUES</b>	<b>12,357</b>	<b>9,831</b>	<b>(10,181)</b>	<b>4,246</b>	<b>3,500</b>	<b>8,000</b>
<b>EXPENDITURES</b>							
711-276-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
711-276-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
711-276-956-015	BANK SERVICE FEES	0	0	0	0	0	0
711-276-999-001	TRANSFERS OUT	26,336	22,977	24,625	12,195	31,500	35,000
	<b>TOTAL EXPENDITURES</b>	<b>26,336</b>	<b>22,977</b>	<b>24,625</b>	<b>12,195</b>	<b>31,500</b>	<b>35,000</b>
	<b>NET REVENUES (EXPENDITURES)</b>	<b>(13,979)</b>	<b>(13,146)</b>	<b>(34,806)</b>	<b>(7,949)</b>	<b>(28,000)</b>	<b>(27,000)</b>
	<b>BEGINNING RETAINED EARNINGS</b>					<b>732,345</b>	<b>704,345</b>
	<b>PROJECTED ENDING RETAINED EARNINGS</b>					<b>704,345</b>	<b>677,345</b>

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

1<sup>st</sup> Source Bank's trust department manages the pension funds for the City. Each department makes an annual contribution into this fund based on the Actuary's Annual Report. The City employees also contribute a percentage of their gross pay each payday toward the pension plan. There are two plans . . . Plan A, which includes all full-time employees except police and fire; and Plan B, which includes the policemen and fireman. Plan A employees currently contribute 5.92% of their gross wages; Plan B participants contribute 7%.

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

CITY OF NILES							
Pension Fund (731)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
731-100-664-001	INTEREST	486,082	1,587,577	1,297,139	2,129,900	800,000	1,000,000
731-100-665-001	CHANGE IN FMV OF INVESTMENTS	(572,598)	2,690,983	2,092,057	51,666	0	0
731-100-671-002	RETIREMENT - CITY & BPW SHARE	450,672	544,473	651,669	631,842	631,842	605,166
731-100-671-003	RETIREMENT - EMPLOYEE SHARE	381,315	362,733	328,223	175,145	360,000	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	745,471	5,185,766	4,369,088	2,988,553	1,791,842	1,955,166
<b>EXPENDITURES</b>							
731-956-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
731-956-801-001	PROFESSIONAL SERVICES	129,104	128,461	154,750	75,556	130,000	150,000
731-956-874-001	PENSION PAYROLL	2,243,984	2,303,187	2,412,870	1,229,327	2,500,000	2,500,000
731-956-956-015	BANK SERVICE FEES	0	0	0	0	0	0
731-956-964-001	REFUNDS	66,985	88,031	116,389	34,026	20,000	50,000
	TOTAL EXPENDITURES	2,440,073	2,519,679	2,684,009	1,338,909	2,650,000	2,700,000
	NET REVENUES (EXPENDITURES)	(1,694,602)	2,666,087	1,685,079	1,649,644	(858,158)	(744,834)
	BEGINNING RETAINED EARNINGS					30,279,403	29,421,245
	PROJECTED ENDING RETAINED EARNINGS					29,421,245	28,676,411

## UTILITIES DEPARTMENT BUDGET

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

### 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.

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

**Condensed Budget for Fiscal Year 2014-2015**

	<u>Electric Division</u>	<u>Waste Water Division</u>	<u>Water Division</u>
Operating Revenue			
Regular	12,755,370	2,686,400	2,041,000
Industrial Pretreatment Program	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenue	<u>12,755,370</u>	<u>2,686,400</u>	<u>2,041,000</u>
Operating Expense			
Regular	11,998,145	2,644,763	1,675,697
Industrial Pretreatment Program	<u>0</u>	<u>1,400</u>	<u>0</u>
Total Operating Expense	<u>11,998,145</u>	<u>2,646,163</u>	<u>1,675,697</u>
Gross Operating Income	<u>757,225</u>	<u>40,237</u>	<u>365,303</u>
City Service			
Utility Service	0	0	10,000
Other City Service Performed Without Charge	<u>1,262,200</u>	<u>267,200</u>	<u>203,000</u>
Total City Service	<u>1,262,200</u>	<u>267,200</u>	<u>213,000</u>
Total Operating Income (Loss) Net of City Service	(504,975)	(226,963)	152,303
Bond Expense	0	87,430	77,065
Non-Operating Income	<u>128,750</u>	<u>6,000</u>	<u>36,000</u>
Net Income (Loss)	(376,225)	(308,393)	111,238
Add Cash Flow from:			
Depreciation	447,000	733,000	318,000
Mtnce - Replacement Plant Equip (Replacement Fund)	<u>0</u>	<u>75,000</u>	<u>0</u>
Cash Available from Operations	70,775	499,607	429,238
Less:			
Addition to Plant & Equip	(435,000)	(839,000)	(290,000)
Addition to Equip Replace Fd	0	(210,000)	0
Bond Principal Payment	0	(190,000)	(360,000)
Increase (Decrease) to Cash	<u>(364,225)</u>	<u>(739,393)</u>	<u>(220,762)</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 and a shared meter reader, storekeeper, service person, mechanic, and two utility workers. The Division is responsible for the City's electric system.

Our goal is to provide electric customers with the best possible service 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 2<sup>nd</sup> to 5<sup>th</sup> at \$60,000.
- Begin the recloser upgrade at substations at \$137,000.
- Continue the streetlight conversion to magnetic induction at \$26,000.



CITY OF NILES							
Electric Department (582)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
<b>FUND REVENUES</b>							
OPERATING REVENUES							
582-101-620-001	COLLECTION FEES	19,133	20,552	20,056	7,975	18,000	19,000
582-101-620-003	NSF CHECK RECOVERY FEES	1,410	1,688	1,300	753	1,500	1,470
582-101-620-004	METER TAMPERING FEES	1,832	1,212	705	193	1,000	1,000
582-101-620-005	METER TESTING FEES	0	0	0	0	0	0
582-101-620-006	PENALTIES	113,197	126,572	120,855	63,300	110,000	122,000
582-101-620-010	DISCOUNT ON SALES TAX PAID	2,485	2,569	2,488	1,074	2,200	2,400
582-101-621-001	RECOVERY OF BAD DEBTS	10,826	14,513	13,399	6,209	10,000	13,000
582-101-623-001	AMPHITHEATER ELECTRIC PERMIT F	0	0	0	0	0	0
582-101-625-001	REFUNDS	(74,000)	(74,000)	0	0	0	0
582-101-642-001	RESIDENTIAL LIGHTING - CITY	4,298,910	4,540,333	4,518,514	2,480,619	4,400,000	4,500,000
582-101-642-002	RESIDENTIAL LIGHTING - RURAL	644,346	686,593	671,154	359,813	700,000	680,000
582-101-643-001	COMMERCIAL LIGHTING - CITY	3,179,437	3,337,229	3,177,646	1,550,636	3,400,000	3,200,000
582-101-643-002	COMMERCIAL LIGHTING - RURAL	415,314	423,377	418,119	224,968	420,000	426,000
582-101-643-003	SMALL POWER	1,605,958	1,778,433	1,809,086	869,305	1,700,000	1,733,000
582-101-643-004	MEDIUM POWER	920,669	1,039,475	1,123,262	589,673	1,004,000	1,065,000
582-101-644-001	DUSK TO DAWN LIGHTING	43,840	45,625	42,403	22,528	45,000	44,000
582-101-644-002	DUSK TO DAWN FLOOD LIGHTING	120,195	127,406	128,118	62,495	127,000	125,000
582-101-645-001	PUBLIC STREET & HIGHWAY LIGHTI	132,430	143,592	145,419	85,027	150,000	148,000
582-101-645-003	STREET LIGHTING - NILES TOWNSH	4,452	4,452	4,452	2,226	4,500	4,500
582-101-646-001	OTHER SALES TO PUBLIC AUTHORIT	418,153	467,059	466,249	259,564	470,000	468,000
582-101-647-001	INTERDEPARTMENTAL SALES	197,662	199,035	197,136	109,682	202,000	203,000
582-101-647-100	UNBILLED REVENUE	0	(47,047)	19,949	0	0	0
582-101-650-001	EOP - CUSTOMER SURCHARGE	0	0	0	0	0	0
582-101-650-002	REP - CUSTOMER SURCHARGE	0	0	0	0	0	0
	TOTAL OPERATING REVENUES	12,056,249	12,838,668	12,880,310	6,696,040	12,765,200	12,755,370
NON-OPERATING REVENUES							
582-102-539-001	STATE GRANTS	0	0	216,140	0	0	0
582-102-664-001	INTEREST	54,594	54,929	43,403	30,297	50,000	53,000
582-102-664-020	INT-SEWAGE/GOLF/GEN'L LOANS	41,086	42,508	3,839	37,599	35,495	450
582-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	5,039	0	0	0	0
582-102-667-002	RENTAL OF POLES	15,018	16,454	15,018	5,821	15,000	14,500

CITY OF NILES							
Electric Department (582)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
582-102-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
582-102-667-004	RENTAL OF BUILDINGS	37,818	35,068	37,368	22,134	35,000	38,000
582-102-671-001	MISCELLANEOUS	120	4,490	14,246	7,856	4,600	15,000
582-102-671-007	SALE OF SCRAP	19,052	3,866	9,155	2,311	4,000	5,800
582-102-673-003	SALE OF MACHINERY & EQUIPMENT	158	0	841	0	0	0
582-102-674-006	CAPITAL CONTRIBUTIONS	8,035	0	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	0	0	0	0	2,000
582-102-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
	TOTAL NON-OPERATING REVENUES	175,881	162,354	340,010	106,018	144,095	128,750
	TOTAL FUND REVENUES	12,232,130	13,001,022	13,220,320	6,802,058	12,909,295	12,884,120
<b>EXPENDITURES</b>							
PRODUCTION							
582-001-748-004	MISC. POWER PLANT SUPPLIES & E	1,989	1,939	2,260	724	2,000	1,000
582-001-753-001	PURCHASED ELECTRIC POWER	8,766,810	8,637,788	8,892,991	4,468,958	8,800,000	8,900,000
582-001-770-014	MTNCE - POWER PLANT BUILDING	0	0	0	0	0	0
582-001-770-019	MTNCE - PARK IMPROVEMENTS	2,000	2,280	1,570	15,482	2,200	10,000
582-001-771-021	MTNCE - DAM AND FLUME	885	0	0	946	10,000	2,500
582-001-771-050	DAM REMOVAL EXPENSES	0	0	0	2,028	282,029	282,029
582-001-775-011	MTNCE - TURBINE AND GENERATOR	0	0	0	0	0	0
	TOTAL PRODUCTION	8,771,684	8,642,007	8,896,821	4,488,138	9,096,229	9,195,529
TRANSMISSION							
582-002-777-001	MTNCE-STRUCTURES AND IMPROVEME	0	632	0	0	0	0
582-002-778-001	MTNCE-GRANT & PARKWAY SWITCHIN	885	0	666	0	1,000	1,000
582-002-778-002	MTNCE-15TH & MERRIFIELD SWITCH	803	0	532	82	1,000	1,000
582-002-778-003	MTNCE-FORT ST SWITCHING STN	2,485	898	1,047	366	1,000	1,000
582-002-778-004	MTNCE-FRONT ST SWITCHING STN	257	5,057	472	0	1,000	1,000
582-002-778-005	MTNCE-15TH & LAKE SWITCHING ST	803	864	0	0	1,000	1,000
582-002-778-006	MTNCE-BRANDYWINE SWITCHING STN	1,599	0	472	176	1,000	1,000
582-002-778-008	MTNCE-PHILIP ROAD SWITCHING ST	1,399	0	472	0	1,000	1,000
582-002-778-009	MTNCE-INDUSTRIAL PARK SWITCHIN	6	0	828	0	1,000	1,000
582-002-778-010	MTNCE-PARKER SWITCHING SUB-STN	6	47	0	0	0	0

