



CITY OF NILES

July 07, 2017

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

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

In accordance with the requirements of the Michigan Uniform Budget Act and the City of Niles' Charter, I submit to you the City's proposed budget for fiscal year 2018. Total proposed operating funds' expenditures are \$15,379,725 with a projected ending operating funds' balance of \$37,497,426 and total proposed enterprise funds' expenditures of \$38,922,829 with projected enterprise funds' retained earnings of \$26,819,551.

There are several factors that continue to make the budget process challenging. The City of Niles is still feeling the effects of the Great Recession. This is most evident in the continued decrease of the City's overall taxable value, the result of which is reduced property tax revenues. The City of Niles also has financial challenges forced upon it by the State of Michigan through reductions in shared revenue and antiquated property tax laws. Additionally the federal government has reduced the funding available through municipal grant sources and for transportation services. This year's fiscal budget reflects the same conservative fiscal approach adopted by the City Council in the early stages of the Great Recession. This budget, like previous budgets, limits employment positions and trims costs in ways never imagined prior to the recession.

For a second year local realtors report strong property sales in the City with increasing sale prices. This is good news for the community and helps increase home values throughout the City. However, State law severely restricts how much revenue the City will realize from increased home values. Due to Proposal A, even if a property's value rose 10% this year, the City would only realize an increase in taxable value equal to the Consumer Price Index or 5% which ever is lower. The Consumer Price Index for 2017 is on track to be 2.5%, this is up from 1.1% the previous year. This anticipated increase in the Consumer Price Index is good news for property tax revenues, but it will only slightly offset the 2016 decrease in the City's total taxable value of \$3 million and will still result in decreased property tax revenue. Any decrease in total taxable value is undesirable

for the City but this year's decrease indicates a slowing in taxable value loss. The City lost \$6 million in total taxable value in 2015.

Even though property values are increasing, Berrien County is experiencing a record number of delinquent property tax payments. I am estimating that in Niles City there will be \$200,000 in uncollectable property taxes during FY 2017.

Cities all across Michigan are still suffering from the State's broken municipal funding mechanism. \$8.1 billion in revenue sharing funds have been diverted to other state projects over the past 17 years. Since 2002 Niles alone has seen revenue sharing reduced by \$6.12 million. The impact of this lost revenue is compounded by the loss of business personal property taxes in 2014. The State of Michigan is providing some relief from the loss of personal property taxes but the funding model is broken resulting in very unpredictable payments to local municipalities. Legislators pledge to address this issue.

Health care costs have steadily risen often by double-digit percentages. This year we have held health care costs to an increase of approximately 6%. In January of 2017 the City of Niles began offering two insurance plans to our employees. We are hopeful the additional plan option will be beneficial to the employee as well as help the City of Niles control future insurance costs. The additional plan is a high deductible health care plan. At this point the high deductible plan option has not been in place long enough to verify the financial impact to the City of Niles. High deductible health care plans have historically experienced annual increases of 3% nationally. Employees also started paying a monthly premium in January of 2017, which is the result of the current health care plan exceeding the allowable "hard cap" set by the State of Michigan. Additionally the City of Niles pays a per employee insurance tax to the federal government. This tax is used to help insurance companies defray the cost of insuring people through the Affordable Health Care Act.

The City of Niles has been experiencing ever increasing employee pension costs. The City of Niles has implemented several changes to the City's pension plans to help control these costs. Employees hired after October 1, 2016 had their pension eligibility age increased by three years and all employees are contributing an additional 2% of their pay towards the pension costs. The largest impact toward controlling these costs is moving from a self-managed pension plan to a statewide pension system with the Michigan Employee's Retirement System.

This fiscal year department heads were asked to present their department's budgets holding expenses equal to the previous fiscal year even though employment costs have increased.

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

GENERAL FUND

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

Overall this category of the General Fund increased 1.3%. Employment costs increased mainly due to increased health care costs and a Council approved 2% wage increase (except for the administrator).

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

Overall this category of the General Fund increased 5.7%. Employment costs increased mainly due to increased insurance costs and a Council approved 2% wage increase. Additionally this fiscal year budget includes funds to make capital repairs to vehicles and equipment within the Street Division.

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

Overall this category of the General Fund decreased 1%. Employment costs increased mainly due to increased health insurance costs and a Council approved 2% wage increase. Public Safety accounts for 54% of the General Fund expenses. That's a 2% decrease from the previous fiscal year. These expenses are well within the national average. As budgets tighten and non-essential services are reduced; I have seen Public Safety become 70% or more of other cities' general fund budgets.

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

Overall this category of the General Fund increased 14%. This increase mostly due to a full time employee losing their spouse's health insurance and being added to the City's health care plan as well as a Council approved 2% wage increase.

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

Overall this category of the General Fund increased .3%. This increase is due to anticipated insurance costs.

ADDITIONAL OPERATING FUNDS

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

Combined, the expenses in these funds increased 1%. This increase most directly related to employment costs.

GENERAL FUND SUMMARY

The General Fund expenses increased 1.8%. When you consider all the Operating Fund's 20 divisions and departments including the General Fund, the total Operating Fund/General Fund expenses increased 1.3%. You should use some caution when considering all Operating Funds together. There are three funds included in the Operating Funds that can be heavily influenced by the market or grant funding. They are the Pension Fund, the Local and the Major Highway Funds. These three funds represent 82% of the total fund balance. They easily skew the overall fund balance at any given moment in time depending on the market value or the grant cycle at that moment.

It is anticipated that the General Fund will return \$271,631 in revenue to General Fund reserves at the conclusion of FY 2018, which would bring the General Fund reserve balance to \$2,667,520.

ENTERPRISE FUNDS

Cemetery

Operational expenses in the Cemetery have been reduced over recent years. This year the budget was reduced another 1.8%.

Airport

Operational expenses at the Airport have increased 5.2%. This increase is due to obstruction clearing expenses and increased fuel purchases for resale.

Golf

Operational expenses at the Golf Course have decreased 1.4%. This decrease is the result of decreasing staff costs and reducing capital purchases.

Electric Utility

Operational expenses are expected to increase 7.2%. This increase is attributed to the increased power costs from AEP (including AEP capital projects) and capital improvements.

Wastewater Utility

Operational expenses are expected to increase 24.3%. This is due to capital replacement expenses.

Water Utility

Operational expenses are expected to increase 31%. This is due to capital improvements.

ENTERPRISE FUND SUMMARY

Combined Enterprise Fund expenses increased 13%. This increase is most directly related to increased purchase power costs and increased capital improvements in the Electric Division, Water Division and Wastewater Division.

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

The City of Niles faces many challenges but this really isn't anything new. This City has faced many challenges in the past and will in the future. No matter how big or small the challenge the one thing to remember is that the City's mission of meeting the community's needs does not change. Niles City's staff is committed to reducing costs while minimizing the impact on services. Your City staff works hard to keep the best interests of the City of Niles at the forefront of every decision they make. The City remains in a stable and sound financial condition due to the City Council's leadership and the dedication and hard work of all your employees.

Respectfully submitted,



Richard A. Huff, City Administrator

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City Administrator's Budget Message

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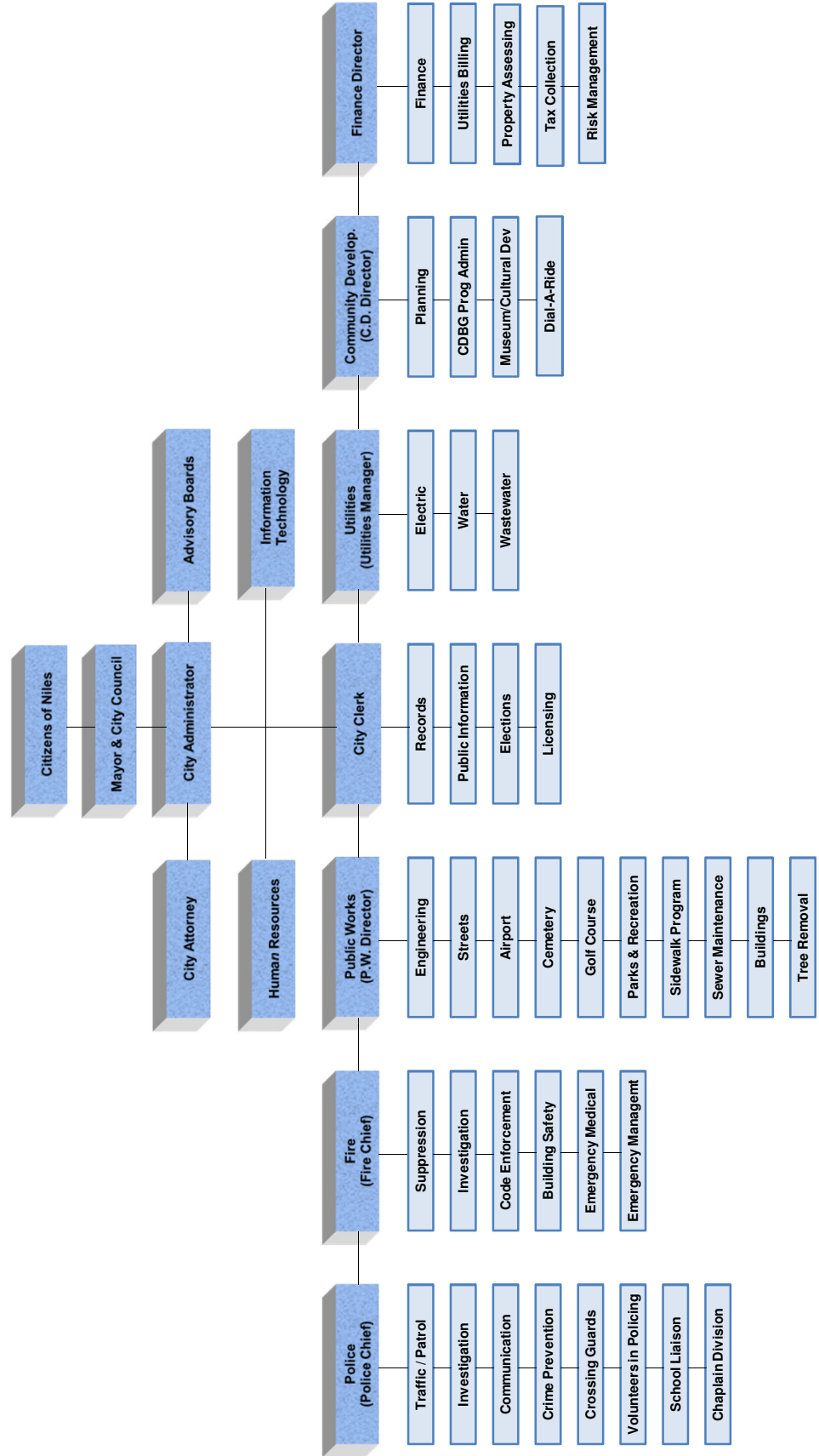
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City of Niles Organizational Chart



CITY OF NILES
FISCAL YEAR 2017-2018
ANNUAL BUDGET SUMMARY

Fund #	Fund Name	Actual 2014/2015		Actual 2015/2016		Actual 2016/2017		Budgeted 2016/2017		Projected 2016/2017		Proposed 2017/2018		Proposed 2017/2018	
		Ending Balance	Revenue	Expenditures	Ending Balance	Revenue	Expenditures	Ending Balance	Revenue	Expenditures	Ending Balance	Revenue	Expenditures	Net Rev (Exp)	Ending Balance
	OPERATING FUNDS	Fund Balance			Fund Balance			Fund Balance		Fund Balance					Fund Balance
101	General	1,844,384	7,562,272	7,062,956	2,343,700	7,261,993	7,209,804	2,395,889	7,610,184	7,338,553	271,631	2,667,520			
202	Major Highway	980,758	716,949	906,554	791,153	818,286	894,091	715,348	890,958	896,574	(5,616)	709,732			
203	Local Highway	382,917	456,436	523,659	315,694	434,836	426,618	323,912	435,601	505,271	(69,670)	254,242			
211	Tax Incremental Finance Authority (TIFA)	50,202	155,679	172,062	33,819	137,800	122,007	49,612	150,865	141,192	9,673	59,285			
249	Building Department	2,237	143,287	124,227	21,297	144,960	144,875	21,382	143,050	148,980	(5,930)	15,452			
280	Community Development Grant Loans	115	0	0	115	0	0	115	0	0	0	115			
281	Downtown Development Non-Grant Loans	12,234	3	0	12,237	0	0	12,237	0	0	0	12,237			
282	Community Housing Improvement (CHIP)	3,197	11	0	3,208	0	0	3,208	0	0	0	3,208			
283	HUD Entitlement Program Fund	18,839	245,280	245,280	18,839	245,752	245,752	18,839	275,000	275,000	0	18,839			
297	Economic Development Grants & Loans	468,565	3,139	0	471,704	0	140,000	331,704	4,116	15,000	(10,884)	320,820			
401	Capital Improvement	35,226	120	0	35,346	100	0	35,446	100	5,000	(4,900)	30,546			
402	Equipment Replacement	33,148	15,135	0	48,283	3,250	4,000	47,533	65,250	0	65,250	112,783			
412	Industrial Park	67,349	225	9,541	58,033	200	0	58,233	200	0	200	58,433			
491	Sewer Maintenance	46,592	216,844	214,298	49,138	195,570	195,370	49,338	202,370	202,170	200	49,538			
588	Dial-A-Ride	476,263	698,047	615,706	558,604	648,196	616,947	589,853	657,934	623,485	34,449	624,302			
616	Delinquent Tax Revolving	605,975	210,275	160,841	655,409	237,300	221,300	671,409	224,800	223,500	1,300	672,709			
679	Local Improvement Revolving	60,880	207	0	61,087	200	0	61,287	200	0	200	61,487			
706	Insurance	177,284	1,905,911	1,560,757	522,438	1,942,955	1,991,700	473,693	1,937,903	2,080,000	(142,097)	331,596			
711	Cemetery Perpetual Care	709,999	10,080	28,183	691,896	13,000	25,000	679,896	13,000	25,000	(12,000)	667,896			
731	Pension	29,503,273	3,653,030	2,967,766	30,188,537	3,425,749	2,940,000	30,674,286	3,052,400	2,900,000	152,400	30,826,686			
	Total Operating Funds	35,479,437	15,992,930	14,591,830	36,880,537	15,510,147	15,177,464	37,213,220	15,663,931	15,379,725	284,206	37,497,426			
		Retained Earnings			Retained Earnings			Retained Earnings				Retained Earnings			
209	Cemetery	43,608	160,984	171,575	33,017	158,600	156,985	34,632	158,100	154,173	3,927	38,559			
581	Airport	1,780,790	108,350	267,226	1,621,914	191,500	179,809	1,633,605	218,000	189,760	28,240	1,661,845			
584	Golf	158,392	171,231	146,978	182,645	180,300	167,579	195,366	175,700	165,314	10,386	205,752			
582	Electric Utility	11,124,610	14,296,869	14,131,355	11,290,124	14,682,415	14,842,020	11,130,519	15,139,806	15,994,137	(854,331) *	10,276,188			
590	Waste Water Utility	10,305,682	3,194,587	3,133,473	10,366,796	3,394,067	3,038,478	10,722,385	2,881,426	4,012,167	(1,130,741) *	9,591,644			
591	Water Utility	4,900,163	2,475,873	2,151,995	5,224,041	2,543,383	2,085,546	5,681,878	2,391,238	3,027,553	(636,315) *	5,045,563			
	Total Enterprise Funds	28,313,245	20,407,894	20,002,602	28,718,537	21,150,265	20,470,417	29,398,385	20,964,270	23,543,104	(2,578,834)	26,819,551			
	GRAND TOTAL		36,400,824	34,594,432		36,660,412	35,647,882		36,628,201	38,922,829	(2,294,628)				

* These funds have Capital Expenditures and Debt Repayments that are not reflected in these numbers. See cash analysis on page 115.

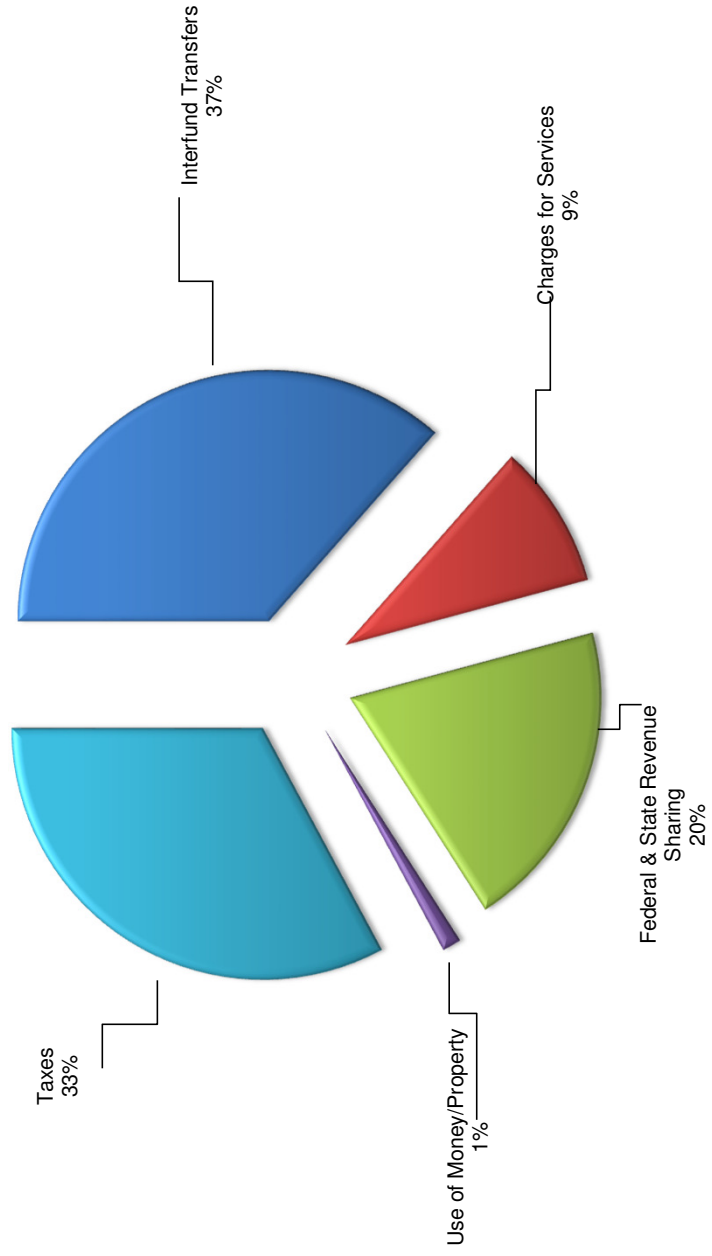
CITY OF NILES
FISCAL YEAR 2017 - 2018
OPERATING FUNDS BALANCE SUMMARY

Fund #	Fund Name	Actual 2014/2015 Ending Balance	Actual 2015/2016 Ending Balance	Projected 2016/2017 Ending Balance	Proposed Budget 2017/2018 Revenue	Proposed Budget 2017/2018 Expenditures	Projected 2017/2018 Ending Balance	Fund Balance As % of Operating Revenues
101	General	1,844,384	2,343,700	2,395,889	7,610,184	7,338,553	2,667,520	35%
202	Major Highway	980,758	791,153	715,348	890,958	896,574	709,732	80%
203	Local Highway	382,917	315,694	323,912	435,601	505,271	254,242	58%
491	Sewer Maintenance	46,592	49,138	49,338	202,370	202,170	49,538	24%
588	Dial-A-Ride	476,263	558,604	589,853	657,934	623,485	624,302	95%
	TOTAL	3,730,914	4,058,289	4,074,340	9,797,047	9,566,053	4,305,334	44%

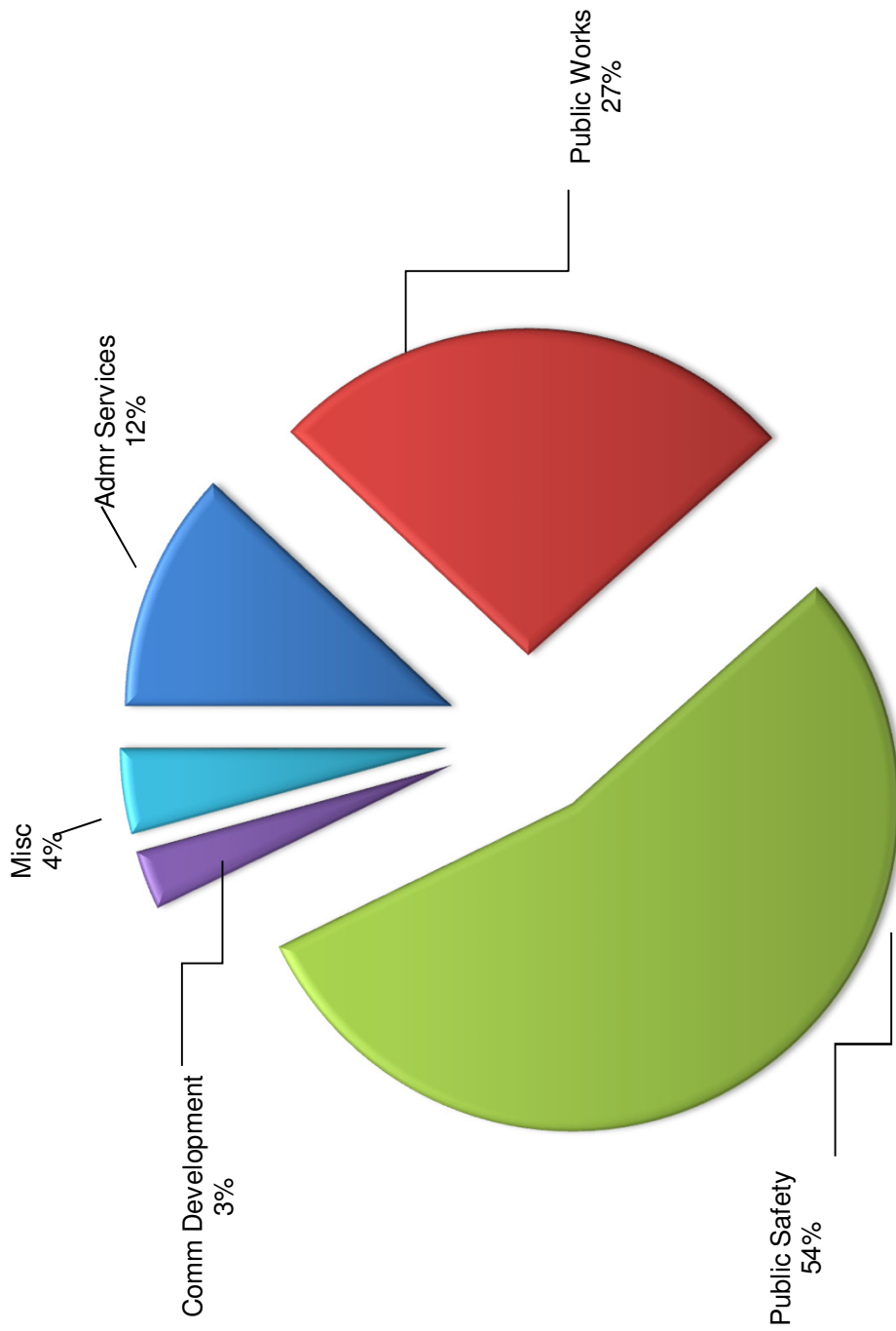
CITY OF NILES
FISCAL YEAR 2017 - 2018
ENTERPRISE FUNDS CASH AND INVESTMENT BALANCE SUMMARY

Fund #	Fund Name	Actual 2014/2015 Ending Balance	Actual 2015/2016 Ending Balance	Projected 2016/2017 Ending Balance	Projected 2017/2018 Receipts	Projected 2017/2018 Expenditures	Projected 2017/2018 Depreciation	Projected 2017/2018 Cash Flow	Projected 2017/2018 Ending Balance	Cash Balance as Percentage of Operating Receipts
209	Cemetery	37,166	25,372	28,055	158,100	154,173	1,000	4,927	32,982	21%
581	Airport	209,493	222,803	317,494	218,000	189,760	80,000	108,240	425,734	195%
584	Golf	118,423	117,481	134,202	175,700	165,314	4,000	14,386	148,588	85%
582	Electric Utility	5,550,674	6,123,998	5,545,550	15,139,806	15,994,137	447,300	(407,031)	5,138,519	34%
590	WasteWater Utility	4,089,883	4,089,883	3,817,139	2,881,426	4,012,167	796,000	(334,741)	3,482,398	121%
591	Water Utility	446,975	782,580	991,840	2,391,238	3,027,553	380,000	(256,315)	735,525	31%
	TOTAL	10,452,614	11,362,117	10,834,280	20,964,270	23,543,104	1,708,300	(870,534)	9,963,746	48%

FY 2018 GENERAL FUND REVENUES (PROPOSED)



FY 2018 GENERAL FUND EXPENDITURES (PROPOSED)



CITY OF NILES

FISCAL Year 2017- 2018

General Fund Expenditures Summary

Department/Program	2014 Actual	2015 Actual	2016 Amended Budget	2017 Budget	2018 Proposed	% of Change From FY 17
Administrative Services						
Council	508,912	152,084	164,071	128,293	154,902	21%
Administration	123,164	133,549	123,689	126,554	109,857	-13%
Assessor	94,465	96,088	101,966	104,601	73,146	-30%
Legal	73,148	63,726	63,000	60,000	60,000	0%
Clerk	107,787	102,293	130,684	132,464	143,366	8%
Treasurer	80,784	92,583	85,564	88,622	89,044	0%
Management Services	235,831	229,334	240,437	226,681	248,267	10%
Subtotal	1,224,091	869,657	909,411	867,215	878,583	1.3%
Public Works						
Buildings	703,963	399,385	559,530	402,999	414,722	3%
Streets/Engineering	1,036,956	1,058,885	1,155,753	1,154,539	1,242,979	8%
Sanitation	56,649	39,818	59,500	55,500	55,500	0%
Parks & Recreation	116,912	133,838	145,630	145,313	154,112	6%
Tree Trimming	39,092	1,190	37,500	37,500	35,000	-7%
Tree Removal	32,084	36,477	42,000	35,000	40,000	14%
Subtotal	1,985,656	1,669,593	1,999,913	1,830,851	1,942,313	6.1%
Public Safety						
Police	2,633,796	2,837,351	2,713,230	2,896,560	2,851,574	-2%
Fire	2,083,692	1,137,540	1,189,189	1,120,278	1,130,910	1%
Emergency Operation Center	2,756	5,568	5,500	7,900	7,500	-5%
Subtotal	4,720,244	3,980,459	3,907,919	4,024,738	3,989,984	-0.9%
Community Development						
Museum	145,946	147,231	171,580	126,241	138,601	10%
Community Development	86,799	74,930	64,754	58,853	76,467	30%
Subtotal	232,745	222,161	236,334	185,094	215,068	16.2%
Miscellaneous						
Prop/Liab Insurance	109,116	113,191	118,000	120,000	130,000	8%
Miscellaneous	154,609	180,656	210,640	181,905	182,605	0%
Subtotal	263,725	293,847	328,640	301,905	312,605	3.5%
TOTAL	8,426,461	7,035,717	7,382,217	7,209,803	7,338,553	1.79%

GENERAL FUND SUMMARY
(101)

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

Property taxes generate about 33% of the total revenues recorded in the General Fund. The City currently assesses its maximum 15 mills as determined by the City Charter. However, the mills assessed have now been permanently rolled back to 14.1334 mills due to the Headlee Amendment requirements and Proposal A. Approximately 20% of the total General Fund revenues come from state shared revenues, which are determined by the State of Michigan. The remaining 47% of the revenue come from interest income, miscellaneous fines and fees and interfund transfers.

The major areas that are financed by the General Fund include the police and fire departments (approximately 54%), public works, streets and highways (about 26%) and the general city administration (including finance, clerk, assessor, planner, legal, parks and museum).

SIGNIFICANT CHANGES:

FY 2016

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

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - GF Revenues							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
GENERAL FUND REVENUES							
TAXES							
101-100-402-001	REAL PROPERTY TAXES - CURRENT	2,543,026	2,520,941	2,543,443	2,472,397	2,462,380	2,420,900
101-100-402-006	REAL PROPERTY TAXES - CASS COU	5,097	5,138	5,099	(27)	5,200	5,200
101-100-402-008	SPECIAL TAXES - WEEDS, DEMO, E	12,304	1,817	3,247	4,378	10,000	8,000
101-100-411-001	DEL. REAL PROPERTY TAXES - CIT	0	256	844	109	0	0
101-100-411-010	DELINQUENT REAL TAXES - SEWER	0	0	0	0	0	0
101-100-420-001	DEL. PERSONAL TAXES - CITY	2,248	1,247	961	145	200	200
101-100-437-001	IFT/CFT REVENUE	18,162	39,453	17,194	(2,507)	14,500	14,500
101-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	40,870	40,750	45,463	0	40,000	40,000
101-100-445-001	INTEREST & PENALTY - REAL PROP	10,057	9,329	8,690	8,698	10,000	10,000
101-100-445-003	INTEREST & PENALTY - PERSONAL	0	0	0	0	0	0
	TOTAL TAXES	2,631,764	2,618,931	2,624,941	2,483,193	2,542,280	2,498,800
LICENSES AND PERMITS							
101-100-451-001	MULTIPLE DWELLINGS	37,605	42,120	36,340	4,518	38,500	38,500
101-100-454-001	TAXI, BIKE & MISC LICENSES	3,750	3,663	4,101	1,195	3,000	3,000
101-100-462-001	SEWER PERMITS	0	0	0	0	0	0
	TOTAL LICENSES AND PERMITS	41,355	45,783	40,441	5,713	41,500	41,500
SHARED REVENUE							
101-100-501-001	FEDERAL GRANTS	683,116	860	1,600	9,628	0	0
101-100-501-029	FEDERAL GRANT- POLICE	2,161	756	2,416	0	2,300	3,000
101-100-539-001	STATE GRANTS	527,617	0	6,145	0	0	0
101-100-539-002	STATE GRANT - LOANS	0	0	0	0	0	0
101-100-539-003	STATE GRANTS - MI HUMANITIES	0	0	9,966	12,458	0	0
101-100-539-006	STATE GRANT - PA 302 - JUSTICE	3,064	3,220	3,461	1,738	3,400	3,500
101-100-539-029	STATE GRANTS - POLICE	0	0	0	0	0	3,800
101-100-553-001	LIQUOR LICENSES	8,167	19,257	8,959	55	8,500	8,500
101-100-573-001	LCSA - PP TAX REIMB	0	0	218,012	0	43,000	160,000
101-100-574-004	SALES & USE	1,242,279	1,258,899	1,263,413	436,524	1,256,200	1,317,800
101-100-574-007	TELECOMMUNICATIONS RIGHTS-OF-W	34,913	31,113	41,976	0	30,000	35,000
101-100-574-008	TCPS REVENUE SHARING (POLICE)	0	0	0	0	0	0
	TOTAL SHARED REVENUE	2,501,317	1,314,105	1,555,948	460,403	1,343,400	1,531,600
CHARGES FOR SERVICE							
101-100-607-001	FEES	126,421	131,966	134,547	37,374	120,000	120,000
101-100-607-006	TAX COLLECTION FEES	86,349	93,192	98,042	28,894	80,000	80,000
101-100-607-007	FEES - POLICE DEPARTMENT	0	1,060	1,220	600	0	1,200
101-100-607-009	FEES - STREETS & HIGHWAYS	0	0	0	0	0	0
101-100-607-010	BAIL BOND PROCESSING FEES	2,980	4,000	4,600	3,210	2,500	4,000
101-100-607-035	FIRE DEPT CPR TECH FEES	251	64	(185)	164	200	200
101-100-607-050	PARK APPLICATION FEES	775	2,730	550	275	600	600
101-100-607-055	TYLER FIELD FEES	0	4,970	2,000	5,720	5,000	7,000
101-100-607-065	HISTORY CENTER MEMBERSHIPS	0	0	35	50	0	0
101-100-626-001	SERVICES RENDERED	258	7,172	3,613	2,850	2,000	2,500
101-100-626-002	SERVICES RENDERED-UTILITY	41,790	34,267	29,899	8,646	20,000	20,000
101-100-626-003	SERVICES RENDERED - POLICE DEP	192,606	209,429	228,866	136,951	299,844	303,000
101-100-626-004	SERV RENDERED-SALVAGE VEH INSP	1,100	2,000	2,500	200	2,000	1,500
101-100-626-010	SERV RENDERED-CENTRAL MAINT	47,605	31,947	53,086	21,593	30,000	50,000
101-100-626-040	SERVICES RENDERED - MUSEUM	970	2,196	703	194	900	900
	TOTAL CHARGES FOR SERVICE	501,105	524,993	559,476	246,721	563,044	590,900

CITY OF NILES							
Budget Worksheet - GF Revenues							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FINES AND PENALTIES							
101-100-650-004	SALE OF MISCELLANEOUS ITEMS	0	(17)	(9)	107	500	500
101-100-650-040	MUSEUM GIFT SHOP SALES	1,519	1,074	965	364	1,000	1,000
101-100-655-001	ORDINANCE FINES & PENALTIES	66,903	80,470	63,767	28,276	80,000	70,000
101-100-655-002	PARKING FINES & PENALTIES	0	0	0	0	0	0
101-100-655-003	FORFEITED PROPERTY	15,088	68,175	13,664	650	4,000	4,000
101-100-655-004	FEDERAL FORFEITED PROPERTY	0	0	0	0	0	0
	TOTAL FINES AND PENALTIES	83,510	149,702	78,387	29,397	85,500	75,500
INTEREST							
101-100-664-001	INTEREST ON INVESTMENTS	15,221	21,397	33,133	(7,580)	30,000	30,000
101-100-664-002	INTEREST-SALE OF PROPERTY	0	0	0	0	0	0
	TOTAL INTEREST	15,221	21,397	33,133	(7,580)	30,000	30,000
OTHER							
101-100-667-001	RENTAL OF PROPERTY	1,705	975	1,450	1,125	1,500	1,500
101-100-671-001	MISCELLANEOUS	23,292	33,405	25,054	16,541	36,000	42,000
101-100-671-002	CHAPIN MANSION FUNDRAISING	0	420	630	0	500	500
101-100-673-001	SALE OF PROPERTY	148,938	591	11,793	20	1,000	1,000
101-100-673-002	STREET DEPARTMENT SALES	428	1,802	1,635	7,062	800	1,000
101-100-673-003	SALE OF EASEMENTS	0	0	0	0	0	0
101-100-673-004	SALE OF BRICKS - VET MEMORIAL	0	0	375	175	0	325
101-100-687-001	REFUNDS & REBATES	1,446	1,612	25,803	1,424	1,500	1,500
101-100-695-016	LOAN PROCEEDS	0	0	0	0	0	0
	TOTAL OTHER	175,809	38,805	66,740	26,347	41,300	47,825
CONTRIBUTIONS							
101-100-674-001	CONTRIBUTIONS FROM PRIVATE SOU	504,021	1,377	30,000	0	5,000	5,000
101-100-674-002	CONTRIB PRIVATE SOURCE-POLICE	2,138	11,644	13,075	1,860	3,500	3,500
101-100-674-003	CONTRIBUTIONS FROM PRIVATE SOU	0	0	0	0	0	0
101-100-674-004	CONTRIBUTIONS - DARE	0	0	0	0	0	0
101-100-674-005	SPECIAL RESPONSE TEAM CONTRIBU	0	0	0	0	0	0
101-100-674-027	CONTRIBUTIONS - CRO	0	0	0	0	0	0
101-100-674-040	CONTRIB FROM PRIVATE-MUSEUM	6,505	3,139	11,781	5,751	3,000	3,000
101-100-674-050	CONTRIB PRIVATE SOURCE-PUB WKS	1,974	17,711	627	35,025	2,000	2,000
101-100-674-060	CONTRIB PRIVATE SOURCE-PAC	0	0	18,230	665	2,000	2,000
	TOTAL CONTRIBUTIONS	514,638	33,871	73,713	43,301	15,500	15,500
INTERFUND TRANSFERS							
101-100-667-202	EQUIPMENT RENTAL - MAJOR	283,170	224,831	271,913	50,573	341,891	340,924
101-100-667-203	EQUIPMENT RENTAL - LOCAL	197,482	303,513	280,437	67,830	231,318	253,971
101-100-667-491	EQUIPMENT RENTAL - SEWER	39,441	50,394	57,910	14,643	67,189	68,088
101-100-668-202	WINTER MAINTENANCE - MAJOR	0	37,819	65,770	0	0	0
101-100-668-203	WINTER MAINTENANCE - LOCAL	0	278	619	0	0	0
101-100-699-001	INTERFUND TRANSFER	8,640	2,100	0	0	4,000	0
101-100-699-002	INTERFUND TRANSFER - UTILITY	1,706,674	1,776,944	1,702,844	837,705	1,755,071	1,915,576
101-100-699-003	INTERFUND TRANSFER - SEWER MAI	0	0	0	0	0	0
101-100-699-004	INTERFUND TRANSFER - TAX REVOL	150,000	150,000	150,000	0	200,000	200,000
101-100-699-020	INTERFUND TRANSFER - INDUSTRIA	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS	2,385,407	2,545,879	2,529,493	970,751	2,599,469	2,778,559
	Total GENERAL FUND REVENUES:	8,850,126	7,293,466	7,562,272	4,258,246	7,261,993	7,610,184

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 2016

- Communications was increased for the text messaging service.