CITY OF NILES							
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<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
582-002-778-011	MTNCE-LAKE ST SWITCHING-AEP	1,078	1,594	96	0	1,500	1,000
582-002-779-001	MTNCE-OVERHEAD TRANSMISSION SY	3,420	3,603	4,280	2,690	3,700	4,000
582-002-780-001	MTNCE-UNDERGROUND TRANSMISSION	0	108	0	0	0	0
	TOTAL TRANSMISSION	12,741	12,803	8,865	3,314	13,200	13,000
DISTRIBUTION							
582-003-706-001	PAYROLL-DIST SUPERVISION & ENG	56,938	55,570	58,215	29,996	60,000	45,150
582-003-707-005	INSPECTING & TESTING METERS	2,409	1,415	3,241	990	3,500	67,000
582-003-707-006	OPERATION - STOREROOM	24,994	25,393	27,449	11,816	26,000	26,000
582-003-717-005	PAYROLL - COMP TIME	0	0	(224)	(1,192)	0	0
582-003-717-008	PAYROLL - VACATION PAY	35,145	43,868	35,275	17,643	40,000	0
582-003-717-009	PAYROLL - HOLIDAY	19,874	19,436	15,496	8,831	21,000	0
582-003-717-010	PAYROLL - PERSONAL DAYS	7,646	6,032	6,185	1,188	7,000	0
582-003-717-011	PAYROLL - SICK PAY	18,804	30,823	13,487	28,127	30,000	0
582-003-717-012	PAYROLL - WORK INQUIRY	0	1,033	0	141	500	0
582-003-717-013	PAYROLL - FUNERAL	3,959	3,342	963	2,037	3,200	0
582-003-717-014	PAYROLL - JURY DUTY & OTHER	190	657	0	231	800	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	316	0	0	0	0	0
582-003-717-050	PAYROLL - COMPENSATED BENEFITS	3,011	(7,245)	3,421	0	0	0
582-003-744-001	UNIFORMS	6,016	6,998	7,216	4,229	7,000	8,500
582-003-744-004	RISK MGMT - EQUIP & MEETINGS	7,869	13,469	5,299	4,248	17,000	17,000
582-003-745-001	STOCK INVENTORY ADJUSTMENT	19,655	(6,445)	(500)	0	20,000	0
582-003-755-001	SUPPLIES/LABOR-BROADWAY SUBSTN	169	63	351	79	500	200
582-003-755-002	SUPPLIES/LABOR-EASTSIDE SUBSTN	424	188	308	79	500	300
582-003-755-003	SUPPLIES/LABOR-FORT ST SUBSTN	1,091	157	268	149	500	500
582-003-755-004	SUPPLIES/LABOR-FRONT ST SUBSTN	3,777	172	268	79	500	200
582-003-755-005	SUPPLIES/LABOR-INDUSTRIAL PARK	424	172	228	79	500	250
582-003-755-006	SUPPLIES/LABOR-BRANDYWIND SUBS	534	172	268	79	500	300
582-003-755-007	SUPPLIES/LABOR-WESTSIDE SUBSTN	424	1,432	268	79	500	300
582-003-756-004	GASOLINE & OIL	20,024	20,977	19,370	10,085	25,000	25,000
582-003-756-005	CAR ALLOWANCE/MILEAGE	4,724	5,417	5,379	1,805	6,200	3,500
582-003-758-001	VOLTAGE SURVEYS	114	749	1,843	1,277	1,000	2,500

CITY OF NILES							
Electric Department (582)							
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FY2015							
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<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
582-003-758-003	REMOVING & RESETTING TRANSFORM	0	0	0	0	0	0
582-003-759-001	MAPS AND RECORDS	4,617	5,611	15,937	7,514	8,000	15,000
582-003-770-016	GENERAL SUPPLIES EXPENSE	2,761	3,535	2,709	2,132	5,000	5,000
582-003-775-006	MTNCE - STOREROOM EQUIPMENT	0	0	315	11	0	0
582-003-775-008	MTNCE - FIELD EQUIPMENT	480	3,575	312	187	700	500
582-003-779-002	MTNCE - OVERHEAD DISTRIBUTION	395,582	403,708	312,527	117,305	425,000	390,000
582-003-779-005	MTNCE - DUSK TO DAWN LIGHTS	549	11	2,187	1,052	1,000	2,200
582-003-779-006	MTNCE - DISTRIBUTION TRANSFORM	2,918	0	0	1,412	500	3,000
582-003-779-008	MTNCE - RESIDENTIAL ST LIGHTS	14,173	23,617	8,897	5,370	15,000	12,000
582-003-779-009	MTNCE - DOWNTOWN ST LIGHTS	3,432	751	2,333	0	4,000	10,000
582-003-779-010	MTNCE - RECREATION FIELD LTS	60	0	0	0	500	1,000
582-003-779-011	MTNCE - TRAFFIC SIGNALS	4,575	748	174	829	2,000	2,000
582-003-779-013	TREE TRIMMING - LINE CLEARANCE	192,195	194,885	192,462	87,633	190,000	150,000
582-003-780-002	MTNCE - DOWNTOWN UNDERGROUND S	1,427	770	1,109	7	3,500	1,000
582-003-780-003	MTNCE - RESIDENTIAL UNDERGROUN	0	503	2,461	441	1,000	1,000
582-003-780-004	MTNCE - COMM UNDERGROUND	696	3,101	0	40	1,000	1,000
582-003-781-001	CUSTOMER PREMISE EXPENSE	0	0	0	0	400	0
582-003-782-001	MTNCE BLDG & GROUNDS - BROADWA	4,076	978	532	453	1,200	1,000
582-003-782-002	MTNCE BLDG & GROUNDS - EASTSID	4,365	747	261	0	1,200	1,000
582-003-782-003	MTNCE BLDG & GROUNDS - FORT ST	256	2,145	255	0	1,200	1,000
582-003-782-004	MTNCE BLDG & GROUNDS - FRONT S	1,587	1,755	255	0	1,200	1,000
582-003-782-005	MTNCE BLDG & GROUNDS - INDUSTR	2,269	2,104	553	5	1,200	1,000
582-003-782-006	MTNCE BLDG & GROUNDS - BRANDYW	301	758	305	0	1,200	1,000
582-003-782-007	MTNCE BLDG & GROUNDS - WESTSID	2,353	1,647	445	0	1,200	1,000
582-003-782-021	SNOWPLOWING - SUBSTATIONS (ONL	2,956	966	1,181	927	1,800	2,000
582-003-783-001	MTNCE EQUIP - BROADWAY SUBSTN	2,662	2,155	4,463	1,242	3,100	9,000
582-003-783-002	MTNCE EQUIP - EASTSIDE SUBSTN	11,179	3,671	6,326	94	3,500	9,000
582-003-783-003	MTNCE EQUIP - FORT ST SUBSTN	11,648	7,914	485	2,550	5,000	9,000
582-003-783-004	MTNCE EQUIP - FRONT ST SUBSTN	28,621	8,892	322	336	6,000	9,000
582-003-783-005	MTNCE EQUIP - INDUSTRIAL PARK	403	3,594	3,266	70	5,000	9,000
582-003-783-006	MTNCE EQUIP - BRANDYWINE SUBST	697	3,444	275	0	3,000	9,000
582-003-783-007	MTNCE EQUIP - WESTSIDE SUBSTN	7,151	43,814	0	0	2,000	9,000
582-003-784-004	VEHICLE MAINTENANCE	47,975	33,390	28,311	20,102	40,000	50,000

CITY OF NILES							
Electric Department (582)							
Budget Worksheet							
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		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
582-003-785-011	HAZARDOUS WASTE DISPOSAL	0	0	1,218	0	1,000	1,000
582-003-785-019	P.C.B. REMOVAL AND DISPOSAL	13,834	11,772	4,161	948	15,000	2,500
582-003-787-001	MTNCE - METERS	19,179	19,113	23,571	8,575	20,000	20,000
582-003-788-002	MTNCE - SERVICE BUILDING	19,914	33,253	25,736	11,060	30,000	40,000
582-003-788-007	MTNCE - RADIO EQUIPMENT	1,041	3,274	3,188	1,961	3,200	4,000
582-003-788-008	RADIO EXPENSE - CITY	0	0	0	0	0	0
582-003-789-001	TOOL EXPENSE	12,425	11,242	6,955	3,075	12,000	12,000
582-003-920-006	HEAT & UTILITIES - SERVICE BUI	20,491	18,731	16,789	10,175	24,000	22,000
582-003-940-001	EQUIPMENT RENTAL	0	0	0	131	0	1,000
582-003-969-014	LICENSE & PERMIT EXPENSE	0	0	0	0	0	500
	TOTAL DISTRIBUTION	1,077,379	1,080,019	874,350	407,712	1,112,300	1,015,400
ADMINISTRATIVE & GENERAL							
582-004-708-001	PAYROLL - METER READERS	13,143	13,387	16,764	7,166	16,000	15,300
582-004-709-001	PAYROLL - CLERICAL	156,572	163,418	163,713	86,259	170,000	239,300
582-004-709-006	CUT-OFF & COLLECTION EXPENSE	2,075	2,226	1,076	175	2,500	24,380
582-004-710-001	PAYROLL - ADMINISTRATIVE	143,002	137,639	107,319	68,857	145,000	136,100
582-004-717-001	PENSION FUND EXPENSE	50,735	57,826	72,325	64,267	64,267	64,597
582-004-717-002	RETIREEES GROUP MED INSURANCE	15,142	542	2,250	0	2,500	10,230
582-004-717-003	SOCIAL SECURITY TAX	80,564	76,354	64,954	33,868	82,000	75,000
582-004-717-004	EMPLOYEES GROUP INSURANCE - ME	246,403	231,540	191,402	79,425	193,400	241,400
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	23,390	26,770	23,685	8,983	28,000	0
582-004-717-009	PAYROLL - HOLIDAY PAY	12,417	12,397	11,006	7,042	15,000	0
582-004-717-010	PAYROLL - PERSONAL DAYS	4,312	4,555	3,465	1,422	5,200	0
582-004-717-011	PAYROLL - SICK PAY	17,244	10,689	9,830	4,256	16,000	0
582-004-717-012	PAYROLL - INJURY PAY	0	37	0	0	100	0
582-004-717-013	PAYROLL - FUNERAL PAY	1,723	1,224	424	479	1,400	0
582-004-717-014	PAYROLL - JURY DUTY & OTHER	0	49	132	0	100	0
582-004-717-015	PAYROLL - TERMINATION PAY	7,492	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
582-004-717-020	UNEMPLOYMENT COMPENSATION	16,580	0	3,230	1,876	0	0