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - GF (101) Council							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
COUNCIL							
101-101-702-001	SALARIES & WAGES - FULL TIME	109	0	0	0	50,400	0
101-101-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-101-703-001	SALARIES & WAGES - PART TIME	50,700	50,700	50,400	25,200	0	50,400
101-101-714-001	FRINGES-FICA	3,926	3,907	3,903	1,982	3,856	3,856
101-101-714-012	FRINGES - W/C INS PREMIUMS	60	62	63	32	62	71
101-101-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-101-727-001	OFFICE SUPPLIES	70	56	73	107	50	50
101-101-736-001	POSTAGE EXPENSE	0	0	0	0	25	25
101-101-756-005	CAR ALLOWANCE/MILEAGE	153	0	0	257	100	200
101-101-801-001	PROFESSIONAL SERVICES	3,488	1,016	0	0	1,000	1,000
101-101-820-001	TRAVEL, TRAINING & CONFERENCE	255	1,011	92	235	500	500
101-101-830-001	DUES & SUBSCRIPTIONS	7,084	7,080	7,149	2,529	7,000	7,000
101-101-830-002	NATS DUES	4,853	3,747	2,588	2,640	6,000	6,000
101-101-850-001	COMMUNICATIONS	2,580	4,713	3,044	1,190	4,300	4,300
101-101-880-001	COMMUNITY PROMOTIONS	9,852	13,053	16,661	9,484	10,000	20,000
101-101-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-101-956-008	MISCELLANEOUS	551	884	306	29	1,000	1,000
101-101-956-017	DISASTER PREPAREDNESS	0	0	0	0	0	0
101-101-956-018	CONTINGENCY	8,088	7,467	37,966	2,336	15,000	15,000
101-101-956-020	PURCHASE OF PROPERTY	0	29,291	0	0	0	0
101-101-956-023	DDA CONTRIBUTION	0	0	0	0	0	0
101-101-956-024	SMEGA CONTRIBUTION	14,000	14,000	14,000	0	14,000	14,000
101-101-974-006	LAND PURCHASE	2,297	97	0	0	0	0
101-101-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	385,846	0	0	0	0	0
101-101-999-001	TRANSFERS OUT	15,000	15,000	20,000	0	15,000	31,500
TOTAL EXPENDITURES		508,912	152,084	156,245	46,021	128,293	154,902

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 2016

- None

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - GF (172) Administration							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
ADMINISTRATION							
101-172-702-001	SALARIES & WAGES - FULL TIME	66,869	68,101	66,428	34,942	77,000	63,500
101-172-702-002	OVERTIME WAGES	10	0	0	0	0	0
101-172-714-001	FRINGES-FICA	4,872	6,039	5,946	3,081	5,890	5,000
101-172-714-004	FRINGES-GROUP MEDICAL INS	19,500	24,750	23,100	11,550	19,250	20,700
101-172-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-172-714-012	FRINGES-W/C INS PREMIUMS	199	185	190	94	183	237
101-172-714-017	FRINGES-PENSION CONTRI EXPENSE	5,067	5,084	4,906	10,281	10,281	6,070
101-172-717-003	FRINGE - FICA ALLOCATION	928	0	0	0	0	0
101-172-717-008	PAYROLL - VACATION ALLOCATION	6,340	7,110	8,600	3,630	0	0
101-172-717-009	PAYROLL - HOLIDAY ALLOCATION	2,484	2,612	2,612	1,484	0	0
101-172-717-010	PAYROLL - PERSONAL HOL ALLOC	386	1,244	810	742	0	0
101-172-717-011	PAYROLL - SICK ALLOCATION	0	0	552	0	0	0
101-172-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-172-717-013	PAYROLL - FUNERAL ALLOCATION	209	0	360	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	249	2,001	576	215	1,000	1,000
101-172-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,921	2,867	1,941	353	1,500	1,500
101-172-736-001	POSTAGE EXPENSE	35	0	0	0	50	50
101-172-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-172-756-005	CAR ALLOWANCE/MILEAGE	2,630	3,411	2,730	1,200	2,400	2,400
101-172-801-001	PROFESSIONAL SERVICES	2,189	0	0	0	0	0
101-172-820-001	TRAVEL, TRAINING & CONFERENCE	841	2,868	1,611	200	2,000	2,000
101-172-830-001	DUES & SUBSCRIPTIONS	915	935	380	84	1,000	1,000
101-172-850-001	COMMUNICATIONS	6,921	5,455	4,341	2,496	6,000	6,400
101-172-880-001	COMMUNITY PROMOTIONS	0	106	195	0	0	0
101-172-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0
101-172-956-008	MISCELLANEOUS	599	781	1,245	194	0	0
TOTAL EXPENDITURES		123,164	133,549	126,523	70,546	126,554	109,857

ASSESSOR
(101-209)

The Assessor is responsible for preparing and maintaining the assessment roll, property classifications, property descriptions, exemption status, transfer of ownership, and other assessment records. The State Tax Commission requires the Assessing Office to develop, maintain, and update land value and neighbor economic condition factor studies and maps on an annual basis. Property split and combinations are processed by the Assessor's office. The March, July and December Board of Reviews are put together and monitored by the Assessor. Tax Tribunal hearings require additional preparation and time dedication by the Assessor when a taxpayer does not feel the local Board of Review has given them enough relief.

SIGNIFICANT CHANGES:

FY 2016

- Additional staff will be required to conduct the suggested 20% review and to assist with administering the new personal property exemption laws.

FY 2017

- Additional staff will be required to conduct the suggested 20% review and to assist with administering the new personal property exemption laws.

FY 2018

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

CITY OF NILES							
Budget Worksheet - GF (209) Assessor							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
ASSESSOR							
101-209-702-001	SALARIES & WAGES - FULL TIME	47,269	47,428	42,172	0	56,729	0
101-209-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-209-703-001	SALARIES/WAGES - PT	0	0	4,346	16,224	0	32,500
101-209-714-001	FRINGES-FICA	3,747	3,971	4,266	1,241	4,340	2,500
101-209-714-004	FRINGES-GROUP MEDICAL INS	13,000	16,500	15,400	1,283	15,400	0
101-209-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-209-714-012	FRINGES-W/C INS PREMIUMS	282	312	289	134	261	280
101-209-714-017	FRINGES-PENSION CONTRI EXPENSE	3,766	3,560	3,544	7,421	7,421	5,366
101-209-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-209-717-008	PAYROLL - VACATION ALLOCATION	3,194	5,547	9,586	0	0	0
101-209-717-009	PAYROLL - HOLIDAY ALLOCATION	1,816	1,925	1,497	0	0	0
101-209-717-010	PAYROLL - PERSONAL HOL ALLOC	758	642	856	0	0	0
101-209-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
101-209-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-209-717-013	PAYROLL - FUNERAL ALLOCATION	0	428	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	678	523	929	196	1,000	500
101-209-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,001	2,120	66	330	500	2,000
101-209-736-001	POSTAGE EXPENSE	2,096	1,989	2,032	1,929	2,100	2,100
101-209-756-004	GASOLINE AND OIL	39	0	36	0	50	0
101-209-801-001	PROFESSIONAL SERVICES	9,089	7,498	6,278	8,702	12,000	25,000
101-209-820-001	TRAVEL, TRAINING & CONFERENCE	1,547	901	1,384	0	1,000	0
101-209-830-001	DUES & SUBSCRIPTIONS	835	915	930	340	1,000	1,000
101-209-850-001	COMMUNICATIONS	3,628	1,210	1,117	420	2,000	1,000
101-209-900-001	PRINTING & PUBLISHING	720	619	612	432	800	800
101-209-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0
101-209-956-008	MISCELLANEOUS	0	0	127	0	0	100
101-209-977-001	OFFICE EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL EXPENDITURES		94,465	96,088	95,467	38,652	104,601	73,146

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 2016

- None

FY 2017

- None

FY 2018

- None

CITY OF NILES							
Budget Worksheet - GF (211) Legal							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
LEGAL							
101-211-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-211-801-001	PROFESSIONAL SERVICES	73,148	63,726	73,626	29,123	60,000	60,000
101-211-801-002	PRO SERV - CODIFICATION & ORDI	0	0	0	0	0	0
101-211-801-003	PROFESSIONAL SERVICES-POLICE	0	0	0	0	0	0
101-211-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	0	0	0	0
101-211-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-211-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
TOTAL EXPENDITURES		73,148	63,726	73,626	29,123	60,000	60,000

CITY CLERK
(101-215)

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

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

This office is responsible for all elections, maintenance of related records, and the 9,000+ voter registration roll. There are now about 25 election workers paid as part-time employees for each election.

Although the State of Michigan picked up most of the cost for new election equipment, there's additional equipment that is not covered by State like printers, tablets, carts and carrying cases, etc. I would also like to upgrade one of the tabulators used for the Absent Voting Counting Board (AVCB) to a high speed tabulator (\$12,980) upgrade price is \$7,685. The new equipment would get results to clerks and the public quicker, and make it easier for clerks to compile reports on vote counts.

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 for various newly enacted ordinances were recently submitted to Michigan Municipal Code.

The City Clerk also acts as a clearinghouse, routing event requests to the various departments for their input prior to placing the item on the City Council Agenda. In 2016 there were 50 events that were either submitted as a Class I event requesting no city services or that went before the City Council for approval.

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

SIGNIFICANT CHANGES:

FY 2016

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

FY 2017

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

FY 2018

- Part Time help is needed to maintain State Qualified Voter File, scanning document into DocuWare software program and file retention management. An additional \$10,000 is requested for account 101-215-703-001 Salaries & Wages – Part Time.

CITY OF NILES							
Budget Worksheet - GF (215) Clerk							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
CLERK							
101-215-702-001	SALARIES & WAGES - FULL TIME	48,664	49,397	48,745	25,343	54,060	57,030
101-215-702-002	OVERTIME WAGES	619	596	913	871	1,500	1,500
101-215-702-012	STREET DEPARTMENT LABOR ONLY	705	756	1,365	340	1,000	1,000
101-215-703-001	SALARIES & WAGES - PART TIME	9,946	7,110	12,509	6,707	10,000	20,000
101-215-714-001	FRINGES-FICA	4,215	4,028	4,270	2,258	6,000	6,000
101-215-714-004	FRINGES-GROUP MEDICAL INS	13,000	16,500	15,400	7,700	15,400	16,500
101-215-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-215-714-012	FRINGES-W/C INS PREMIUMS	145	157	146	69	135	173
101-215-714-017	FRINGES-PENSION CONTRI EXPENSE	3,924	3,616	3,641	7,419	7,419	5,231
101-215-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-215-717-008	PAYROLL - VACATION ALLOCATION	3,755	3,980	2,465	2,439	4,500	3,400
101-215-717-009	PAYROLL - HOLIDAY ALLOCATION	1,851	1,871	1,871	1,060	1,900	1,974
101-215-717-010	PAYROLL - PERSONAL HOL ALLOC	208	832	208	424	650	658
101-215-717-011	PAYROLL - SICK ALLOCATION	0	0	624	0	0	0
101-215-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-215-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	624	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	1,267	483	631	190	3,000	3,000
101-215-727-003	ELECTION SUPPLIES	1,696	2,526	4,922	656	10,000	10,000
101-215-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	1,265	300	0	5,000	5,000
101-215-736-001	POSTAGE EXPENSE	0	7	0	0	0	0
101-215-756-005	CAR ALLOWANCE/MILEAGE	0	0	69	161	700	700
101-215-801-001	PROFESSIONAL SERVICES	2,072	2,863	1,608	100	3,000	3,000
101-215-814-001	HIRED SERVICES	0	0	0	0	0	0
101-215-820-001	TRAVEL, TRAINING & CONFERENCE	1,243	1,380	475	91	1,000	1,000
101-215-830-001	DUES & SUBSCRIPTIONS	564	689	942	160	600	600
101-215-850-001	COMMUNICATIONS	2,851	1,763	1,629	778	800	800
101-215-880-001	COMMUNITY PROMOTIONS	177	173	514	449	800	800
101-215-900-001	PRINTING & PUBLISHING	288	513	871	138	2,000	2,000
101-215-930-001	MTNCE - OFFICE EQUIPMENT	450	1,301	896	0	2,000	2,000
101-215-956-008	MISCELLANEOUS	147	487	112	122	1,000	1,000
101-215-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
101-215-999-001	INTERFUND TRANSFER	10,000	0	0	0	0	0
TOTAL EXPENDITURES		107,787	102,293	105,750	57,475	132,464	143,366

TREASURER/DIRECTOR OF FINANCE
(101-253)

The primary responsibility of the City Treasurer/Director of Finance is the receipt of all general City revenues, most importantly the billing and collection of property taxes. The office is responsible for the City's investments, as well as overseeing the Management Services functions. This office is also responsible for accounts payable processing, general ledger maintenance and other bookkeeping functions. This department specifically accounts for all expenses relating to the collection of personal and property taxes.

SIGNIFICANT CHANGES:

FY 2016

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

FY 2017

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

FY2018

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

CITY OF NILES							
Budget Worksheet - GF (253) Treasurer							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
TREASURER							
101-253-702-001	SALARIES & WAGES - FULL TIME	1,156	0	0	0	0	0
101-253-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-253-703-001	SALARIES & WAGES - PART TIME	0	0	0	0	0	0
101-253-709-001	SALARIES & WAGES - CLERICAL	6,561	7,269	7,815	4,139	8,600	8,800
101-253-710-001	SALARIES & WAGES	35,428	36,164	34,834	18,420	42,400	43,300
101-253-714-001	FRINGES-FICA	3,697	3,717	3,746	1,895	3,900	4,000
101-253-714-003	FRINGES - MESC	0	7,240	0	813	0	0
101-253-714-004	FRINGES-GROUP MEDICAL INS	6,500	8,250	7,700	3,850	7,700	8,250
101-253-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-253-714-012	FRINGES-W/C INS PREMIUMS	101	62	92	43	120	124
101-253-714-017	FRINGES-PENSION CONTRI EXPENSE	5,613	3,357	3,380	6,758	6,758	4,870
101-253-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-253-717-008	PAYROLL - VACATION ALLOCATION	4,500	3,623	5,363	1,452	0	0
101-253-717-009	PAYROLL - HOLIDAY ALLOCATION	1,871	1,730	1,730	980	0	0
101-253-717-010	PAYROLL - PERS HOLIDAY ALLOC	400	930	502	514	0	0
101-253-717-011	PAYROLL - SICK ALLOCATION	250	413	581	202	0	0
101-253-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-253-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-253-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-253-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-253-720-001	NON-WORK PAID	0	0	0	0	0	0
101-253-727-001	OFFICE SUPPLIES	469	944	934	646	500	800
101-253-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	323	702	0	500	500
101-253-736-001	POSTAGE EXPENSE	2,787	2,784	2,727	1,181	3,000	2,500
101-253-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-253-756-005	CAR ALLOWANCE/MILEAGE	154	225	207	76	100	100
101-253-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-253-813-001	CONTRACTUAL SERVICES	6,967	7,430	8,050	0	7,500	8,200
101-253-820-001	TRAVEL, TRAINING & CONFERENCE	102	152	165	0	100	100
101-253-830-001	DUES & SUBSCRIPTIONS	205	165	310	105	200	200
101-253-850-001	COMMUNICATIONS	4,012	1,982	1,391	651	1,500	1,500
101-253-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-253-930-001	MTNCE - OFFICE EQUIPMENT	0	55	0	0	0	0
101-253-956-008	MISCELLANEOUS	0	5,744	5,797	5,768	5,744	5,800
101-253-956-015	BANK SERVICE FEES	0	0	0	0	0	0
101-253-965-004	CASH OVER/SHORT	11	24	10	33	0	0
101-253-977-001	OFFICE EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL EXPENDITURES		80,784	92,583	86,036	47,526	88,622	89,044

MANAGEMENT SERVICES
(101-254)

Management Services serves all departments within the City. This office's primary responsibilities are personnel services, which includes the City's group health insurance plan, Information Technology, and accounting.

Supplies and services that benefit all City departments are included in this department's budget, including such items as copier supplies and maintenance, computer network maintenance and annual audit fees.

The human resources manager handles personnel services under the direction of the City Administrator. Fifty percent (50%) of the salary for the human resources specialist is paid by the Utilities Department due to the fact that 50% of the employees that the human resources specialist serves work for that department.

In addition, the Information Services position is partially budgeted in this department. The payroll cost for this department is split 60% (Utility Department) and 40% (City). This person is responsible for all computer functions of the City.

The accounting staff is also partially budgeted in this department, primarily on a 60%/40% basis, Utilities Department and City.

SIGNIFICANT CHANGES:

FY 2016

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

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - GF (254) Management Services							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
MANAGEMENT SERVICES							
101-254-702-001	SALARIES & WAGES - FULL TIME	31,143	39,169	43,129	21,781	24,225	25,000
101-254-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-254-709-001	SALARIES & WAGES - CLERICAL	21,745	24,686	25,333	13,283	29,925	30,400
101-254-710-001	SALARIES & WAGES - ADMIN	16,450	15,874	16,013	8,626	42,200	44,000
101-254-714-001	FRINGES-FICA	5,297	6,472	6,754	3,506	7,370	7,600
101-254-714-003	FRINGES - MESC	0	0	0	0	0	0
101-254-714-004	FRINGES-GROUP MEDICAL INS	11,700	14,850	13,860	6,930	21,560	23,100
101-254-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-254-714-012	FRINGES-W/C INS PREMIUMS	124	134	161	83	207	63
101-254-714-017	FRINGES-PENSION CONTRI EXPENSE	4,753	4,472	5,629	11,644	11,644	10,004
101-254-717-003	FRINGE - FICA ALLOCATION	348	0	0	0	0	0
101-254-717-008	PAYROLL - VACATION ALLOCATION	6,046	6,193	5,986	2,503	0	0
101-254-717-009	PAYROLL - HOLIDAY ALLOCATION	2,413	2,560	2,560	1,456	0	0
101-254-717-010	PAYROLL - PERSONAL HOL ALLOC	820	1,440	645	197	0	0
101-254-717-011	PAYROLL - SICK ALLOCATION	1,154	2,112	2,344	1,357	0	0
101-254-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-254-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	27	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	0	0	0	0
101-254-727-001	OFFICE SUPPLIES	5,223	2,874	4,050	1,847	3,500	3,500
101-254-733-001	COMPUTER EQUIPMENT & SUPPLIES	56,596	46,579	52,026	8,108	45,000	45,000
101-254-736-001	POSTAGE EXPENSE	8,485	6,462	10,352	5,674	8,000	12,000
101-254-740-001	OPERATING SUPPLIES	0	0	74	0	0	0
101-254-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	100	100
101-254-801-001	PROFESSIONAL SERVICES	3,338	1,903	1,818	2,633	2,500	3,000
101-254-801-005	AUDIT FEES	16,150	11,597	9,600	9,850	9,850	10,000
101-254-801-007	ARMORED CAR SERVICES	0	0	0	0	0	0
101-254-803-001	CITY ADMINISTRATIVE EXPENSE	0	0	0	0	0	0
101-254-820-001	TRAVEL, TRAINING & CONFERENCE	2,381	3,870	3,922	1,658	1,000	2,000
101-254-830-001	DUES & SUBSCRIPTIONS	2,537	2,498	2,144	269	2,000	500
101-254-850-001	COMMUNICATIONS	11,972	5,666	5,146	2,016	5,000	5,000
101-254-851-001	TELEPHONE EXPENSE	775	942	940	294	500	600
101-254-880-001	COMMUNITY PROMOTIONS	0	0	0	0	0	0
101-254-900-001	PRINTING & PUBLISHING	26	277	27	14	300	200
101-254-930-001	MTNCE - OFFICE EQUIPMENT	10,835	11,184	28,399	10,449	11,000	25,300
101-254-930-002	MTNCE - COMPUTER EQUIPMENT	825	0	1,991	0	500	500
101-254-956-008	MISCELLANEOUS	223	594	236	169	200	200
101-254-956-015	BANK SERVICE FEES	56	80	89	247	100	200
101-254-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	14,416	16,846	4,701	0	0	0
TOTAL EXPENDITURES		235,831	229,334	247,956	114,594	226,681	248,267

BUILDINGS AND GROUNDS
(101-265)

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

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2016

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

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - GF (265) Buildings							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
BUILDINGS							
101-265-702-001	SALARIES & WAGES - FULL TIME	4,114	6,511	3,859	2,067	5,000	5,000
101-265-702-002	OVERTIME WAGES	74	221	209	88	0	0
101-265-702-008	CITY HALL & GROUNDS	5,038	3,236	2,468	3,599	5,000	5,000
101-265-714-001	FRINGES-FICA	345	548	369	218	500	500
101-265-714-004	FRINGES-GROUP MEDICAL INS	0	0	0	0	0	0
101-265-714-012	FRINGES-W/C INS PREMIUMS	0	0	0	0	0	0
101-265-714-017	FRINGES-PENSION CONTRI EXPENSE	236	193	615	818	818	357
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	48	0	0	0	100	100
101-265-740-008	OPERATING SUPPLIES - CITY HALL	3,001	1,933	1,352	801	2,000	2,000
101-265-740-009	OPERATING SUPPLIES - STREETS	558	982	594	182	1,000	1,000
101-265-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-265-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-265-813-001	CONTRACTUAL SERVICES	10,682	15,020	13,192	7,300	18,000	18,000
101-265-815-002	TRASH DISPOSAL - FIRE & POLICE	858	858	858	429	1,000	1,000
101-265-815-003	TRASH DISPOSAL - ALL OTHER BUI	1,424	1,459	1,459	730	2,000	2,000
101-265-890-001	STREET FLAGS, POLES, & MISC	797	782	455	288	1,200	1,200
101-265-920-001	UTILITIES	0	43	37	0	100	100
101-265-920-002	UTILITIES - CITY HALL & MUSEUM	2,745	2,544	2,300	1,039	5,500	5,500
101-265-920-003	UTILITIES - TYLER R&D	3,764	0	0	0	0	0
101-265-920-004	UTILITIES - STREET DEPT BARN	2,450	2,579	2,752	1,036	5,000	3,500
101-265-920-005	ELECTRIC FOR CITY FACILITIES	254,354	258,591	277,645	128,638	295,781	298,465
101-265-930-004	OTHER EQUIPMENT MAINTENANCE	0	0	0	0	0	0
101-265-931-004	BUILDING REPAIRS - MUSEUM	0	0	0	0	0	0
101-265-931-005	BLDG REPAIRS - ST DEPT BARN	109,308	637	9,215	4,352	5,000	10,000
101-265-931-006	BUILDING REPAIRS - ALL BUILDIN	8,370	47,878	214	0	5,000	5,000
101-265-931-007	BUILDING REPAIRS - CITY HALL	9,732	22,034	4,109	503	5,000	11,000
101-265-931-050	BLDG REPAIRS - C. HALL (ARRA)	0	0	0	0	0	0
101-265-932-001	REPAIRS & MAINTENANCE	98,340	0	0	0	15,000	15,000
101-265-956-008	MISCELLANEOUS	0	66	1,050	6	30,000	30,000
101-265-965-001	BLDG DEMO-OLD PUB SAFETY BLDG.	187,700	0	0	0	0	0
101-265-975-001	BUILDING IMPROV - CAP OUTLAY	0	33,270	116,626	5,892	0	0
101-265-975-002	BUILDING - CITY ADMINISTRATION	25	0	0	0	0	0
TOTAL EXPENDITURES		703,963	399,385	439,378	157,986	402,999	414,722

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 Administrative Division is also responsible for the maintenance and repair of all department equipment, fleet management and the police facilities.

The Operation Division consists of uniform patrol, investigations, and Community Policing. The twelve (12) officers in uniform patrol are divided into two (2) twelve-hour shifts responding to calls for service, traffic enforcement and providing preventive patrol. Uniform patrol also conduct criminal and accident investigation, quell disturbances, provide traffic control and enforcement, recover stolen or lost property, identify and apprehend criminals, perform K-9 searches and respond to all requests for emergency services. The two (2) investigative positions perform follow-up investigations, narcotics investigations, witness and suspect interviews, collect and secure evidence, coordinate major case investigations, conduct background investigations, serve subpoenas and criminal warrants, assist with arson and bomb investigations, and process prisoners and criminal cases with the court.

The Support Services Division performs all other functions of the department, which assist the other two (2) divisions in meeting their responsibilities. The Records Bureau consists of one (1) full time, one (1) part time and one (1) seasonal clerk responsible for the safekeeping of all police department records and providing a readily available retrievable system of these records for citizens or other police personnel. The Communications Bureau has seven (7) dispatchers assigned to three (3) shifts who are responsible for acting as receptionist at the front counter, receiving all 911 emergency calls, other non-emergency requests for service, dispatching police and fire units, monitoring the jail facility, and coordinating all emergency operations of police, fire, and medical services with other City departments and allied agencies.

SIGNIFICANT CHANGES:

FY 2016

- Salaries & Wages full time: decreased \$90,591, as a result of long term employees retiring or resigning, and the elimination of the Captain's position.
- Overtime Wages: reduced \$2,080, anticipated amount based on previous three years.
- Salaries/Wages part time: increased \$2,568, due to the addition of one reserve officer, part-time dispatchers receiving a 2% increase last year that was not in the budget, and an increase in the part-time records clerk beginning salary.
- Fringes – FICA: decreased \$1,406, based on computations received from the finance department. This is a set percentage and is a figure we do not have control over.
- Fringes – Group Med. Ins. increased \$44,023, due to increase in medical insurance.
- Fringes – W/C Insurance increased \$1,953, due to an increase in W/C premium.

- Fringes – Pension: increased \$25,729, this is a figure we have no control over.
- Office Supplies: increased \$1,000, due to the overall increase in office supplies from vendors.
- Computer Equipment: increased \$5,000, due to necessary computer updates and to add a video storage system for the new Watch Guard camera system.
- Operating Supplies increased \$10,000, some general equipment needs replaced and we have budgeted for two additional Watch Guard units for patrol cars.
- Op. Supp. Police Forfeiture decreased \$30,000, money was budgeted last year from a civil forfeiture seizure to purchase a new vehicle for the detective/drug officer, this has been completed.
- Gasoline & Oil: decreased \$3,810, adjusted to reflect current estimated price of gasoline.
- Vehicle/Capital: decreased \$75,000, no vehicles budgeted for purchase this fiscal year.

FY 2017

- Salaries and Wages Full Time: Increased \$54,027 due to a 2% raise for all employees. This also includes the payout of an officer anticipated to retire in 2017.
- Overtime Wages: Decreased \$7,608. The decrease is due to funds received from the FBI-VCTF.
- Salaries & Wages Part Time: Increased \$26,578. Due to implementation of a part time officer working security at City Hall which will be reimbursed by Utilities, and a 2% wage increase for all employees.
- Fringes – FICA: Increased \$5,716. Based on information received from Finance Dept. This amount does not include the portion funded by CDBG for school resource and code enforcement officer.
- Fringes – Group Medical Insurance: Decreased \$2,090.
- Fringes – W/C Ins. Premiums: Decreased \$894.
- Fringes – Pension Contribution: increased \$144,231. Increase in required contribution.
- Operating Supplies: Decreased \$4,900. No WatchGuards budgeted for this year.
- Operating Supplies – Special Teams: Increased \$500. Due to addition of Community Action Team.
- Gasoline and Oil: Decreased \$7,000. This amount has been adjusted to reflect the current estimated price of gasoline.
- Communications: Decreased \$10,000. Based on an adjustment on current telephone services.
- Maintenance – Other Equipment: Increased \$2,200. Due to the implementation of Ecitation.
- Rentals: Decreased \$1,500. Reflects current rental charges.

FY2018

- Salaries & Wages Full Time – Decreased \$47,417. Despite a 2% wage increase for full time employees and anticipated retirement payout for the Administrative Assistant, this amount has been reduced due to the retirement of two senior officers.
- Overtime Wages: Increased \$8,873. Based on current staffing levels this increase is due to the need to cover shift shortages resulting from sick leave, vacation, injury, etc.
- Salaries & Wages Part Time: Decreased \$2,540. Part time dispatchers have been reduced to 1, and the starting pay for that position has been reduced.
- Fringes – FICA: Increased \$1,952. This increase is based on information received from the Finance Dept.
- Fringes – Group Medical Insurance: Increased \$39,358.
- Fringes – W/C Ins. Premiums: Increased \$2,607.

- Fringes – Pension Contribution Exp.: Decreased \$164,505
- Operating Supplies: Increased \$36,000. This increase allows for the purchase of Body Cameras for patrol, 1 Watch Guard in car video system, 4 AED's, 4 Tasers, 2 Duty Weapons, and 2 Stalker Radars.
- Gasoline & Oil: Decreased \$3,614. This amount has been adjusted to reflect the estimated cost of gas and oil.
- Vehicle Maintenance: Increased \$5,000. This increase is due to the cost of maintenance on an aging fleet.
- Travel/Training Conferences: Increased \$7,000. This increase is due to the increasing cost of training as well as the need for additional training of newer officers and dispatchers.
- Dues & Subscriptions: Increased \$1,000. Due to increase in membership dues and increase in membership to various organizations.
- Maintenance – Office Equipment: Increased \$800. Due to increased support costs.
- Vehicle/Capital: Increased \$40,000. This increase allows for the purchase of 1 patrol vehicle, the equipment to outfit it and the cost of installation.
- Transfers Out: Increased \$40,000. This is a new line item added this year for funds earmarked to put towards future capital purchases.
- Overall Budget Comparison: 2017 = \$2,896,560 2018 = \$2,851,574 (Decreased \$44,986)

CITY OF NILES							
Budget Worksheet - GF (300) Police							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
POLICE							
101-300-702-001	SALARIES & WAGES - FULL TIME	1,240,610	1,236,032	1,192,370	595,909	1,427,183	1,379,766
101-300-702-002	OVERTIME WAGES	56,117	52,568	63,463	43,683	60,492	69,365
101-300-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
101-300-703-001	SALARIES & WAGES - PART TIME	65,418	72,669	75,999	39,681	128,868	126,328
101-300-704-001	SALARIES-COURT & WITNESS FEES	4,182	3,533	2,691	1,538	6,000	6,000
101-300-705-001	SALARIES & WAGES - SCHOOL GUAR	0	0	0	0	0	0
101-300-714-001	FRINGES-FICA	51,999	50,486	49,433	26,074	56,085	58,037
101-300-714-003	FRINGES - MESC	2,235	1,413	944	0	0	0
101-300-714-004	FRINGES-GROUP MEDICAL INS	320,000	414,700	384,999	178,383	393,095	422,453
101-300-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-300-714-012	FRINGES-W/C INS PREMIUMS	15,731	16,174	16,389	8,174	15,892	18,499
101-300-714-017	FRINGES-PENSION CONTRI EXPENSE	253,573	241,555	267,284	414,468	411,515	247,010
101-300-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-300-717-008	PAYROLL - VACATION ALLOCATION	95,305	104,329	98,901	62,186	0	0
101-300-717-009	PAYROLL - HOLIDAY ALLOCATION	63,226	44,520	51,665	39,693	60,000	60,000
101-300-717-010	PAYROLL - PERSONAL HOL ALLOC	8,263	11,383	9,233	3,588	0	0
101-300-717-011	PAYROLL - SICK ALLOCATION	27,816	39,758	45,785	40,440	0	0
101-300-717-012	PAYROLL - INJURY PAY	671	0	2,149	1,174	0	0
101-300-717-013	PAYROLL - FUNERAL ALLOCATION	1,747	4,903	7,007	0	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	15,511	10,091	9,844	552	10,000	10,000
101-300-733-001	COMPUTER EQUIPMENT & SUPPLIES	11,255	14,486	17,520	2,587	15,000	15,000
101-300-736-001	POSTAGE EXPENSE	578	80	170	89	900	900
101-300-740-001	OPERATING SUPPLIES	35,819	51,568	50,302	4,732	33,100	69,100
101-300-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-300-740-021	OPERATING SUPPLIES - POLICE FO	7,764	36,831	10,565	3,074	15,000	15,000
101-300-740-025	OPERATING SUPPLIES - CRIME PRE	5,905	4,240	3,875	134	3,500	3,500
101-300-740-027	OPERATING SUPPLIES - CRO	0	0	0	0	0	0
101-300-740-032	OPERATING SUPPLIES - SPECIAL R	2,825	2,025	3,179	926	2,000	2,500
101-300-740-040	OPER SUPP-VEH INSP (POLICE)	2,101	0	0	0	2,000	2,000
101-300-741-001	PURCHASE OF FOOD	3,621	4,183	3,730	1,548	5,000	5,000
101-300-744-001	UNIFORMS	20,325	18,374	23,731	2,607	16,500	16,500
101-300-744-002	RESERVES UNIFORMS & EQUIPMENT	3,426	2,202	2,174	2,056	3,000	3,000
101-300-756-004	GASOLINE & OIL	54,784	36,813	28,955	11,940	50,000	46,386
101-300-784-004	VEHICLE MAINTENANCE	34,673	43,280	39,128	14,957	30,000	35,000
101-300-784-007	VEHICLE DAMAGE/ACCIDENTS	(4,027)	574	1,550	(6,890)	2,000	2,000
101-300-801-001	PROFESSIONAL SERVICES	6,836	4,743	3,402	2,044	6,000	6,000
101-300-813-001	CONTRACTUAL SERVICES	5,260	428	120	60	500	500
101-300-820-001	TRAVEL, TRAINING & CONFERENCE	38,395	28,125	25,684	13,106	26,000	33,000
101-300-820-003	STATE (302) TRAINING	4,000	3,783	3,942	3,400	3,400	3,400
101-300-830-001	DUES & SUBSCRIPTIONS	1,640	1,650	2,149	1,730	2,000	3,000

CITY OF NILES							
Budget Worksheet - GF (300) Police							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
101-300-850-001	COMMUNICATIONS	24,135	22,842	24,277	11,155	29,200	29,200
101-300-877-001	SUPPLEMENTAL RETIREMENT - CITY	249	202	202	101	1,000	1,000
101-300-880-001	COMMUNITY PROMOTIONS	0	0	0	35	500	500
101-300-900-001	PRINTING & PUBLISHING	954	523	471	188	1,000	1,000
101-300-930-001	MAINTENANCE - OFFICE EQUIPMENT	19,623	20,226	17,348	1,823	21,730	22,530
101-300-930-004	OTHER EQUIPMENT - MAINTENANCE	12,986	15,019	12,685	10,578	19,100	19,100
101-300-932-001	REPAIRS & MAINTENANCE	1,236	6,543	(5,215)	84	500	500
101-300-940-001	RENTALS	25,292	25,024	29,889	0	35,000	35,000
101-300-956-008	MISCELLANEOUS	2,171	1,638	1,412	641	1,500	1,500
101-300-956-012	ATM EXPENSE CHARGES	0	0	258	0	0	0
101-300-956-016	INFORMANT & BUY MONEY	60	700	500	1,125	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	4,379	0	0	0
101-300-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	50,807	20,028	3,867	0	0
101-300-979-001	VEHICLE CAPITAL OUTLAY	89,506	136,328	27,500	8,024	0	40,000
101-300-999-001	TRANSFERS OUT	0	0	0	0	0	40,000
TOTAL EXPENDITURES		2,633,796	2,837,351	2,632,066	1,551,264	2,896,560	2,851,574

FIRE DEPARTMENT **(101-335)**

The International Fire Code, 2015 edition, has been adopted as the Official Fire Code for the City of Niles. It identifies the Fire Chief as being responsible for the administration and enforcement of the code, and under his direction the fire department, is responsible for the prevention, suppression and documentation of all fires as well as the storage and proper handling of hazardous substances within the City. The Department responds to a variety of emergency situations to limit loss of life, injury, and property damage. They are also responsible for the inspection of all commercial buildings for proper installation, operation, and maintenance of fire detection and suppression systems, as well as assuring adequate egress components and occupancy limitations are maintained. Finally, the department is very active with disaster preparedness activities within the City.

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

Department Staffing is currently made up of 3 shifts of 3 full time firefighters each who work 24 hour days or 54 hour work weeks. We currently maintain a minimum staffing level of 2. Our full time staff is supported by an average of 20 additional members who serve in either a Part-time, On-call, Volunteer or Cadet Capacity depending on their level of training. We still use Part-time members to work weekdays to provide additional response support while performing enforcement services in the community.

We were successful in receiving two grants in FY2016-17. The first was for thermal imaging cameras. These are valuable tools that greatly speed up building search as well as fire control efforts. We were able to update our technology with the grant picking up \$12,210 with the City's share coming in at \$3,188. Additionally, we were able to receive a grant for \$146,543 to be used to recruit, train and equip new On-call firefighters. The grant allows us to pay for training costs, training stipends, basic uniforms and PPE for new recruits.

Fire Crews responded to a total of 1114 emergency responses in 2016. On average structure fire responses number 35 to 45 per year. 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 EMS emergencies in the City. All duty firefighters, and most On-Call members 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 2016

- None

FY 2017

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

FY 2018

- Included will be a replacement of the utility/response/code vehicle.
- \$25,000 to be placed into the Equipment Replacement Fund in order to help with future Main Apparatus Purchases/Repairs.

CITY OF NILES							
Budget Worksheet - GF (335) Fire							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FIRE							
101-335-702-001	SALARIES & WAGES - FULL TIME	480,903	451,800	450,534	236,765	569,631	587,776
101-335-702-002	OVERTIME WAGES	47,960	23,554	22,732	13,126	35,000	35,000
101-335-703-001	SALARIES & WAGES - PART TIME	56,083	96,562	83,006	11,829	23,207	32,000
101-335-703-002	SALARIES & WAGES - BLDG INSPEC	0	0	0	0	0	0
101-335-714-001	FRINGES-FICA	16,195	15,763	14,744	5,150	11,060	11,431
101-335-714-003	FRINGES - MESC	0	0	0	0	0	0
101-335-714-004	FRINGES-GROUP MEDICAL INS	130,000	165,000	154,000	74,433	154,350	165,000
101-335-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-335-714-012	FRINGES-W/C INS PREMIUMS	15,388	15,797	16,025	7,985	15,918	18,374
101-335-714-017	FRINGES-PENSION CONTRI EXPENSE	142,386	139,368	155,939	211,762	211,762	109,979
101-335-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-335-717-008	PAYROLL - VACATION ALLOCATION	59,638	62,665	64,834	23,584	0	0
101-335-717-009	PAYROLL - HOLIDAY ALLOCATION	24,470	25,243	25,352	16,085	0	0
101-335-717-010	PAYROLL - PERSONAL HOL ALLOC	1,973	3,980	2,679	1,160	0	0
101-335-717-011	PAYROLL - SICK ALLOCATION	28,673	14,490	16,871	11,888	0	0
101-335-717-012	PAYROLL - INJURY PAY	6,978	1,618	0	0	0	0
101-335-717-013	PAYROLL - FUNERAL ALLOCATION	495	2,978	2,070	919	0	0
101-335-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-335-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-335-720-001	NON-WORK PAID	0	0	0	0	0	0
101-335-727-001	OFFICE SUPPLIES	1,860	771	1,075	28	3,000	3,000
101-335-733-001	COMPUTER EQUIPMENT & SUPPLIES	4,439	1,813	3,628	1,041	3,000	5,000
101-335-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-335-740-001	OPERATING SUPPLIES	11,824	7,530	6,025	2,207	8,000	8,000
101-335-740-004	OPERATING SUPPLIES - CUSTODIAN	1,348	1,460	1,598	478	2,000	2,000
101-335-741-001	PURCHASE OF FOOD	5,402	4,381	5,145	4,733	5,500	5,500
101-335-744-001	UNIFORMS	2,788	3,292	3,397	2,018	3,500	3,500
101-335-744-003	SAFETY EQUIPMENT	19,145	14,911	3,936	9,078	10,000	15,000
101-335-744-050	SAFETY EQUIPMENT - DHS	0	0	0	0	0	0
101-335-756-004	GASOLINE & OIL	15,380	9,783	9,104	3,412	10,000	10,000
101-335-784-004	VEHICLE MAINTENANCE	19,931	26,258	24,598	9,215	19,000	19,000
101-335-801-001	PROFESSIONAL SERVICES	4,164	1,760	1,780	1,278	2,500	2,500
101-335-802-001	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-335-820-001	TRAVEL, TRAINING & CONFERENCE	7,831	4,141	4,552	1,243	3,500	3,500
101-335-820-002	TVL, TRAIN & CONF-INSPECTORS	1,443	1,757	1,182	35	1,500	1,500
101-335-830-001	DUES & SUBSCRIPTIONS	170	848	612	0	750	750
101-335-850-001	COMMUNICATIONS	16,183	9,228	8,965	6,336	10,000	12,000
101-335-877-001	SUPPLEMENTAL RETIREMENT - CITY	634	603	508	254	600	600
101-335-880-001	COMMUNITY PROMOTIONS	4,082	713	590	2,260	1,500	1,500
101-335-900-001	PRINTING & PUBLISHING	100	40	70	0	200	200
101-335-920-001	UTILITIES	9,209	10,722	7,054	4,828	7,000	7,500
101-335-930-004	OTHER EQUIPMENT - MAINTENANCE	4,224	6,178	5,278	1,162	5,000	5,000
101-335-931-003	BUILDING REPAIRS - FIRE STATIO	505	0	1,871	2,944	0	2,000

CITY OF NILES							
Budget Worksheet - GF (335) Fire							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
101-335-932-001	REPAIRS & MAINTENANCE	9,369	7,450	2,728	2,001	2,500	3,000
101-335-956-008	MISCELLANEOUS	0	110	0	0	300	300
101-335-958-001	GRANT EXP-FIREFIGHTERS (FED)	931,272	0	1,600	7,513	0	0
101-335-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	4,125	0	0	0	0
101-335-979-001	VEHICLE CAPITAL OUTLAY	0	0	34,938	0	0	35,000
101-335-990-001	DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0
101-335-990-002	DEBT SERVICE - INTEREST	1,247	848	438	0	0	0
101-335-999-001	TRANSFERS OUT	0	0	0	0	0	25,000
TOTAL EXPENDITURES		2,083,692	1,137,540	1,139,458	676,750	1,120,278	1,130,910

EMERGENCY OPERATIONS CENTER (EOC)
(101-426)

The City's early warning siren system is funded from this line. The last of the 3 warning sirens was overhauled in FY13-14 hopefully extending their life at least a decade. These sirens are controlled through radio technology that is closing in on replacement. Emergency Maintenance for this system is also provided. In the FY2016-17 we were able to install upgraded radio equipment in the Sheffield and Grand Sirens. These updated controllers provide us with notification that our sirens are ready as they constantly send signals back and forth to the siren from dispatch. We plan to install the same system on the Silverbrook Siren during this budget at a cost of \$6500.

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 2016

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

FY 2017

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

FY 2018

- Install updated siren control radio in the Silverbrook Siren.

CITY OF NILES							
Budget Worksheet - GF (426) Emergency Operations							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
EMERGENCY OPS CENTER							
101-426-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-426-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-426-850-001	COMMUNICATIONS	467	350	478	250	400	500
101-426-930-004	OTHER EQUIPMENT - MAINTENANCE	0	0	0	0	0	0
101-426-930-007	MTNCE - OTHER EQUIPMENT	2,289	618	0	0	1,000	500
101-426-978-001	EQUIPMENT CAPITAL OUTLAY	0	4,600	0	0	6,500	6,500
101-426-999-001	TRANSFERS OUT	0	0	5,000	0	0	0
TOTAL EXPENDITURES		2,756	5,568	5,478	250	7,900	7,500

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

SIGNIFICANT CHANGES:

FY 2016

- None

FY 2017

- None

FY 2018

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

CITY OF NILES							
Budget Worksheet - GF (440) Streets & Highways							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
STREETS & HIGHWAYS							
101-440-702-001	SALARIES & WAGES - FULL TIME	129,761	127,913	126,982	68,843	160,331	179,546
101-440-702-002	OVERTIME WAGES	169	17	0	495	0	0
101-440-702-004	SALARIES/WAGES SEWER REPAIR	2,454	1,769	3,278	211	13,881	14,282
101-440-702-005	SALARIES/WAGES SEWER CLEANING	4,795	1,115	3,176	3,444	2,000	2,000
101-440-702-006	STREET DEPT. - NOT ACT 51	3,631	2,928	2,959	539	3,500	3,300
101-440-702-007	MOTOR POOL	65,252	68,392	63,122	29,906	80,000	75,000
101-440-702-010	SALARIES & WAGES - SIDEWALKS	7,304	3,733	2,833	2,324	6,500	6,000
101-440-702-011	SALARIES & WAGES - PARKING LOT	6,326	2,699	2,212	2,165	6,200	5,000
101-440-702-016	SALARIES & WAGES - SAFETY MTGS	794	919	660	664	1,000	1,300
101-440-702-017	SALARIES & WAGES - CHIPPING	0	0	0	0	0	0
101-440-702-018	SALARIES - STORM/FLOOD CLEANUP	35	0	208	14,834	0	0
101-440-702-249	SALARIES/WAGES-VEH MAINT BLDG.	514	45	122	0	0	0
101-440-702-300	SALARIES/WAGES - VEH MAINT PD	6,993	3,212	8,105	4,161	0	0
101-440-702-335	SALARIES/WAGES - VEH MAINT FD	1,411	1,960	3,482	2,193	0	0
101-440-702-500	SALARIES/WAGES-VEH MAINT UTIL	152	1,906	999	130	0	0
101-440-702-584	SALARIES/WAGES-VEH MAINT GOLF	355	906	428	0	0	0
101-440-703-001	SALARIES & WAGES - PART-TIME	0	0	0	0	0	0
101-440-704-001	SALARIES & WAGES - BONUS	0	0	0	0	0	0
101-440-714-001	FRINGES-FICA	11,775	11,441	12,008	6,654	10,801	11,132
101-440-714-003	FRINGES - MESC	0	0	0	0	0	0
101-440-714-004	FRINGES-GROUP MED INS (STREET)	39,000	49,500	46,200	23,100	46,200	49,500
101-440-714-006	FRINGES- FICA STREETS	44,137	42,916	42,865	23,075	35,701	37,540
101-440-714-007	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-440-714-012	FRINGES-W/C INS PREMIUMS	935	854	801	376	734	824
101-440-714-017	FRINGES-PENSION CONTRI EXPENSE	7,470	7,124	7,498	15,114	15,114	11,400
101-440-715-004	FRINGES-GROUP MED INS STREET	114,000	151,800	154,000	77,000	169,400	181,500
101-440-715-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-440-715-012	FRINGES- W/C INS PREMIUMS	15,544	16,103	16,656	8,290	16,217	18,610
101-440-715-017	FRINGES-PENSION (STREET)	30,733	30,513	35,969	74,927	74,929	53,717
101-440-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-440-717-008	PAYROLL - VACATION ALLOCATION	43,589	44,721	50,319	28,043	0	0
101-440-717-009	PAYROLL - HOLIDAY ALLOCATION	25,671	26,969	28,993	16,864	0	0
101-440-717-010	PAYROLL - PERSONAL HOL ALLOC	406	5,524	2,190	220	0	0
101-440-717-011	PAYROLL - SICK ALLOCATION	14,305	22,625	9,899	8,082	0	0
101-440-717-012	PAYROLL - INJURY PAY	4,138	407	0	0	0	0
101-440-717-013	PAYROLL - FUNERAL ALLOCATION	2,001	2,106	2,658	701	0	0
101-440-717-014	PAYROLL - JURY DUTY ALLOCATION	0	74	0	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	80,481	85,278
101-440-727-001	OFFICE SUPPLIES	405	2,931	287	49	2,000	2,000
101-440-727-002	OFFICE SUPPLIES - MOTOR POOL	243	232	15	0	300	300

CITY OF NILES							
Budget Worksheet - GF (440) Streets & Highways							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
101-440-733-001	COMPUTER EQUIPMENT & SUPPLIES	853	998	1,913	977	2,000	2,000
101-440-740-001	OPERATING SUPPLIES	33,089	12,627	21,165	9,352	25,000	25,000
101-440-740-003	OPERATING SUPPLIES - STORM SEW	76	0	0	0	0	0
101-440-740-005	OPERATING SUPPLIES - SAFETY EQ	4,032	5,158	8,995	2,451	5,000	7,000
101-440-740-006	OPERATING SUPPLIES - STREETS N	94,594	112,710	128,220	25,229	110,000	115,000
101-440-740-007	OPERATING SUPPLIES - MOTOR POO	12,065	2,672	6,459	2,082	6,000	5,000
101-440-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-440-756-004	GASOLINE & OIL	82,775	52,651	39,577	19,975	60,000	60,000
101-440-756-005	CAR ALLOWANCE/MILEAGE	0	0	2,408	2,521	3,600	6,000
101-440-784-004	VEHICLE MAINTENANCE	88,564	71,636	70,932	33,412	75,000	75,000
101-440-784-249	VEHICLE MAINTENANCE - BLDG.	292	16	680	0	1,250	1,250
101-440-784-300	VEHICLE MAINTENANCE - POLICE	16,212	11,172	22,245	5,617	30,000	33,000
101-440-784-335	VEHICLE MAINTENANCE - FIRE	4,812	4,310	6,836	3,579	19,000	19,000
101-440-784-500	VEHICLE MAINTENANCE - UTILITY	2,261	2,553	7,916	981	12,000	12,000
101-440-801-001	PROFESSIONAL SERVICES	4,796	4,906	2,029	339	8,000	8,000
101-440-813-001	CONTRACTUAL SERVICES	615	0	100	0	1,000	1,000
101-440-813-018	CONTR SERV-STORM/FLOOD CLEANUP	0	0	0	0	0	0
101-440-815-001	TRASH DISPOSAL	0	237	13	0	500	500
101-440-820-001	TRAVEL, TRAINING & CONFERENCE	101	1,702	1,840	807	3,000	3,000
101-440-830-001	DUES & SUBSCRIPTIONS	1,229	1,314	1,231	868	1,200	1,300
101-440-850-001	COMMUNICATIONS	8,466	3,506	2,877	2,338	4,000	4,000
101-440-850-002	COMMUNICATIONS - MOTOR POOL	3,729	4,917	7,074	2,366	4,000	5,000
101-440-850-003	COMMUNICATIONS - STORM SEWERS	263	225	225	255	300	300
101-440-900-001	PRINTING & PUBLISHING	268	227	379	0	500	500
101-440-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
101-440-932-003	REPAIRS & MTNCE - STORM SEWERS	1,518	1,467	0	291	1,500	1,500
101-440-932-008	REPAIRS & MTNCE - BRIDGES	0	0	0	0	0	0
101-440-932-009	REPAIRS & MTNCE - STREET	1,158	0	342	0	0	0
101-440-932-010	REPAIRS & MTNCE - SIDEWALKS	2,871	906	0	125	1,000	1,000
101-440-932-011	REPAIRS & MTNCE - PARKING LOTS	2,210	4,368	111	0	3,000	3,000
101-440-932-013	REPAIRS & MTNCE - ENGINEERING	398	328	0	0	400	400
101-440-932-014	REPAIRS & MTNCE - ALLEYS	0	0	0	0	0	0
101-440-932-018	REPAIRS & MTNCE - STORM/FLOOD	268	0	0	10,163	0	0
101-440-940-001	RENTALS	0	0	0	0	0	0
101-440-956-008	MISCELLANEOUS	6,624	6,536	10,820	3,907	7,000	10,000
101-440-956-019	MISC. SELF BALANCING EXPENSES	20,971	8,233	8,781	510	0	0
101-440-956-022	SELF BALANCING LABOR	27,548	14,637	19,264	4,097	0	0
101-440-958-020	GRANT EXPENDITURES-TMDL (FED)	0	0	0	0	0	0
101-440-977-001	OFFICE EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-440-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	1,675	20,041	0	0	0
101-440-979-001	VEHICLE CAPITAL OUTLAY	0	62,731	74,061	0	15,000	75,000
101-440-990-001	DEBT SERVICE	0	0	0	0	0	0
101-440-999-001	TRANSFERS OUT	30,000	31,113	41,976	0	30,000	30,000
TOTAL EXPENDITURES		1,036,956	1,058,885	1,137,434	544,646	1,154,539	1,242,979

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 2016

- None

FY 2017

- None

FY 2018

- None

CITY OF NILES							
Budget Worksheet - GF (520) Sanitation							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
SANITATION							
101-520-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-520-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-520-702-003	SALARIES & WAGES - LEAF PICK-U	36,620	31,287	31,783	31,729	35,000	35,000
101-520-702-017	SALARIES & WAGES - CHIPPING	19,527	8,153	11,986	3,824	20,000	20,000
101-520-702-018	SALARIES & WAGES-STORM CLEANUP	0	0	0	0	0	0
101-520-714-001	FRINGE BENEFITS	502	378	370	343	500	500
101-520-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-520-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-520-813-001	CONTRACTURAL SERVICES	0	0	0	0	0	0
101-520-813-018	CONTRACTURAL SER-STORM CLEANUP	0	0	0	0	0	0
101-520-815-001	TRASH DISPOSAL	0	0	0	0	0	0
101-520-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-520-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
TOTAL EXPENDITURES		56,649	39,818	44,139	35,896	55,500	55,500

PARKS
(101-690)

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

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

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

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

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2016

- None

FY 2017

- None

FY 2018

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

CITY OF NILES							
Budget Worksheet - GF (690) Parks & Recreation							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
PARKS & RECREATION							
101-690-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-690-702-012	STREET DEPARTMENT LABOR ONLY	314	380	8,195	410	1,500	3,000
101-690-702-013	STREET DEPT LABOR - TYLER	0	0	0	0	0	0
101-690-703-001	SALARIES & WAGES - PART TIME	10,442	9,128	11,573	2,749	12,403	12,000
101-690-703-050	SALARIES & WAGES - PT TYLER	0	696	7,294	1,985	6,000	7,500
101-690-714-001	FRINGES-FICA	794	697	1,474	359	1,234	1,395
101-690-714-003	FRINGES - MESC	4,520	3,870	4,786	4,636	4,800	2,000
101-690-714-012	FRINGES-W/C INS PREMIUMS	271	279	283	141	276	317
101-690-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-690-727-001	OFFICE SUPPLIES	0	0	24	0	0	0
101-690-740-001	OPERATING SUPPLIES	15,529	16,854	13,337	2,996	15,000	15,000
101-690-740-010	OPERATING SUPPLIES - OTHER	26	0	0	0	0	0
101-690-740-050	OPERATING SUPPLIES - TYLER	0	11,160	14,634	1,045	4,000	14,500
101-690-756-004	GASOLINE & OIL	808	520	416	0	600	600
101-690-784-004	VEHICLE MAINTENANCE	0	85	0	0	200	200
101-690-801-001	PROFESSIONAL SERVICES	0	127	127	0	0	0
101-690-813-001	CONTRACTUAL SERVICES	50,640	57,402	51,097	12,527	60,000	70,000
101-690-813-002	PROPERTY MAINTENANCE - WORK AS	0	0	0	0	0	0
101-690-813-050	CONTRACTUAL SERVICES - TYLER	0	1,709	555	600	5,000	2,000
101-690-814-002	BASEBALL UMPIRES	3,000	2,500	0	0	2,500	2,500
101-690-815-001	TRASH DISPOSAL	5,562	5,941	6,083	1,555	6,000	6,300
101-690-815-050	TRASH DISPOSAL - TYLER	0	124	164	31	1,000	1,000
101-690-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	10	32	0	0
101-690-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-690-850-001	COMMUNICATIONS	999	963	936	546	1,000	1,000
101-690-880-001	COMMUNITY PROMOTIONS	2,680	2,235	830	677	3,000	3,000
101-690-880-002	COMMUNITY PROMOTIONS - GRANTS	0	0	1,035	0	0	0
101-690-880-003	PARK PROGRAMS	9,000	9,000	9,000	9,000	9,000	0
101-690-900-001	PRINTING & PUBLISHING	586	43	62	25	500	500
101-690-920-001	UTILITIES	0	0	0	0	0	0
101-690-931-001	BUILDING REPAIRS	0	150	255	0	1,000	1,000
101-690-932-001	REPAIRS & MAINTENANCE	8,741	144	1,351	0	7,000	7,000
101-690-932-019	REPAIRS & MTNCE - VETERANS MEM	0	0	120	72	300	300
101-690-932-050	REPAIRS & MAINTENANCE - TYLER	0	450	3,756	0	0	0
101-690-956-008	MISCELLANEOUS	0	0	6,501	0	0	0
101-690-956-019	MISC. SELF BALANCING EXPENSES	0	0	0	0	0	0
101-690-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	6,381	0	0	0	0
101-690-999-001	TRANSFERS OUT	3,000	3,000	3,000	0	3,000	3,000
TOTAL EXPENDITURES		116,912	133,838	146,898	39,386	145,313	154,112

NILES HISTORY CENTER
(101-746)

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

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

SIGNIFICANT CHANGES:

FY 2016

- None

FY 2017

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

FY 2018

- Changes include salary increases and increased benefit costs

CITY OF NILES							
Budget Worksheet - GF (746) Museum							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
MUSEUM							
101-746-702-001	SALARIES & WAGES - FULL TIME	33,681	32,692	40,963	18,112	36,188	41,600
101-746-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-746-703-001	SALARIES & WAGES - PART TIME	27,648	30,792	46,737	21,174	27,128	35,690
101-746-714-001	FRINGES-FICA	4,948	5,177	6,916	3,092	4,974	0
101-746-714-004	FRINGES-GROUP MEDICAL INS	13,000	16,500	12,833	7,700	15,400	16,500
101-746-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-746-714-012	FRINGES-W/C INS PREMIUMS	86	88	91	46	90	171
101-746-714-017	FRINGES-PENSION CONTRI EXPENSE	2,554	2,407	2,561	5,160	5,161	0
101-746-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-746-717-008	PAYROLL - VACATION ALLOCATION	2,785	3,243	6,024	0	0	0
101-746-717-009	PAYROLL - HOLIDAY ALLOCATION	1,312	1,032	590	0	0	0
101-746-717-010	PAYROLL - PERSONAL HOL ALLOC	590	295	295	0	0	0
101-746-717-011	PAYROLL - SICK ALLOCATION	0	884	10,688	0	0	0
101-746-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-746-717-013	PAYROLL - FUNERAL ALLOCATION	0	737	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	716	740	532	414	750	750
101-746-733-001	COMPUTER EQUIP & SUPPLIES	200	80	2,805	1,379	0	0
101-746-740-001	OPERATING SUPPLIES	3,902	3,007	1,705	313	1,500	1,500
101-746-740-011	OPERATING SUPPLIES - EXHIBITS	488	396	302	0	200	200
101-746-740-012	OPERATING SUPPLIES - MUSEUM GI	12	408	391	0	300	300
101-746-740-013	OPERATING SUPPLIES - EDUCATION	541	4	199	0	150	150
101-746-801-001	PROFESSIONAL SERVICES	3,999	3,641	3,227	263	0	0
101-746-801-010	PROF SERVICES - ARCHEOLOGY	3,223	2,000	691	500	1,000	1,000
101-746-813-001	CONTRACTUAL SERVICES	20,748	19,451	17,390	4,576	17,000	17,000
101-746-820-001	TRAVEL, TRAINING & CONFERENCE	131	57	407	63	400	500
101-746-830-001	DUES & SUBSCRIPTIONS	265	265	275	334	400	500
101-746-850-001	COMMUNICATIONS	2,098	1,776	2,151	1,115	2,500	2,000
101-746-880-001	COMMUNITY PROMOTIONS	1,473	2,178	1,201	312	1,000	1,000
101-746-900-001	PRINTING & PUBLISHING	567	2,164	635	0	600	600
101-746-920-002	UTILITIES - CITY HALL & MUSEUM	12,846	11,518	8,627	5,055	10,000	17,640
101-746-932-001	REPAIRS & MAINTENANCE	8,133	5,699	18,794	1,274	1,500	1,500
101-746-956-008	MISCELLANEOUS	0	0	622	0	0	0
101-746-960-001	STATE GRANT EXP-MI HUMANITIES	0	0	114	4,964	0	0
101-746-960-005	STATE GRANT EXP-BER CNTY FOUND	0	0	0	489	0	0
101-746-978-001	OTHER EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL EXPENDITURES		145,946	147,231	187,766	76,335	126,241	138,601

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 2016

- None

FY 2017

- None

FY 2018

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

CITY OF NILES							
Budget Worksheet - GF (781,782) Tree Trimming and Removal							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
TREE TRIMMING							
101-781-813-001	CONTRACTUAL SERVICES	39,092	1,190	27,560	5,550	37,500	35,000
Total TREE TRIMMING:		39,092	1,190	27,560	5,550	37,500	35,000
TREE REMOVAL							
101-782-813-001	CONTRACTUAL SERVICES	32,066	36,458	40,023	22,047	35,000	40,000
101-782-900-001	PRINTING & PUBLISHING	18	19	0	0	0	0
Total TREE REMOVAL:		32,084	36,477	40,023	22,047	35,000	40,000
TOTAL EXPENDITURES		71,176	37,667	67,583	27,597	72,500	75,000

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

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

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

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

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

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

SIGNIFICANT CHANGES:

FY 2016

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

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - GF (800) Community Development							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
COMMUNITY DEVELOPMENT							
101-800-702-001	SALARIES & WAGES - FULL TIME	48,241	40,454	36,262	13,195	40,178	40,800
101-800-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-800-703-001	SALARIES & WAGES - PART TIME	0	2,630	3,314	4,373	3,120	3,900
101-800-714-001	FRINGES-FICA	4,123	4,083	3,302	1,613	3,247	3,300
101-800-714-004	FRINGES-GROUP MEDICAL INS	13,000	5,500	0	0	0	16,500
101-800-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-800-714-012	FRINGES-W/C INS PREMIUMS	160	190	176	76	147	150
101-800-714-017	FRINGES-PENSION CONTRI EXPENSE	4,437	4,302	4,214	0	5,161	5,817
101-800-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-800-717-008	PAYROLL - VACATION ALLOCATION	4,776	8,532	1,815	1,305	0	0
101-800-717-009	PAYROLL - HOLIDAY ALLOCATION	2,116	1,421	928	1,183	0	0
101-800-717-010	PAYROLL - PERSONAL HOL ALLOC	238	475	614	716	0	0
101-800-717-011	PAYROLL - SICK ALLOCATION	178	357	746	58	0	0
101-800-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-800-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-800-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-800-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-800-720-001	NON-WORK PAID	0	0	0	0	0	0
101-800-727-001	OFFICE SUPPLIES	337	72	2,409	155	500	500
101-800-733-001	COMPUTER EQUIP & SUPPLIES	110	2,564	1,194	65	0	0
101-800-736-001	POSTAGE EXPENSE	0	0	127	7	0	0
101-800-740-001	OPERATING SUPPLIES	0	0	0	8	0	0
101-800-801-001	PROFESSIONAL SERVICES	642	0	1,300	0	0	0
101-800-820-001	TRAVEL, TRAINING & CONFERENCE	3,917	1,494	2,493	840	1,500	1,500
101-800-830-001	DUES & SUBSCRIPTIONS	1,360	965	706	14	500	500
101-800-850-001	COMMUNICATIONS	2,811	1,564	1,613	804	1,500	1,000
101-800-880-001	COMMUNITY PROMOTIONS	138	0	3,368	0	2,000	2,000
101-800-900-001	PRINTING & PUBLISHING	215	192	446	133	1,000	500
101-800-920-002	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-800-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0
101-800-956-008	MISCELLANEOUS	0	135	59	0	0	0
101-800-974-001	LAND IMPROVEMENTS	0	0	0	15,000	0	0
101-800-977-001	OFFICE EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL EXPENDITURES		86,799	74,930	65,086	39,545	58,853	76,467

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 2016

- None

FY2017

- None

FY2018

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

CITY OF NILES							
Budget Worksheet - GF (953) General Insurance							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
GENERAL INSURANCE							
101-953-957-001	INSURANCE - GENERAL	109,116	113,191	119,898	119,713	120,000	130,000
101-953-957-002	GENERAL INSURANCE DEDUCTIBLES	0	0	0	0	0	0
TOTAL EXPENDITURES		109,116	113,191	119,898	119,713	120,000	130,000

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 2016

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

FY 2017

- None

FY 2018

- None

CITY OF NILES							
Budget Worksheet - GF (999) Miscellaneous							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
MISCELLANEOUS EXPENSE							
101-999-714-004	FRINGES-GROUP MED INS RETIREES	105,500	133,100	109,726	51,975	115,500	115,000
101-999-714-005	FRINGES - GROUP MED INS-DDA	13,000	16,500	15,400	0	0	0
101-999-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-999-877-001	SUPPLEMENTAL RETIREMENT - CITY	105	105	105	52	105	105
101-999-877-002	SUPPLEMENTAL RETIREMENT-UTILIT	0	0	0	0	0	0
101-999-940-001	RENTALS	0	0	0	0	0	0
101-999-956-008	MISCELLANEOUS	0	0	0	0	0	0
101-999-999-001	TRANSFERS OUT	36,004	30,951	60,937	0	66,300	67,500
TOTAL EXPENDITURES		154,609	180,656	186,168	52,027	181,905	182,605

MAJOR STREET FUND
(202)