CITY OF NILES							
Electric Department (582)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
582-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	0	0	262	0	0
582-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	3,710	0	0
582-004-717-050	PAYROLL - COMPENSATED BENEFITS	(2,952)	(1,500)	2,935	0	0	0
582-004-717-060	OPEB - RETIREE HEALTH INSUR	10,103	480	2,418	0	0	0
582-004-727-001	OFFICE SUPPLIES	9,384	8,001	8,163	3,379	10,000	7,000
582-004-731-001	BOOKS & PERIODICALS	1,106	962	471	210	1,000	1,000
582-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	14,310	8,381	11,827	2,681	16,000	20,000
582-004-733-002	NETWORK COMPUTER EQUIPMENT	6,650	4,008	5,596	3,228	6,000	25,000
582-004-735-001	OFFICE FURNITURE & EQUIPMENT E	2,101	14	2,524	1,569	1,000	2,000
582-004-736-001	POSTAGE EXPENSE	18,371	21,161	6,308	1,474	23,000	3,000
582-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	81	135	25	52	200	100
582-004-756-005	CAR ALLOWANCE/MILEAGE	4,693	4,566	1,176	1,823	6,000	3,360
582-004-801-001	PROFESSIONAL SERVICES	19,485	28,572	36,903	21,542	30,000	50,000
582-004-801-005	AUDIT FEES	4,357	5,551	3,585	2,805	3,425	3,425
582-004-801-007	ARMORED CAR SERVICES	0	0	0	0	0	0
582-004-803-001	CITY ADMINISTRATION EXPENSE	97,614	76,862	55,944	27,305	53,800	55,200
582-004-816-001	GENERAL MEDICAL EXPENSE	718	569	650	438	800	1,000
582-004-820-001	TRAVEL, TRAINING & CONFERENCE	28,365	25,051	9,165	8,690	20,000	20,000
582-004-821-001	MEMBERSHIP FEES	17,475	20,612	19,261	12,422	20,000	25,000
582-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	53	0	0	0	0	5,000
582-004-851-001	TELEPHONE EXPENSE	11,557	12,034	10,556	19,412	15,000	15,000
582-004-877-002	SUPPLEMENTAL PENSION BENEFITS	147	147	147	74	200	200
582-004-878-002	RETIREE DEATH BENEFIT	0	0	0	0	0	0
582-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	14,644	6,119	4,005	3,574	8,000	8,000
582-004-890-001	FLAG INSTALLATION & REMOVAL	(150)	311	10	28	500	500
582-004-890-002	CHRISTMAS DECORATION EXPENSE	1,450	0	336	1,018	5,000	10,000
582-004-900-001	PRINTING & PUBLISHING	282	0	0	0	100	0
582-004-920-005	HEAT & UTILITIES - OFFICE BUIL	9,204	11,724	20,401	11,069	12,000	20,000
582-004-926-120	INTERFUND FICA/MEDICARE	0	0	0	0	0	0
582-004-930-001	MTNCE - OFFICE EQUIPMENT	6,004	6,456	10,773	3,245	6,000	6,000
582-004-930-002	MTNCE - COMPUTER EQUIPMENT	12,150	8,933	5,507	5,941	12,000	12,000
582-004-930-003	MTNCE - TELEPHONE EQUIPMENT	2,284	705	79	120	2,500	500
582-004-931-002	MTNCE - OFFICE BUILDING	29,599	19,013	28,141	22,653	52,000	50,000

CITY OF NILES							
Electric Department (582)							
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582-004-931-005	MTNCE-OFFICE BLDG LEASED SPACE	1,867	302	354	607	1,000	1,200
582-004-945-001	RENT - OFFICE BUILDING	0	0	0	0	0	0
582-004-946-001	PROPERTY TAXES - OFFICE BUILDI	2,725	4,552	7,067	1,130	5,700	5,500
582-004-956-008	MISCELLANEOUS	1,880	937	1,616	1,112	1,800	1,800
582-004-956-011	CREDIT/DEBIT CARD FEES	913	909	919	376	1,000	1,000
582-004-956-015	BANK SERVICE FEES	45	98	58	106	100	150
582-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
582-004-957-001	INSURANCE - GENERAL	27,418	28,025	17,901	16,919	32,000	34,000
582-004-957-003	INSURANCE - WORKMENS COMPENSAT	12,594	13,150	8,839	4,863	9,630	3,074
582-004-959-005	INTEREST PAID ON CUSTOMER DEPO	8,440	6,156	7,224	3,308	6,000	6,700
582-004-965-001	BAD DEBTS	41,257	25,209	38,931	23,639	30,000	35,000
582-004-965-002	BAD DEBTS - DAMAGE CLAIMS	1,147	1,627	4,673	1,091	1,500	1,500
582-004-965-003	BAD DEBT COLLECTION FEES	2,678	3,834	3,214	1,036	3,000	2,000
582-004-965-004	CASH OVER/SHORT	33	(43)	101	28	0	0
	TOTAL ADMINISTRATIVE & GENERAL	1,210,876	1,092,276	1,009,378	577,014	1,137,722	1,241,516
ENERGY SAVERS PROGRAM							
582-005-885-001	ESP - LIMITED INC	4,073	1,206	22,355	0	5,000	5,000
582-005-885-002	ESP - RES LIGHTING	250	0	0	0	2,500	2,500
582-005-885-003	ESP - RES REFRIG/FREEZ TURN-IN	0	0	0	0	3,000	3,000
582-005-885-004	ESP - RES EDUCATION	799	5,522	7,289	2,097	3,500	4,000
582-005-885-005	ESP - COMM PRESCRIPTIVE	40,616	7,181	56,758	16,573	45,000	40,000
582-005-885-006	ESP - COMM/IND CUSTOM	17,943	7,071	6,628	8,741	12,000	10,000
582-005-885-007	ESP - COMM/IND EDUCATION	309	974	1,286	370	1,000	1,000
582-005-885-010	ESP - RESIDENTIAL HVAC	0	935	965	615	800	1,000
582-005-885-099	ESP-IMP CONTR - FRANKLIN ENG	86,929	94,195	140,466	58,668	60,000	60,000
582-005-885-100	ESP - ANNUAL REPORTING EXP	0	0	0	0	1,000	500
582-005-886-001	REP - SERVICE COMMITTEE	863	0	410	588	1,000	1,200
582-005-886-100	REP - ANNUAL REPORTING EXP	0	1,311	1,297	112	1,000	500
	TOTAL ENERGY SAVERS PROGRAM	151,782	118,395	237,454	87,764	135,800	128,700
DEPRECIATION							
582-006-968-001	DEPR - PRODUCTION PLANT	0	0	0	0	0	0
582-006-968-002	DEPR - TRANSMISSION PLANT	16,025	15,124	17,494	9,886	18,000	21,000
582-006-968-003	DEPR - DISTRIBUTION PLANT	297,820	299,873	300,896	141,476	299,000	309,000

CITY OF NILES							
Electric Department (582)							
Budget Worksheet							
FY2015							
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<u>Acct No</u>	<u>Account Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Requested</u>
582-006-968-008	DEPR - GENERAL PLANT	96,524	96,798	103,764	55,626	115,000	117,000
	TOTAL DEPRECIATION	410,369	411,795	422,154	206,988	432,000	447,000
DISTRIBUTED EXPENSE							
582-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(18,571)	(18,031)	(11,273)	(2,289)	(18,000)	(18,000)
582-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(16,352)	(18,593)	(8,790)	(1,597)	(16,000)	(16,000)
582-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(7,134)	(12,680)	(9,787)	(976)	(9,000)	(9,000)
	TOTAL DISTRIBUTED EXPENSE	(42,057)	(49,304)	(29,850)	(4,862)	(43,000)	(43,000)
CITY SERVICE							
582-008-955-001	TRANS TO CITY - PILOT	838,696	895,478	889,103	633,196	1,262,300	1,259,700
582-008-955-002	CITY UTILITY SERVICE	0	0	0	2,979	0	0
582-008-955-005	CHRISTMAS DECORATION LIGHTING	0	0	0	13	0	0
582-008-955-006	EXPENSE INCURRED AT REQUEST OF	529	4,096	447	1,295	1,000	2,500
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	839,225	899,574	889,550	637,483	1,263,300	1,262,200
	TOTAL EXPENDITURES	12,431,999	12,207,565	12,308,722	6,403,551	13,147,551	13,260,345
	NET REVENUES (EXPENDITURES)	(199,869)	793,457	911,598	398,507	(238,256)	(376,225)
	BEGINNING FUND RETAINED EARNINGS					12,168,824	11,930,568
	PROJECTED ENDING RETAINED EARNINGS					11,930,568	11,554,343



## **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 meter reader, storekeeper, service person, mechanic, and two utility workers. The Division is responsible for the City's water network of wells, storage towers, and mains.

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

### **SIGNIFICANT CHANGES**

FY 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.

CITY OF NILES							
Water Department (591)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
Acct No	Account Description	Actual	Actual	Actual	Actual	Budget	Requested
<b>FUND REVENUES</b>							
OPERATING REVENUES							
591-101-620-001	COLLECTION FEES	4,620	4,732	4,118	2,128	4,800	4,300
591-101-620-004	METER TAMPERING FEES	204	342	594	66	300	300
591-101-620-005	METER TESTING FEES	0	0	0	0	0	0
591-101-620-006	PENALTIES	22,851	24,696	24,476	12,099	24,000	24,200
591-101-621-001	RECOVERY OF BAD DEBTS	2,178	2,543	3,784	769	2,800	2,000
591-101-642-001	METERED INCOME - CITY	1,375,728	1,484,992	1,413,803	705,172	1,410,000	1,410,000
591-101-642-003	METERED INCOME - RURAL - NILES	430,083	453,201	426,955	219,039	432,000	438,000
591-101-642-004	METERED INCOME - RURAL - HOWAR	127,850	134,890	124,234	61,818	131,000	124,000
591-101-642-005	METERED INCOME - RURAL - BERTR	26,855	29,465	32,607	18,482	27,500	36,000
591-101-645-001	BULK WATER SALES	0	2,226	6,657	2,776	2,200	2,200
591-101-647-100	UNBILLED REVENUE	0	(10,152)	7,195	0	0	0
	<b>TOTAL OPERATING REVENUES</b>	<b>1,990,369</b>	<b>2,126,935</b>	<b>2,044,423</b>	<b>1,022,349</b>	<b>2,034,600</b>	<b>2,041,000</b>
NON-OPERATING REVENUES							
591-102-501-001	FEDERAL GRANTS - MDEQ	0	0	4,749	0	0	0
591-102-539-001	STATE GRANTS	0	0	0	0	0	0
591-102-664-001	INTEREST	4,452	3,673	4,815	3,754	3,900	7,000
591-102-664-002	INTEREST - BOND FUNDS	222	154	54	2	200	0
591-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	4,041	0	0	0	0
591-102-667-003	RENTAL OF EQUIPMENT	13,625	14,160	13,675	6,427	14,000	12,000
591-102-671-001	MISCELLANEOUS	4,103	6,830	5,825	9,380	5,000	13,000
591-102-671-007	SALE OF SCRAP	0	0	674	1,944	0	1,000
591-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	0	0	0	0	0
591-102-674-006	CAPITAL CONTRIBUTIONS	0	0	0	0	0	0
591-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
591-102-677-001	WATER TAPS	4,950	3,200	3,283	1,850	3,000	3,000
591-102-693-001	CAPITAL GAIN OR LOSS	0	0	0	0	0	0
	<b>TOTAL NON-OPERATING REVENUES</b>	<b>27,352</b>	<b>32,058</b>	<b>33,075</b>	<b>23,357</b>	<b>26,100</b>	<b>36,000</b>
	<b>TOTAL FUND REVENUES</b>	<b>2,017,721</b>	<b>2,158,993</b>	<b>2,077,498</b>	<b>1,045,706</b>	<b>2,060,700</b>	<b>2,077,000</b>

CITY OF NILES							
Water Department (591)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
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<b>EXPENDITURES</b>							
PRODUCTION							
591-001-707-004	PAYROLL-LABORATORY OPERATIONS	578	1,944	546	46	2,200	3,000
591-001-707-007	PAYROLL-DAILY INSPECTIONS	34,954	31,902	30,464	16,092	35,000	35,000
591-001-746-021	LABORATORY SUPPLIES	3,349	102	3,401	1,117	2,200	2,200
591-001-747-001	ELECTRICITY/LIGHT&HEAT-PARKER	2,845	1,997	2,856	1,582	2,600	3,000
591-001-747-003	ELECTRICITY/LIGHT&HEAT-FRONT S	2,636	1,934	1,319	2,129	2,200	3,000
591-001-747-004	ELECTRICITY/LIGHT&HEAT-KING WE	2,957	1,503	432	0	2,300	0
591-001-747-005	ELECTRICITY/LIGHT&HEAT-FORT ST	1,948	60	0	0	0	0
591-001-747-006	ELECTRICITY/LIGHT&HEAT-WESTERN	3,191	1,949	2,400	2,403	2,200	3,000
591-001-747-007	ELECTRICITY/LIGHT&HEAT-CLAY ST	1,646	1,304	605	72	1,600	500
591-001-747-008	ELECTRICITY/LIGHT&HEAT-DECKER	2,498	2,259	2,552	1,734	2,400	3,000
591-001-747-009	ELECTRICITY/LIGHT&HEAT-AIRPORT	2,673	2,194	2,424	1,899	2,400	6,000
591-001-747-020	ELECT/LIGHT & HEAT - TR PLANT	3,283	2,927	3,020	1,566	3,000	3,000
591-001-749-001	ELECTRICITY/PUMPING-PARKER WEL	14,603	12,885	13,779	6,466	14,500	13,000
591-001-749-003	ELECTRICITY/PUMPING-FRONT ST W	3	7	0	0	100	0
591-001-749-004	ELECTRICITY/PUMPING-KING WELL	0	0	0	0	100	0
591-001-749-005	ELECTRICITY/PUMPING-FORT ST WE	1,199	0	0	0	0	0
591-001-749-006	ELECTRICITY/PUMPING-WESTERN WE	8,634	11,491	9,819	193	10,000	2,000
591-001-749-007	ELECTRICITY/PUMPING-CLAY ST WE	4,652	712	2,237	5,711	1,000	10,000
591-001-749-008	ELECTRICITY/PUMPING-DECKER WEL	1,474	482	215	127	1,000	1,000
591-001-749-009	ELECTRICITY/PUMPING-AIRPORT WE	8,200	12,088	11,809	5,243	9,000	10,000
591-001-749-020	ELECT/PUMPING - TREAT PLANT	26,924	28,809	28,756	13,195	29,000	29,000
591-001-750-001	MISC SUPPLIES & EXP-PARKER WEL	339	42	18	0	200	100
591-001-750-003	MISC SUPPLIES & EXP-FRONT ST W	53	29	0	0	100	100
591-001-750-004	MISC SUPPLIES & EXP-KING WELL	55	29	0	0	100	0
591-001-750-005	MISC SUPPLIES & EXP-FORT ST WE	53	21	0	0	100	0
591-001-750-006	MISC SUPPLIES & EXP-WESTERN WE	53	29	440	0	100	100
591-001-750-007	MISC SUPPLIES & EXP-CLAY WELL	53	29	18	0	100	100
591-001-750-008	MISC SUPPLIES & EXP-DECKER WEL	53	29	82	0	100	100
591-001-750-009	MISC SUPPLIES & EXP-AIRPORT WE	53	29	37	0	100	200
591-001-750-010	MISC SUPPLIES & EXP-BRANDYWINE	0	0	0	0	100	0
591-001-750-020	MISC SUPPLIES & EXP - TR PLANT	1,741	1,832	2,271	430	2,300	2,000

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Water Department (591)							
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591-001-751-001	OPERATING EXPENSE - AUTO CONTR	556	0	0	0	1,200	0
591-001-752-001	WATER CONDITIONING SUPPLIES	0	0	0	0	100	100
591-001-752-002	CHLORINE (CL2)	6,546	6,230	5,675	2,140	6,600	6,000
591-001-752-003	FLUORIDE (H2SIF6)	7,985	7,655	6,863	2,478	8,000	6,000
591-001-752-005	PHOSPHATE	13,987	7,356	9,808	2,452	9,500	8,000
591-001-770-001	MTNCE/BLDG & GRNDS-PARKER WELL	76	36	100	0	100	100
591-001-770-002	MTNCE/BLDG & GRNDS-KELLY WELL	474	0	65	0	100	0
591-001-770-003	MTNCE/BLDG & GRNDS-FRONT ST WE	1,060	1,600	1,226	348	1,600	500
591-001-770-004	MTNCE/BLDG & GRNDS-KING WELL	317	380	224	38	400	0
591-001-770-005	MTNCE/BLDG & GRNDS-FORT ST WEL	921	1,049	813	231	1,200	0
591-001-770-006	MTNCE/BLDG & GRNDS-WESTERN WEL	706	417	0	0	600	100
591-001-770-007	MTNCE/BLDG & GRNDS-CLAY ST WEL	0	19	53	0	100	100
591-001-770-008	MTNCE/BLDG & GRNDS-DECKER ST W	920	1,063	805	229	1,100	1,000
591-001-770-009	MTNCE/BLDG & GRNDS-AIRPORT WEL	2,017	4,041	1,726	490	2,200	2,200
591-001-770-015	MTNCE/BLDG & GRNDS-ABANDONED	0	0	13,870	0	0	100
591-001-770-020	MAINT/BLDG & GROUNDS - TR PLAN	4,200	6,138	899	1,574	5,000	3,500
591-001-770-024	SNOW PLOWING	2,030	653	656	2,155	1,200	2,000
591-001-770-030	MTNCE/BLDG & GRNDS-BOOSTER STN	403	10	0	304	400	500
591-001-771-001	MTNCE/WELLS & PIPING-PARKER WE	0	22,741	0	0	500	6,700
591-001-771-002	MTNCE/WELLS & PIPING-KELLY WEL	0	0	0	0	0	0
591-001-771-003	MTNCE/WELLS & PIPING-FRONT ST	0	0	4,998	0	0	6,700
591-001-771-004	MTNCE/WELLS & PIPING-KING ST W	0	0	4,235	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	145	286	825	0	500	6,700
591-001-771-007	MTNCE/WELLS & PIPING-CLAY ST W	1,621	286	0	844	1,500	6,700
591-001-771-008	MTNCE/WELLS & PIPING-DECKER ST	0	286	0	844	800	6,700
591-001-771-009	MTNCE/WELLS & PIPING-AIRPORT W	13,569	286	0	0	800	7,200
591-001-771-010	MTNCE/WELLS & PIPING-BRANDYWIN	0	0	0	0	0	0
591-001-771-020	MAINT/PIPING - TREATMENT PLAN	3,909	1,463	1,687	1,178	2,500	3,000
591-001-772-001	MTNCE/PUMP, MOTOR & EQUIP-PARK	1,186	623	260	260	800	600
591-001-772-002	MTNCE/PUMP, MOTOR & EQUIP-KELL	0	0	0	0	0	0
591-001-772-003	MTNCE/PUMP, MOTOR & EQUIP-FRON	270	30	0	0	0	0
591-001-772-004	MTNCE/PUMP, MOTOR & EQUIP-KING	0	0	0	0	100	0

CITY OF NILES							
Water Department (591)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
Acct No	Account Description	Actual	Actual	Actual	Actual	Budget	Requested
591-001-772-005	MTNCE/PUMP, MOTOR & EQUIP-FORT	0	6,919	0	0	0	0
591-001-772-006	MTNCE/PUMP, MOTOR & EQUIP-WEST	511	752	288	260	1,000	1,000
591-001-772-007	MTNCE/PUMP, MOTOR & EQUIP-CLAY	780	0	15,642	357	800	800
591-001-772-008	MTNCE/PUMP, MOTOR & EQUIP-DECK	0	55	270	260	400	600
591-001-772-009	MTNCE/PUMP, MOTOR & EQUIP-AIRP	6,698	609	359	260	1,000	1,000
591-001-772-020	MAINT/PUMP, MOTOR & EQ - TREAT	3,881	12,094	8,644	1,073	5,000	3,000
591-001-773-001	MTNCE/CHL & FLUO EQUIP-PARKER	0	0	0	0	0	0
591-001-773-003	MTNCE/CHL & FLUO EQUIP-FRONT 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	100	100
591-001-773-007	MTNCE/CHL & FLUO EQUIP-CLAY ST	0	0	0	0	100	100
591-001-773-008	MTNCE/CHL & FLUO EQUIP-DECKER	0	0	0	0	100	100
591-001-773-009	MTNCE/CHL & FLUO EQUIP-AIRPORT	0	0	0	0	0	0
591-001-773-020	MAINT/CHL & FLUO EQ - TREAT PL	472	0	835	1,341	700	2,000
591-001-776-001	MTNCE - WELL CONTROL SYSTEM	16,342	3,656	5,776	21,046	16,000	50,000
591-001-817-001	LABORATORY TESTING & ANALYSIS	2,540	6,269	4,647	1,241	40,000	10,000
591-001-817-005	WELLHEAD PROTECTION PROG EXP	0	0	767	0	0	7,700
	TOTAL PRODUCTION	224,822	211,620	211,516	101,408	238,200	280,300
DISTRIBUTION							
591-003-706-001	PAYROLL-DIST SUPERVISION & ENG	52,665	54,171	53,028	26,599	60,000	44,650
591-003-707-005	INSPECTING & TESTING METERS	0	0	0	0	100	100
591-003-707-006	OPERATION - STOREROOM	16,976	17,522	14,000	9,260	18,000	26,000
591-003-707-008	CHECKING FOR CROSS CONNECTIONS	1,543	2,150	0	417	2,400	2,000
591-003-707-009	THAWING SERVICES AND MAINS	0	0	0	28,733	100	1,000
591-003-707-010	FLUSHING WATER MAINS	7,369	8,260	1,082	1,196	8,400	5,000
591-003-717-005	PAYROLL - COMP TIME	0	0	(1,386)	(249)	0	0
591-003-717-008	PAYROLL - VACATION PAY	28,646	28,974	34,824	20,415	30,000	0
591-003-717-009	PAYROLL - HOLIDAY	13,148	13,212	13,273	7,189	14,000	0
591-003-717-010	PAYROLL - PERSONAL DAYS	3,964	4,184	4,907	2,161	4,300	0
591-003-717-011	PAYROLL - SICK PAY	8,989	8,887	11,972	40,646	9,000	0
591-003-717-012	PAYROLL - WORK INQUIRY	35	0	0	0	100	0
591-003-717-013	PAYROLL - FUNERAL	2,848	3,278	1,341	499	3,000	0