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

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

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2016

- None

FY 2017

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

FY 2018

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

CITY OF NILES								
Budget Worksheet - Fund 202 (Major Highway)								
FY2018								
							2017-18	
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED	
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
FUND REVENUES								
202-100-539-001	STATE GRANTS	24,508	0	0	0	0	0	
202-100-574-002	GAS & WEIGHT	567,883	586,255	604,595	205,960	718,286	790,958	
202-100-601-001	CHARGES FOR SERVICES - COSTS	114,710	78,594	108,805	14,812	100,000	100,000	
202-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0	
202-100-664-001	INTEREST	647	3,170	3,549	1,460	0	0	
202-100-671-001	MISCELLANEOUS	0	0	0	0	0	0	
Total FUND REVENUES:		707,748	668,019	716,949	222,232	818,286	890,958	
EXPENDITURES								
PREVENTION - ROADS & STREETS								
202-463-702-001	SALARIES & WAGES - FULL TIME	65,676	62,918	68,681	30,455	60,000	60,000	
202-463-702-002	OVERTIME WAGES	11,161	6,914	6,615	3,328	10,000	10,000	
202-463-714-001	FRINGES	44,914	34,064	45,253	12,532	42,000	40,825	
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	40,418	54,548	59,082	21,822	50,000	50,000	
202-463-801-001	PROFESSIONAL SERVICES	23,959	10,500	0	7,500	40,000	40,000	
202-463-814-001	HIRED SERVICES	116,534	131,967	262,935	1,250	250,000	250,000	
202-463-815-001	TRASH DISPOSAL	1,817	3,314	3,126	480	4,000	4,000	
202-463-850-001	COMMUNICATIONS	0	2	0	0	0	0	
202-463-932-001	REPAIRS & MAINTENANCE	19,240	18,814	31,868	4,769	19,000	20,000	
202-463-974-006	LAND PURCHASES	0	0	0	0	0	0	
Total PREVENTION - ROADS & STREETS:		323,719	323,041	477,560	82,136	475,000	474,825	
PREVENTION - BRIDGES								
202-473-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	3,000	3,000	
202-473-714-001	FRINGES	0	0	0	0	1,803	1,750	
202-473-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0	
202-473-784-004	VEHICLE MAINTENANCE	0	2,900	0	0	0	0	
202-473-801-001	PROFESSIONAL SERVICES	14,200	8,800	67,991	9,200	15,000	15,000	
202-473-814-001	HIRED SERVICES	0	0	480	0	0	0	
202-473-815-001	TRASH DISPOSAL	0	0	0	0	0	0	
202-473-932-001	REPAIRS & MAINTENANCE	41	0	0	13,308	3,000	8,000	
Total PREVENTION - BRIDGES:		14,241	11,700	68,471	22,508	22,803	27,750	
TRAFFIC SERVICES MAINT								
202-474-171-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0	
202-474-702-001	SALARIES & WAGES - FULL TIME	12,593	9,699	9,742	8,216	15,000	20,000	
202-474-702-002	OVERTIME WAGES	1,658	2,740	0	0	1,500	1,500	
202-474-714-001	FRINGES	8,331	6,067	5,864	2,988	9,900	12,539	
202-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0	
202-474-740-001	OPERATING SUPPLIES	2,981	3,129	2,520	1,693	3,000	3,500	
202-474-784-004	VEHICLE MAINTENANCE	4,862	5,304	4,191	2,259	8,000	8,000	
202-474-932-001	REPAIRS & MAINTENANCE	55	3,472	5,936	0	4,000	5,500	
Total TRAFFIC SERVICES MAINT:		30,480	30,411	28,253	15,156	41,400	51,039	
WINTER MAINTENANCE								
202-478-702-001	SALARIES & WAGES - FULL TIME	26,621	15,046	17,538	8,343	30,000	30,000	
202-478-702-002	OVERTIME WAGES	17,730	12,777	8,980	8,871	14,000	14,000	
202-478-714-001	FRINGES	25,904	13,572	15,937	4,709	26,400	25,661	
202-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0	
202-478-740-001	OPERATING SUPPLIES	0	26,579	46,402	0	15,000	15,000	
202-478-784-004	VEHICLE MAINTENANCE	54,257	31,619	31,062	19,514	50,000	40,000	
202-478-932-001	REPAIRS & MAINTENANCE	10,203	3,463	0	375	8,000	8,000	

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Total WINTER MAINTENANCE:		134,715	103,056	119,919	41,812	143,400	132,661
ENGINEERING							
202-483-801-001	PROFESSIONAL SERVICES	20,616	20,616	20,616	5,154	20,538	20,949
Total ENGINEERING:		20,616	20,616	20,616	5,154	20,538	20,949
TRAFFIC SIGNALS							
202-485-702-001	SALARIES & WAGES - FULL TIME	0	35	0	0	200	200
202-485-784-004	VEHICLE MAINTENANCE	0	35	0	0	100	100
202-485-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
202-485-920-001	UTILITIES	2,793	1,972	1,283	855	2,300	2,000
202-485-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total TRAFFIC SIGNALS:		2,793	2,042	1,283	855	2,600	2,300
STATE TRUNKLINES MAINT							
202-486-702-001	SALARIES & WAGES - FULL TIME	9,928	9,770	7,235	3,207	10,000	10,000
202-486-702-002	OVERTIME WAGES	142	0	0	0	300	300
202-486-784-004	VEHICLE MAINTENANCE	7,635	9,969	8,039	951	8,000	10,000
202-486-813-001	MDOT PAVEMENT MAINTENANCE	0	0	0	0	0	0
202-486-932-001	REPAIRS & MAINTENANCE	6,236	4,640	4,519	63	4,300	4,000
Total STATE TRUNKLINES MAINT:		23,941	24,379	19,793	4,221	22,600	24,300
STREET SWEEPING							
202-488-702-001	SALARIES & WAGES - FULL TIME	1,406	1,209	1,441	496	1,500	1,500
202-488-702-002	OVERTIME WAGES	480	96	78	132	500	500
202-488-784-004	VEHICLE MAINTENANCE	5,039	3,344	1,860	356	750	1,000
202-488-815-001	TRASH DISPOSAL	2,517	1,934	1,544	480	750	2,000
202-488-850-001	COMMUNICATIONS	0	0	0	0	0	0
Total STREET SWEEPING:		9,442	6,583	4,923	1,464	3,500	5,000
INTERFUND TRANSFERS							
202-489-999-001	TRANSFERS OUT	70,000	70,000	70,000	0	70,000	70,000
Total INTERFUND TRANSFERS:		70,000	70,000	70,000	0	70,000	70,000
TREES & SHRUBS							
202-490-702-001	SALARIES & WAGES - FULL TIME	90	0	1,836	0	2,000	2,000
202-490-702-002	OVERTIME WAGES	0	15	30	0	100	100
202-490-784-004	VEHICLE MAINTENANCE	88	21	2,880	0	500	1,000
202-490-813-001	CONTRACTURAL SERVICES	0	0	1,400	0	0	0
202-490-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-490-932-001	REPAIRS & MAINTENANCE	0	0	258	0	0	0
Total TREES & SHRUBS:		178	36	6,404	0	2,600	3,100
DRAINAGE & BACKSLOPES							
202-491-702-001	SALARIES & WAGES - FULL TIME	1,979	855	3,534	825	3,000	3,000
202-491-702-002	OVERTIME WAGES	216	0	478	0	400	400
202-491-784-004	VEHICLE MAINTENANCE	1,791	450	3,248	580	3,000	3,000
202-491-932-001	REPAIRS & MAINTENANCE	411	794	7,400	0	1,000	1,000
Total DRAINAGE & BACKSLOPES:		4,397	2,099	14,660	1,405	7,400	7,400
GRASS & WEED CONTROL							
202-493-702-001	SALARIES & WAGES - FULL TIME	569	313	319	43	1,000	1,000
202-493-784-004	VEHICLE MAINTENANCE	604	817	621	92	750	750
202-493-813-001	CONTRACTURAL SERVICES	240	160	19,843	0	500	500
202-493-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total GRASS & WEED CONTROL:		1,413	1,290	20,783	135	2,250	2,250
TRAFFIC SERVICES MAINT							
202-494-702-001	SALARIES & WAGES - FULL TIME	510	378	421	176	1,000	1,000
202-494-702-002	OVERTIME WAGES	173	0	8	0	100	100
202-494-784-004	VEHICLE MAINTENANCE	150	342	372	78	500	500
202-494-932-001	REPAIRS & MAINTENANCE	4,911	47	91	0	500	500
Total TRAFFIC SERVICES MAINT:		5,744	767	892	254	2,100	2,100

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
PAVEMENT MARKING							
202-495-702-001	SALARIES & WAGES - FULL TIME	35	0	0	0	200	200
202-495-702-002	OVERTIME WAGES	0	0	0	0	0	0
202-495-740-001	OPERATING SUPPLIES	34	0	0	0	100	100
202-495-784-004	VEHICLE MAINTENANCE	15	0	0	0	100	100
202-495-932-001	REPAIRS & MAINTENANCE	0	0	0	0	100	100
Total PAVEMENT MARKING:		84	0	0	0	500	500
STATE TRUNKLINES WINTER MAINT							
202-497-702-001	SALARIES & WAGES - FULL TIME	5,406	3,858	2,658	1,775	8,500	8,500
202-497-702-002	OVERTIME WAGES	6,605	2,865	1,875	1,995	7,000	7,000
202-497-702-014	SALARIES & WAGES - SNOW HAULIN	1,087	842	536	486	1,500	1,500
202-497-740-001	OPERATING SUPPLIES	0	11,241	19,367	0	11,000	11,000
202-497-784-004	VEHICLE MAINTENANCE	16,983	9,580	7,310	4,920	20,000	15,000
202-497-932-001	REPAIRS & MAINTENANCE	5,061	1,344	0	125	5,000	5,000
Total STATE TRUNKLINES WINTER MAINT:		35,142	29,730	31,746	9,301	53,000	48,000
FRINGES							
202-502-714-001	FRINGES	16,468	7,118	12,185	2,119	16,000	16,000
202-502-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
Total FRINGES:		16,468	7,118	12,185	2,119	16,000	16,000
DISTRIBUTED EXPENSES							
202-503-750-001	OVERHEAD - STATE REIMBURSEMENT	0	0	0	0	0	0
202-503-956-007	OVERHEAD - STATE REIMBURSEMENT	8,840	3,846	9,065	1,141	8,400	8,400
Total DISTRIBUTED EXPENSES:		8,840	3,846	9,065	1,141	8,400	8,400
ADMINISTRATION							
202-504-956-015	BANK SERVICE FEES	0	0	0	0	0	0
Total ADMINISTRATION:		0	0	0	0	0	0
Total FUND EXPENDITURES:		702,213	636,714	906,553	187,661	894,091	896,574
NET REVENUES (EXPENDITURES)		5,535	31,305	(189,604)	34,571	(75,805)	(5,616)
BEGINNING FUND BALANCE						791,153	715,348
PROJECTED ENDING FUND BALANCE						715,348	709,732

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 2016

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

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - Fund 203 (Local Highway)							
FY2018							
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	2017-18
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
203-100-539-001	STATE GRANTS	24,508	31,562	94,685	0	30,000	0
203-100-574-002	GAS & WEIGHT	233,309	310,975	248,464	86,997	303,336	334,101
203-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
203-100-664-001	INTEREST	354	1,545	1,311	525	1,500	1,500
203-100-699-001	INTERFUND TRANSFER	100,000	101,113	111,976	0	100,000	100,000
Total FUND REVENUES:		358,171	445,195	456,436	87,522	434,836	435,601
EXPENDITURES							
PREVENTION - ROADS & STREETS							
203-463-702-001	SALARIES & WAGES - FULL TIME	57,491	102,465	98,189	48,666	95,000	100,000
203-463-702-002	OVERTIME WAGES	14,170	23,479	14,317	10,068	15,000	15,000
203-463-714-001	FRINGES	42,495	62,461	68,448	20,729	66,000	67,068
203-463-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-463-784-004	VEHICLE MAINTENANCE	59,562	133,905	132,338	45,900	75,000	92,000
203-463-814-001	HIRED SERVICES	53,141	126,853	98,009	1,250	50,000	100,000
203-463-815-001	TRASH DISPOSAL	1,719	6,875	5,530	0	4,000	5,000
203-463-850-001	COMMUNICATIONS	0	6	0	0	0	0
203-463-932-001	REPAIRS & MAINTENANCE	15,236	65,750	31,491	4,283	10,000	10,000
Total PREVENTION - ROADS & STREETS:		243,814	521,794	448,322	130,896	315,000	389,068
TRAFFIC SERVICES MAINT							
203-474-702-001	SALARIES & WAGES - FULL TIME	10,550	11,151	7,657	8,684	12,000	12,000
203-474-702-002	OVERTIME WAGES	264	20	67	109	300	300
203-474-714-001	FRINGES	6,390	5,488	4,680	1,993	7,380	7,173
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	2,628	3,140	3,369	1,637	3,000	3,200
203-474-932-001	REPAIRS & MAINTENANCE	1,115	1,001	917	291	1,500	1,000
Total TRAFFIC SERVICES MAINT:		20,947	20,800	16,690	12,714	24,180	23,673
WINTER MAINTENANCE							
203-478-702-001	SALARIES & WAGES - FULL TIME	19,148	12,539	8,847	9,828	14,000	14,000
203-478-702-002	OVERTIME WAGES	9,823	4,065	3,255	5,215	5,000	5,000
203-478-714-001	FRINGES	17,021	8,209	7,376	4,909	11,400	11,081
203-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-478-740-001	OPERATING SUPPLIES	0	278	619	0	1,000	1,000
203-478-784-004	VEHICLE MAINTENANCE	36,420	22,802	17,918	20,294	35,000	40,000
203-478-932-001	REPAIRS & MAINTENANCE	820	0	0	0	500	500
Total WINTER MAINTENANCE:		83,232	47,893	38,015	40,246	66,900	71,581
ENGINEERING							
203-483-801-001	PROFESSIONAL SERVICES	20,616	20,616	20,632	5,154	20,538	20,949
Total ENGINEERING:		20,616	20,616	20,632	5,154	20,538	20,949
Total FUND EXPENDITURES:		368,609	611,103	523,659	189,010	426,618	505,271
NET REVENUES (EXPENDITURES)		(10,438)	(165,908)	(67,223)	(101,488)	8,218	(69,670)
BEGINNING FUND BALANCE						315,694	323,912
PROJECTED ENDING FUND BALANCE						323,912	254,242

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 2016

- None

FY 2017

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

FY 2018

- None

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
209-100-601-001	CHARGES FOR SERVICES - COSTS	6,134	6,432	5,960	3,444	8,500	7,000
209-100-607-001	FEES	49,852	52,191	52,056	26,300	56,000	56,000
209-100-650-001	SALE OF FOUNDATIONS	10,501	6,830	10,943	3,925	9,000	8,000
209-100-650-002	SALE OF CEMETERY LOTS	51,092	51,838	60,954	21,450	56,000	58,000
209-100-664-001	INTEREST	96	167	102	31	100	100
209-100-671-001	MISCELLANEOUS	4,911	4,180	2,786	1,959	4,000	4,000
209-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
209-100-699-005	TRANSFER FROM TRUST	22,217	18,732	28,183	3,395	25,000	25,000
Total FUND REVENUES:		144,803	140,370	160,984	60,504	158,600	158,100
EXPENDITURES							
209-276-702-001	SALARIES & WAGES - FULL TIME	31,295	35,275	34,860	13,521	36,000	36,000
209-276-702-002	OVERTIME WAGES	1,211	1,310	1,814	364	1,192	1,200
209-276-702-012	STREET DEPARTMENT LABOR ONLY	1,286	958	388	29	1,000	500
209-276-702-016	SALARIES & WAGES - SAFETY MTGS	0	0	0	0	0	0
209-276-703-001	SALARIES & WAGES - PART TIME	14,363	14,038	13,879	5,889	14,825	14,820
209-276-714-001	FRINGES-FICA	53	7	6	0	3,921	3,995
209-276-714-003	FRINGES-MESC	0	0	0	0	0	0
209-276-714-004	FRINGES-GROUP MED INS	13,000	16,500	15,400	7,700	15,400	16,500
209-276-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
209-276-714-012	FRINGES-W/C INS PREMIUMS	1,140	1,170	1,187	592	1,157	1,329
209-276-714-017	FRINGES-PENSION CONTRI EXPENSE	3,713	13,524	17,742	7,572	7,572	5,129
209-276-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
209-276-717-008	PAYROLL - VACATION ALLOCATION	4,088	2,475	3,505	454	0	0
209-276-717-009	PAYROLL - HOLIDAY ALLOCATION	2,125	2,145	2,315	1,271	0	0
209-276-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	0	0	0
209-276-717-011	PAYROLL - SICK ALLOCATION	142	401	568	28	0	0
209-276-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
209-276-717-013	PAYROLL - FUNERAL ALLOCATION	567	0	0	0	0	0
209-276-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
209-276-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
209-276-720-001	NON-WORK PAID	0	0	0	0	0	0
209-276-720-002	NON-WORK PAID - STREET	0	0	0	0	0	0
209-276-727-001	OFFICE SUPPLIES	0	3	36	0	100	100
209-276-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	500	0
209-276-740-001	OPERATING SUPPLIES	3,466	7,221	3,974	1,463	2,500	3,000
209-276-756-004	GASOLINE & OIL	2,592	2,062	1,544	652	1,500	1,500
209-276-784-004	VEHICLE MAINTENANCE	1,110	878	3,499	184	1,000	500
209-276-801-001	PROFESSIONAL SERVICES	115	0	53	0	0	0
209-276-813-001	CONTRACTUAL SERVICES	58,840	64,396	64,576	30,830	65,000	65,000
209-276-815-001	TRASH DISPOSAL	996	996	996	498	1,000	1,000
209-276-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	10	0	0	0
209-276-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
209-276-850-001	COMMUNICATIONS	13	153	267	226	300	300

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
209-276-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
209-276-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0
209-276-931-001	BUILDING REPAIRS	18	0	0	0	400	0
209-276-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
209-276-956-008	MISCELLANEOUS	0	177	275	0	250	0
209-276-956-015	BANK SERVICE FEES	0	0	25	0	0	0
209-276-957-001	INSURANCE - GENERAL	1,811	1,952	2,358	2,363	2,300	2,300
209-276-968-001	DEPRECIATION EXPENSE	1,830	1,983	2,296	1,068	1,068	1,000
209-276-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
209-276-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
209-276-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		143,774	167,624	171,573	74,704	156,985	154,173
NET REVENUES (EXPENDITURES)		1,029	(27,254)	(10,589)	(14,200)	1,615	3,927
BEGINNING FUND BALANCE						33,017	34,632
PROJECTED ENDING FUND BALANCE						34,632	38,559

TIFA FUND
(211)

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

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

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

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

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

SIGNIFICANT CHANGES:

FY 2016

- None

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
TAXES							
211-100-402-001	REAL PROPERTY TAXES - CURRENT	87,690	87,013	56,282	47,577	55,000	49,465
211-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	11,206	15,336	2,629	0	2,500	6,000
Total TAXES:		98,896	102,349	58,911	47,577	57,500	55,465
GRANTS							
211-100-501-001	FEDERAL GRANTS - GENERAL	0	0	0	0	0	0
211-100-501-002	FED GRANTS - INCUBATOR KITCHEN	10,000	0	0	0	0	0
211-100-580-001	GRANT REVENUE - CITY	0	0	0	0	0	0
Total GRANTS:		10,000	0	0	0	0	0
MEMBERSHIPS							
211-100-607-001	MEMBERSHIPS - INDIVIDUAL	20	0	0	0	0	0
211-100-607-002	MEMBERSHIPS - FAMILY	300	100	100	0	0	0
211-100-607-003	MEMBERSHIPS - SUSTAINER	10,050	10,000	10,000	10,000	10,000	10,000
211-100-607-004	MEMBERSHIP - BUSINESS	0	0	0	0	0	0
Total MEMBERSHIPS:		10,370	10,100	10,100	10,000	10,000	10,000
OTHER REVENUES							
211-100-664-001	INTEREST	79	248	225	119	0	0
211-100-671-001	MISCELLANEOUS	1,062	175	5,058	6	0	0
211-100-673-001	SALE OF PROPERTY	0	0	2,986	2,232	4,000	10,000
211-100-674-001	CONTRIB FROM PRIVATE SOURCES	5,117	4,051	14,401	70,021	0	0
211-100-699-001	INTERFUND TRANSFER	16,150	15,100	20,000	0	30,400	31,500
Total OTHER:		22,408	19,574	42,670	72,378	34,400	41,500
HUNTER ICE FESTIVAL							
211-106-642-001	HUNTER ICE FEST- MERCH SALES	0	115	210	17	0	0
211-106-643-001	HUNTER ICE FEST- ICE CREAM	3,958	2,630	4,099	0	0	0
211-106-643-002	HUNTER ICE FEST- CHILI CRAWL	0	1,620	1,895	3,952	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	1,426	851	169	0	0	0
211-106-674-001	HUNTER ICE FEST- DONATIONS	0	267	10,362	10,770	23,200	25,000
211-106-675-001	HUNTER ICE FEST - SPONSORS	14,812	19,500	18,165	15,075	0	0
Total HUNTER ICE FESTIVAL:		20,196	24,983	34,900	29,814	23,200	25,000
BRIDGE BASH							
211-107-643-001	BRIDGE BASH - ICE CREAM	0	71	0	0	0	0
211-107-648-001	BRIDGE BASH - GATE TKT SALES	1,632	1,159	940	0	0	0
Total BRIDGE BASH:		1,632	1,230	940	0	0	0
MOVIES IN THE PARK							
211-108-642-001	MOVIES IN THE PK - MERCH SALES	0	0	0	0	0	0
211-108-671-001	MOVIES IN THE PK - OTHER	0	0	0	0	0	0
211-108-674-001	MOVIES IN THE PK - DONATIONS	0	0	0	0	0	0
211-108-674-002	MOVIES IN THE PK - IN KIND	0	0	0	0	0	0
211-108-675-001	MOVIES IN THE PK - SPONSORS	3,100	1,350	1,500	600	2,700	3,500
Total MOVIES IN THE PARK:		3,100	1,350	1,500	600	2,700	3,500
CONCERTS IN THE PARK							
211-109-642-001	CONCERTS IN THE PK-MERCH SALES	0	0	0	0	0	0
211-109-671-001	CONCERTS IN THE PK-OTHER	0	0	0	0	0	0
211-109-674-002	CONCERTS IN THE PK-IN KIND	0	0	0	0	0	0
211-109-675-001	CONCERTS IN THE PK-SPONSORS	0	0	0	0	0	0
Total CONCERTS IN THE PARK:		0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
SAFE TRICK OR TREAT							
211-110-674-001	SAFE TRICK OR TREAT-DONATE	0	0	0	0	0	0
211-110-674-002	SAFE TRICK OR TREAT-IN KIND	0	0	0	0	0	0
211-110-675-001	SAFE TRICK OR TREAT-SPONSORS	0	0	0	260	0	0
Total SAFE TRICK OR TREAT:		0	0	0	260	0	0
VISIT WITH SANTA							
211-111-671-001	VISIT WITH SANTA - OTHER	0	0	0	0	0	0
211-111-674-001	VISIT WITH SANTA - DONATIONS	0	0	0	0	0	0
211-111-674-002	VISIT WITH SANTA - IN KIND	0	0	0	0	0	0
211-111-675-001	VISIT WITH SANTA - SPONSORS	0	0	0	0	0	0
Total VISIT WITH SANTA:		0	0	0	0	0	0
HOLIDAY HOMECOMING							
211-112-642-001	HOLIDAY HOMECOMING-MERCH SALES	0	0	0	0	0	0
211-112-671-001	HOLIDAY HOMECOMING-OTHER	0	0	0	0	0	0
211-112-674-001	HOLIDAY HOMECOMING-DONATIONS	0	0	0	0	0	0
211-112-674-002	HOLIDAY HOMECOMING-IN KIND	0	0	0	0	0	0
211-112-675-001	HOLIDAY HOMECOMING-SPONSORS	0	0	125	2,845	0	2,000
Total HOLIDAY HOMECOMING:		0	0	125	2,845	0	2,000
FLOWERS							
211-130-674-001	FLOWERS - DONATIONS	0	0	0	0	0	0
211-130-674-002	FLOWERS - IN KIND	0	0	0	0	0	0
211-130-675-001	FLOWERS - SPONSORS	0	0	0	0	0	0
Total FLOWERS:		0	0	0	0	0	0
FRENCH MARKET							
211-131-642-001	FRENCH MARKET- MERCH SALES	0	0	0	0	0	0
211-131-670-001	FRENCH MARKET - VENDOR RENT	320	0	0	0	0	0
211-131-671-001	FRENCH MARKET - OTHER	0	0	0	0	0	0
211-131-674-001	FRENCH MARKET - DONATIONS	0	57	0	0	0	0
211-131-674-002	FRENCH MARKET - IN KIND	0	0	0	0	0	0
211-131-675-001	FRENCH MARKET - SPONSORS	0	0	0	0	0	0
Total FRENCH MARKET:		320	57	0	0	0	0
GALLERY BUILDING							
211-132-501-001	GALLERY BUILDING - HUD	0	0	0	0	0	0
211-132-670-001	GALLERY BUILDING - VENDOR RENT	0	0	0	0	0	0
211-132-671-001	GALLERY BUILDING - OTHER	0	0	89	0	5,000	5,000
211-132-674-001	GALLERY BUILDING - DONATIONS	0	0	0	0	0	0
211-132-674-002	GALLERY BUILDING - IN KIND	0	0	0	0	0	0
211-132-675-001	GALLERY BUILDING - SPONSORS	0	0	0	0	0	0
Total GALLERY BUILDING:		0	0	89	0	5,000	5,000
NECI							
211-133-501-001	NECI - HUD	0	0	0	0	0	0
211-133-670-001	NECI - ROOM RENT	0	1,259	2,395	147	0	0
211-133-670-002	NECI - OFFICE SPACE RENT	0	0	0	0	0	0
211-133-670-003	NECI - KITCHEN USE RENT	2,705	0	3,501	5,141	5,000	6,000
211-133-670-004	NECI - STORAGE RENT	0	0	0	0	0	2,400
211-133-671-001	NECI - OTHER	0	20	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

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Total NECI:		2,705	1,279	5,896	5,288	5,000	8,400
NILES THEN & NOW BOOK							
211-134-642-001	NILES THEN & NOW BOOK	4,253	185	0	0	0	0
211-134-642-002	NILES THEN & NOW BK-AMAZON	63	61	37	19	0	0
211-134-642-003	NILES THEN & NOW BK-MERCH SALE	44	120	387	537	0	0
211-134-671-001	NILES THEN & NOW BK-SHIPING	0	0	0	0	0	0
Total NILES THEN & NOW BOOK:		4,360	366	424	556	0	0
BRICKS							
211-135-642-001	BRICKS - BUY A BRICK	25	175	125	0	0	0
211-135-674-001	BRICKS - DONATIONS	0	0	0	0	0	0
211-135-674-002	BRICKS - IN KIND	0	0	0	0	0	0
Total BRICKS:		25	175	125	0	0	0
MISCELLANEOUS PROJECTS							
211-149-626-001	RUDOLPH BREAKFAST	0	0	0	0	0	0
211-149-642-001	INDE REVOLUTION - SALES	0	0	0	0	0	0
211-149-670-001	INDE REVOLUTION - RENT	0	0	0	0	0	0
211-149-674-001	DT DOLLARS - CONTRIBUTIONS	0	328	0	0	0	0
211-149-675-001	ARTS IN MOTION - SPONSORS	0	0	0	0	0	0
Total MISCELLANEOUS PROJECTS:		0	328	0	0	0	0
Total FUND REVENUES:		174,012	161,791	155,680	169,318	137,800	150,865
EXPENDITURES							
HUNTER ICE FESTIVAL							
211-806-741-001	HUNTER ICE FEST - CHILI CRAWL	0	442	490	120	0	0
211-806-741-002	HUNTER ICE FEST - ICE	10,526	7,823	11,247	15,160	23,200	40,000
211-806-741-003	HUNTER ICE FEST - ICE CREAM	5,003	1,395	2,195	1,953	0	0
211-806-765-001	HUNTER ICE FEST - MERCHANDISE	0	329	567	0	0	0
211-806-814-001	HUNTER ICE FEST - CARVERS FEE	24,756	13,550	18,500	16,975	0	0
211-806-826-001	HUNTER ICE FEST - CARVER FOOD	0	1,593	4,211	1,474	0	0
211-806-826-002	HUNTER ICE FEST - CARVER HOTEL	0	1,350	1,590	1,200	0	0
211-806-826-003	HUNTER ICE FEST - CARVER TRAVL	0	1,641	0	184	0	0
211-806-880-001	HUNTER ICE FEST - SPONSORSHIP	0	50	0	298	0	0
211-806-881-001	HUNTER ICE FEST - ADVERTISING	0	112	103	671	0	0
211-806-883-001	HUNTER ICE FEST - WARMING CTR	391	889	1,822	1,299	0	0
Total HUNTER ICE FESTIVAL:		40,676	29,174	40,725	39,334	23,200	40,000
BRIDGE BASH							
211-807-740-001	BRIDGE BASH - SUPPLIES	1,559	289	1,085	0	0	0
211-807-741-001	BRIDGE BASH - FOOD	0	0	0	0	0	0
211-807-881-001	BRIDGE BASH - ADVERTISING	30	0	13	21	0	0
211-807-882-001	BRIDGE BASH - PARTNER %	0	505	0	0	0	0
211-807-920-001	BRIDGE BASH - UTILITIES	0	0	0	0	0	0
Total BRIDGE BASH:		1,589	794	1,098	21	0	0
MOVIES IN THE PARK							
211-808-743-001	MOVIES IN THE PK - PURCH DVD'S	45	18	0	0	0	0
211-808-969-001	MOVIES IN THE PK - LICENSING	2,281	2,706	2,817	0	2,700	3,500
Total MOVIES IN THE PARK:		2,326	2,724	2,817	0	2,700	3,500
CONCERTS IN THE PARK							
211-809-814-001	CONCERTS IN THE PK - BANDS	1,200	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
211-809-932-001	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	1,150	0	0	0	0	0
Total CONCERTS IN THE PARK:		2,350	0	0	0	0	0
SAFE TRICK OR TREAT							
211-810-880-001	SAFE TRICK OR TREAT	0	64	0	331	0	0
Total SAFE TRICK OR TREAT:		0	64	0	331	0	0
VISIT WITH SANTA							
211-811-880-001	VISIT WITH SANTA	151	163	236	173	0	0
Total VISIT WITH SANTA:		151	163	236	173	0	0
HOLIDAY HOMECOMING							
211-812-880-001	HOLIDAY HOMECOMING	979	1,021	43	1,296	0	0
Total HOLIDAY HOMECOMING:		979	1,021	43	1,296	0	0
FLOWERS							
211-830-813-001	FLOWERS - CONTRACT	9,366	22,121	14,414	4,971	0	0
211-830-920-001	FLOWERS - IRRIGATION	827	1,974	7,632	300	0	0
211-830-932-001	FLOWERS - REPAIRS	0	0	0	0	0	0
Total FLOWERS:		10,193	24,095	22,046	5,271	0	0
FRENCH MARKET							
211-831-880-001	FRENCH MARKET - SET UP	1,009	55	0	0	0	0
211-831-881-001	FRENCH MARKET - ADVERTISING	0	0	168	0	0	0
211-831-920-001	FRENCH MARKET - UTILITIES	98	234	270	142	0	0
211-831-940-001	FRENCH MARKET - RENT	(156)	377	0	0	0	0
Total FRENCH MARKET:		951	666	438	142	0	0
GALLERY BUILDING							
211-832-880-001	GALLERY BUILDING - MAINTENANCE	242	1,538	0	0	0	0
211-832-890-001	GALLERY BLDG - ULTRACAMP GRANT	0	0	0	0	4,000	4,000
211-832-920-001	GALLERY BUILDING - UTILITIES	0	2,289	0	0	0	0
Total GALLERY BUILDING:		242	3,827	0	0	4,000	4,000
NECI							
211-833-743-001	NECI - SUPPLIES - GENERAL	319	2,309	2,004	250	750	1,000
211-833-743-002	NECI - SUPPLIES - KITCHEN	1,001	1,244	845	0	750	1,000
211-833-802-001	NECI - HUD	7,771	0	1,263	2,124	0	0
211-833-814-001	NECI - 1ST SOURCE LABOR	300	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	993	0	0
211-833-820-002	NECI - TRAINING - NECI	0	597	260	153	0	0
211-833-920-001	NECI - UTILITIES	591	6,631	5,252	1,415	3,500	4,000
211-833-978-001	NECI - EQUIPMENT - 1ST SOURCE	419	2,206	862	391	0	0
211-833-978-002	NECI - EQUIPMENT - KITCHEN	101	88	1,261	0	0	0
211-833-978-003	NECI - EQUIPMENT - TRAINING RM	0	0	0	0	0	0
Total NECI:		10,502	13,075	11,747	5,326	5,000	6,000
NILES THEN & NOW BOOK							
211-834-900-001	NILES THEN & NOW BK-PRINTING	2,680	0	422	0	0	0
211-834-900-002	NILES THEN & NOW BK-RECEPTION	0	0	0	0	0	0
211-834-900-003	NILES THEN & NOW BK-SHIPPING	0	0	6	0	0	0
Total NILES THEN & NOW BOOK:		2,680	0	428	0	0	0
BRICKS							
211-835-814-001	BRICKS - ENGRAVING AND INSTALL	0	0	156	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
211-835-932-001	BRICKS - REPAIRS AND MAINT	0	0	0	0	0	0
211-835-956-001	BRICKS - MISCELLANEOUS	0	0	0	0	0	0
Total BRICKS:		0	0	156	0	0	0
GENERAL AND ADMINISTRATIVE							
211-848-702-002	OVERTIME WAGES	0	0	0	0	0	0
211-848-702-012	STREET DEPARTMENT LABOR ONLY	13	0	0	0	0	0
211-848-703-001	SALARIES & WAGES - MANAGER	52,782	49,026	50,656	25,132	50,264	50,264
211-848-714-001	FRINGES - FICA	3,634	3,738	3,851	1,858	3,731	3,731
211-848-714-004	FRINGES-GROUP MED INS	0	0	0	7,700	15,400	16,500
211-848-714-012	FRINGES - W/C INS PREMIUMS	111	115	114	56	111	111
211-848-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
211-848-727-001	OFFICE SUPPLIES	434	904	439	135	1,000	500
211-848-733-001	COMPUTER EQUIPMENT & SUPPLIES	254	1,508	289	0	1,000	500
211-848-736-001	POSTAGE EXPENSE	0	386	294	68	1,000	1,000
211-848-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
211-848-801-001	PROFESSIONAL SERVICES	226	0	0	0	500	500
211-848-801-004	PROFESSIONAL SERVICES - CABLE	0	0	0	0	0	0
211-848-820-001	TRAVEL, TRAINING & CONFERENCE	3,666	2,032	5,922	266	4,000	5,000
211-848-830-001	DUES & SUBSCRIPTIONS	350	350	0	350	550	550
211-848-850-001	COMMUNICATIONS	947	1,151	1,633	502	1,000	1,500
211-848-880-002	DOWNTOWN LOAN PAYMENTS	4,000	4,000	8,000	0	4,000	4,000
211-848-900-001	PRINTING & PUBLISHING	90	2,000	2,129	480	1,000	0
211-848-920-001	UTILITIES	688	0	225	9	0	0
211-848-920-005	UTILITIES - CHARGING STATIONS	0	0	6	9	0	0
211-848-932-015	REPAIRS & MAINT - RIVERFRONT	467	334	642	0	0	0
211-848-932-016	REPAIRS & MAINT - DOWNTOWN	3,509	1,640	1,038	480	2,500	1,000
211-848-940-001	RENTALS	(1,500)	0	0	2,900	0	0
211-848-956-008	MISCELLANEOUS	436	1,204	982	0	500	500
211-848-956-015	BANK SERVICE FEES	0	0	15	0	15	0
211-848-956-020	PURCHASE OF PROPERTY	0	0	0	0	0	0
211-848-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
211-848-957-001	INSURANCE - GENERAL	34	35	36	39	36	36
211-848-977-001	OFFICE EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
211-848-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
211-848-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total GENERAL AND ADMINISTRATIVE:		70,141	68,423	76,271	39,984	86,607	85,692
MISC PROJECTS							
211-849-880-001	COMMUNITY PROMOTIONS	12,421	2,596	8,570	1,100	0	0
211-849-880-002	PARK PROGRAMS	0	0	0	0	0	0
211-849-880-003	DECORATE DOWNTOWN	1,115	610	2,134	1,447	500	2,000
211-849-880-004	RUDOLPH BREAKFAST	0	0	0	0	0	0
211-849-880-005	WEDDING WALK	0	0	0	0	0	0
211-849-880-006	GARAGE SALE	0	0	0	0	0	0
211-849-880-007	MAIN STREET - MERCHANDISE	0	0	0	0	0	0
211-849-880-008	ARTS IN MOTION - PRIZES	0	0	0	0	0	0
211-849-880-009	ARTS IN MOTION - ENTERTAINMENT	0	0	0	0	0	0
211-849-880-010	ARTS IN MOTION - ADVERTISING	0	67	155	0	0	0
211-849-880-011	ARTS IN MOTION - TENT	0	0	0	0	0	0
211-849-880-012	DOWNTOWN DOLLARS PROGRAM	315	150	295	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
211-849-880-013	INDE REVOLUTION MARKETPLACE	0	0	0	0	0	0
211-849-880-050	DESIGN COMMITTEE	0	2,697	4,905	500	0	0
211-849-880-051	ECON RESTRUCTURING COMMITTEE	0	0	0	0	0	0
211-849-880-052	ORGANIZATION COMMITTEE	0	0	0	0	0	0
211-849-880-053	ECON DEVELOP - BUILDINGS	0	0	0	0	0	0
Total MISC PROJECTS:		13,851	6,120	16,059	3,047	500	2,000
Total FUND EXPENDITURES:		156,631	150,146	172,064	94,925	122,007	141,192
NET REVENUES (EXPENDITURES)		17,381	11,645	(16,384)	74,393	15,793	9,673
BEGINNING FUND BALANCE						33,819	49,612
PROJECTED ENDING FUND BALANCE						49,612	59,285

BUILDING SAFETY DIVISION
(249)

Building inspection services are consolidated under the Fire Department in the Building Safety Division. This Division's budget includes one certified part-time Building Official, Guy Lewis, who we essentially share with the City of Buchanan, a full-time Executive Assistant. We have been able to maintain a part time 16hr a week Clerk Position with the help of CDBG. Without this position we would be unable to keep up with current workflow. Additionally the Division is approved by the State of Michigan to provide mechanical, electrical, and building permitting and inspection services. The mechanical and electrical inspections are provided by contracted State Certified Trades inspectors. Permit fees cover the cost of the contracted inspector with a small administration fee that helps to offset administrative costs.