CITY OF NILES							
Water Department (591)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
Acct No	Account Description	Actual	Actual	Actual	Actual	Budget	Requested
591-003-717-014	PAYROLL - JURY DUTY & OTHER	0	0	0	0	100	0
591-003-717-015	PAYROLL - TERMINATION PAY	0	0	0	22,691	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	3,426	4,027	(1,364)	0	0	0
591-003-744-001	UNIFORMS	693	2,222	2,123	1,917	2,400	4,000
591-003-744-004	RISK MGMT - EQUIP & MEETINGS	2,966	2,612	792	1,747	3,000	5,000
591-003-745-001	STOCK INVENTORY ADJUSTMENT	7,358	1,920	4,096	0	8,000	0
591-003-756-004	GASOLINE & OIL	11,792	11,149	11,497	8,256	13,000	17,000
591-003-756-005	CAR ALLOWANCE/MILEAGE	4,659	5,475	5,360	2,664	5,800	2,000
591-003-757-004	METERED BLEEDER LINES	0	0	0	0	0	0
591-003-759-001	MAPS AND RECORDS	2,692	597	2,132	715	700	5,000
591-003-770-005	MTNCE/GROUNDS-BOOSTER STATION	40	527	22	5	500	500
591-003-770-011	MTNCE/GROUNDS - CHERRY ST TANK	740	1,690	6,146	93	2,400	1,000
591-003-770-012	MTNCE/GROUNDS - N. 5TH ST TANK	2,735	2,120	7,483	472	2,400	1,000
591-003-770-013	MTNCE/GROUNDS - CENTURY WATER	192	0	0	0	200	200
591-003-770-014	MAINT/GRNDS - BERT CROSS TOWER	939	532	271	5	500	500
591-003-770-015	MAINT/GRNDS - CARBERRY TOWER	40	46	324	109	200	200
591-003-770-016	GENERAL SUPPLIES EXPENSE	1,314	1,812	1,315	844	1,800	1,800
591-003-775-006	MTNCE - STOREROOM EQUIPMENT	0	0	189	8	100	100
591-003-775-008	MTNCE - FIELD EQUIPMENT	1,837	1,442	1,995	5,037	2,000	10,000
591-003-777-005	MTNCE - BOOSTER STATION	3,803	3,643	5,042	4,766	4,000	8,700
591-003-777-011	MTNCE - CHERRY STREET TANK	2,218	3,842	990	1,448	2,500	7,200
591-003-777-012	MTNCE - N. 5TH ST TANK	1,474	1,170	1,605	362	1,800	7,200
591-003-777-013	MTNCE - CENTURY WATER TANK	2,950	4,457	3,256	738	3,500	7,200
591-003-777-014	MAINT - BERTRAND CROSS TOWER	4,893	1,661	3,159	1,727	4,500	10,200
591-003-777-015	MAINT - CARBERRY TOWER	2,378	1,630	3,427	1,852	2,600	10,200
591-003-780-004	MTNCE - DISTRIBUTION MAINS	75,786	75,833	112,818	86,178	80,000	85,000
591-003-780-006	MTNCE - SERVICES	126,431	164,068	151,990	59,231	140,000	80,000
591-003-780-007	MTNCE - SERVICES (STREET PAVIN	47,466	37,904	45,523	6,150	40,000	40,000
591-003-781-001	CUSTOMER PREMISE EXPENSE	0	0	0	0	0	0
591-003-784-004	VEHICLE MAINTENANCE	7,376	4,334	9,179	3,766	8,200	50,000

CITY OF NILES							
Water Department (591)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
Acct No	Account Description	Actual	Actual	Actual	Actual	Budget	Requested
591-003-785-011	HAZARDOUS WASTE DISPOSAL	0	0	0	0	100	100
591-003-787-001	MTNCE - METERS	10,707	2,486	4,891	655	3,000	8,700
591-003-787-002	METER TOUCH-READ CONVERSION -	5,971	0	0	0	100	100
591-003-787-003	METER RADIO READ CONVERSION	0	0	0	1,509	0	0
591-003-788-002	MTNCE - SERVICE BUILDING	11,919	19,768	15,598	5,893	15,000	15,000
591-003-788-007	MTNCE - RADIO EQUIPMENT	2,063	1,887	1,627	1,346	2,200	2,500
591-003-789-001	TOOL EXPENSE	4,817	3,135	3,380	12,128	4,500	5,000
591-003-920-006	HEAT & UTILITIES - SERVICE BUI	14,028	12,488	11,192	6,783	16,000	14,000
591-003-940-001	EQUIPMENT RENTAL	0	0	0	0	0	0
591-003-969-014	LICENSE & PERMIT EXPENSE	4,274	4,231	5,476	70	5,000	200
	TOTAL DISTRIBUTION	506,160	519,346	554,575	376,031	525,500	478,350
ADMINISTRATIVE & GENERAL							
591-004-708-001	PAYROLL - METER READERS	24,287	19,780	16,832	7,278	20,000	14,850
591-004-709-001	PAYROLL - CLERICAL	71,283	74,393	74,531	39,286	76,000	97,850
591-004-709-006	CUT-OFF & COLLECTION EXPENSE	5,339	6,306	6,736	3,389	6,500	24,400
591-004-710-001	PAYROLL - ADMINISTRATIVE	52,416	50,410	45,738	25,482	54,000	60,900
591-004-717-001	PENSION FUND EXPENSE	27,644	30,812	38,012	39,358	39,358	41,682
591-004-717-002	RETIREEES GROUP MED INSURANCE	12,794	13,542	11,813	9,000	14,000	28,050
591-004-717-003	SOCIAL SECURITY TAX	43,645	40,980	41,233	25,824	46,000	40,100
591-004-717-004	EMPLOYEES GROUP INSURANCE - ME	165,105	149,532	142,386	54,875	150,600	145,400
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	11,973	11,110	10,626	3,959	12,000	0
591-004-717-009	PAYROLL - HOLIDAY PAY	5,448	5,407	5,229	3,124	5,600	0
591-004-717-010	PAYROLL - PERSONAL DAYS	1,832	1,914	1,589	647	2,000	0
591-004-717-011	PAYROLL - SICK PAY	10,917	4,439	4,100	2,131	9,000	0
591-004-717-012	PAYROLL - INJURY PAY	0	17	0	0	100	0
591-004-717-013	PAYROLL - FUNERAL PAY	815	621	193	218	500	0
591-004-717-014	PAYROLL - JURY DUTY & OTHER	0	33	116	0	100	0
591-004-717-015	PAYROLL - TERMINATION PAY	7,719	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	4,018	0	2,229	1,821	0	0

CITY OF NILES							
Water Department (591)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
Acct No	Account Description	Actual	Actual	Actual	Actual	Budget	Requested
591-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	0	0	119	0	0
591-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	4,145	0	0
591-004-717-050	PAYROLL - COMPENSATED BENEFITS	(4,832)	326	1,189	0	0	0
591-004-717-060	OPEB - RETIREE HEALTH INSUR	8,536	12,005	12,698	0	0	0
591-004-727-001	OFFICE SUPPLIES	4,366	3,689	3,851	1,580	4,500	3,500
591-004-731-001	BOOKS & PERIODICALS	1,805	758	223	1,031	1,000	1,500
591-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	7,765	1,213	4,678	2,582	3,000	5,000
591-004-733-002	NETWORK COMPUTER EQUIPMENT	3,803	1,606	2,351	1,403	2,500	3,000
591-004-735-001	OFFICE FURNITURE & EQUIPMENT E	989	9	716	684	800	1,500
591-004-736-001	POSTAGE EXPENSE	9,556	10,971	4,285	618	10,500	1,500
591-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	112	102	25	822	200	0
591-004-756-005	CAR ALLOWANCE/MILEAGE	1,176	1,096	350	425	1,500	1,500
591-004-801-001	PROFESSIONAL SERVICES	3,593	21,248	43,729	9,071	15,000	25,000
591-004-801-005	AUDIT FEES	1,981	2,523	1,630	1,275	1,550	1,550
591-004-801-007	ARMORED CAR SERVICES	0	0	0	0	0	0
591-004-803-001	CITY ADMINISTRATION EXPENSE	44,665	34,041	24,286	11,841	24,400	25,200
591-004-816-001	GENERAL MEDICAL EXPENSE	293	433	771	685	500	500
591-004-820-001	TRAVEL, TRAINING & CONFERENCE	9,583	12,810	4,345	4,010	5,000	6,000
591-004-821-001	MEMBERSHIP FEES	2,597	2,755	2,961	1,960	2,800	3,000
591-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	0	0	0	0	0	0
591-004-851-001	TELEPHONE EXPENSE	4,966	5,573	4,641	9,084	5,600	5,000
591-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
591-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	52	355	2,289	167	400	400
591-004-900-001	PRINTING & PUBLISHING	2,285	1,425	1,586	0	2,200	2,000
591-004-920-005	HEAT & UTILITIES - OFFICE BUIL	3,068	3,904	6,712	4,138	4,000	8,000
591-004-930-001	MTNCE - OFFICE EQUIPMENT	2,376	2,583	4,576	1,322	2,500	2,500
591-004-930-002	MTNCE - COMPUTER EQUIPMENT	6,254	4,010	2,411	2,539	11,000	5,000
591-004-930-003	MTNCE - TELEPHONE EQUIPMENT	784	319	58	47	500	100
591-004-931-002	MTNCE - OFFICE BUILDING	8,419	5,706	6,667	7,812	13,700	15,000
591-004-945-001	RENT - OFFICE BUILDING	9,084	9,084	9,084	4,542	9,100	9,000
591-004-946-001	PROPERTY TAXES - OFFICE BUILDI	0	0	0	0	0	0
591-004-956-008	MISCELLANEOUS	667	55	163	399	500	500
591-004-956-015	BANK SERVICE FEES	30	30	60	15	100	50