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

SIGNIFICANT CHANGES:

FY 2016

- No significant Changes.

FY 2017

- No significant Changes

FY 2018

- No significant Changes

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
249-100-451-001	MULTIPLE DWELLINGS	0	0	0	0	0	0
249-100-452-001	ELECT & MECHANICAL PERMITS	26,690	33,894	33,668	15,742	35,000	35,000
249-100-452-002	ELECT & HEAT LICENSES/PERMITS	0	0	0	0	0	0
249-100-454-001	TAXI, BIKE & MISC LICENSES	0	0	0	0	0	0
249-100-460-001	BUILDING PERMITS/PLAN REVIEWS	50,796	53,591	40,124	14,881	53,000	50,000
249-100-461-001	DEMOLITION PERMITS	4,678	4,929	5,693	4,279	4,960	5,000
249-100-607-001	FEES	2,400	1,450	2,307	675	1,500	2,000
249-100-607-008	FEES - INSPECTION BUREAU	0	420	420	0	0	0
249-100-664-001	INTEREST	10	50	28	24	50	50
249-100-671-001	MISCELLANEOUS	400	414	1,048	574	450	1,000
249-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
249-100-699-001	INTERFUND TRANSFER	35,000	30,000	60,000	0	50,000	50,000
Total FUND REVENUES:		119,974	124,748	143,288	36,175	144,960	143,050
EXPENDITURES							
249-370-702-001	SALARIES & WAGES - FULL TIME	15,619	17,958	17,746	9,817	18,000	14,859
249-370-702-002	OVERTIME WAGES	914	93	518	235	2,000	2,000
249-370-703-001	SALARIES & WAGES - PART TIME	21,717	21,797	24,428	13,090	25,900	30,568
249-370-714-001	FRINGES-FICA	3,189	3,314	3,626	1,874	4,513	5,621
249-370-714-003	FRINGES - MESC	0	0	0	0	0	0
249-370-714-004	FRINGES-GROUP MEDICAL INS	13,000	16,500	15,400	7,700	15,400	16,500
249-370-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	105	105
249-370-714-012	FRINGES-W/C INS PREMIUMS	311	333	321	152	297	327
249-370-714-017	FRINGES-PENSION CONTRI EXPENSE	2,343	2,300	2,280	4,358	4,358	3,343
249-370-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
249-370-717-008	PAYROLL - VACATION ALLOCATION	2,760	2,751	3,449	470	2,014	3,150
249-370-717-009	PAYROLL - HOLIDAY ALLOCATION	1,550	1,382	1,984	775	1,209	1,233
249-370-717-010	PAYROLL - PERSONAL HOL ALLOC	413	485	109	201	1,989	2,208
249-370-717-011	PAYROLL - SICK ALLOCATION	244	272	207	476	940	1,409
249-370-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
249-370-717-013	PAYROLL - FUNERAL ALLOCATION	0	124	0	0	0	0
249-370-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
249-370-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
249-370-720-001	NON-WORK PAID	0	0	0	0	0	0
249-370-727-001	OFFICE SUPPLIES	1,096	192	895	496	1,000	0
249-370-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,869	33	2,063	2,067	1,500	3,000
249-370-736-001	POSTAGE EXPENSE	0	0	13	0	0	0
249-370-740-001	OPERATING SUPPLIES	708	1,310	174	157	1,500	1,500
249-370-756-004	GASOLINE & OIL	699	482	509	181	500	500
249-370-784-004	VEHICLE MAINTENANCE	983	307	1,393	0	1,000	1,000
249-370-801-001	PROFESSIONAL SERVICES	862	0	0	0	0	0
249-370-801-008	PROFESSIONAL SERVICES-MISC	0	0	0	0	0	0
249-370-813-001	CONTRACTURAL SERVICES	42,513	42,396	40,225	13,336	44,000	44,000
249-370-814-004	DEMOLITION	0	0	0	0	10,000	10,000
249-370-820-001	TRAVEL, TRAINING & CONFERENCE	813	4,414	951	0	2,500	2,500
249-370-830-001	DUES & SUBSCRIPTIONS	533	400	1,638	104	1,000	1,000

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
249-370-850-001	COMMUNICATIONS	5,518	3,338	4,368	747	3,000	2,000
249-370-900-001	PRINTING & PUBLISHING	9	767	442	149	400	400
249-370-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	100	100
249-370-956-008	MISCELLANEOUS	0	891	30	0	100	100
249-370-956-015	BANK SERVICE FEES	0	0	15	0	50	50
249-370-957-001	INSURANCE - GENERAL	1,291	1,319	1,442	1,507	1,500	1,507
249-370-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
249-370-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		119,954	123,158	124,226	57,892	144,875	148,980
NET REVENUES (EXPENDITURES)		20	1,590	19,062	(21,717)	85	(5,930)
BEGINNING FUND BALANCE						21,297	21,382
PROJECTED ENDING FUND BALANCE						21,382	15,452

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 2016

- None

FY 2017

- None

FY 2018

- None

CITY OF NILES							
Budget Worksheet - Fund 280 (Community Development Fund)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
280-100-572-003	PROGRAM INCOME	0	0	0	0	0	0
280-100-664-001	INTEREST	4	3	0	0	0	0
280-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		4	3	0	0	0	0
EXPENDITURES							
280-820-931-015	FACADE GRANT PROGRAM	3,000	0	0	0	0	0
280-820-931-016	SIGN GRANT PROGRAM	0	1,000	0	0	0	0
280-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
280-820-965-001	TRANSFERS OUT	0	0	0	0	0	0
280-820-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		3,000	1,000	0	0	0	0
NET REVENUES (EXPENDITURES)		(2,996)	(997)	0	0	0	0
BEGINNING FUND BALANCE						115	115
PROJECTED ENDING FUND BALANCE						115	115

DOWNTOWN DEVELOPMENT FUND
(281)

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

SIGNIFICANT CHANGES:

FY 2016

- None

FY 2017

- None

FY 2018

- None

CITY OF NILES							
Budget Worksheet - Fund 281 (DT Revolving Loan Fund)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
281-100-664-001	INTEREST	1	2	3	1	0	0
281-100-665-008	LOAN INT - MAJEREK	0	0	0	0	0	0
281-100-665-010	LOAN INT - LINDY'S	0	0	0	0	0	0
281-100-665-019	LOAN INTEREST - CAPRON	0	0	0	0	0	0
281-100-665-022	LOAN INT - STEIN & VINE LLC	0	0	0	0	0	0
281-100-665-025	LOAN INT - DANA HANKINS	0	0	0	0	0	0
281-100-665-026	LOAN INT - DANNY MANGOLD	0	0	0	0	0	0
281-100-665-028	LOAN INT - PASTRY CENTER	0	0	0	0	0	0
281-100-665-029	LOAN INT - TINA GREEN	0	0	0	0	0	0
281-100-665-030	LOAN INT INC-TRUESDELL/JOHNSON	0	0	0	0	0	0
281-100-665-031	LOAN INT INC-GOLDEN NUGGET	0	0	0	0	0	0
281-100-699-001	INTERFUND TRANSFERS	0	0	0	0	0	0
Total FUND REVENUES:		1	2	3	1	0	0
EXPENDITURES							
281-820-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
281-820-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
281-820-931-017	DOWNTOWN REHAB EXPENDITURES	0	0	0	0	0	0
281-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
281-820-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
281-820-958-010	GRANT EXPENDITURES - HUD	0	0	0	0	0	0
281-820-965-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)							
		1	2	3	1	0	0
BEGINNING FUND BALANCE						12,237	12,237
PROJECTED ENDING FUND BALANCE						12,237	12,237

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 2016

- None

FY 2017

- None

FY 2018

- None

CITY OF NILES							
Budget Worksheet - Fund 282 (C.H.I.P.)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
282-100-501-010	FEDERAL GRANTS - HUD	0	0	0	0	0	0
282-100-539-028	STATE GRANTS - MEDC	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	33	10	11	5	0	0
282-100-671-001	MISCELLANEOUS	0	0	0	0	0	0
282-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
282-100-699-001	INTERFUND TRANSFERS	0	0	0	0	0	0
282-100-958-001	UNKNOWN ACCOUNT	0	0	0	0	0	0
Total FUND REVENUES:		33	10	11	5	0	0
EXPENDITURES							
282-820-802-001	ADMINISTRATION FEES-FEDERAL	0	0	0	0	0	0
282-820-802-003	ADMINISTRATION FEES - CDC	0	0	0	0	0	0
282-820-931-014	C.H.I.P.	0	0	0	0	0	0
282-820-956-008	MISCELLANEOUS	0	0	0	0	0	0
282-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
282-820-957-001	INSURANCE - GENERAL	0	0	0	0	0	0
282-820-958-001	GRANT EXPENDITURES - MEDC	0	0	0	0	0	0
282-820-958-002	GRANT EXPENDITURES - MSHDA	0	0	0	0	0	0
282-820-958-003	GRANT EXP - MEDC FRONT ST	0	0	0	0	0	0
282-820-958-010	GRANT EXPENDITURES - HUD	0	0	0	0	0	0
282-820-964-001	REFUNDS	0	0	0	0	0	0
282-820-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)		33	10	11	5	0	0
BEGINNING FUND BALANCE						3,208	3,208
PROJECTED ENDING FUND BALANCE						3,208	3,208

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 2016

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

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - Fund 283 (HUD Entitlement Fund)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
283-100-501-009	FEDERAL GRANTS - ARRA	0	0	0	0	0	0
283-100-501-010	FEDERAL GRANTS - HUD	0	0	0	0	245,752	275,000
283-100-501-012	FERRY ST SCHOOL DEVELOPMENT	40,069	27,000	0	0	0	0
283-100-501-013	5TH ST NEIGHBORHOOD CTR PROGRAM	2,550	2,700	0	0	0	0
283-100-501-014	HOUSING ASSISTANCE PROGRAM	43,324	6,115	34,266	21,148	0	0
283-100-501-015	DOWN PAYMENT ASSISTANCE	0	0	0	0	0	0
283-100-501-016	RENTAL REHABILITATION PROGRAM	0	0	0	0	0	0
283-100-501-017	COMMUNITY GARDEN INITIATIVE	1,748	0	0	0	0	0
283-100-501-018	D/T STREETScape IMPROVEMENTS	0	0	0	0	0	0
283-100-501-019	CAPITAL INFRASTRUCTURE PROJECTS	110,920	0	0	0	0	0
283-100-501-020	THOMAS STADIUM	0	0	0	0	0	0
283-100-501-021	NEIGHBORHOOD PARK IMPVTS	1,574	0	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	0	95,000	53,300	0	0	0
283-100-501-024	CODE ENFORCEMENT	42,146	57,066	62,969	21,197	0	0
283-100-501-025	HOMELESS INTERVENTION	0	3,458	0	0	0	0
283-100-501-030	JOB CREATION PROGRAM	0	0	0	0	0	0
283-100-501-031	TECHNICAL ASSISTANCE	10,000	0	0	0	0	0
283-100-501-035	MUSEUM RENOVATION	98,300	38,506	29,841	0	0	0
283-100-501-037	SCHOOL RESOURCE OFFICER	0	0	13,616	7,292	0	0
283-100-501-038	PUBLIC SERVICES	0	0	20,000	0	0	0
283-100-501-066	PUBLIC FACILITY IMPROVEMENTS	0	0	0	0	0	0
283-100-501-068	TRANSPORTATION	0	5,000	0	0	0	0
283-100-501-090	CONTINGENCY PROJECTS	0	0	0	0	0	0
283-100-501-095	PROJECT ADMINISTRATION	49,903	17,677	31,288	12,835	0	0
283-100-572-003	PROGRAM INCOME	0	0	0	0	0	0
283-100-664-001	INTEREST	3	0	0	0	0	0
283-100-665-001	LOAN INT - D. HANKINS	0	0	0	0	0	0
283-100-665-002	LOAN INT - JILL ROBERTS	0	0	0	0	0	0
283-100-671-001	MISCELLANEOUS	1	0	0	0	0	0
283-100-674-001	CONTRIBUTIONS FROM PRIVATE SOU	0	0	0	0	0	0
283-100-674-002	CONTRIBUTIONS-COMMUNITY GARDEN	0	0	0	0	0	0
283-100-699-001	INTERFUND TRANSFERS	0	0	0	0	0	0
Total FUND REVENUES:		400,538	252,522	245,280	62,472	245,752	275,000
EXPENDITURES							
283-820-714-001	FRINGES - FICA	0	0	0	0	0	0
283-820-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
283-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
283-820-958-010	GRANT EXPENDITURES - HUD	0	0	0	0	0	0
283-820-958-011	STREETScape IMPROVEMENTS	0	0	0	0	0	0
283-820-958-012	STREETScape IMPROVEMENTS-ADMR	0	0	0	0	0	0
283-820-958-013	FRONT STREET IMPROVEMENTS	0	0	0	0	0	0
283-820-958-014	FRONT STREET IMPROVEMENTS-ADMR	0	0	0	0	0	0
283-820-958-015	5TH ST NEIGHBORHOOD DEV/FERRY	40,112	27,000	0	0	0	0
283-820-958-016	5TH ST NBHOOD CTR DEV/FERRY-AD	550	2,700	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 283 (HUD Entitlement Fund)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
283-820-958-020	5TH ST NBHOOD CTR PROGRAMMING	0	0	0	0	0	0
283-820-958-021	5TH ST NBHOOD CTR PROG-ADMR	2,000	0	0	0	0	0
283-820-958-022	HOMELESS INTERVENTION	0	2,794	0	0	0	0
283-820-958-023	HOMELESS INTERVENTION-ADMIN	0	664	0	0	0	0
283-820-958-025	OWNER-OCCUPIED HOUSING ASSIST	36,887	5,586	29,492	21,720	0	0
283-820-958-026	OWNER-OCC HOUSING ASSIST-ADMR	6,480	529	4,774	2,342	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	42,146	57,066	62,969	28,841	75,000	75,000
283-820-958-035	CORE AREA ECON DEV & INFRASTR	110,920	95,000	53,300	0	0	0
283-820-958-036	CORE AREA ECON DEV & INF -ADMR	0	0	0	0	0	0
283-820-958-037	SCHOOL RESOURCE OFFICER	0	0	13,616	11,598	0	15,000
283-820-958-038	PUBLIC SERVICES	0	0	20,000	0	36,863	20,000
283-820-958-040	BROWNFIELD ECONOMIC DEVELOPMENT	0	0	0	0	0	0
283-820-958-041	BROWNFIELD ECON DEV - ADMR	0	0	0	0	0	0
283-820-958-045	NBHOOD PARK IMPROVEMENTS	1,344	0	0	0	0	0
283-820-958-046	NBHOOD PARK IMPVTS - ADMR	230	0	0	0	0	0
283-820-958-047	COMMUNITY GARDENS-HUD	1,748	0	0	0	0	0
283-820-958-048	COMMUNITY GARDENS-PRIVATE	0	0	0	0	0	0
283-820-958-050	THOMAS STADIUM PARKING LOT	0	0	0	0	0	0
283-820-958-051	THOMAS STAD PARKING LOT- ADMR	0	0	0	0	0	0
283-820-958-055	SLUM & BLIGHT ELIMINATION	0	0	0	0	0	60,000
283-820-958-056	SLUM & BLIGHT ELIMINAT - ADMIN	0	0	0	0	0	0
283-820-958-060	JOB CREATION PROGRAM	0	0	0	0	0	0
283-820-958-061	TECHNICAL ASSISTANCE	10,000	0	0	0	0	0
283-820-958-065	MUSEUM RENOVATION	98,300	38,506	29,841	0	0	50,000
283-820-958-066	PUBLIC FACILITY IMPROVEMENTS	0	0	0	0	84,739	0
283-820-958-068	TRANSPORTATION	0	4,922	0	0	0	5,000
283-820-958-069	TRANSPORTATION - ADMIN	0	78	0	0	0	0
283-820-958-095	TOTAL PROJECT ADMINISTRATION	49,903	17,677	31,288	18,854	49,150	50,000
283-820-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		400,620	252,522	245,280	83,355	245,752	275,000
NET REVENUES (EXPENDITURES)		(82)	0	0	(20,883)	0	0
BEGINNING FUND BALANCE						18,839	18,839
PROJECTED ENDING FUND BALANCE						18,839	18,839

ECONOMIC DEVELOPMENT FUND
(297)

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

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

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

SIGNIFICANT CHANGES:

FY 2016

- Accounts adjusted for interest income from business loans.

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - Fund 297 (Economic Development)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
297-100-539-001	STATE GRANTS	0	0	0	0	0	0
297-100-664-001	INTEREST	540	973	1,071	443	0	4,116
297-100-665-009	INTEREST ON LOAN REPAY-TEM PAC	0	0	0	0	0	0
297-100-665-020	LOAN INTEREST - VISION MACHINE	0	0	0	0	0	0
297-100-665-021	INT - SPECIALTY PRODUCTS	0	0	0	0	0	0
297-100-665-023	INTEREST ON LOAN - INFONIT LLC	0	0	0	0	0	0
297-100-665-027	LOAN INT INC-NILES ACADEMY	0	0	0	0	0	0
297-100-665-031	LOAN INT-MICHAEL CLANCY	12	0	0	0	0	0
297-100-665-032	LOAN INT-THOMAS KESTERKE	0	0	0	0	0	0
297-100-665-033	LOAN INT-ULTRACAMP	1,133	1,392	1,253	572	0	0
297-100-665-034	LOAN INTEREST-BRYAN WILLIAMS	0	162	624	300	0	0
297-100-665-035	LOAN INTEREST-CHAMBER	0	146	191	73	0	0
297-100-665-037	LOAN INT-SLR PILATES	0	0	0	390	0	0
297-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
Total FUND REVENUES:		1,685	2,673	3,139	1,778	0	4,116
EXPENDITURES							
297-858-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
297-858-802-001	ADMINISTRATION FEES - FED	4,207	0	0	0	0	0
297-858-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
297-858-934-001	LAND REPAIR	0	0	0	0	0	0
297-858-956-015	BANK SERVICE FEES	0	0	0	0	0	0
297-858-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
297-820-958-004	GRANT EXPENDITURES - MNRTF	0	0	0	0	140,000	0
297-858-999-001	TRANSFERS OUT	0	0	0	0	0	15,000
Total FUND EXPENDITURES:		4,207	0	0	0	140,000	15,000
NET REVENUES (EXPENDITURES)		(2,522)	2,673	3,139	1,778	(140,000)	(10,884)
BEGINNING FUND BALANCE						471,704	331,704
PROJECTED ENDING FUND BALANCE						331,704	320,820

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 2016

- There are no projects planned for this fiscal year.

FY 2017

- There are no projects planned for this fiscal year.

FY 2018

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

CITY OF NILES							
Budget Worksheet - Fund 401 (Capital Grant)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
401-100-626-001	SERVICES RENDERED	0	0	0	0	0	0
401-100-626-002	SERVICES RENDERED - SIDEWALK R	0	0	0	0	0	0
401-100-664-001	INTEREST	62	113	120	57	100	100
401-100-672-009	SPECIAL ASSESSMENT - SIDEWALK	0	0	0	0	0	0
401-100-687-001	REFUNDS & REBATES	0	0	0	0	0	0
401-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		62	113	120	57	100	100
EXPENDITURES							
401-902-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
401-902-932-010	REPAIRS & MAINTENANCE - SIDEWA	10,031	2,500	0	0	0	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
Total FUND EXPENDITURES:		10,031	2,500	0	0	0	5,000
NET REVENUES (EXPENDITURES)		(9,969)	(2,387)	120	57	100	(4,900)
BEGINNING FUND BALANCE						35,346	35,446
PROJECTED ENDING FUND BALANCE						35,446	30,546

EQUIPMENT REPLACEMENT FUND
(402)

This fund was originally established primarily to begin “saving” for the down payment on a ladder fire engine. With the total cost of such a piece of equipment being so significant (\$650,000), it was impractical to try to budget for its replacement in any one year.

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

SIGNIFICANT CHANGES:

FY 2016

- None

FY 2017

- None

FY 2018

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

CITY OF NILES							
Budget Worksheet - Fund 402 (Equipment Replacement)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
402-100-607-050	PARK APPLICATION FEES	0	0	0	0	0	0
402-100-664-001	INTEREST	19	98	133	96	0	0
402-100-667-001	RENTAL OF PROPERTY	250	250	250	0	0	0
402-100-671-001	MISCELLANEOUS INCOME	0	0	6,576	3,353	0	0
402-100-674-001	CONTRIBUTIONS - FIRE DEPT.	6,640	1,285	175	100	250	25,250
402-100-674-002	CONTRIBUTIONS - POLICE DEPT.	0	0	0	0	0	40,000
402-100-699-001	INTERFUND TRANSFER	13,000	3,000	8,000	0	3,000	0
Total FUND REVENUES:		19,909	4,633	15,134	3,549	3,250	65,250
EXPENDITURES							
402-536-956-008	MISCELLANEOUS	0	0	0	0	0	0
402-536-956-015	BANK SERVICE FEES	0	0	0	0	0	0
402-536-990-001	DEBT SERVICE	0	0	0	0	0	0
402-536-999-001	TRANSFERS OUT	8,640	2,100	0	0	4,000	0
Total FUND EXPENDITURES:		8,640	2,100	0	0	4,000	0
NET REVENUES (EXPENDITURES)		11,269	2,533	15,134	3,549	(750)	65,250
BEGINNING FUND BALANCE						48,283	47,533
PROJECTED ENDING FUND BALANCE						47,533	112,783

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 2016

- None

FY 2017

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

FY 2018

- None

CITY OF NILES							
Budget Worksheet - Fund 412 (Industrial Park Assoc)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
412-100-664-001	INTEREST	96	206	225	92	200	200
412-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
412-100-699-001	INTERFUND TRANSFERS	0	0	0	0	0	0
Total FUND REVENUES:		96	206	225	92	200	200
EXPENDITURES							
412-857-702-012	STREET DEPT LABOR ONLY	0	0	551	0	0	0
412-857-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
412-857-813-001	CONTRACTUAL SERVICES	0	0	0	0	0	0
412-857-920-001	UTILITIES	884	461	473	0	0	0
412-857-932-001	REPAIRS & MAINTENANCE	0	0	8,517	2,000	0	0
412-857-956-015	BANK SERVICE FEES	0	0	0	0	0	0
412-857-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
412-857-974-009	INDUSTRIAL DR DEV PROJECT	0	0	0	0	0	0
412-857-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		884	461	9,541	2,000	0	0
NET REVENUES (EXPENDITURES)		(788)	(255)	(9,316)	(1,908)	200	200
BEGINNING FUND BALANCE						58,033	58,233
PROJECTED ENDING FUND BALANCE						58,233	58,433

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 2016

- None

FY 2017

- None

FY 2018

- None

CITY OF NILES							
Budget Worksheet - Fund 491 (Sewer Maintenance)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
491-100-462-001	SEWER PERMITS	0	1	2,306	1	100	100
491-100-664-001	INTEREST	59	92	104	74	100	100
491-100-667-590	SEWER MAINT - UTILITY DEPT	163,679	224,138	214,298	51,088	0	0
491-100-671-001	MISCELLANEOUS	425	140	137	140	0	0
491-100-699-002	INTERFUND TRANSFER - UTILITY	0	0	0	0	195,370	202,170
Total FUND REVENUES:		164,163	224,371	216,845	51,303	195,570	202,370
EXPENDITURES							
COLLECTION SEWER							
491-548-702-002	OVERTIME WAGES	79	398	0	0	500	500
491-548-702-004	SALARIES/WAGES SEWER REPAIR	13,795	13,328	11,817	0	14,000	14,000
491-548-702-005	SALARIES/WAGES SEWER CLEANING	28,432	40,456	49,486	17,707	45,000	50,000
491-548-702-019	SALARIES & WAGES - DPW	20,206	21,828	22,258	10,120	13,881	14,282
491-548-714-001	FRINGES	33,738	40,357	49,641	15,083	44,029	45,946
491-548-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
491-548-733-001	COMPUTER EQUIPMENT & SUPPLIES	910	0	0	0	0	0
491-548-740-001	OPERATING SUPPLIES	1,951	7,107	5,986	2,669	6,000	6,000
491-548-756-004	GASOLINE & OIL	5,540	5,364	5,884	1,654	4,000	4,500
491-548-784-004	VEHICLE MAINTENANCE	10,193	25,100	20,931	2,419	22,000	21,000
491-548-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
491-548-813-001	CONTRACTUAL SERVICES	8,251	23,310	0	0	0	0
491-548-815-001	TRASH DISPOSAL	0	228	1,137	0	0	0
491-548-850-001	COMMUNICATIONS	263	225	225	255	500	500
491-548-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
491-548-932-001	REPAIRS & MAINTENANCE	38,924	44,039	45,518	0	40,000	40,000
491-548-940-001	CUST PREMISE EXP - BACK UPS	0	0	0	0	0	0
491-548-956-015	BANK SERVICE FEES	0	0	0	0	0	0
491-548-957-001	INSURANCE - GENERAL	1,075	976	1,048	1,181	1,200	1,200
491-548-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
Total COLLECTION SEWER:		163,357	222,716	213,931	51,088	191,110	197,928
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	156	817	138	0	1,100	1,100
491-549-702-019	SALARIES & WAGES - DPW	0	0	0	0	0	0
491-549-714-001	FRINGES	178	439	170	0	660	642
491-549-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
491-549-740-001	OPERATING SUPPLIES	0	0	0	0	2,000	2,000
491-549-784-004	VEHICLE MAINTENANCE	65	168	60	0	500	500
Total INTERCEPTOR SEWER:		399	1,424	368	0	4,260	4,242
Total FUND EXPENDITURES:		163,756	224,140	214,299	51,088	195,370	202,170
NET REVENUES (EXPENDITURES)		407	231	2,546	215	200	200
BEGINNING FUND BALANCE						49,138	49,338
PROJECTED ENDING FUND BALANCE						49,338	49,538

JERRY TYLER MEMORIAL AIRPORT
(581)

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

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

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2016

- None

FY 2017

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

FY 2018

- Increase in revenues and expenses due to increased operations and fuel sales, the Public Works Director is handling all aviation fuels sales.
- Federal Grants will continue for the required aviation easements to assure clear approaches.

CITY OF NILES							
Budget Worksheet - Fund 581 (Airport)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
581-100-501-001	FEDERAL GRANTS	676,269	0	0	0	67,500	50,000
581-100-539-001	STATE GRANTS	20,514	0	117	0	3,750	0
581-100-620-010	DISCOUNT ON SALES TAX PAID	0	0	15	8	0	0
581-100-646-001	JET FUEL SALES	0	0	47,672	28,835	50,700	65,000
581-100-664-001	INTEREST	292	690	809	405	1,000	1,000
581-100-667-001	RENTAL OF PROPERTY	47,204	46,937	58,198	49,144	66,000	100,000
581-100-671-001	MISCELLANEOUS REVENUE	321	384	349	406	350	1,000
581-100-673-001	SALE OF PROPERTY	2,137	1,169	251	0	1,300	0
581-100-673-003	SALE OF EASEMENTS	0	0	0	0	0	0
581-100-699-001	INTERFUND TRANSFERS	1,004	951	937	0	900	1,000
Total FUND REVENUES:		747,741	50,131	108,348	78,798	191,500	218,000
EXPENDITURES							
581-537-702-002	OVERTIME WAGES	0	0	0	0	0	0
581-537-702-012	STREET DEPARTMENT LABOR ONLY	728	290	843	840	500	1,000
581-537-703-001	SALARIES & WAGES - PART TIME	4,359	5,112	6,734	2,997	4,000	6,000
581-537-714-001	FRINGES	333	405	508	242	300	500
581-537-714-012	FRINGES-W/C INS PREMIUMS	8	9	9	4	9	10
581-537-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
581-537-740-001	OPERATING SUPPLIES	878	671	2,173	298	1,000	1,200
581-537-756-004	GASOLINE & OIL	3,910	1,825	1,135	1,023	2,200	1,500
581-537-784-004	VEHICLE MAINTENANCE	2,847	502	1,984	282	2,200	2,000
581-537-796-001	JET FUEL PURCHASES	0	0	53,215	56,449	39,000	45,000
581-537-801-001	PROFESSIONAL SERVICES	500	627	177	0	500	500
581-537-813-001	CONTRACTUAL SERVICES	1,190	4,210	820	12,710	10,000	12,000
581-537-815-001	DEBRIS/TRASH REMOVAL	0	0	0	0	0	0
581-537-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	141	0	0	200
581-537-830-001	DUES & SUBSCRIPTIONS	0	223	211	0	200	250
581-537-850-001	COMMUNICATIONS	533	654	1,072	1,557	1,500	2,000
581-537-900-001	PRINTING & PUBLISHING	16	0	36	0	100	100
581-537-920-001	UTILITIES	5,901	5,696	6,278	5,229	11,000	11,000
581-537-930-004	MTNCE-OTHER EQUIPMENT	0	0	0	0	0	0
581-537-931-001	BUILDING REPAIRS	1,470	378	4,091	634	5,000	4,000
581-537-932-001	REPAIRS & MAINTENANCE	260	3,614	4,855	4,443	2,000	5,000
581-537-932-017	UST CLEANUP - AIRPORT	924	2,428	3,251	1,118	3,200	3,200
581-537-956-008	MISCELLANEOUS	123	3,260	460	0	1,000	2,000
581-537-956-015	BANK SERVICE FEES	0	25	1,295	858	100	1,300
581-537-957-001	INSURANCE - GENERAL	7,637	8,537	9,824	7,327	13,000	11,000
581-537-968-001	DEPRECIATION EXPENSE	130,929	168,114	168,114	84,057	83,000	80,000
581-537-974-006	LAND PURCHASE	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 581 (Airport)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
581-537-978-001	OTHER EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
581-537-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
Total FUND EXPENDITURES:		162,546	206,580	267,226	180,068	179,809	189,760
NET REVENUES (EXPENDITURES)		585,195	(156,449)	(158,878)	(101,270)	11,691	28,240
BEGINNING FUND BALANCE						1,621,914	1,633,605
PROJECTED ENDING FUND BALANCE						1,633,605	1,661,845

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 2016

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

FY 2017

- None- continue to purchase needed equipment.

FY 2018

- None- continue to purchase needed equipment.

CITY OF NILES							
Budget Worksheet - Fund 584 (Plym Park Golf)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
584-100-607-002	GREENS FEES	75,688	69,746	71,619	5,818	76,000	73,000
584-100-607-003	MEMBERSHIP FEES	26,930	25,970	25,703	680	30,000	26,000
584-100-607-005	CITY TOURNAMENT FEES	1,440	1,315	1,950	0	1,400	2,200
584-100-642-001	SALES - CONCESSIONS	8,417	7,890	8,138	832	10,000	10,000
584-100-645-001	SALES - GOLF MERCHANDISE	1,228	1,476	1,521	227	1,500	1,600
584-100-664-001	INTEREST	148	307	391	180	400	400
584-100-667-001	RENTAL OF PROPERTY	56,907	58,038	59,411	6,922	60,000	61,000
584-100-671-001	MISCELLANEOUS	1,464	636	2,498	355	1,000	1,500
584-100-674-001	CONTRIB FROM PRIVATE SOURCE	0	0	0	0	0	0
584-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		172,222	165,378	171,231	15,014	180,300	175,700
EXPENDITURES							
584-542-702-002	OVERTIME WAGES	1,191	0	0	0	0	0
584-542-702-012	STREET DEPARTMENT LABOR ONLY	0	48	236	137	300	300
584-542-703-001	SALARIES & WAGES - PART TIME	80,796	74,275	71,475	17,659	57,179	57,761
584-542-703-002	OVERTIME WAGES PT	0	0	0	0	0	0
584-542-714-001	FRINGES-FICA	6,221	5,652	5,463	1,354	3,545	3,581
584-542-714-003	FRINGES - MESC	13,656	10,531	6,344	7,444	10,000	6,200
584-542-714-012	FRINGES-W/C INS PREMIUMS	1,135	1,171	1,193	593	1,160	797
584-542-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
584-542-727-001	OFFICE SUPPLIES	21	49	49	2,319	0	1,000
584-542-740-001	OPERATING SUPPLIES	5,228	4,089	3,842	901	3,000	5,000
584-542-742-001	SUPPLIES - CONCESSION SALES	5,230	4,984	5,243	52	5,000	5,300
584-542-745-001	SUPPLIES - MERCHANDISE SALES	596	413	992	410	700	800
584-542-756-004	GASOLINE & OIL	6,194	6,952	3,909	800	6,000	5,000
584-542-784-004	VEHICLE MAINTENANCE	111	0	0	0	0	0
584-542-801-001	PROFESSIONAL SERVICES	254	695	1,319	0	0	0
584-542-813-001	CONTRACTUAL SERVICES	2,563	3,898	2,712	890	3,200	3,000
584-542-814-001	HIRED SERVICES	0	0	0	0	0	0
584-542-820-001	TRAVEL, TRAINING & CONFERENCE	0	0	65	0	200	200
584-542-830-001	DUES & SUBSCRIPTIONS	575	80	80	200	500	200
584-542-850-001	COMMUNICATIONS	619	699	880	1,280	100	1,000
584-542-900-001	PRINTING & PUBLISHING	812	376	646	347	500	500
584-542-920-001	UTILITIES	12,170	12,058	12,786	6,359	14,000	13,375
584-542-930-004	OTHER EQUIPMENT - MAINTENANCE	8,675	6,117	6,593	373	15,000	10,000
584-542-931-001	BUILDING REPAIRS	687	6,021	1,070	259	1,000	5,000
584-542-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
584-542-932-018	LAND REPAIRS & MAINTENANCE	6,220	5,436	5,914	1,300	6,000	6,000
584-542-956-008	MISCELLANEOUS	204	258	200	0	500	500
584-542-956-011	CREDIT/DEBIT CARD FEES	2,489	2,417	2,900	424	2,400	2,500
584-542-956-015	BANK SERVICE FEES	0	0	0	0	0	0
584-542-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
584-542-957-001	INSURANCE - GENERAL	2,949	3,076	2,948	1,933	3,000	3,000

CITY OF NILES							
Budget Worksheet - Fund 584 (Plym Park Golf)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
584-542-959-020	INTEREST PD ON ELECT DEPT LOAN	502	435	366	0	295	300
584-542-965-004	CASH OVER/SHORT	11	(1)	28	(30)	0	0
584-542-968-001	DEPRECIATION EXPENSE	5,187	4,686	5,723	2,343	4,000	4,000
584-542-974-001	LAND IMPROVEMENTS	0	59	0	0	0	0
584-542-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	4,000	0	30,000	30,000
584-542-999-001	DEBT SERVICE	0	0	0	0	0	0
Total FUND EXPENDITURES:		164,296	154,474	146,976	47,347	167,579	165,314
NET REVENUES (EXPENDITURES)		7,926	10,904	24,255	(32,333)	12,721	10,386
BEGINNING FUND BALANCE						182,645	195,366
PROJECTED ENDING FUND BALANCE						195,366	205,752

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

This fund accounts for all the revenues and expenditures related to the operations of the City DART buses. The city residents have regularly approved a ½ mill property tax levy to assist in the funding of this program. Significant revenues also are received through the Federal Transit Administration and the Michigan Department of Transportation to fund the operations and capital acquisitions necessary for DART.

Revenue Highlights

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

Revenue numbers from state and federal formula grants are estimates at this time. The Federal Transportation Administration has yet to approve FY17 grants, let alone FY18. These totals are an accurate estimation, but changes are expected in the coming months.

Federal transportation legislation (the FAST Act) will allow us to continue to utilize a portion of the annual Section 5307 grant to help fund operating expenses, and Section 5339 funding is available to assist with the purchase of revenue vehicles. For FY 2018, capital projects will be kept to a minimum and include the purchase of a replacement bus.

The budgeted FY 2018 surplus will be used to match future capital projects (i.e., bus replacements, facility repairs) and for operating reserves. Because the Michigan Department of Transportation does not guarantee that it will provide the full 20% match required for federal capital grants, local funding will be critical in order to maintain the vehicles, facility, and other equipment.

Expense Highlights

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

As previously stated, capital expenses for FY 2018 will be minimal and will include the purchase of a replacement bus.

SIGNIFICANT CHANGES

FY2016

- None

FY2017

- None

FY2018

- Changes include salary increases and increased benefit costs

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2018							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
588-100-402-001	REAL PROPERTY TAXES - CURRENT	84,570	94,157	86,755	4,618	90,000	90,000
588-100-402-006	REAL PROPERTY TAXES - CASS COU	457	186	182	183	450	450
588-100-411-011	DEL. REAL TAXES - DART SHARE	6,104	5,838	6,335	0	6,000	6,000
588-100-420-011	DELINQUENT PERSONAL PROPERTY -	68	58	47	5	0	0
588-100-437-001	IFT/CFT'S	2,042	1,359	429	63	1,400	1,400
588-100-444-001	PMTS IN LIEU OF TAXES-PILOT	909	1,043	624	0	800	800
588-100-501-001	FEDERAL GRANTS - PREVENT MAINT	146,920	131,748	111,261	37,379	125,575	110,000
588-100-501-002	FEDERAL GRANTS - OPERATING	126,428	125,000	125,180	0	110,000	125,000
588-100-501-003	FEDERAL GRANT - CAPITAL	71,312	81,609	89,192	0	56,000	56,800
588-100-539-001	STATE GRANTS - OPERATNG	43,552	130,300	152,394	74,598	139,277	152,484
588-100-539-002	STATE GRANTS - OPER (FED 5311)	0	0	0	0	0	0
588-100-539-003	STATE GRANTS - CAPITAL	6,800	19,915	22,299	0	14,000	14,200
588-100-539-005	STATE GRANTS - PREVENT MAINT	36,731	32,936	27,814	0	31,394	27,500
588-100-550-001	PLANNING PASS-THRU GRANT	4,688	0	0	0	0	0
588-100-573-001	LCSA - PP TAX REIMB	0	0	4,347	0	0	0
588-100-574-004	SALES & USE	0	0	0	0	0	0
588-100-626-001	PASSENGER FARES	70,849	83,930	68,424	37,139	71,500	71,500
588-100-664-001	INTEREST INCOME	106	722	973	751	300	300
588-100-667-001	RENTAL OF PROPERTY	0	0	0	0	0	0
588-100-671-001	MISCELLANEOUS INCOME	2,279	2,587	1,765	1,530	0	0
588-100-673-001	SALE OF PROPERTY	14,145	121	0	0	1,000	1,000
588-100-687-001	REFUNDS & REBATES	31	5,644	27	138	500	500
588-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total FUND REVENUES:		617,991	717,153	698,048	156,404	648,196	657,934
EXPENDITURES							
VEHICLE OPERATIONS							
588-010-503-002	UNIFORMS	2,721	2,079	1,706	509	2,500	2,500
588-010-503-003	ATTORNEY FEES	0	0	0	0	0	0
588-010-503-010	GENERAL MEDICAL EXPENSE	1,681	1,966	2,251	542	1,600	2,000
588-010-504-001	GAS & OIL	44,976	28,802	25,904	13,973	35,200	35,000
588-010-504-002	TIRES & TUBES	0	23	0	0	0	0
588-010-504-020	OFFICE SUPPLIES	468	620	452	231	500	500
588-010-505-001	TELEPHONE & INTERNET	58	63	50	0	0	0
588-010-507-001	VEHICLE LICENSE FEES	0	50	0	30	50	50
588-010-508-001	PURCHASED TRANSPO SERVICE	0	0	0	0	0	0
588-010-509-001	TRAINING	515	669	980	676	2,000	1,500
588-010-509-002	TRAVEL & MEETINGS	0	375	1,273	86	400	1,500
588-010-509-005	LEASE EXPENSE - REV VEHICLES	0	0	0	0	0	0
588-010-509-010	EQUIPMENT RENTAL	0	0	0	0	0	0
588-010-509-020	MISCELLANEOUS EXPENSE	0	0	614	0	0	0
588-010-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
588-010-702-003	SALARIES & WAGES - FT DISPATCH	53,071	43,725	46,395	21,063	52,000	48,000
588-010-703-001	SALARIES & WAGES - PT DRIVERS	116,357	130,328	130,691	65,958	132,000	134,000
588-010-703-003	SALARIES & WAGES - PT DISPATCH	0	9	0	0	0	0
588-010-714-001	FRINGES - FICA	12,804	13,210	13,302	6,611	14,076	13,847
588-010-714-004	FRINGES-GROUP MEDICAL INS	13,000	16,500	23,100	7,700	30,800	16,500
588-010-714-012	FRINGES - W/C INS PREMIUMS	992	2,167	2,200	1,097	2,147	2,406
588-010-714-017	FRINGES-PENSION CONTRI EXPENSE	3,051	2,950	3,232	3,472	3,472	2,501
Total VEHICLE OPERATIONS:		249,694	243,536	252,150	121,948	276,745	260,304

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
VEHICLE MAINTENANCE							
588-041-503-001	TOWING	260	110	555	0	500	500
588-041-503-002	UNIFORMS	355	390	446	206	500	500
588-041-503-010	GENERAL MEDICAL EXPENSE	50	86	346	100	200	200
588-041-504-001	GAS & OIL	715	4,159	894	526	1,500	1,200
588-041-504-002	TIRES & TUBES	0	669	0	580	600	500
588-041-504-003	VEHICLE PARTS & SUPPLIES	56,249	36,732	25,957	12,629	25,000	26,500
588-041-504-004	VEHICLE REPAIRS & MAINTENANCE	20,192	6,561	2,319	0	10,000	9,500
588-041-504-005	VEHICLE WASHING	140	0	0	0	0	0
588-041-504-016	EQUIPMENT MAINTENANCE	1,678	3,010	235	335	2,500	2,500
588-041-504-020	OFFICE SUPPLIES	162	35	19	24	400	200
588-041-505-001	TELEPHONE & INTERNET	1,226	607	1,137	265	1,000	1,000
588-041-505-002	UTILITIES	3,079	2,982	2,058	1,470	3,000	2,700
588-041-506-002	VEHICLE DAMAGE INSURANCE	0	0	0	0	0	0
588-041-507-001	VEHICLE LICENSE FEES	0	0	0	0	0	0
588-041-508-001	PURCHASED TRANSPOR SERVICE	0	0	0	0	0	0
588-041-509-001	TRAINING	737	890	1,577	161	1,500	1,600
588-041-702-001	SALARIES & WAGES - FT MAINT	58,503	57,791	48,342	23,716	58,000	56,000
588-041-714-001	FRINGES - FICA	4,427	4,396	3,628	1,790	4,437	4,284
588-041-714-003	FRINGES-MESC	0	5,068	2,172	0	0	0
588-041-714-004	FRINGES-GROUP MEDICAL INS	11,000	16,500	19,250	10,267	15,400	16,500
588-041-714-012	FRINGES - W/C INS PREMIUMS	292	507	434	238	467	546
588-041-714-017	FRINGES-PENSION CONTRI EXPENSE	2,672	3,011	3,468	6,723	6,723	4,925
Total VEHICLE MAINTENANCE:		161,737	143,504	112,837	59,030	131,727	129,155
NON-VEHICLE MAINTENANCE							
588-042-503-010	GENERAL MEDICAL EXPENSE	0	0	0	0	0	0
588-042-504-010	RADIO REPAIRS & MAINTENANCE	22	420	954	66	500	500
588-042-504-015	BUILDING REPAIRS & MAINTENANCE	8,752	7,059	9,603	4,696	7,500	8,500
588-042-504-016	EQUIPMENT MAINTENANCE	3,033	3,278	2,670	1,053	4,000	3,500
588-042-504-020	OFFICE SUPPLIES	972	3	1,629	863	500	600
588-042-506-001	BUILDING DAMAGE INSURANCE	624	651	957	1,054	900	900
588-042-508-001	PURCHASED TRANSPOR SERVICE	0	0	0	0	0	0
588-042-703-001	SALARIES & WAGES - PT MAINT	7,313	8,398	9,325	7,240	11,000	10,000
588-042-714-001	FRINGES - FICA	555	638	705	548	842	765
588-042-714-012	FRINGES - W/C INS PREMIUMS	58	99	38	1	0	0
588-042-714-017	FRINGES-PENSION CONTRI EXPENSE	584	635	358	0	0	0
Total NON-VEHICLE MAINT:		21,913	21,181	26,239	15,521	25,242	24,765
ADMINISTRATION							
588-160-503-002	ARMORED CAR SERVICES	0	0	0	0	0	0
588-160-503-003	PROFESSIONAL SERVICES	0	0	2,276	1,163	2,300	2,300
588-160-503-004	AUDIT FEES	2,550	0	5,000	0	5,000	1,750
588-160-503-005	GRANT ADMINISTRATION SERVICES	0	0	0	0	0	0
588-160-504-020	OFFICE SUPPLIES	2,106	5,524	4,161	999	2,500	2,500
588-160-505-001	TELEPHONE & INTERNET	3,967	3,485	6,059	1,274	4,000	4,000
588-160-505-002	UTILITIES	9,372	9,010	6,306	2,875	8,000	7,700
588-160-506-003	VEHICLE LIABILITY INSURANCE	3,443	3,707	8,806	3,415	3,700	3,800
588-160-506-004	BUILDING/PROPERTY LIABILITY INS	5,741	6,185	3,515	2,454	5,500	5,500
588-160-508-001	PURCHASED TRANSPOR SERVICE	0	0	0	0	0	0
588-160-509-001	TRAINING	175	1,042	382	125	2,500	2,500
588-160-509-002	TRAVEL & MEETINGS	2,803	1,816	913	0	2,500	2,500

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
588-160-509-003	ADVERTISING & MARKETING	1,215	702	360	376	1,400	1,300
588-160-509-004	ENTERTAINMENT	0	0	0	0	0	0
588-160-509-005	DUES & SUBSCRIPTIONS	2,175	2,225	3,463	3,340	2,250	3,500
588-160-509-006	PERMIT EXPENSE	100	100	100	100	100	100
588-160-509-020	MISCELLANEOUS EXPENSE	60	0	88	59	0	0
588-160-702-001	SALARIES & WAGES - FULL TIME	16,781	24,468	63,552	31,827	68,000	78,000
588-160-703-001	SALARIES & WAGES - PART TIME	25,895	23,803	849	1,848	0	0
588-160-714-001	FRINGES - FICA	3,248	3,613	4,902	2,567	5,202	5,967
588-160-714-004	FRINGES-GROUP MEDICAL INS	13,000	13,200	0	0	0	16,500
588-160-714-012	FRINGES-W/C INS PREMIUMS	154	247	261	143	280	344
588-160-714-017	FRINGES-PENSION CONTRI EXPENSE	1,290	1,300	1,108	0	1	1
588-160-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
588-160-956-015	BANK SERVICE FEES	0	24	0	15	0	0
588-160-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total ADMINISTRATION:		94,075	100,451	112,101	52,580	113,233	138,262
CAPITAL OUTLAY							
588-550-932-017	UST EXPENSES	0	0	0	0	0	0
588-550-975-001	BUILDING IMPROV-CAPITAL OUTLAY	32,432	0	29,975	0	0	0
588-550-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	9,675	0	0	0	0
588-550-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	45,680	0	0	0	0	0
588-550-979-001	VEHICLE CAPITAL OUTLAY	0	90,086	82,403	0	70,000	71,000
588-550-980-001	MISC FED GRANT EXPENDITURES	0	2,250	0	0	0	0
Total CAPITAL OUTLAY:		78,112	102,011	112,378	0	70,000	71,000
Total FUND EXPENDITURES:		605,531	610,683	615,705	249,079	616,947	623,485
NET REVENUES (EXPENDITURES)		12,460	106,470	82,343	(92,675)	31,249	34,449
BEGINNING FUND BALANCE						558,604	589,853
PROJECTED ENDING FUND BALANCE						589,853	624,302

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 2016

- None

FY 2017

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

FY2018

- None

CITY OF NILES							
Budget Worksheet - Fund 616 (Delinq Tax Revolving)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
616-100-402-001	REAL PROPERTY TAXES - CURRENT	0	0	0	0	0	0
616-100-403-006	R/E TAXES - CASS COUNTY	0	0	0	0	0	0
616-100-411-001	DEL. R/E TAXES - CITY SHARE	184,739	183,345	180,751	0	180,000	165,000
616-100-411-004	DEL. REAL TAXES - LIBRARY	1,278	1,903	505	0	22,000	24,000
616-100-411-008	DEL. REAL TAXES - SPECIAL ASSE	10,645	14,084	7,811	0	7,800	7,800
616-100-411-011	DEL. REAL TAXES - DART SHARE	6,534	6,483	6,495	0	6,500	6,000
616-100-445-001	INTEREST & PENALTY - REAL PROP	34	502	0	0	0	0
616-100-607-006	TAX COLLECTION FEES	19,126	5,732	6,145	0	6,000	6,000
616-100-664-001	INTEREST INCOME	2,927	1,567	8,368	(5,955)	3,000	3,000
616-100-672-007	SPECIAL ASSESSMENT - SMCAS	180	520	200	0	12,000	13,000
616-100-672-008	SPECIAL ASSESSMENT - PAVING	0	0	0	0	0	0
616-100-672-009	SPECIAL ASSESSMENT - SIDEWALK	0	0	0	0	0	0
Total FUND REVENUES:		225,463	214,136	210,275	(5,955)	237,300	224,800
EXPENDITURES							
616-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
616-959-964-002	TAX REFUNDS - GENERAL	22,602	5,155	3,978	5,298	10,000	10,000
616-959-964-003	TAX REFUNDS - SEWER BOND	0	0	0	0	0	0
616-959-964-004	TAX REFUNDS - LIBRARY	1,457	516	385	517	1,000	1,000
616-959-964-005	TAX REFUNDS - DART	6,766	6,013	6,457	160	5,000	5,000
616-959-964-006	TAX REFUNDS - SPECIAL ASSESSME	8,332	8,495	0	3,512	5,000	7,000
616-959-964-007	TAX REFUNDS - SMCAS	1,029	200	20	260	300	500
616-959-964-009	TAX REFUNDS - SIDEWALK REPAIR	0	0	0	0	0	0
616-959-999-001	TRANSFERS OUT	150,000	150,000	150,000	0	200,000	200,000
Total FUND EXPENDITURES:		190,186	170,379	160,840	9,747	221,300	223,500
NET REVENUES (EXPENDITURES)							
		35,277	43,757	49,435	(15,702)	16,000	1,300
BEGINNING FUND BALANCE							
						655,409	671,409
PROJECTED ENDING FUND BALANCE							
						671,409	672,709

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 2016

- None

FY2017

- None

FY 2018

- None

CITY OF NILES							
Budget Worksheet - Fund 679 (Local Imp Revolving Fund)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
679-100-664-001	INTEREST	85	184	207	211	200	200
679-100-672-006	SPECIAL ASSESSMENT #360	0	0	0	0	0	0
679-100-672-008	SPECIAL ASSESSMENT - #361	0	0	0	0	0	0
679-100-672-009	SPECIAL ASSESSMENT - #362	0	0	0	0	0	0
Total FUND REVENUES:		85	184	207	211	200	200
EXPENDITURES							
679-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
679-959-974-010	LAND IMP - BROWN ST. (SA #362)	0	0	0	0	0	0
679-959-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		0	0	0	0	0	0
NET REVENUES (EXPENDITURES)		85	184	207	211	200	200
BEGINNING FUND BALANCE						61,087	61,287
PROJECTED ENDING FUND BALANCE						61,287	61,487

INSURANCE FUND
(706)

The Insurance Fund is a proprietary internal service fund, which receives money from all the other funds plus employees contributions to pay for the employees' health insurance. The fund effectively has no fund balance as any money ever remaining in the fund is reserved to pay claims or will be refunded back to the individual departments.

The City is self-funded for employee health insurance, with stop loss coverage at \$60,000 per individual and just over \$1,700,000 aggregate for the total group.

SIGNIFICANT CHANGES:

FY 2016

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

FY 2017

- None

FY 2018

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

CITY OF NILES							
Budget Worksheet - Fund 706 (Insurance Fund)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
706-100-664-001	INTEREST	91	296	899	493	300	500
706-100-671-001	MISCELLANEOUS	151	0	0	0	0	0
706-100-687-001	REFUNDS & REBATES	4,348	10,094	46,693	140,550	20,000	30,000
706-100-699-001	INTERFUND TRANSFER	105,500	133,100	109,726	51,975	177,100	131,500
706-100-699-006	TRANSFER FROM GENERAL - HEALTH	768,700	979,550	916,041	432,996	934,755	1,002,503
706-100-699-008	TRANSFER FROM LIBRARY - HEALTH	0	0	0	0	0	0
706-100-699-009	TRANSFER FROM SEWAGE - HEALTH	161,850	198,440	186,956	91,912	176,000	177,705
706-100-699-010	TRANSFER FROM ELECTRIC - HEALT	219,543	291,954	292,022	138,735	249,900	277,695
706-100-699-012	TRANSFER FROM WATER - HEALTH &	168,658	225,981	187,328	87,748	200,900	148,500
706-100-699-013	HEALTH & LIFE/EMPLOYEE PORTION	141,239	152,396	162,320	81,453	180,000	165,000
706-100-699-015	LIFE/ADD/LTD-EMPLOYEE PORTION	3,723	3,756	3,926	2,208	4,000	4,500
Total FUND REVENUES:		1,573,803	1,995,567	1,905,911	1,028,070	1,942,955	1,937,903
EXPENDITURES							
706-999-714-001	FRINGES	116	60	101	250	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	0	0	0	0
706-999-717-004	EMPLOYERS GROUP INS - MEDICAL	1,698,135	1,894,448	1,525,965	1,183,513	1,950,000	1,950,000
706-999-717-005	EMPLOYERS GROUP INS - LIFE	14,141	14,542	14,698	7,610	15,000	15,000
706-999-717-006	EMPLOYEE ASSISTANCE SERVICES	1,558	3,455	3,387	2,493	2,500	3,000
706-999-717-007	EMPLOYER WELLNESS PROGRAM	1,839	3,574	2,523	2,678	2,000	4,000
706-999-717-009	COBRA ADMINISTRATION	1,235	1,232	1,118	700	1,200	1,500
706-999-717-010	INTEGRATED HEALTH ADVOCACY PRO	0	0	0	0	0	0
706-999-717-020	FLEX SPENDING EXPENSE	3,391	1,947	2,669	1,211	0	2,000
706-999-717-030	EMPLOYER HSA CONTRIBUTION	0	0	0	94,500	0	100,000
706-999-717-040	OPT OUT PAYMENT - PPO PLAN	0	0	0	4,500	0	4,500
706-999-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
706-999-801-001	PROFESSIONAL SERVICES	0	3,600	0	0	0	0
706-999-956-015	BANK SERVICE FEES	0	0	0	0	0	0
706-999-957-001	ACA - TRANS REINSURANCE FEE	0	20,790	10,296	6,534	21,000	0
Total FUND EXPENDITURES:		1,720,415	1,943,648	1,560,757	1,303,989	1,991,700	2,080,000
NET REVENUES (EXPENDITURES)		(146,612)	51,919	345,154	(275,919)	(48,745)	(142,097)
BEGINNING FUND BALANCE						522,438	473,693
PROJECTED ENDING FUND BALANCE						473,693	331,596

SILVERBROOK CEMETERY PERPETUAL CARE FUND
(711)

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

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

SIGNIFICANT CHANGES:

FY 2016

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

FY 2017

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

FY 2018

- None

CITY OF NILES							
Budget Worksheet - Fund 711 (Perpetual Care Fund)							
FY2018							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
711-100-650-003	PERPETUAL CARE OF LOTS	0	0	0	0	0	0
711-100-664-001	INTEREST	2,949	9	10	5	0	0
711-100-664-005	INTEREST - PERPETUAL CARE	4,800	10,844	10,070	(12,844)	13,000	13,000
711-100-664-006	INTEREST - DONOVAN SMITH	0	0	0	0	0	0
711-100-664-007	INTEREST - CEMETERY VANDALISM	0	0	0	0	0	0
Total FUND REVENUES:		7,749	10,853	10,080	(12,839)	13,000	13,000
EXPENDITURES							
711-276-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
711-276-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
711-276-956-015	BANK SERVICE FEES	0	0	0	0	0	0
711-276-999-001	TRANSFERS OUT	22,217	18,732	28,183	3,395	25,000	25,000
Total FUND EXPENDITURES:		22,217	18,732	28,183	3,395	25,000	25,000
NET REVENUES (EXPENDITURES)		(14,468)	(7,879)	(18,103)	(16,234)	(12,000)	(12,000)
BEGINNING FUND BALANCE						691,896	679,896
PROJECTED ENDING FUND BALANCE						679,896	667,896

PENSION FUND
(731)

1st Source Bank's trust department currently manages the pension funds for the City. Each department makes an annual contribution into this fund based on the annual actuarial evaluation. City employees also contribute a percentage of their gross pay each paycheck toward the pension plan. There are two plans: Plan A, which includes all full-time employees except police and fire; and Plan B, which includes policemen and firemen. Plan A employees currently contribute 6.92% of their gross wages; Plan B participants contribute 8%.

The City's Finance department processes the monthly pension payroll. This monthly payroll expense, along with administration fees to 1st Source Bank and actuarial service fees to Gabriel, Raeder, Smith & Co., make up the bulk of this fund's expenditures. Refunds of employees' contributions are issued to those employees who leave the City prior to being vested in the plan.

It is anticipated that the City will be moving the administration of both pension plans to MERS by the end of the current fiscal year. Employer contribution amounts for FY 2018 were based on the actuarial report provided by MERS, with a small cushion built in for contingency.

SIGNIFICANT CHANGES:

FY 2016

- None

FY 2017

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

FY2018

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

CITY OF NILES							
Budget Worksheet - Fund 731 (Pension)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
731-100-664-001	INTEREST	3,054,588	3,892,403	2,095,559	534,008	2,000,000	1,500,000
731-100-665-001	CHANGE IN FMV OF INVESTMENTS	(57,031)	(4,108,482)	559,134	1,077,668	0	500,000
731-100-671-001	MISCELLANEOUS	0	0	0	1	0	0
731-100-671-002	RETIREMENT - CITY & BPW SHARE	631,842	605,166	653,227	1,075,749	1,075,749	667,400
731-100-671-003	RETIREMENT - EMPLOYEE SHARE	358,390	342,220	345,109	192,548	350,000	385,000
731-100-671-004	RETIREMENT - LIBRARY SHARE	0	0	0	0	0	0
731-100-671-005	RETIREMENT - HOUSING SHARE	0	0	0	0	0	0
Total FUND REVENUES:		3,987,789	731,307	3,653,029	2,879,974	3,425,749	3,052,400
EXPENDITURES							
731-956-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
731-956-801-001	PROFESSIONAL SERVICES	157,189	135,939	131,734	56,526	140,000	100,000
731-956-874-001	PENSION PAYROLL	2,481,464	2,603,751	2,726,591	1,365,640	2,750,000	2,750,000
731-956-956-015	BANK SERVICE FEES	0	0	0	0	0	0
731-956-964-001	REFUNDS	36,764	80,118	109,441	18,667	50,000	50,000
Total FUND EXPENDITURES:		2,675,417	2,819,808	2,967,766	1,440,833	2,940,000	2,900,000
NET REVENUES (EXPENDITURES)		1,312,372	(2,088,501)	685,263	1,439,141	485,749	152,400
BEGINNING FUND BALANCE						30,188,537	30,674,286
PROJECTED ENDING FUND BALANCE						30,674,286	30,826,686

UTILITIES DEPARTMENT BUDGET

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

SIGNIFICANT CHANGES

FY 2016

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

FY 2017

- Electric Division budget request increased 0.72% to \$14,842,020 due to a June 1 \$400,000 increase in purchase power costs.
- Water Division budget request increased 1.06% to \$2,085,546 due to a \$25,000 well rebuild of Western Well.
- Wastewater Division budget request increased 0.39% to \$3,038,478 due to increased maintenance needs.
- Capital needs have increased to keep up with our aging infrastructure.
- Wastewater and water still have bonds.