CITY OF NILES							
Water Department (591)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
Acct No	Account Description	Actual	Actual	Actual	Actual	Budget	Requested
591-004-957-001	INSURANCE - GENERAL	18,228	17,929	18,414	9,968	19,000	20,000
591-004-957-003	INSURANCE - WORKMENS COMPENSAT	8,995	9,636	6,667	3,747	7,453	2,515
591-004-959-005	INTEREST PAID ON CUSTOMER DEPO	2,225	1,337	1,518	693	1,500	1,500
591-004-965-001	BAD DEBTS	6,622	4,041	6,746	2,130	7,000	5,000
591-004-965-002	BAD DEBTS - DAMAGE CLAIMS	0	0	0	0	0	0
591-004-965-003	BAD DEBT COLLECTION FEES	670	932	1,234	204	1,000	500
	TOTAL ADMINISTRATIVE & GENERAL	615,948	581,800	582,277	305,450	594,561	609,047
DEPRECIATION							
591-006-968-001	DEPR - PRODUCTION PLANT	114,030	113,993	113,953	56,976	114,000	115,000
591-006-968-003	DEPR - DISTRIBUTION PLANT	168,370	168,292	178,507	94,234	167,000	168,000
591-006-968-008	DEPR - GENERAL PLANT	33,768	34,213	33,330	14,426	34,000	35,000
	TOTAL DEPRECIATION	316,168	316,498	325,790	165,636	315,000	318,000
DISTRIBUTED EXPENSE							
591-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(6,023)	(718)	(3,435)	(1,074)	(3,500)	(3,500)
591-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(5,856)	(2,382)	(3,349)	(1,257)	(4,000)	(4,000)
591-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(3,096)	(1,675)	(1,898)	(6,540)	(2,500)	(2,500)
	TOTAL DISTRIBUTED EXPENSE	(14,975)	(4,775)	(8,682)	(8,871)	(10,000)	(10,000)
CITY SERVICE							
591-008-955-001	TRANSFERS TO MUNICIPALITY	0	0	0	100,450	200,100	201,000
591-008-955-002	CITY UTILITY SERVICE	15,014	14,808	22,170	4,186	16,000	10,000
591-008-955-006	EXPENSE INCURRED AT REQUEST OF	4,119	2,281	92	352	500	1,000
591-008-955-021	MTNCE - WATER MAIN (FIRE DEPT	0	0	0	0	0	0
591-008-955-022	MTNCE - HYDRANTS	2,452	1,703	0	68	1,500	1,000
591-008-955-023	MTNCE - FOUNTAINS	0	0	0	0	0	0
591-008-955-024	MTNCE - PARK & PLAYGROUND PIPI	0	0	0	0	0	0
	TOTAL CITY SERVICE	21,585	18,792	22,262	105,056	218,100	213,000
BOND EXPENSE							
591-009-996-001	INTEREST - BONDED DEBT	178,230	168,605	131,624	44,974	129,948	77,065
591-009-996-002	BOND ISSUE EXPENSE	6,744	6,744	2,865	0	6,494	0
591-009-996-003	BOND OUTFLOW INT EXPENSE	0	0	0	9,984	0	0
	TOTAL BOND EXPENSE	184,974	175,349	134,489	54,958	136,442	77,065
	TOTAL EXPENDITURES	1,854,682	1,818,630	1,822,227	1,099,668	2,017,803	1,965,762

CITY OF NILES							
Water Department (591)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
Acct No	Account Description	Actual	Actual	Actual	Actual	Budget	Requested
	NET REVENUES (EXPENDITURES)	163,039	340,363	255,271	(53,962)	42,897	111,238
	BEGINNING FUND RETAINED EARNINGS					5,053,949	5,096,846
	PROJECTED ENDING RETAINED EARNINGS					5,096,846	5,208,084

## **WASTEWATER DIVISION**

(590)

The *Wastewater Division* consists of a superintendent, a chief operator, a chief mechanic, a chemist, one maintenance mechanic (vacant), six operators-mechanics, and a shared meter reader, 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.

CITY OF NILES							
Waste Water Department (590)							
Budget Worksheet							
FY2015							
		2010-11	2011-12	2012-13	10/13-03/14	2013-14	2015
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<b>FUND REVENUES</b>							
IPP OPERATING REVENUES							
590-100-649-001	IPP QUARTERLY ADMINISTRATION F	4,275	0	0	0	1,500	0
590-100-649-002	IPP INSPECTION FEES	0	0	0	0	100	0
590-100-649-003	IPP ORDINANCE PERMIT FEES	465	0	576	0	200	0
590-100-649-005	IPP LABORATORY ANALYSIS FEES	0	0	0	0	200	0
590-100-649-021	IPP VOLUME RATE FEES - CITY	143	0	0	0	200	0
590-100-649-022	IPP VOLUME RATE FEES - RURAL	0	0	0	0	0	0
590-100-649-023	IPP VOLUME RATE FEES - NILES T	0	0	0	0	0	0
	TOTAL IPP OPERATING REVENUES	4,883	0	576	0	2,200	0
OPERATING REVENUES							
590-101-620-005	METER TESTING FEES	0	0	0	0	0	0
590-101-620-006	PENALTIES	13,420	13,284	12,997	7,822	13,500	13,000
590-101-621-001	RECOVERY OF BAD DEBTS	1,500	2,429	1,454	667	2,000	1,400
590-101-624-001	CONTRACT MAINTENANCE CHARGES	2,259	2,259	2,259	0	2,300	0
590-101-642-001	SEWAGE CHARGES - CITY	1,393,161	1,442,853	1,395,731	714,162	1,460,000	1,430,000
590-101-642-003	SEWAGE CHARGES - NILES TWP	881,183	845,441	933,616	525,132	885,800	1,000,000
590-101-642-004	SEWAGE CHARGES - HOWARD TWP	62,901	61,907	58,271	31,268	62,000	62,000
590-101-642-005	SEWAGE CHARGES - BERTRAND TWP	18,218	21,310	27,232	15,645	21,500	30,000
590-101-643-005	BULK LOADS	129,614	143,084	139,958	110,536	142,000	150,000
590-101-647-100	UNBILLED REVENUE	0	(18,291)	7,840	0	0	0
	TOTAL OPERATING REVENUES	2,502,256	2,514,276	2,579,358	1,405,232	2,589,100	2,686,400
NON-OPERATING REVENUES							
590-102-501-001	FEDERAL GRANTS	0	0	0	0	0	0
590-102-539-001	STATE GRANTS	0	0	76,001	62,800	0	0
590-102-664-001	INTEREST	3,276	2,597	824	296	3,300	0
590-102-664-051	INTEREST INCOME - REPLACEMENT	67,480	46,482	50,401	30,442	50,000	0
590-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	3,478	0	0	0	0
590-102-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
590-102-671-001	MISCELLANEOUS	0	7,260	7,541	5,303	2,500	5,000
590-102-671-007	SALE OF SCRAP	1,234	2,151	924	0	1,500	1,000
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

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590-102-693-001	CAPITAL GAIN OR LOSS	0	0	0	0	0	0
	TOTAL NON-OPERATING REVENUES	71,990	61,968	135,691	98,841	57,300	6,000
	TOTAL FUND REVENUES	2,579,129	2,576,244	2,715,625	1,504,073	2,648,600	2,692,400
<b>EXPENDITURES</b>							
PROCESSING							
590-001-706-001	PAYROLL-DIST SUPERVISION & ENG	828	4,738	0	1,479	6,000	62,000
590-001-706-002	PAYROLL-PLANT SUPERVISION & EN	53,442	47,969	52,126	26,912	55,000	107,000
590-001-707-002	PAYROLL-PLANT LABOR	371,358	313,260	298,021	155,398	325,000	270,000
590-001-707-004	PAYROLL-LABORATORY OPERATIONS	35,626	34,168	35,018	14,304	35,000	50,000
590-001-717-005	PAYROLL - COMP TIME	0	0	(140)	(1,482)	0	0
590-001-717-008	PAYROLL - VACATION PAY	34,720	38,172	50,270	9,679	39,000	0
590-001-717-009	PAYROLL - HOLIDAY	18,878	18,551	16,699	8,072	19,500	0
590-001-717-010	PAYROLL - PERSONAL DAYS	5,993	7,410	5,193	1,851	7,000	0
590-001-717-011	PAYROLL - SICK PAY	13,328	23,221	22,007	2,336	16,000	0
590-001-717-012	PAYROLL - WORK INQUIRY	0	0	68	789	100	0
590-001-717-013	PAYROLL - FUNERAL	1,088	1,868	635	491	1,500	0
590-001-717-014	PAYROLL - JULY DUTY & OTHER	0	0	0	0	0	0
590-001-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
590-001-717-023	PAYROLL - RETROACTIVE PAY EXP	0	0	0	920	0	0
590-001-717-050	PAYROLL - COMPENSATED BENEFITS	75	3,410	(43,293)	0	0	0
590-001-744-001	UNIFORMS	3,253	3,526	3,922	1,527	3,500	3,500
590-001-744-004	RISK MGMT - EQUIP & MEETINGS	5,582	3,575	7,433	2,552	3,800	5,000
590-001-744-005	SAFETY GLASSES	0	0	0	0	0	0
590-001-746-001	ELECTRICITY	178,805	188,187	196,457	90,642	170,000	185,000
590-001-746-002	WATER & SEWAGE	7,387	7,770	7,740	4,038	7,500	8,000
590-001-746-003	FUEL OIL	54	552	0	1,254	100	2,500
590-001-746-004	NATURAL GAS	52,246	32,517	48,476	54,115	38,000	50,000
590-001-746-006	LUBRICANTS	615	192	1,389	1,293	500	1,200
590-001-746-007	LABORATORY SUPPLIES	12,358	7,262	9,062	2,775	10,000	7,000
590-001-746-008	MISCELLANEOUS EXPENSE	36	13	61	0	100	0
590-001-746-009	CHLORINE	18,862	15,693	16,000	8,248	20,000	17,000
590-001-746-010	FEROUS CHLORIDE	18,402	15,342	17,058	7,449	20,000	15,000