FY 2018

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

Condensed Budget for Fiscal Year 2017-2018

	<u>Electric Division</u>	<u>Waste Water Division</u>	<u>Water Division</u>
Operating Revenue			
Regular	14,476,699	2,816,326	2,388,638
Industrial Pretreatment Program	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Revenue	<u>14,476,699</u>	<u>2,816,326</u>	<u>2,388,638</u>
Operating Expense			
Regular	13,433,757	2,578,964	1,692,157
Industrial Pretreatment Program	<u>0</u>	<u>28,076</u>	<u>0</u>
Total Operating Expense	<u>13,433,757</u>	<u>2,607,040</u>	<u>1,692,157</u>
Gross Operating Income	<u>1,042,942</u>	<u>209,286</u>	<u>696,481</u>
City Service			
Utility Service	0	0	5,000
Other City Service Performed Without Charge	<u>1,419,380</u>	<u>280,382</u>	<u>256,314</u>
Total City Service	<u>1,419,380</u>	<u>280,382</u>	<u>261,314</u>
Total Operating Income (Loss) Net of City Service	(376,438)	(71,096)	435,168
Bond Expense	0	72,745	53,083
Non-Operating Income			
Federal and State Grants	500,000	52,100	5,000
Other Income	<u>131,207</u>	<u>0</u>	<u>29,500</u>
Total Non-Operating Income	631,207	52,100	34,500
Net Income (Loss)	254,769	(91,741)	416,585
Add Cash Flow from:			
Depreciation	447,300	796,000	380,000
Mtnce - Replacement Plant Equip (Replacement Fund)	<u>0</u>	<u>13,000</u>	<u>0</u>
Cash Available from Operations	702,069	717,259	796,585
Less:			
Addition to Plant & Equip	(1,141,000)	(637,000)	(636,000)
Addition to Equip Replace Fd	0	(210,000)	0
Bond Principal Payment	0	(205,000)	(385,000)
Water Division Loan Payment	<u>31,900</u>	<u>0</u>	<u>(31,900)</u>
Increase (Decrease) to Cash	<u>(407,031)</u>	<u>(334,741)</u>	<u>(256,315)</u>

ELECTRIC DIVISION
(582)

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

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

SIGNIFICANT CHANGES

FY 2016

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

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
582-101-620-001	COLLECTION FEES	20,814	16,950	21,623	12,461	20,000	24,000
582-101-620-002	START SERVICE FEE	0	0	0	0	0	0
582-101-620-003	NSF CHECK RECOVERY FEES	1,807	1,751	1,720	905	1,800	1,800
582-101-620-004	METER TAMPERING FEES	193	987	1,266	423	500	500
582-101-620-005	METER TESTING FEES	0	0	0	0	0	0
582-101-620-006	PENALTIES	120,787	109,579	109,434	58,016	120,000	120,000
582-101-620-007	TAG NOTIFICATION FEE	3,100	12,640	13,536	7,716	13,000	15,000
582-101-620-010	DISCOUNT ON SALES TAX PAID	2,440	2,047	2,650	1,120	2,100	2,100
582-101-621-001	RECOVERY OF BAD DEBTS	11,047	13,626	13,138	5,777	13,500	11,500
582-101-623-001	AMPHITHEATER ELECTRIC PERMIT F	0	0	0	0	0	0
582-101-625-001	REFUNDS	0	0	(150,000)	0	0	0
582-101-642-001	RESIDENTIAL LIGHTING - CITY	4,562,160	4,677,468	4,840,514	2,443,414	5,016,000	5,116,508
582-101-642-002	RESIDENTIAL LIGHTING - RURAL	677,746	706,370	735,532	369,311	748,000	773,337
582-101-643-001	COMMERCIAL LIGHTING - CITY	3,090,758	3,315,042	3,555,698	1,740,740	3,464,218	3,638,146
582-101-643-002	COMMERCIAL LIGHTING - RURAL	412,481	424,328	423,903	191,655	438,500	400,558
582-101-643-003	SMALL POWER	1,810,039	1,710,327	1,664,478	759,301	1,604,780	1,614,273
582-101-643-004	MEDIUM POWER	1,145,294	1,151,391	1,182,382	602,233	1,200,000	1,285,165
582-101-644-001	DUSK TO DAWN LIGHTING	45,033	46,198	49,481	25,152	51,300	45,349
582-101-644-002	DUSK TO DAWN FLOOD LIGHTING	124,599	128,105	124,765	60,838	130,350	130,436
582-101-645-001	PUBLIC STREET & HIGHWAY LIGHTI	143,725	148,908	159,167	94,992	187,800	203,662
582-101-645-003	STREET LIGHTING - NILES TOWNSH	4,452	4,452	4,452	2,226	4,652	4,772
582-101-646-001	OTHER SALES TO PUBLIC AUTHORIT	463,972	449,002	489,626	267,272	510,770	566,616
582-101-647-001	INTERDEPARTMENTAL SALES	193,526	190,466	190,253	103,156	199,850	214,977
582-101-647-100	UNBILLED REVENUE	(29,018)	123,500	28,790	0	0	0
582-101-650-001	EOP - CUSTOMER SURCHARGE	0	0	0	0	0	0
582-101-650-002	REP - CUSTOMER SURCHARGE	0	0	0	0	0	0
582-101-655-001	HYDRO-DAM DECOMMISSION	0	341,654	670,876	144,382	318,000	308,000
Total OPERATING REVENUES:		12,804,955	13,574,791	14,133,284	6,891,090	14,045,120	14,476,699
NON-OPERATING REVENUES							
582-102-501-001	FEDERAL GRANTS	0	0	0	0	200,000	250,000
582-102-539-001	STATE GRANTS	0	0	5,000	0	130,000	250,000
582-102-626-001	SERVICES RENDERED	300	300	450	0	0	0
582-102-664-001	INTEREST	61,536	81,215	90,428	32,458	87,000	65,000
582-102-664-020	INT-SEWAGE/GOLF/GEN'L LOANS	39,348	1,282	4,305	0	295	2,707
582-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
582-102-667-002	RENTAL OF POLES	15,018	15,018	15,649	5,821	12,000	12,000
582-102-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
582-102-667-004	RENTAL OF BUILDINGS	44,491	43,601	40,521	20,634	44,000	40,000
582-102-671-001	MISCELLANEOUS	8,204	21,137	5,382	5,025	10,000	10,000
582-102-671-007	SALE OF SCRAP	6,317	2,895	1,849	751	4,000	1,500
582-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	948	0	0	0	0
582-102-674-001	CONTRIB FROM PRIVATE SOURCE	0	0	0	0	150,000	0
582-102-674-006	CAPITAL CONTRIBUTIONS	7,809	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	(412)	13,500	0	0	0	0
582-102-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total NON-OPERATING REVENUES:		182,611	179,896	163,584	64,689	637,295	631,207
Total REVENUES:		12,987,566	13,754,687	14,296,868	6,955,779	14,682,415	15,107,906
EXPENDITURES							
PRODUCTION							

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2018							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
582-001-748-004	MISC. POWER PLANT SUPPLIES & E	1,738	1,824	1,770	966	500	1,000
582-001-753-001	PURCHASED ELECTRIC POWER	9,252,382	9,665,999	9,529,211	4,857,529	9,900,000	9,700,000
582-001-770-014	MTNCE - POWER PLANT BUILDING	0	0	0	0	0	0
582-001-770-019	MTNCE - PARK IMPROVEMENTS	19,585	3,905	5,292	2,522	5,000	5,500
582-001-771-021	MTNCE - DAM AND FLUME	2,084	81	530	0	0	0
582-001-771-050	DAM REMOVAL EXPENSES	94,363	168,175	68,149	10,724	480,000	500,000
582-001-775-011	MTNCE - TURBINE AND GENERATOR	0	0	0	0	0	0
582-001-817-002	SAMPLING REBATES	0	0	0	20	0	0
Total PRODUCTION:		9,370,152	9,839,984	9,604,952	4,871,761	10,385,500	10,206,500
TRANSMISSION							
582-002-777-001	MTNCE-STRUCTURES AND IMPROVEME	0	0	0	0	0	0
582-002-778-001	MTNCE-GRANT & PARKWAY SWITCHIN	0	0	0	0	0	0
582-002-778-002	MTNCE-15TH & MERRIFIELD SWITCH	316	12	0	0	100	0
582-002-778-003	MTNCE-FORT ST SWITCHING STN	370	1,148	7,043	15	1,000	0
582-002-778-004	MTNCE-FRONT ST SWITCHING STN	0	1,897	0	0	250	0
582-002-778-005	MTNCE-15TH & LAKE SWITCHING ST	0	0	0	0	100	0
582-002-778-006	MTNCE-BRANDYWINE SWITCHING STN	176	0	0	0	500	0
582-002-778-008	MTNCE-PHILIP ROAD SWITCHING ST	0	0	15	0	100	0
582-002-778-009	MTNCE-INDUSTRIAL PARK SWITCHIN	0	0	0	0	100	0
582-002-778-010	MTNCE-PARKER SWITCHING SUB-STN	0	0	0	0	100	0
582-002-778-011	MTNCE-LAKE ST SWITCHING-AEP	0	253	755	243	100	0
582-002-779-001	MTNCE-OVERHEAD TRANSMISSION SY	7,395	29,079	9,144	696	35,000	20,000
582-002-780-001	MTNCE-UNDERGROUND TRANSMISSION	157	0	0	0	0	0
Total TRANSMISSION:		8,414	32,389	16,957	954	37,350	20,000
DISTRIBUTION							
582-003-706-001	PAYROLL-DIST SUPERVISION & ENG	41,766	38,086	37,163	20,941	48,430	50,380
582-003-707-005	INSPECTING & TESTING METERS	4,868	51,396	50,991	26,287	67,000	70,000
582-003-707-006	OPERATION - STOREROOM	24,306	27,702	27,730	14,089	34,500	34,500
582-003-717-005	PAYROLL - COMP TIME	(1,755)	(295)	766	385	0	0
582-003-717-008	PAYROLL - VACATION PAY	34,323	25,031	39,503	11,968	0	0
582-003-717-009	PAYROLL - HOLIDAY	16,007	14,929	15,525	7,973	0	0
582-003-717-010	PAYROLL - PERSONAL DAYS	3,695	6,327	6,226	1,720	0	0
582-003-717-011	PAYROLL - SICK PAY	31,331	25,380	20,870	4,728	0	0
582-003-717-012	PAYROLL - WORK INQUIRY	141	0	0	0	0	0
582-003-717-013	PAYROLL - FUNERAL	3,422	1,034	3,880	1,116	0	0
582-003-717-014	PAYROLL - JURY DUTY & OTHER	231	58	0	0	0	0
582-003-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
582-003-717-017	PAYROLL - WORKERS COMP	0	0	0	0	0	0
582-003-717-023	PAYROLL - RETROACTIVE PAY EXP	0	236	224	947	0	0
582-003-717-050	PAYROLL - COMPENSATED BENEFITS	32,431	(859)	(2,018)	0	0	0
582-003-744-001	UNIFORMS	11,032	7,221	8,298	3,782	8,500	8,500
582-003-744-004	RISK MGMT - EQUIP & MEETINGS	16,269	9,345	4,551	2,028	5,000	5,000
582-003-745-001	STOCK INVENTORY ADJUSTMENT	(97)	(1,945)	1,116	16,421	0	0
582-003-755-001	SUPPLIES/LABOR-BROADWAY SUBSTN	471	199	203	88	100	25,000
582-003-755-002	SUPPLIES/LABOR-EASTSIDE SUBSTN	193	199	203	88	100	100
582-003-755-003	SUPPLIES/LABOR-FORT ST SUBSTN	263	199	203	88	100	100
582-003-755-004	SUPPLIES/LABOR-FRONT ST SUBSTN	193	199	203	88	100	2,500
582-003-755-005	SUPPLIES/LABOR-INDUSTRIAL PARK	193	199	203	88	100	100
582-003-755-006	SUPPLIES/LABOR-BRANDYWIND SUBS	193	199	203	88	100	100
582-003-755-007	SUPPLIES/LABOR-WESTSIDE SUBSTN	193	199	203	88	100	100
582-003-756-004	GASOLINE & OIL	27,601	20,368	15,189	6,368	12,000	13,000
582-003-756-005	CAR ALLOWANCE/MILEAGE	1,930	552	55	0	500	500
582-003-758-001	VOLTAGE SURVEYS	1,184	0	0	0	2,000	2,000
582-003-758-003	REMOVING & RESETTING TRANSFORM	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2018							
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	2017-18
							PROJECTED
582-003-759-001	MAPS AND RECORDS	9,661	18,301	4,353	1,286	1,000	5,000
582-003-762-001	UAS						40,000
582-003-770-016	GENERAL SUPPLIES EXPENSE	4,282	3,245	4,027	2,373	2,500	0
582-003-775-006	MTNCE - STOREROOM EQUIPMENT	11	216	0	0	0	0
582-003-775-008	MTNCE - FIELD EQUIPMENT	237	515	6,783	1,203	10,000	2,500
582-003-779-002	MTNCE - OVERHEAD DISTRIBUTION	263,340	344,709	328,540	174,680	400,000	390,000
582-003-779-005	MTNCE - DUSK TO DAWN LIGHTS	1,247	755	2,082	833	2,000	1,500
582-003-779-006	MTNCE - DISTRIBUTION TRANSFORM	1,412	2,536	0	0	1,500	0
582-003-779-008	MTNCE - RESIDENTIAL ST LIGHTS	15,384	13,904	15,487	9,526	18,000	20,000
582-003-779-009	MTNCE - DOWNTOWN ST LIGHTS	430	11,856	1,081	938	10,000	10,000
582-003-779-010	MTNCE - RECREATION FIELD LTS	0	0	2,235	0	0	10,000
582-003-779-011	MTNCE - TRAFFIC SIGNALS	1,831	158	0	0	500	500
582-003-779-013	TREE TRIMMING - LINE CLEARANCE	146,552	170,521	160,855	34,211	150,000	150,000
582-003-780-002	MTNCE - DOWNTOWN UNDERGROUND S	3,177	295	1,754	0	500	500
582-003-780-003	MTNCE - RESIDENTIAL UNDERGROUN	1,677	(5)	509	67	500	100
582-003-780-004	MTNCE - COMM UNDERGROUND	1,717	210	4,859	4,996	1,000	5,000
582-003-781-001	CUSTOMER PREMISE EXPENSE	0	136	0	0	0	0
582-003-782-001	MTNCE BLDG & GROUNDS - BROADWA	1,277	709	4,140	16	1,000	75,000
582-003-782-002	MTNCE BLDG & GROUNDS - EASTSID	1,063	328	328	8	1,000	500
582-003-782-003	MTNCE BLDG & GROUNDS - FORT ST	310	389	3,104	0	500	500
582-003-782-004	MTNCE BLDG & GROUNDS - FRONT S	889	768	3,476	487	500	500
582-003-782-005	MTNCE BLDG & GROUNDS - INDUSTR	807	1,018	1,035	8	500	500
582-003-782-006	MTNCE BLDG & GROUNDS - BRANDYW	319	1,307	608	8	500	500
582-003-782-007	MTNCE BLDG & GROUNDS - WESTSID	853	703	1,278	8	500	500
582-003-782-021	SNOWPLOWING - SUBSTATIONS (ONL	927	0	0	0	500	0
582-003-783-001	MTNCE EQUIP - BROADWAY SUBSTN	2,704	10,439	13,697	4,650	10,500	10,500
582-003-783-002	MTNCE EQUIP - EASTSIDE SUBSTN	982	6,085	7,597	4,164	10,500	10,500
582-003-783-003	MTNCE EQUIP - FORT ST SUBSTN	3,438	14,784	8,166	4,168	10,500	10,500
582-003-783-004	MTNCE EQUIP - FRONT ST SUBSTN	1,797	14,701	7,790	3,973	10,500	10,500
582-003-783-005	MTNCE EQUIP - INDUSTRIAL PARK	1,050	8,301	10,524	5,957	10,500	10,500
582-003-783-006	MTNCE EQUIP - BRANDYWINE SUBST	1,175	8,301	7,660	4,165	10,500	10,500
582-003-783-007	MTNCE EQUIP - WESTSIDE SUBSTN	1,185	8,264	7,410	3,945	10,500	10,500
582-003-784-004	VEHICLE MAINTENANCE	38,213	46,131	44,284	33,207	57,800	66,000
582-003-785-011	HAZARDOUS WASTE DISPOSAL	630	919	171	0	1,000	0
582-003-785-019	P.C.B. REMOVAL AND DISPOSAL	1,937	1,046	4,879	6,367	2,200	2,200
582-003-787-001	MTNCE - METERS	28,971	7,539	6,391	3,543	7,000	7,000
582-003-788-002	MTNCE - SERVICE BUILDING	32,036	25,262	26,061	11,257	25,000	25,000
582-003-788-007	MTNCE - RADIO EQUIPMENT	4,239	3,503	923	233	1,000	5,000
582-003-788-008	RADIO EXPENSE - CITY	0	0	0	0	0	0
582-003-789-001	TOOL EXPENSE	10,587	19,512	15,158	2,967	13,000	10,000
582-003-920-006	HEAT & UTILITIES - SERVICE BUI	18,746	18,412	15,841	8,790	15,000	18,000
582-003-940-001	EQUIPMENT RENTAL	131	369	0	0	0	3,000
582-003-969-014	LICENSE & PERMIT EXPENSE	0	834	545	50	1,000	1,000
Total DISTRIBUTION:		855,608	992,935	955,121	447,453	977,630	1,135,680
ADMINISTRATIVE & GENERAL							
582-004-708-001	PAYROLL - METER READERS	15,860	14,213	17,638	5,520	10,560	10,890
582-004-709-001	PAYROLL - CLERICAL	177,482	179,805	172,966	81,840	202,850	205,455
582-004-709-006	CUT-OFF & COLLECTION EXPENSE	728	20,887	20,666	11,584	22,000	22,000
582-004-710-001	PAYROLL - ADMINISTRATIVE	133,517	143,245	150,401	79,196	177,960	212,181
582-004-717-001	PENSION FUND EXPENSE	64,267	217,414	282,853	120,712	120,712	110,473
582-004-717-002	RETIRES GROUP MED INSURANCE	4,000	17,930	11,935	5,968	14,500	8,250
582-004-717-003	SOCIAL SECURITY TAX	70,612	73,457	77,151	37,893	81,000	67,505
582-004-717-004	EMPLOYEES GROUP INSURANCE - ME	207,430	262,680	269,500	127,473	249,900	277,695
582-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2018							
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	2017-18
							PROJECTED
582-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
582-004-717-008	PAYROLL - VACATION PAY	29,170	25,280	28,189	10,449	0	0
582-004-717-009	PAYROLL - HOLIDAY PAY	12,356	13,194	13,654	7,342	0	0
582-004-717-010	PAYROLL - PERSONAL DAYS	3,599	6,524	4,603	2,264	0	0
582-004-717-011	PAYROLL - SICK PAY	22,534	12,223	16,709	7,469	0	0
582-004-717-012	PAYROLL - INJURY PAY	0	0	709	0	0	0
582-004-717-013	PAYROLL - FUNERAL PAY	479	585	1,013	52	0	0
582-004-717-014	PAYROLL - JURY DUTY & OTHER	0	9	70	268	0	0
582-004-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
582-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
582-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
582-004-717-019	EMPLOYEE MOVING EXPENSE	72	419	0	0	0	0
582-004-717-020	UNEMPLOYMENT COMPENSATION	1,876	0	1,374	0	0	0
582-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	295	19	0	0	0	0
582-004-717-025	PAYROLL - EMERGENCY PAY	3,710	0	0	0	0	0
582-004-717-050	PAYROLL - COMPENSATED BENEFITS	(8,236)	(1,343)	(5,326)	0	0	0
582-004-717-060	OPEB - RETIREE HEALTH INSUR	5,453	12,291	11,373	0	0	0
582-004-727-001	OFFICE SUPPLIES	7,904	6,769	5,974	2,938	10,000	6,000
582-004-731-001	BOOKS & PERIODICALS	811	2,044	2,677	1,217	2,500	2,500
582-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	15,378	18,154	11,147	6,589	20,000	20,000
582-004-733-002	NETWORK COMPUTER EQUIPMENT	32,087	24,404	24,700	3,457	25,000	25,000
582-004-735-001	OFFICE FURNITURE & EQUIPMENT E	2,641	2,278	762	330	1,000	1,000
582-004-736-001	POSTAGE EXPENSE	2,951	3,521	2,527	967	2,500	2,000
582-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	589	200	25	25	200	500
582-004-756-005	CAR ALLOWANCE/MILEAGE	3,549	4,437	4,120	1,789	3,500	3,500
582-004-801-001	PROFESSIONAL SERVICES	42,928	90,908	94,169	44,822	50,000	50,000
582-004-801-005	AUDIT FEES	3,025	3,493	5,280	5,418	5,420	5,500
582-004-801-007	OFFICE SECURITY EXPENSES	0	0	15,258	6,112	19,250	13,000
582-004-803-001	CITY ADMINISTRATION EXPENSE	57,573	63,030	62,175	32,040	60,300	70,000
582-004-816-001	GENERAL MEDICAL EXPENSE	1,246	1,634	1,076	380	1,500	1,000
582-004-820-001	TRAVEL, TRAINING & CONFERENCE	20,156	13,372	9,618	539	10,000	5,000
582-004-821-001	MEMBERSHIP FEES	20,719	22,485	24,556	16,103	25,000	30,000
582-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	4,102	4,134	3,996	1,374	2,500	5,000
582-004-851-001	TELEPHONE EXPENSE	28,864	15,145	15,761	6,621	12,000	13,000
582-004-877-002	SUPPLEMENTAL PENSION BENEFITS	147	147	147	74	150	150
582-004-878-002	RETIREE DEATH BENEFIT	0	0	0	0	0	0
582-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	5,163	6,257	2,986	3,595	6,000	7,000
582-004-890-001	FLAG INSTALLATION & REMOVAL	220	0	0	64	0	25,000
582-004-890-002	CHRISTMAS DECORATION EXPENSE	9,897	26,218	6,234	4,674	10,000	5,000
582-004-900-001	PRINTING & PUBLISHING	312	153	0	0	0	0
582-004-920-005	HEAT & UTILITIES - OFFICE BUIL	19,600	18,687	20,743	7,648	15,000	15,000
582-004-926-120	INTERFUND FICA/MEDICARE	0	0	0	0	0	0
582-004-930-001	MTNCE - OFFICE EQUIPMENT	6,815	4,619	10,209	1,276	8,500	11,000
582-004-930-002	MTNCE - COMPUTER EQUIPMENT	10,856	10,486	12,620	8,557	10,000	20,000
582-004-930-003	MTNCE - TELEPHONE EQUIPMENT	137	20	0	0	0	0
582-004-931-002	MTNCE - OFFICE BUILDING	42,847	47,016	20,441	15,165	50,000	35,000
582-004-931-005	MTNCE-OFFICE BLDG LEASED SPACE	7,099	8,817	11,924	6,715	15,000	15,000
582-004-945-001	RENT - OFFICE BUILDING	0	0	0	0	0	0
582-004-946-001	PROPERTY TAXES - OFFICE BUILDI	2,640	2,682	2,880	1,346	3,000	3,000
582-004-956-008	MISCELLANEOUS	2,360	1,647	1,779	658	1,000	1,000
582-004-956-011	CREDIT/DEBIT CARD FEES	640	976	965	491	1,000	1,000
582-004-956-015	BANK SERVICE FEES	324	146	64	16	200	100
582-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
582-004-957-001	INSURANCE - GENERAL	33,838	34,738	37,003	20,684	37,000	41,000

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2018							
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	2017-18
							PROJECTED
582-004-957-003	INSURANCE - WORKMENS COMPENSAT	7,212	4,167	7,501	5,113	9,984	11,183
582-004-959-005	INTEREST PAID ON CUSTOMER DEPO	7,507	10,917	15,991	4,291	0	10,000
582-004-965-001	BAD DEBTS	23,424	49,650	31,807	13,981	50,000	26,000
582-004-965-002	BAD DEBTS - DAMAGE CLAIMS	6,995	7,113	24,477	2,445	3,000	3,000
582-004-965-003	BAD DEBT COLLECTION FEES	2,221	3,765	3,206	819	1,500	1,500
582-004-965-004	CASH OVER/SHORT	147	(159)	98	(2)	0	0
Total ADMINISTRATIVE & GENERAL:		1,180,128	1,512,902	1,570,374	726,361	1,351,486	1,398,382
ENERGY SAVERS PROGRAM							
582-005-885-001	ESP - LIMITED INC	0	0	0	0	0	0
582-005-885-002	ESP - RES LIGHTING	0	0	0	0	0	0
582-005-885-003	ESP - RES REFRIG/FREEZ TURN-IN	0	0	0	0	0	0
582-005-885-004	ESP - RES EDUCATION	7,724	4,538	5,486	1,998	3,547	3,547
582-005-885-005	ESP - COMM PRESCRIPTIVE	52,294	86,980	51,169	2,192	117,801	117,801
582-005-885-006	ESP - COMM/IND CUSTOM	8,742	0	0	0	0	0
582-005-885-007	ESP - COMM/IND EDUCATION	1,363	801	821	205	3,547	3,547
582-005-885-010	ESP - RESIDENTIAL HVAC	1,510	2,421	8,500	4,003	90,278	9,000
582-005-885-099	ESP-IMP CONTR - FRANKLIN ENG	130,158	146,060	120,506	46,088	21,281	92,000
582-005-885-100	ESP - ANNUAL REPORTING EXP	0	0	0	0	0	0
582-005-886-001	REP - SERVICE COMMITTEE	1,618	1,746	1,212	273	0	0
582-005-886-100	REP - ANNUAL REPORTING EXP	1,185	1,179	1,192	112	0	0
Total ENERGY SAVERS PROGRAM:		204,594	243,725	188,886	54,871	236,454	225,895
DEPRECIATION							
582-006-968-001	DEPR - PRODUCTION PLANT	0	0	0	0	1,000	0
582-006-968-002	DEPR - TRANSMISSION PLANT	20,096	20,855	21,766	10,862	22,000	2,300
582-006-968-003	DEPR - DISTRIBUTION PLANT	303,517	316,656	309,113	145,375	297,000	275,000
582-006-968-008	DEPR - GENERAL PLANT	123,427	144,500	160,897	83,028	175,000	170,000
Total DEPRECIATION:		447,040	482,011	491,776	239,265	495,000	447,300
DISTRIBUTED EXPENSE							
582-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(20,073)	(18,721)	(23,457)	(8,928)	0	0
582-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(15,871)	(11,872)	(16,329)	(4,519)	0	0
582-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(43,801)	(17,152)	(19,803)	(4,548)	0	0
Total DISTRIBUTED EXPENSE:		(79,745)	(47,745)	(59,589)	(17,995)	0	0
CITY SERVICE							
582-008-955-001	TRANS TO CITY - PILOT	1,238,913	1,295,209	1,342,027	666,052	1,355,600	1,399,380
582-008-955-002	CITY UTILITY SERVICE	10,326	11,692	3,748	1,408	0	0
582-008-955-005	CHRISTMAS DECORATION LIGHTING	13	50	0	0	0	0
582-008-955-006	EXPENSE INCURRED AT REQUEST OF	16,272	2,678	17,109	1,254	3,000	20,000
582-008-955-007	COMPUTER EXPENSE INCURRED FOR	0	0	0	0	0	0
582-008-955-009	TELEPHONE SYSTEM COST INCURRED	0	0	0	0	0	0
582-008-955-011	STREET LIGHT RENEWALS - RESIDE	0	0	0	0	0	0
582-008-955-012	STREET LIGHT RENEWALS - DOWNTOWN	0	0	0	0	0	0
Total CITY SERVICE:		1,265,524	1,309,629	1,362,884	668,714	1,358,600	1,419,380
Total FUND EXPENDITURES:		13,251,715	14,365,830	14,131,361	6,991,384	14,842,020	14,853,137
NET REVENUES (EXPENDITURES)		(264,149)	(611,143)	165,507	(35,605)	(159,605)	254,769
BEGINNING FUND BALANCE						11,290,124	11,130,519
PROJECTED ENDING FUND BALANCE						11,130,519	11,385,288

WATER DIVISION

(591)

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

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

SIGNIFICANT CHANGES

FY 2016

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

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
OPERATING REVENUES							
591-101-620-001	COLLECTION FEES	4,584	3,839	5,971	1,774	3,800	3,800
591-101-620-004	METER TAMPERING FEES	396	462	528	0	100	0
591-101-620-005	METER TESTING FEES	0	0	0	0	0	0
591-101-620-006	PENALTIES	25,959	22,905	23,920	11,407	24,000	24,000
591-101-620-007	TAG NOTIFICATION FEES	140	720	880	460	900	900
591-101-621-001	RECOVERY OF BAD DEBTS	1,848	3,855	2,540	922	2,800	1,800
591-101-642-001	METERED INCOME - CITY	1,466,530	1,525,799	1,703,074	794,586	1,754,668	1,703,074
591-101-642-003	METERED INCOME - RURAL - NILES	444,809	456,728	468,338	217,826	525,237	468,338
591-101-642-004	METERED INCOME - RURAL - HOWAR	130,020	137,739	138,891	70,095	158,400	138,891
591-101-642-005	METERED INCOME - RURAL - BERTR	35,456	28,779	33,889	18,105	33,118	33,889
591-101-642-006	METERED INCOME-RURAL-MILTON	0	3,444	9,946	5,297	3,960	9,946
591-101-645-001	BULK WATER SALES	6,483	4,392	11,683	895	4,600	4,000
591-101-647-100	UNBILLED REVENUE	(6,899)	7,426	13,779	0	0	0
Total OPERATING REVENUES:		2,109,326	2,196,088	2,413,439	1,121,367	2,511,583	2,388,638
NON-OPERATING REVENUES							
591-102-501-001	FEDERAL GRANTS - MDEQ	3,616	3,450	0	4,348	0	0
591-102-539-001	STATE GRANTS	0	0	13,918	0	4,300	5,000
591-102-626-001	SERVICES RENDERED	0	5,477	720	0	0	0
591-102-664-001	INTEREST	7,863	7,533	7,759	3,342	7,000	7,000
591-102-664-002	INTEREST - BOND FUNDS	2	0	0	0	0	0
591-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
591-102-667-003	RENTAL OF EQUIPMENT	13,743	13,977	26,173	7,000	15,000	14,000
591-102-671-001	MISCELLANEOUS	9,380	3,008	2,746	2,683	4,000	4,000
591-102-671-007	SALE OF SCRAP	4,610	6,457	0	3,374	0	3,000
591-102-673-003	SALE OF MACHINERY & EQUIPMENT	(2,577)	0	0	0	0	0
591-102-674-006	CAPITAL CONTRIBUTIONS	0	0	1,136	0	0	0
591-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	210	547	0	0
591-102-676-005	PROFIT ON CONTRACTED SERVICES	0	5,935	2,872	0	0	0
591-102-677-001	WATER TAPS	3,700	1,350	6,900	1,850	1,500	1,500
591-102-693-001	CAPITAL GAIN OR LOSS	(187)	0	0	0	0	0
Total NON-OPERATING REVENUES:		40,150	47,187	62,434	23,144	31,800	34,500
Total FUND REVENUES:		2,149,476	2,243,275	2,475,873	1,144,511	2,543,383	2,423,138
EXPENDITURES							
PRODUCTION							
591-001-707-004	PAYROLL-LABORATORY OPERATIONS	532	2,626	11,446	7,040	4,400	17,598
591-001-707-007	PAYROLL-DAILY INSPECTIONS	27,861	6,723	6,669	3,601	7,043	7,460
591-001-746-021	LABORATORY SUPPLIES	2,158	892	626	613	1,000	1,000
591-001-747-001	ELECTRICITY/LIGHT&HEAT-PARKER	2,341	2,777	1,382	889	2,000	1,800
591-001-747-003	ELECTRICITY/LIGHT&HEAT-FRONT S	2,931	2,519	160	67	150	150
591-001-747-004	ELECTRICITY/LIGHT&HEAT-KING WE	0	0	0	0	0	0
591-001-747-005	ELECTRICITY/LIGHT&HEAT-FORT ST	0	0	0	0	0	0
591-001-747-006	ELECTRICITY/LIGHT&HEAT-WESTERN	3,340	2,934	1,044	711	2,000	1,500
591-001-747-007	ELECTRICITY/LIGHT&HEAT-CLAY ST	355	1,345	782	431	1,500	1,000
591-001-747-008	ELECTRICITY/LIGHT&HEAT-DECKER	2,721	3,234	1,318	944	2,000	2,000
591-001-747-009	ELECTRICITY/LIGHT&HEAT-AIRPORT	2,960	2,565	1,934	1,598	2,200	3,200

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591-001-747-011	ELECTRICITY/LIGHT&HEAT-AIRPT 2	0	0	0	0	2,000	0
591-001-747-020	ELECT/LIGHT & HEAT - TR PLANT	3,033	3,133	1,974	797	2,500	1,600
591-001-749-001	ELECTRICITY/PUMPING-PARKER WEL	13,492	15,821	14,691	5,114	20,000	15,000
591-001-749-003	ELECTRICITY/PUMPING-FRONT ST W	111	88	0	0	0	0
591-001-749-004	ELECTRICITY/PUMPING-KING WELL	0	0	0	0	0	0
591-001-749-005	ELECTRICITY/PUMPING-FORT ST WE	0	0	0	0	0	0
591-001-749-006	ELECTRICITY/PUMPING-WESTERN WE	282	4,043	4,403	1,544	3,000	3,000
591-001-749-007	ELECTRICITY/PUMPING-CLAY ST WE	12,241	8,351	7,847	3,110	7,000	6,500
591-001-749-008	ELECTRICITY/PUMPING-DECKER WEL	868	1,624	601	1,610	500	3,000
591-001-749-009	ELECTRICITY/PUMPING-AIRPORT WE	11,762	5,771	6,451	3,391	1,000	6,600
591-001-749-011	ELECTRICITY/PUMPING-AIRPORT 2	0	1,489	8,665	2,009	7,500	4,000
591-001-749-020	ELECT/PUMPING - TREAT PLANT	36,293	32,411	35,100	14,027	30,000	30,000
591-001-750-001	MISC SUPPLIES & EXP-PARKER WEL	42	9	10	0	0	0
591-001-750-003	MISC SUPPLIES & EXP-FRONT ST W	42	0	0	0	0	0
591-001-750-004	MISC SUPPLIES & EXP-KING WELL	0	0	0	0	0	0
591-001-750-005	MISC SUPPLIES & EXP-FORT ST WE	0	0	0	0	0	0
591-001-750-006	MISC SUPPLIES & EXP-WESTERN WE	10	9	10	0	0	0
591-001-750-007	MISC SUPPLIES & EXP-CLAY WELL	10	9	42	0	0	0
591-001-750-008	MISC SUPPLIES & EXP-DECKER WEL	10	9	10	0	0	0
591-001-750-009	MISC SUPPLIES & EXP-AIRPORT WE	10	9	13	0	0	0
591-001-750-010	MISC SUPPLIES & EXP-BRANDYWINE	0	0	0	0	0	0
591-001-750-011	MISC SUPPLIES & EXP-AIRPORT 2	35	9	10	0	0	0
591-001-750-020	MISC SUPPLIES & EXP - TR PLANT	1,003	1,160	970	1,273	1,000	2,000
591-001-751-001	OPERATING EXPENSE - AUTO CONTR	0	0	0	0	0	0
591-001-752-001	WATER CONDITIONING SUPPLIES	0	0	0	0	0	0
591-001-752-002	CHLORINE (CL2)	5,289	4,052	3,549	1,334	4,000	2,700
591-001-752-003	FLUORIDE (H2SIF6)	7,408	8,119	6,896	1,985	8,000	4,000
591-001-752-005	PHOSPHATE	7,356	4,904	13,242	2,464	9,000	5,000
591-001-770-001	MTNCE/BLDG & GRNDS-PARKER WELL	24	73	141	0	100	100
591-001-770-002	MTNCE/BLDG & GRNDS-KELLY WELL	0	0	0	0	0	0
591-001-770-003	MTNCE/BLDG & GRNDS-FRONT ST WE	1,393	724	1,240	0	0	0
591-001-770-004	MTNCE/BLDG & GRNDS-KING WELL	152	131	162	57	75	75
591-001-770-005	MTNCE/BLDG & GRNDS-FORT ST WEL	925	798	981	323	600	600
591-001-770-006	MTNCE/BLDG & GRNDS-WESTERN WEL	109	204	63	0	100	100
591-001-770-007	MTNCE/BLDG & GRNDS-CLAY ST WEL	4	756	1,370	0	500	100
591-001-770-008	MTNCE/BLDG & GRNDS-DECKER ST W	934	954	1,939	331	1,500	700
591-001-770-009	MTNCE/BLDG & GRNDS-AIRPORT WEL	2,111	1,791	2,080	684	1,500	1,500
591-001-770-011	MTNCE/BLDG & GRNDS-AIRPORT 2	3,520	699	0	0	0	0
591-001-770-015	MTNCE/BLDG & GRNDS-ABANDONED	0	0	0	0	0	0
591-001-770-020	MAINT/BLDG & GROUNDS - TR PLAN	4,944	1,289	4,019	292	1,500	1,000
591-001-770-024	SNOW PLOWING	2,155	0	0	0	2,000	1,000
591-001-770-030	MTNCE/BLDG & GRNDS-BOOSTER STN	304	0	0	0	100	100
591-001-771-001	MTNCE/WELLS & PIPING-PARKER WE	164	6,599	7,027	3,587	7,543	7,960
591-001-771-002	MTNCE/WELLS & PIPING-KELLY WEL	0	0	0	0	0	0
591-001-771-003	MTNCE/WELLS & PIPING-FRONT ST	164	6,738	7,138	3,587	7,543	7,960
591-001-771-004	MTNCE/WELLS & PIPING-KING ST W	0	1,434	0	0	0	0
591-001-771-005	MTNCE/WELLS & PIPING-FORT ST W	0	0	0	0	0	0
591-001-771-006	MTNCE/WELLS & PIPING-WESTERN S	164	6,864	6,956	3,587	7,543	7,960
591-001-771-007	MTNCE/WELLS & PIPING-CLAY ST W	1,008	7,121	6,811	4,096	7,543	7,960