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590-001-746-011	NITRIC ACID	0	0	0	0	0	0
590-001-746-012	POLYMER	31,545	31,050	34,673	14,490	33,000	31,000
590-001-746-013	SULPHUR DIOXIDE	12,868	5,350	8,050	3,220	7,000	6,500
590-001-746-014	SALT	63	118	0	38	100	100
590-001-746-016	SLUDGE REMOVAL	85,298	64,280	77,572	37,824	75,000	75,000
590-001-756-004	GASOLINE & OIL	4,490	4,659	5,174	2,453	5,100	5,000
590-001-770-016	GENERAL SUPPLIES EXPENSE	3,928	4,586	1,709	933	5,000	3,500
590-001-770-017	MTNCE - BUILDING	17,102	11,955	7,873	8,650	12,000	10,000
590-001-770-018	MTNCE - GROUNDS	11,169	13,216	7,325	6,315	10,000	10,000
590-001-775-008	MTNCE - FIELD EQUIPMENT	110	137	665	572	500	1,000
590-001-775-012	MTNCE - PLANT EQUIPMENT	83,923	105,769	68,582	38,909	70,000	77,000
590-001-775-013	MTNCE - PLANT EQUIPMENT REPLAC	49	22,248	55,017	37,456	20,000	75,000
590-001-775-021	MTNCE - LABORATORY EQUIPMENT	5,003	514	252	285	1,000	1,000
590-001-775-022	MTNCE - INSTRUMENT	392	2,029	988	2,815	2,000	3,500
590-001-784-004	VEHICLE MAINTENANCE	4,605	4,244	7,650	4,435	4,800	7,500
590-001-788-007	MTNCE - RADIO EQUIPMENT	2,241	1,301	677	116	1,800	1,000
590-001-789-001	TOOL EXPENSE	316	795	2,849	1,777	1,500	3,500
590-001-789-005	LABORATORY EQUIPMENT	0	1,043	0	0	0	0
590-001-817-001	LABORATORY TESTING & ANALYSIS	4,171	2,953	3,009	1,737	4,000	3,500
590-001-969-014	LICENSE & PERMIT EXPENSE	6,683	8,427	6,075	11,852	8,500	15,000
	TOTAL PROCESSING	1,106,892	1,052,070	1,032,342	568,519	1,038,900	1,112,300
INTERCEPTER SEWER							
590-002-750-016	OPERATION - DIVERSION CHAMBER	0	0	0	634	0	0
590-002-750-017	ELECTRICITY - DIVERSION CHAMBE	20	25	49	0	0	0
590-002-780-021	MTNCE - INTERCEPTER SEWERS	2,130	10,623	3,871	156	8,100	8,100
590-002-780-023	MTNCE - DIVERSION CHAMBERS	160	182	40	5	200	200
	TOTAL INTERCEPTER SEWER	2,310	10,830	3,960	795	8,300	8,300
SANITARY SEWER							
590-003-750-015	OPERATION-WESTERN ELECT LIFT S	2,155	2,745	4,646	(184)	3,000	2,000
590-003-750-021	ELECTRICITY - WESTERN ELECT LI	953	1,040	1,436	487	1,000	1,000
590-003-750-022	ELECTRICITY - PROGRESSIVE DRIV	51	52	54	0	100	100
590-003-750-026	ELECTRICITY - BERTRAND CROSSIN	763	359	408	211	500	500
590-003-759-001	MAPS AND RECORDS	0	0	0	0	0	500

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590-003-780-005	MTNCE - SANITARY SEWERS	136,848	151,976	156,235	56,219	157,515	166,441
590-003-784-004	VEHICLE MAINTENANCE	213	0	1,406	446	100	1,000
590-003-786-022	MTNCE - WESTERN ELEC SEWAGE LI	1,202	1,019	336	951	1,000	1,000
590-003-786-024	MTNCE - HOWARD TWP SEWAGE LIFT	2,158	2,313	294	900	2,200	2,000
590-003-786-025	MTNCE - PROGRESSIVE DRIVE LIFT	410	437	550	101	500	250
590-003-786-026	MTNCE - BERTRAND CROSSING LIFT	1,517	1,065	1,317	154	500	300
590-003-786-027	MTNCE - INDUSTRIAL DR LIFT	4,833	969	1,294	3,401	1,000	1,500
590-003-787-004	MTNCE - INSTALLED FLOW METERS	786	3,097	1,498	837	2,500	2,000
590-003-787-005	MTNCE - INSTALLED FLOW METERS	131	145	871	79	400	250
	TOTAL SANITARY SEWER	152,020	165,217	170,345	63,602	170,315	178,841
ADMINISTRATIVE & GENERAL							
590-004-708-001	PAYROLL - METER READERS	11,321	11,523	13,495	6,673	13,000	14,850
590-004-709-001	PAYROLL - CLERICAL	56,653	59,148	59,244	31,175	61,000	78,010
590-004-710-001	PAYROLL - ADMINISTRATIVE	44,374	42,688	37,323	21,533	45,000	51,600
590-004-717-001	PENSION FUND EXPENSE	31,160	42,812	49,340	50,052	50,052	39,433
590-004-717-002	RETIREEES GROUP MED INSURANCE	5,606	0	0	0	0	14,600
590-004-717-003	SOCIAL SECURITY TAX	56,647	51,561	48,310	23,670	58,000	48,500
590-004-717-004	EMPLOYEES GROUP INSURANCE - ME	206,580	194,610	171,450	58,200	162,200	175,600
590-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
590-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
590-004-717-008	PAYROLL - VACATION PAY	10,344	9,448	8,815	3,176	10,500	0
590-004-717-009	PAYROLL - HOLIDAY PAY	4,523	4,481	4,273	2,583	5,000	0
590-004-717-010	PAYROLL - PERSONAL DAYS	1,532	1,604	1,313	515	1,800	0
590-004-717-011	PAYROLL - SICK PAY	9,636	3,819	3,475	1,762	6,000	0
590-004-717-012	PAYROLL - INJURY PAY	0	13	0	0	100	0
590-004-717-013	PAYROLL - FUNERAL PAY	661	511	154	174	500	0
590-004-717-014	PAYROLL - JURY DUTY & OTHER	0	27	93	0	100	0
590-004-717-015	PAYROLL - TERMINATION PAY	7,492	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	5,767	0	3,926	1,821	0	0
590-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	0	0	0	95	0	0
590-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	1,964	0	0

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590-004-717-050	PAYROLL - COMPENSATED BENEFITS	(4,981)	134	1,111	0	0	0
590-004-717-060	OPEB - RETIREE HEALTH INSUR	3,741	0	0	0	0	0
590-004-727-001	OFFICE SUPPLIES	2,898	3,280	2,772	1,633	3,500	3,500
590-004-731-001	BOOKS & PERIODICALS	318	502	282	0	500	1,000
590-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	4,684	2,223	3,245	751	6,000	3,500
590-004-733-002	NETWORK COMPUTER EQUIPMENT	2,498	1,285	3,071	1,124	2,500	2,500
590-004-735-001	OFFICE FURNITURE & EQUIPMENT E	1,330	823	581	381	1,700	1,000
590-004-736-001	POSTAGE EXPENSE	6,630	7,686	2,301	516	8,000	1,200
590-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	54	56	56	77	100	200
590-004-756-005	CAR ALLOWANCE/MILEAGE	1,124	1,052	311	412	2,000	1,000
590-004-801-001	PROFESSIONAL SERVICES	1,780	4,805	119,247	88,176	6,000	60,000
590-004-801-005	AUDIT FEES	5,931	2,018	1,303	1,020	1,250	1,250
590-004-801-007	ARMORED CAR SERVICES	0	0	0	0	0	0
590-004-803-001	CITY ADMINISTRATION EXPENSE	35,570	27,726	20,051	9,785	19,600	20,100
590-004-816-001	GENERAL MEDICAL EXPENSE	872	406	777	379	500	500
590-004-820-001	TRAVEL, TRAINING & CONFERENCE	4,984	3,235	7,477	3,898	4,000	7,500
590-004-821-001	MEMBERSHIP FEES	412	265	124	37	500	500
590-004-851-001	TELEPHONE EXPENSE	4,088	6,889	6,252	8,123	5,000	5,000
590-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
590-004-878-002	RETIREE DEATH BENEFIT	0	0	0	0	0	0
590-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	357	90	1,580	181	200	200
590-004-900-001	PRINTING & PUBLISHING	218	660	109	80	500	350
590-004-920-005	HEAT & UTILITIES - OFFICE BUIL	3,325	3,912	6,712	4,089	4,000	4,500
590-004-930-001	MTNCE - OFFICE EQUIPMENT	2,292	2,433	4,134	1,218	2,500	2,500
590-004-930-002	MTNCE - COMPUTER EQUIPMENT	3,460	3,828	1,911	2,128	3,200	3,000
590-004-930-003	MTNCE - TELEPHONE EQUIPMENT	178	255	29	37	300	100
590-004-931-002	MTNCE - OFFICE BUILDING	7,693	5,592	6,352	7,046	16,000	15,000
590-004-945-001	RENT - OFFICE BUILDING	9,084	9,084	9,084	4,542	9,100	9,000
590-004-946-001	PROPERTY TAXES - OFFICE BUILDI	0	0	0	0	0	0
590-004-956-008	MISCELLANEOUS	528	175	190	373	500	500
590-004-956-015	BANK SERVICE FEES	15	15	0	0	100	0
590-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
590-004-956-030	IPP FRINGE BENEFIT ALLOCATION	(1,485)	0	0	0	0	0



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590-004-956-031	IPP BILLING EXPENSE ALLOCATION	(147)	0	0	0	0	0
590-004-957-001	INSURANCE - GENERAL	39,149	39,454	40,102	20,231	41,000	41,000
590-004-957-003	INSURANCE - WORKMENS COMPENSAT	8,891	10,065	6,732	3,698	7,360	2,429
590-004-959-005	INTEREST PAID ON CUSTOMER DEP	255	73	0	0	0	0
590-004-959-020	INTEREST PD ON ELECT DEPT LOAN	39,645	37,969	0	37,599	34,370	0
590-004-965-001	BAD DEBTS	9,384	3,050	3,112	1,386	3,500	3,000
590-004-965-003	BAD DEBT COLLECTION FEES	437	664	553	144	500	500
	TOTAL ADMINISTRATIVE & GENERAL	647,508	601,949	650,772	402,457	597,532	613,422
INDUSTRIAL PRE-TREATMENT							
590-005-961-001	IPP PAYROLL - SUPERVISION (ACT	0	67	0	0	500	0
590-005-961-002	IPP PAYROLL - CHEMIST (ACTUAL	2,622	1,950	2,219	254	3,000	1,000
590-005-961-004	IPP EMPLOYEE FRINGE BENEFITS	1,447	0	0	0	1,500	0
590-005-961-005	IPP OFFICE FURNITURE & EQUIPME	0	0	0	0	100	0
590-005-961-006	IPP BILLING EXPENSE	147	0	0	0	100	0
590-005-961-007	IPP SUPPLIES EXPENSE	144	(15)	0	0	200	0
590-005-961-010	IPP TELEPHONE EXPENSE	190	300	82	612	300	300
590-005-961-022	IPP PROFESSIONAL SERVICE FEES	0	0	0	0	500	0
590-005-961-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	100	0
590-005-961-026	IPP POSTAGE	12	0	0	0	100	0
590-005-962-002	IPP PAYROLL - CHEMIST (ACTUAL	32	0	90	0	100	0
590-005-962-004	IPP EMPLOYEE FRINGE BENEFITS	37	0	0	0	100	0
590-005-962-007	IPP SUPPLIES EXPENSE	0	100	376	855	100	100
590-005-962-015	IPP LAB TESTING & ANALYSIS	0	0	0	0	100	0
590-005-962-016	IPP PAYROLL - SEWER SAMPLING	0	0	0	0	100	0
590-005-962-017	IPP PAYROLL - OPERATOR MECHAN	0	0	0	0	100	0
590-005-962-020	IPP VEHICLE MAINTENANCE	0	0	0	0	100	0
590-005-962-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	100	0
590-005-963-002	IPP PAYROLL - CHEMIST (ACTUAL	0	0	90	0	100	0
590-005-963-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	100	0
590-005-963-008	IPP EDUCATION, TRAINING, & TRA	184	45	0	0	200	0
590-005-963-009	IPP BOOKS & PERIODICALS	0	0	0	0	0	0
	TOTAL INDUSTRIAL PRE-TREATMENT	4,815	2,447	2,857	1,721	7,600	1,400

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DEPRECIATION							
590-006-968-005	DEPR - PROCESSING PLANT	575,008	587,151	599,885	299,661	600,000	602,000
590-006-968-006	DEPR - INTERCEPTOR PLANT	59,824	59,824	59,824	29,912	60,000	61,000
590-006-968-007	DEPR - COLLECTION PLANT	33,718	33,886	34,727	17,781	34,000	35,000
590-006-968-008	DEPR - GENERAL PLANT	5,313	20,400	35,742	18,154	34,500	35,000
	TOTAL DEPRECIATION	673,863	701,261	730,178	365,508	728,500	733,000
DISTRIBUTED EXPENSE							
590-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	0	(212)	(227)	(51)	(200)	(200)
590-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	0	(514)	(496)	(300)	(500)	(500)
590-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	0	(401)	(645)	(1,509)	(400)	(400)
	TOTAL DISTRIBUTED EXPENSE	0	(1,127)	(1,368)	(1,860)	(1,100)	(1,100)
CITY SERVICE							
590-008-955-001	TRANS TO CITY - PILOT	0	0	0	128,620	242,900	267,200
	TOTAL CITY SERVICE	0	0	0	128,620	242,900	267,200
DEBT							
590-009-959-004	INTEREST ON BONDED DEBT	94,113	94,027	96,582	39,347	92,125	87,430
590-009-996-002	BOND ISSUE EXPENSE	3,137	3,137	3,137	0	3,137	0
	TOTAL DEBT	97,250	97,164	99,719	39,347	95,262	87,430
	TOTAL EXPENDITURES	2,684,658	2,629,811	2,688,805	1,568,709	2,888,209	3,000,793
	NET REVENUES (EXPENDITURES)	(105,529)	(53,567)	26,820	(64,636)	(239,609)	(308,393)
	BEGINNING FUND RETAINED EARNINGS					10,813,589	10,573,980
	PROJECTED ENDING RETAINED EARNINGS					10,573,980	10,265,587

**CITY OF NILES - UTILITIES DEPARTMENT**  
**"SIGNIFICANT" EXPENDITURES**  
**ELECTRIC DIVISION - 5 YEAR PLAN**  
**March 11, 2014**

<u>Account Category / Project Description</u>	<u>Fiscal Year</u> <u>2014-15</u>	<u>Fiscal Year</u> <u>2015-16</u>	<u>Fiscal Year</u> <u>2016-17</u>	<u>Fiscal Year</u> <u>2017-18</u>	<u>Fiscal Year</u> <u>2018-19</u>
<b><u>TRANSMISSION PLANT</u></b>					
<b>1. Overhead Conductors &amp; Devices</b>					
a. Upgrade Switching Stations / Substations	\$ 137,000	\$ 137,000	\$ 137,000	\$ 137,000	\$ 137,000
b. Re-conductor 34.5 Kv			\$ 50,000	\$ 250,000	\$ 250,000
	<b>Sub Total \$</b>	<b>137,000 \$</b>	<b>137,000 \$</b>	<b>137,000 \$</b>	<b>137,000 \$</b>
<b><u>DISTRIBUTION PLANT</u></b>					
<b>1. Poles/Towers/Fixtures (New Construction)</b>	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
<b>2. Overhead Conductors &amp; Devices</b>					
a. New System Additions - Unknown Customer Activity	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
b. Power Factor Corrections	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
c. Voltage Regulator Controls (36)	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
<b>3. Overhead Street Lights</b>					
a. Convert Mercury Vapor Lights and HPS to Magnetic Induction & LED	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
b. Install Decorative Street Lights - Broadway, 2nd to 5th	\$ 60,000				
<b>4. Underground Conductors &amp; Devices (DT)</b>					
a. Engineering Service for Replacement of Downtown Transformers/ Feeders	\$ 75,000				
b. Replacement for Feeder 1		\$ 75,000			
c. Replacement for Feeder 2			\$ 125,000		
d. Replacement for Feeder 3				\$ 125,000	
e. Replacement for Feeder 4					
<b>5. Underground Conductors &amp; Devices (RE)</b>					
a. New System Additions - Unknown Customer Activity	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>6. Distribution Transformers</b>	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>7. Services</b>	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>8. Step-down Controls / Cabinets</b>	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	<b>SubTotal \$</b>	<b>293,000 \$</b>	<b>283,000 \$</b>	<b>283,000 \$</b>	<b>113,000 \$</b>
<b><u>GENERAL PLANT</u></b>					
<b>1. Trucks &amp; Trailers</b>					
a. Replace or Refurbish Derrick Truck		\$ 180,000			
b. Replace Pick-up Trucks			\$ 45,000		\$ 45,000
<b>5. Tools &amp; Shop Equipment</b>					
a. Misc. Tooling	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	<b>SubTotal \$</b>	<b>185,000 \$</b>	<b>50,000 \$</b>	<b>5,000 \$</b>	<b>45,000 \$</b>
	<b>SubTotal \$</b>	<b>435,000 \$</b>	<b>470,000 \$</b>	<b>425,000 \$</b>	<b>295,000 \$</b>
<b>TOTAL COMMITMENT BY YEAR</b>					
	<b>SubTotal \$</b>	<b>2,180,000 \$</b>			

**CITY OF NILES - UTILITIES DEPARTMENT  
 "SIGNIFICANT" EXPENDITURES  
 WATER DIVISION - 5 YEAR PLAN  
 March 11, 2014**

<u>Account Category / Project Description</u>	<u>Fiscal Year 2014-15</u>	<u>Fiscal Year 2015-16</u>	<u>Fiscal Year 2016-17</u>	<u>Fiscal Year 2017-18</u>	<u>Fiscal Year 2018-19</u>
<b><u>PRODUCTION PLANT</u></b>					
1. SCADA Upgrade	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
2. Well Maintenance	\$ 50,000	\$ 25,000			
- Western & Clay Wells					
- Decker Well		\$ 24,000		\$ 25,000	\$ 28,000
- Front St. Well					
- Parker Well					
- Airport Well #1					
"Production Plant" Sub Total	\$ 70,000	\$ 45,000	\$ 44,000	\$ 45,000	\$ 48,000
<b><u>DISTRIBUTION PLANT</u></b>					
1. Distribution Mains					
a. Michigan / Bond / Huron / Forest - 725 '				\$ 75,000	\$ 150,000
b. 13th - 15th Sts. (n/o High School)					
2. Meters	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
a. ERT Meters and Infrastructure					
"Distribution Plant" Subtotal	\$ 150,000	\$ 150,000	\$ 150,000	\$ 225,000	\$ 300,000
<b><u>GENERAL PLANT</u></b>					
1. Dump Truck			\$ 135,000		
2. Loader Replacement	\$ 70,000	\$ 135,000			
3. TLB Replacement		\$ 135,000			
"General Plant" Subtotal	\$ 70,000	\$ 135,000	\$ 135,000	\$ -	\$ -
<b>TOTAL COMMITMENT BY YEAR</b>	<b>\$ 290,000</b>	<b>\$ 330,000</b>	<b>\$ 329,000</b>	<b>\$ 270,000</b>	<b>\$ 348,000</b>
<b>TOTAL 5 - YEAR COMMITMENT</b>	<b>\$ 1,567,000</b>				

**CITY OF NILES - UTILITIES DEPARTMENT**  
**"SIGNIFICANT" EXPENDITURES**  
**WASTEWATER DIVISION - 5 YEAR PLAN**  
**March 10, 2014**

Account Category / Project Description	Fiscal Year <u>2014-15</u>	Fiscal Year <u>2015-16</u>	Fiscal Year <u>2016-17</u>	Fiscal Year <u>2017-18</u>	Fiscal Year <u>2018-19</u>
<b><u>PROCESSING PLANT</u></b>					
<b>1. Land Improvements</b>					
- Resurface Drive Area (2 phases)	\$ 27,000	\$ 27,000			
- Security Fencing Maintenance	\$ 5,000	\$ 5,000			
<b>a. Remove Ash Lagoons</b>	\$ 25,000	\$ 25,000			
<b>Sub Total</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>			
<b>2. Building &amp; Equipment</b>					
<b>a. Return Activated Sludge</b>					
- Pump, VFD and Piping Upgrade	\$ 100,000	\$ 100,000			
<b>b. Primary Clarifiers</b>					
- Tank Center Well Replacement			\$ 200,000	\$ 200,000	
<b>c. Aeration Tanks</b>					
- VFD and new motor installation		\$ 125,000	\$ 125,000		
<b>e. General Process Improvements</b>					
- Plantwide Flow Meter Replacements/Maintenance	\$ 10,000				
- Valve/Sluice/Stop Gate Annual Replacement	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
- Recycle Pumps - replace or rebuild	\$ 120,000				
- RAS Pumping System	\$ 230,000				
- Replace Valve and Actuator w/Spool Piece on RAS Pipe	\$ 12,000				
<b>Sub Total</b>	<b>\$ 492,000</b>	<b>\$ 245,000</b>	<b>\$ 345,000</b>	<b>\$ 220,000</b>	<b>\$ 20,000</b>

WWTP - Page Two - Significant Expenditures

Account Category / Project Description	Fiscal Year <u>2014-15</u>	Fiscal Year <u>2015-16</u>	Fiscal Year <u>2016-17</u>	Fiscal Year <u>2017-18</u>	Fiscal Year <u>2018-19</u>
<b>f. General Plant Improvements</b>					
- Pipe Painting	\$ 20,000	\$ 20,000	\$ 20,000	\$ 10,000	\$ 5,000
- Old Lab Building Roof	\$ 45,000				
- Electrical Equipment Blower and RAS Building	\$ 65,000		\$ 100,000	\$ 100,000	\$ 100,000
- Snow Roof on screw pump channel	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
- Instrumentation Equipment Maintenance			\$ 50,000		
- Install Vector Dump Station					\$ 300,000
- Replace Chlorine Contact Tanks (1946 original a primary clarifier)	\$ 140,000	\$ 35,000	\$ 185,000	\$ 125,000	\$ 420,000
<b>Sub Total</b>	<b>\$ 689,000</b>	<b>\$ 337,000</b>	<b>\$ 530,000</b>	<b>\$ 345,000</b>	<b>\$ 440,000</b>
<b>"Processing Plant" Sub Total</b>	<b>\$ 689,000</b>	<b>\$ 337,000</b>	<b>\$ 530,000</b>	<b>\$ 345,000</b>	<b>\$ 440,000</b>

COLLECTION PLANT

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

GENERAL PLANT

<b>1. Field Equipment</b>					
- Replace or Refurbish Dump Truck #33 (Sludge Truck)	\$	135,000			
<b>"General Plant" Sub Total</b>	<b>\$ -</b>	<b>\$ 135,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditure Per Year</b>	<b>\$ 839,000</b>	<b>\$ 622,000</b>	<b>\$ 680,000</b>	<b>\$ 495,000</b>	<b>\$ 590,000</b>
<b>Total Expenditure for 5 Year Plan</b>	<b>\$ 3,226,000</b>				