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591-001-771-008	MTNCE/WELLS & PIPING-DECKER ST	1,008	9,135	7,046	3,587	7,543	7,960
591-001-771-009	MTNCE/WELLS & PIPING-AIRPORT W	167	6,720	7,448	3,640	7,543	8,460
591-001-771-010	MTNCE/WELLS & PIPING-BRANDYWIN	0	0	0	0	0	0
591-001-771-011	MTNCE/WELLS & PIPING-AIRPORT 2	0	0	333	0	300	100
591-001-771-020	MAINT/PIPING - TREATMENT PLAN	6,024	671	1,787	0	1,000	500
591-001-772-001	MTNCE/PUMP, MOTOR & EQUIP-PARK	260	305	265	270	500	500
591-001-772-002	MTNCE/PUMP, MOTOR & EQUIP-KELL	0	0	0	0	0	0
591-001-772-003	MTNCE/PUMP, MOTOR & EQUIP-FRON	0	0	0	0	0	0
591-001-772-004	MTNCE/PUMP, MOTOR & EQUIP-KING	0	0	0	0	0	0
591-001-772-005	MTNCE/PUMP, MOTOR & EQUIP-FORT	0	0	0	0	0	0
591-001-772-006	MTNCE/PUMP, MOTOR & EQUIP-WEST	1,853	265	452	270	25,000	25,000
591-001-772-007	MTNCE/PUMP, MOTOR & EQUIP-CLAY	357	24,594	5,772	270	600	600
591-001-772-008	MTNCE/PUMP, MOTOR & EQUIP-DECK	30,336	305	452	270	600	600
591-001-772-009	MTNCE/PUMP, MOTOR & EQUIP-AIRP	260	294	265	270	600	600
591-001-772-011	MTNCE/PUMP, MOTOR & EQUIP-AIR2	0	123	310	270	100	600
591-001-772-020	MAINT/PUMP, MOTOR & EQ - TREAT	4,947	0	220	0	500	100
591-001-773-001	MTNCE/CHL & FLUO EQUIP-PARKER	0	0	0	0	0	0
591-001-773-003	MTNCE/CHL & FLUO EQUIP-FRONT S	0	0	0	0	0	0
591-001-773-004	MTNCE/CHL & FLUO EQUIP-KING ST	0	0	0	0	0	0
591-001-773-005	MTNCE/CHL & FLUO EQUIP-FORT ST	0	0	0	0	0	0
591-001-773-006	MTNCE/CHL & FLUO EQUIP-WESTERN	0	0	0	0	0	0
591-001-773-007	MTNCE/CHL & FLUO EQUIP-CLAY ST	0	759	459	0	500	100
591-001-773-008	MTNCE/CHL & FLUO EQUIP-DECKER	0	0	12	94	0	100
591-001-773-009	MTNCE/CHL & FLUO EQUIP-AIRPORT	0	0	0	0	0	0
591-001-773-011	MTNCE/CHL & FLUO EQUIP-AIRPT 2	0	0	0	0	0	0
591-001-773-020	MAINT/CHL & FLUO EQ - TREAT PL	2,387	0	1,803	479	2,000	1,000
591-001-776-001	MTNCE - WELL CONTROL SYSTEM	23,479	20,790	10,460	3,228	10,000	10,000
591-001-817-001	LABORATORY TESTING & ANALYSIS	8,456	8,397	4,729	5,574	3,000	10,000
591-001-817-002	SAMPLING REBATES	0	0	0	700	0	0
591-001-817-005	WELLHEAD PROTECTION PROG EXP	2,829	793	10,760	3,675	8,675	10,000
Total PRODUCTION:		244,934	225,961	222,345	93,693	224,401	232,443
DISTRIBUTION							
591-003-706-001	PAYROLL-DIST SUPERVISION & ENG	58,627	37,893	28,631	15,401	48,010	49,955
591-003-707-005	INSPECTING & TESTING METERS	0	0	0	0	0	0
591-003-707-006	OPERATION - STOREROOM	21,784	15,950	10,738	5,455	14,500	14,500
591-003-707-008	CHECKING FOR CROSS CONNECTIONS	540	0	0	0	100	100
591-003-707-009	THAWING SERVICES AND MAINS	29,014	1,567	0	0	1,500	0
591-003-707-010	FLUSHING WATER MAINS	5,480	342	293	0	500	500
591-003-717-005	PAYROLL - COMP TIME	(2)	(161)	(1,120)	1,185	0	0
591-003-717-008	PAYROLL - VACATION PAY	39,037	5,853	6,747	1,543	0	0
591-003-717-009	PAYROLL - HOLIDAY	11,767	2,511	2,097	1,211	0	0
591-003-717-010	PAYROLL - PERSONAL DAYS	4,144	2,068	1,191	341	0	0
591-003-717-011	PAYROLL - SICK PAY	57,258	762	1,310	293	0	0
591-003-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
591-003-717-013	PAYROLL - FUNERAL	722	99	119	406	0	0
591-003-717-014	PAYROLL - JURY DUTY & OTHER	0	22	0	0	0	0
591-003-717-015	PAYROLL - TERMINATION PAY	22,691	0	0	0	0	0
591-003-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
591-003-717-017	PAYROLL - WORKERS COMP	0	0	0	0	0	0

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591-003-717-023	PAYROLL - RETROACTIVE PAY EXP	0	0	0	0	0	0
591-003-717-050	PAYROLL - COMPENSATED BENEFITS	(62,524)	3,419	(1,222)	0	0	0
591-003-744-001	UNIFORMS	5,195	5,766	6,337	3,648	6,500	7,000
591-003-744-004	RISK MGMT - EQUIP & MEETINGS	9,407	4,728	1,427	1,258	2,000	1,500
591-003-745-001	STOCK INVENTORY ADJUSTMENT	652	(1,255)	7,100	(400)	0	0
591-003-756-004	GASOLINE & OIL	17,217	10,997	8,375	3,700	10,000	8,000
591-003-756-005	CAR ALLOWANCE/MILEAGE	3,298	25	0	0	250	250
591-003-757-004	METERED BLEEDER LINES	0	0	0	0	0	0
591-003-759-001	MAPS AND RECORDS	5,137	2,045	1,544	1,545	2,500	2,500
591-003-762-001	UAS						3,000
591-003-770-005	MTNCE/GROUNDS-BOOSTER STATION	22	791	23	8	100	50
591-003-770-011	MTNCE/GROUNDS - CHERRY ST TANK	370	2,986	453	129	500	250
591-003-770-012	MTNCE/GROUNDS - N. 5TH ST TANK	1,890	2,157	2,037	660	1,200	1,200
591-003-770-013	MTNCE/GROUNDS - CENTURY WATER	0	396	8	0	100	100
591-003-770-014	MAINT/GRNDS - BERT CROSS TOWER	75	21	31	8	100	100
591-003-770-015	MAINT/GRNDS - CARBERRY TOWER	435	530	347	114	200	0
591-003-770-016	GENERAL SUPPLIES EXPENSE	2,041	1,667	2,728	948	1,500	1,500
591-003-775-006	MTNCE - STOREROOM EQUIPMENT	8	144	0	0	0	0
591-003-775-008	MTNCE - FIELD EQUIPMENT	8,877	2,426	4,951	2,510	7,500	5,000
591-003-777-005	MTNCE - BOOSTER STATION	6,406	11,448	11,130	6,089	9,543	9,960
591-003-777-011	MTNCE - CHERRY STREET TANK	2,410	9,696	8,506	4,510	8,043	8,460
591-003-777-012	MTNCE - N. 5TH ST TANK	2,025	8,451	7,996	4,021	8,043	8,460
591-003-777-013	MTNCE - CENTURY WATER TANK	2,910	9,368	10,112	4,440	8,043	8,460
591-003-777-014	MAINT - BERTRAND CROSS TOWER	3,051	9,788	9,069	6,591	8,043	8,460
591-003-777-015	MAINT - CARBERRY TOWER	2,602	9,351	9,369	7,072	8,043	8,460
591-003-780-004	MTNCE - DISTRIBUTION MAINS	180,497	124,835	139,095	45,353	105,000	87,890
591-003-780-006	MTNCE - SERVICES	154,571	86,803	96,253	34,077	105,000	87,890
591-003-780-007	MTNCE - SERVICES (STREET PAVIN	6,150	24	(950)	0	35,000	15,000
591-003-781-001	CUSTOMER PREMISE EXPENSE	6,094	0	0	0	0	0
591-003-784-004	VEHICLE MAINTENANCE	21,197	23,248	20,588	27,394	41,000	40,600
591-003-785-011	HAZARDOUS WASTE DISPOSAL	0	62	114	0	100	100
591-003-787-001	MTNCE - METERS	5,241	9,720	9,433	4,553	9,543	9,000
591-003-787-002	METER TOUCH-READ CONVERSION -	0	5	0	0	0	0
591-003-787-003	METER RADIO READ CONVERSION	1,509	0	0	0	0	0
591-003-788-002	MTNCE - SERVICE BUILDING	18,123	16,827	18,016	7,673	15,000	15,000
591-003-788-007	MTNCE - RADIO EQUIPMENT	3,472	2,328	625	233	1,000	500
591-003-789-001	TOOL EXPENSE	18,200	3,885	9,693	4,313	10,000	10,000
591-003-920-006	HEAT & UTILITIES - SERVICE BUI	12,914	12,275	10,718	5,860	10,000	10,000
591-003-940-001	EQUIPMENT RENTAL	0	0	0	0	0	0
591-003-969-014	LICENSE & PERMIT EXPENSE	230	1,163	5,593	5,734	5,000	6,000
Total DISTRIBUTION:		690,764	443,026	449,505	207,876	483,461	429,745
ADMINISTRATIVE & GENERAL							
591-004-708-001	PAYROLL - METER READERS	16,270	14,648	18,172	5,687	0	0
591-004-709-001	PAYROLL - CLERICAL	80,768	81,873	78,780	37,283	92,425	94,176
591-004-709-006	CUT-OFF & COLLECTION EXPENSE	7,973	20,887	20,666	11,584	22,000	22,000
591-004-710-001	PAYROLL - ADMINISTRATIVE	48,841	53,508	57,227	31,511	65,650	85,674
591-004-717-001	PENSION FUND EXPENSE	39,358	133,714	187,742	80,123	80,123	71,188
591-004-717-002	RETIREES GROUP MED INSURANCE	24,500	34,650	25,025	9,304	20,000	0
591-004-717-003	SOCIAL SECURITY TAX	48,476	39,853	39,634	19,297	39,000	34,000

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591-004-717-004	EMPLOYEES GROUP INSURANCE - ME	140,470	186,175	157,490	76,037	200,900	148,500
591-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
591-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
591-004-717-008	PAYROLL - VACATION PAY	13,572	12,664	14,589	4,680	0	0
591-004-717-009	PAYROLL - HOLIDAY PAY	5,439	6,276	6,442	3,320	0	0
591-004-717-010	PAYROLL - PERSONAL DAYS	1,760	2,983	2,278	862	0	0
591-004-717-011	PAYROLL - SICK PAY	10,588	6,570	10,076	3,288	0	0
591-004-717-012	PAYROLL - INJURY PAY	0	0	322	0	0	0
591-004-717-013	PAYROLL - FUNERAL PAY	218	362	779	24	0	0
591-004-717-014	PAYROLL - JURY DUTY & OTHER	0	86	32	122	0	0
591-004-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
591-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
591-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
591-004-717-020	UNEMPLOYMENT COMPENSATION	1,821	0	625	0	0	0
591-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	134	8	0	0	0	0
591-004-717-025	PAYROLL - EMERGENCY PAY	4,145	0	0	0	0	0
591-004-717-050	PAYROLL - COMPENSATED BENEFITS	(4,111)	(972)	(5,145)	0	0	0
591-004-717-060	OPEB - RETIREE HEALTH INSUR	33,397	23,752	23,846	0	0	0
591-004-727-001	OFFICE SUPPLIES	3,579	3,242	2,422	1,424	4,000	3,000
591-004-731-001	BOOKS & PERIODICALS	1,205	293	937	0	1,000	500
591-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	8,064	5,310	5,036	3,128	4,000	6,000
591-004-733-002	NETWORK COMPUTER EQUIPMENT	13,766	11,029	11,160	1,536	5,000	5,000
591-004-735-001	OFFICE FURNITURE & EQUIPMENT E	1,519	3,151	432	1,392	1,000	1,500
591-004-736-001	POSTAGE EXPENSE	2,535	1,537	2,484	377	1,000	800
591-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	932	0	72	0	200	200
591-004-756-005	CAR ALLOWANCE/MILEAGE	831	761	913	363	1,000	800
591-004-801-001	PROFESSIONAL SERVICES	36,673	38,498	57,713	16,526	50,000	50,000
591-004-801-005	AUDIT FEES	1,375	1,588	2,400	2,463	2,465	2,500
591-004-801-007	OFFICE SECURITY EXPENSES	0	0	6,935	2,778	8,750	6,000
591-004-803-001	CITY ADMINISTRATION EXPENSE	25,024	27,456	27,073	13,944	27,400	31,800
591-004-813-001	CONTRACTUAL SERVICES-PAYROLL	0	4,554	1,165	0	0	0
591-004-813-002	CONTRACTUAL SERVICES-MATERIAL	0	1,053	415	0	0	0
591-004-816-001	GENERAL MEDICAL EXPENSE	1,113	695	917	95	750	200
591-004-820-001	TRAVEL, TRAINING & CONFERENCE	11,757	9,473	5,615	933	6,000	2,000
591-004-821-001	MEMBERSHIP FEES	2,786	2,650	2,530	145	3,600	500
591-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	0	0	0	0	0	0
591-004-851-001	TELEPHONE EXPENSE	14,006	7,043	5,725	3,771	5,000	6,000
591-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
591-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	676	102	252	289	100	400
591-004-900-001	PRINTING & PUBLISHING	2,118	2,832	3,002	0	5,000	5,000
591-004-920-005	HEAT & UTILITIES - OFFICE BUIL	7,381	7,149	7,166	2,466	6,000	5,000
591-004-930-001	MTNCE - OFFICE EQUIPMENT	2,793	1,878	2,863	397	2,500	2,500
591-004-930-002	MTNCE - COMPUTER EQUIPMENT	4,713	4,655	5,223	3,040	5,000	6,000
591-004-930-003	MTNCE - TELEPHONE EQUIPMENT	47	0	0	0	0	0
591-004-931-002	MTNCE - OFFICE BUILDING	14,852	18,803	8,421	4,996	15,000	10,000
591-004-945-001	RENT - OFFICE BUILDING	9,084	9,191	9,163	4,542	9,000	9,000
591-004-946-001	PROPERTY TAXES - OFFICE BUILDI	0	0	0	0	0	0
591-004-956-008	MISCELLANEOUS	1,192	347	470	208	250	250

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
591-004-956-015	BANK SERVICE FEES	60	40	50	25	50	50
591-004-957-001	INSURANCE - GENERAL	19,936	20,944	20,876	11,211	21,000	22,500
591-004-957-003	INSURANCE - WORKMENS COMPENSAT	5,506	3,252	5,893	4,272	8,486	7,999
591-004-959-005	INTEREST PAID ON CUSTOMER DEPO	1,557	2,232	3,039	876	0	1,000
591-004-959-020	INTEREST PD ON ELECT DEPT LOAN	0	0	3,501	0	0	2,432
591-004-965-001	BAD DEBTS	2,180	8,545	6,586	2,585	10,000	5,000
591-004-965-002	BAD DEBTS - DAMAGE CLAIMS	0	0	1,436	1,439	0	0
591-004-965-003	BAD DEBT COLLECTION FEES	547	1,167	588	283	300	500
Total ADMINISTRATIVE & GENERAL:		671,426	816,507	851,053	368,626	723,949	649,969
DEPRECIATION							
591-006-968-001	DEPR - PRODUCTION PLANT	120,053	125,709	131,396	69,745	137,000	135,000
591-006-968-003	DEPR - DISTRIBUTION PLANT	194,464	200,538	203,489	100,462	203,000	205,000
591-006-968-008	DEPR - GENERAL PLANT	32,849	35,238	39,144	18,791	40,000	40,000
Total DEPRECIATION:		347,366	361,485	374,029	188,998	380,000	380,000
DISTRIBUTED EXPENSE							
591-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(6,131)	(863)	(9,703)	(1,726)	0	0
591-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(4,617)	(809)	(8,114)	(1,311)	0	0
591-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(28,811)	(1,448)	(31,245)	(1,105)	0	0
Total DISTRIBUTED EXPENSE:		(39,559)	(3,120)	(49,062)	(4,142)	0	0
CITY SERVICE							
591-008-955-001	TRANSFERS TO MUNICIPALITY	207,681	214,904	187,585	88,279	195,475	235,814
591-008-955-002	CITY UTILITY SERVICE	18,905	17,317	19,567	14,887	8,000	20,000
591-008-955-006	EXPENSE INCURRED AT REQUEST OF	1,117	553	451	0	1,000	500
591-008-955-021	MTNCE - WATER MAIN (FIRE DEPT	0	0	0	0	0	0
591-008-955-022	MTNCE - HYDRANTS	6,198	10,226	7,342	981	8,000	5,000
591-008-955-023	MTNCE - FOUNTAINS	0	0	0	0	0	0
591-008-955-024	MTNCE - PARK & PLAYGROUND PIP	0	0	0	0	0	0
Total CITY SERVICE:		233,901	243,000	214,945	104,147	212,475	261,314
BOND EXPENSE							
591-009-996-001	INTEREST - BONDED DEBT	89,948	77,063	69,215	30,629	61,260	53,083
591-009-996-002	BOND ISSUE EXPENSE	0	0	0	0	0	0
591-009-996-003	BOND OUTFLOW INT EXPENSE	19,968	19,968	19,968	9,984	0	0
Total BOND EXPENSE:		109,916	97,031	89,183	40,613	61,260	53,083
Total FUND EXPENDITURES:		2,258,748	2,183,890	2,151,998	999,811	2,085,546	2,006,553
NET REVENUES (EXPENDITURES)		(109,272)	59,385	323,875	144,700	457,837	416,585
BEGINNING FUND BALANCE						5,224,041	5,681,878
PROJECTED ENDING FUND BALANCE						5,681,878	6,098,463

WASTEWATER DIVISION

(590)

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

Our goal is to provide the highest standards of wastewater treatment for all customers at the lowest cost achievable while conforming to State and Federal regulations.

SIGNIFICANT CHANGES

FY 2016

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

FY 2017

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

FY 2018

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

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
IPP OPERATING REVENUES							
590-100-649-001	IPP QUARTERLY ADMINISTRATION F	0	0	0	0	3,630	0
590-100-649-002	IPP INSPECTION FEES	0	0	0	0	1,824	0
590-100-649-003	IPP ORDINANCE PERMIT FEES	1,064	(266)	532	0	266	0
590-100-649-005	IPP LABORATORY ANALYSIS FEES	0	0	0	0	0	0
590-100-649-021	IPP VOLUME RATE FEES - CITY	0	0	0	0	1,000	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 TWP	0	0	0	0	0	0
Total IPP OPERATING REVENUES:		1,064	(266)	532	0	6,720	0
OPERATING REVENUES							
590-101-620-005	METER TESTING FEES	0	0	0	0	0	0
590-101-620-006	PENALTIES	15,875	11,203	11,768	5,609	11,000	11,000
590-101-621-001	RECOVERY OF BAD DEBTS	1,766	2,789	1,737	843	1,500	1,500
590-101-624-001	CONTRACT MAINTENANCE CHARGES	2,259	2,259	0	2,259	0	0
590-101-642-001	SEWAGE CHARGES - CITY	1,439,058	1,487,410	1,642,642	790,103	1,710,522	1,580,206
590-101-642-003	SEWAGE CHARGES - NILES TWP	1,071,409	1,097,724	1,120,740	481,810	1,262,383	963,620
590-101-642-004	SEWAGE CHARGES - HOWARD TWP	64,872	67,317	70,187	30,863	77,415	62,000
590-101-642-005	SEWAGE CHARGES - BERTRAND TWP	25,492	15,863	19,482	12,776	18,242	26,000
590-101-643-005	BULK LOADS	252,354	203,291	220,145	85,778	233,785	172,000
590-101-647-100	UNBILLED REVENUE	4,052	(21,803)	14,852	0	0	0
Total OPERATING REVENUES:		2,877,137	2,866,053	3,101,553	1,410,041	3,314,847	2,816,326
NON-OPERATING REVENUES							
590-102-501-001	FEDERAL GRANTS	0	0	0	0	0	0
590-102-539-001	STATE GRANTS	204,683	14,220	0	0	0	0
590-102-626-001	SERVICES RENDERED	0	0	402	0	0	0
590-102-664-001	INTEREST	953	1,551	2,917	1,414	2,000	2,000
590-102-664-051	INTEREST INCOME - REPLACEMENT	60,993	64,867	59,867	22,931	65,000	45,000
590-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
590-102-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
590-102-671-001	MISCELLANEOUS	5,303	5,601	6,845	5,228	5,000	5,000
590-102-671-007	SALE OF SCRAP	0	2,140	120	58	500	100
590-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	0	0	185	0	0
590-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
590-102-676-005	PROFIT ON CONTRACTED SERVICES	0	21,164	22,351	0	0	0
590-102-693-001	CAPITAL GAIN OR LOSS	(150)	0	0	(57,742)	0	0
Total NON-OPERATING REVENUES:		271,782	109,543	92,502	(27,926)	72,500	52,100
Total FUND REVENUES:		3,149,983	2,975,330	3,194,587	1,382,115	3,394,067	2,868,426
EXPENDITURES							
PROCESSING							
590-001-706-001	PAYROLL-DIST SUPERVISION & ENG	8,269	62,299	26,933	33,727	67,860	71,834
590-001-706-002	PAYROLL-PLANT SUPERVISION & EN	53,260	93,298	77,103	18,993	55,000	53,000
590-001-707-002	PAYROLL-PLANT LABOR	296,033	228,760	221,611	117,987	277,420	267,500
590-001-707-004	PAYROLL-LABORATORY OPERATIONS	31,954	24,925	39,929	16,240	30,000	30,600
590-001-717-005	PAYROLL - COMP TIME	35	(1,128)	158	(156)	0	0
590-001-717-008	PAYROLL - VACATION PAY	27,494	37,041	27,453	16,892	0	0
590-001-717-009	PAYROLL - HOLIDAY	15,337	15,734	11,871	6,235	0	0
590-001-717-010	PAYROLL - PERSONAL DAYS	4,391	6,703	4,863	1,326	0	0

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-001-717-011	PAYROLL - SICK PAY	9,685	26,174	4,225	27,933	0	0
590-001-717-012	PAYROLL - WORK INQUIRY	904	83	253	282	0	0
590-001-717-013	PAYROLL - FUNERAL	1,595	1,489	1,285	1,175	0	0
590-001-717-014	PAYROLL - JULY DUTY & OTHER	212	262	(13)	0	0	0
590-001-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
590-001-717-023	PAYROLL - RETROACTIVE PAY EXP	1,088	184	0	163	0	0
590-001-717-050	PAYROLL - COMPENSATED BENEFITS	16,369	7,120	5,312	0	0	0
590-001-744-001	UNIFORMS	3,725	4,043	5,594	3,665	5,500	6,000
590-001-744-004	RISK MGMT - EQUIP & MEETINGS	7,394	8,473	7,564	1,569	6,000	2,500
590-001-744-005	SAFETY GLASSES	0	78	167	0	0	0
590-001-746-001	ELECTRICITY	208,024	192,473	224,467	91,447	185,000	185,000
590-001-746-002	WATER & SEWAGE	12,783	15,763	12,721	4,984	12,000	10,000
590-001-746-003	FUEL OIL	1,254	990	927	350	2,500	800
590-001-746-004	NATURAL GAS	79,286	46,059	28,965	25,558	50,000	40,000
590-001-746-006	LUBRICANTS	1,517	1,311	268	260	1,500	750
590-001-746-007	LABORATORY SUPPLIES	8,595	7,077	24,940	7,135	15,000	15,000
590-001-746-008	MISCELLANEOUS EXPENSE	0	134	518	203	200	400
590-001-746-009	CHLORINE	16,469	16,420	23,553	8,241	17,000	13,220
590-001-746-010	FERROUS CHLORIDE	14,796	16,749	20,935	7,630	17,000	16,000
590-001-746-011	NITRIC ACID	0	0	0	0	0	0
590-001-746-012	POLYMER	31,050	31,050	33,992	9,844	25,000	20,000
590-001-746-013	SULPHUR DIOXIDE	10,200	11,146	14,876	4,825	9,000	9,000
590-001-746-014	SALT	38	38	0	0	100	400
590-001-746-016	SLUDGE REMOVAL	81,986	82,589	88,308	32,794	60,000	65,000
590-001-756-004	GASOLINE & OIL	5,628	1,622	2,356	1,100	2,000	2,200
590-001-770-016	GENERAL SUPPLIES EXPENSE	2,797	2,017	1,519	1,468	1,500	1,500
590-001-770-017	MTNCE - BUILDING	11,307	8,858	2,657	3,173	10,000	6,500
590-001-770-018	MTNCE - GROUNDS	18,119	13,430	17,142	2,659	7,500	6,000
590-001-775-008	MTNCE - FIELD EQUIPMENT	767	995	340	966	750	750
590-001-775-012	MTNCE - PLANT EQUIPMENT	65,889	29,216	34,968	24,657	70,000	50,000
590-001-775-013	MTNCE - PLANT EQUIPMENT REPLAC	42,185	24,869	8,393	6,501	70,000	13,000
590-001-775-021	MTNCE - LABORATORY EQUIPMENT	421	427	567	159	1,000	4,000
590-001-775-022	MTNCE - INSTRUMENT	4,006	3,648	3,465	414	0	750
590-001-784-004	VEHICLE MAINTENANCE	5,579	8,772	5,751	4,677	10,000	10,000
590-001-785-011	HAZARDOUS WASTE REMOVAL	0	0	50	2,385	250	250
590-001-788-007	MTNCE - RADIO EQUIPMENT	4,214	349	610	233	250	250
590-001-789-001	TOOL EXPENSE	4,072	3,955	7,235	1,279	5,000	2,500
590-001-789-005	LABORATORY EQUIPMENT	133	2,230	4,455	1,098	25,000	2,200
590-001-817-001	LABORATORY TESTING & ANALYSIS	7,317	7,661	10,506	8,974	3,000	7,500
590-001-969-014	LICENSE & PERMIT EXPENSE	11,982	11,256	5,908	6,250	15,000	15,000
Total PROCESSING:		1,128,159	1,056,642	1,014,700	505,295	1,057,330	929,404
INTERCEPTER SEWER							
590-002-750-016	OPERATION - DIVERSION CHAMBER	634	0	113	0	0	0
590-002-750-017	ELECTRICITY - DIVERSION CHAMBE	29	23	36	0	0	0
590-002-780-021	MTNCE - INTERCEPTER SEWERS	399	1,423	368	0	4,260	4,242
590-002-780-023	MTNCE - DIVERSION CHAMBERS	311	848	361	30	100	0
Total INTERCEPTER SEWER:		1,373	2,294	878	30	4,360	4,242
SANITARY SEWER							
590-003-717-005	PAYROLL - COMP TIME	(1,256)	0	0	0	0	0
590-003-750-015	OPERATION-WESTERN ELECT LIFT S	(184)	0	0	0	500	100

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-003-750-021	ELECTRICITY - WESTERN ELECT LI	1,062	993	969	428	1,000	1,000
590-003-750-022	ELECTRICITY - PROGRESSIVE DRIV	61	81	82	0	100	100
590-003-750-026	ELECTRICITY - BERTRAND CROSSIN	420	678	759	356	700	700
590-003-759-001	MAPS AND RECORDS	0	678	584	(5)	1,000	0
590-003-762-001	UAS						5,000
590-003-780-005	MTNCE - SANITARY SEWERS	163,280	321,049	215,130	51,088	191,110	197,928
590-003-784-004	VEHICLE MAINTENANCE	1,909	0	0	0	0	0
590-003-786-022	MTNCE - WESTERN ELEC SEWAGE LI	1,450	11,173	975	0	2,000	200
590-003-786-024	MTNCE - HOWARD TWP SEWAGE LIFT	1,210	107	0	0	2,000	0
590-003-786-025	MTNCE - PROGRESSIVE DRIVE LIFT	235	498	451	622	500	1,000
590-003-786-026	MTNCE - BERTRAND CROSSING LIFT	528	7,435	589	653	500	1,000
590-003-786-027	MTNCE - INDUSTRIAL DR LIFT	3,995	805	958	686	500	500
590-003-787-004	MTNCE - INSTALLED FLOW METERS	1,705	1,387	1,572	0	1,000	0
590-003-787-005	MTNCE - INSTALLED FLOW METERS	224	0	145	0	0	0
Total SANITARY SEWER:		174,639	344,884	222,214	53,828	200,910	207,528
ADMINISTRATIVE & GENERAL							
590-004-708-001	PAYROLL - METER READERS	12,663	14,207	19,131	10,354	10,560	10,890
590-004-709-001	PAYROLL - CLERICAL	64,128	68,433	67,498	32,078	73,313	74,720
590-004-710-001	PAYROLL - ADMINISTRATIVE	41,439	45,162	48,933	27,229	55,590	73,013
590-004-717-001	PENSION FUND EXPENSE	50,052	148,766	203,896	87,017	87,017	73,354
590-004-717-002	RETIREEES GROUP MED INSURANCE	4,000	9,570	16,940	9,112	19,500	24,750
590-004-717-003	SOCIAL SECURITY TAX	48,186	47,861	45,100	24,216	46,000	38,123
590-004-717-004	EMPLOYEES GROUP INSURANCE - ME	154,900	184,745	166,166	80,876	176,000	177,705
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	11,173	8,629	10,183	3,148	0	0
590-004-717-009	PAYROLL - HOLIDAY PAY	4,497	4,494	4,631	2,312	0	0
590-004-717-010	PAYROLL - PERSONAL DAYS	1,446	2,160	1,637	719	0	0
590-004-717-011	PAYROLL - SICK PAY	8,572	5,368	8,584	2,643	0	0
590-004-717-012	PAYROLL - INJURY PAY	0	0	258	0	0	0
590-004-717-013	PAYROLL - FUNERAL PAY	174	319	448	19	0	0
590-004-717-014	PAYROLL - JURY DUTY & OTHER	0	84	25	97	0	0
590-004-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
590-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
590-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
590-004-717-020	UNEMPLOYMENT COMPENSATION	1,821	0	500	0	0	0
590-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	107	7	0	0	0	0
590-004-717-025	PAYROLL - EMERGENCY PAY	1,964	0	0	0	0	0
590-004-717-050	PAYROLL - COMPENSATED BENEFITS	(3,176)	(823)	(5,131)	0	0	0
590-004-717-060	OPEB - RETIREE HEALTH INSUR	5,453	656	16,142	0	0	0
590-004-727-001	OFFICE SUPPLIES	4,105	3,566	2,278	1,473	5,000	3,000
590-004-731-001	BOOKS & PERIODICALS	139	293	737	0	500	250
590-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	5,615	6,381	6,723	6,780	3,000	5,000
590-004-733-002	NETWORK COMPUTER EQUIPMENT	11,270	8,814	8,928	1,229	4,000	10,000
590-004-735-001	OFFICE FURNITURE & EQUIPMENT E	623	824	734	89	1,000	200
590-004-736-001	POSTAGE EXPENSE	1,010	1,240	707	344	800	700
590-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	128	25	25	0	100	100
590-004-756-005	CAR ALLOWANCE/MILEAGE	769	773	915	583	500	750
590-004-801-001	PROFESSIONAL SERVICES	233,608	47,979	70,800	21,622	50,000	15,000
590-004-801-005	AUDIT FEES	1,100	1,270	1,920	1,970	1,975	2,000

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-004-801-007	OFFICE SECURITY EXPENSES	0	0	5,548	2,222	7,000	4,500
590-004-803-001	CITY ADMINISTRATION EXPENSE	20,648	22,622	22,312	11,496	22,000	25,400
590-004-813-001	CONTRACTUAL SERVICES-PAYROLL	0	9,502	8,954	0	0	0
590-004-813-002	CONTRACTUAL SERVICES-MATERIAL	0	0	49	0	0	0
590-004-816-001	GENERAL MEDICAL EXPENSE	722	934	611	212	750	500
590-004-820-001	TRAVEL, TRAINING & CONFERENCE	10,213	14,361	6,638	2,729	10,000	10,000
590-004-821-001	MEMBERSHIP FEES	112	386	166	60	1,000	250
590-004-851-001	TELEPHONE EXPENSE	14,293	8,433	7,784	3,650	6,000	7,000
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	429	220	276	180	500	500
590-004-900-001	PRINTING & PUBLISHING	318	3,099	0	0	500	0
590-004-920-005	HEAT & UTILITIES - OFFICE BUIL	8,181	7,420	7,144	2,466	6,000	5,000
590-004-930-001	MTNCE - OFFICE EQUIPMENT	2,576	1,767	2,269	397	2,500	1,500
590-004-930-002	MTNCE - COMPUTER EQUIPMENT	3,891	5,237	5,125	2,848	2,500	3,000
590-004-930-003	MTNCE - TELEPHONE EQUIPMENT	37	0	0	0	0	0
590-004-931-002	MTNCE - OFFICE BUILDING	14,759	17,483	6,254	4,681	15,000	10,000
590-004-945-001	RENT - OFFICE BUILDING	9,084	9,191	9,163	4,542	9,000	9,000
590-004-946-001	PROPERTY TAXES - OFFICE BUILDI	0	0	0	0	0	0
590-004-956-008	MISCELLANEOUS	558	513	752	811	500	500
590-004-956-015	BANK SERVICE FEES	0	0	0	25	0	0
590-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
590-004-956-030	IPP FRINGE BENEFIT ALLOCATION	0	0	0	0	0	0
590-004-956-031	IPP BILLING EXPENSE ALLOCATION	0	0	0	0	0	0
590-004-957-001	INSURANCE - GENERAL	40,461	39,007	40,927	21,862	41,000	42,000
590-004-957-003	INSURANCE - WORKMENS COMPENSAT	5,578	3,413	6,025	3,832	7,617	9,235
590-004-959-005	INTEREST PAID ON CUSTOMER DEP	0	144	318	0	0	0
590-004-959-020	INTEREST PD ON ELECT DEPT LOAN	37,599	0	0	0	0	0
590-004-965-001	BAD DEBTS	1,407	6,315	4,918	1,884	5,000	3,600
590-004-965-002	BAD DEBTS - DAMAGE CLAIMS	0	0	0	(3,013)	0	0
590-004-965-003	BAD DEBT COLLECTION FEES	422	538	406	147	250	250
Total ADMINISTRATIVE & GENERAL:		837,054	761,388	834,347	374,941	671,972	641,790
INDUSTRIAL PRE-TREATMENT							
590-005-961-001	IPP PAYROLL - SUPERVISION (ACT	0	0	2,060	3,155	6,000	6,426
590-005-961-002	IPP PAYROLL - CHEMIST (ACTUAL	733	0	7,226	10,820	20,000	20,400
590-005-961-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-961-005	IPP OFFICE FURNITURE & EQUIPME	0	0	0	0	0	0
590-005-961-006	IPP BILLING EXPENSE	0	0	0	0	0	0
590-005-961-007	IPP SUPPLIES EXPENSE	0	0	0	0	0	0
590-005-961-010	IPP TELEPHONE EXPENSE	787	243	138	54	100	0
590-005-961-022	IPP PROFESSIONAL SERVICE FEES	0	0	0	0	0	0
590-005-961-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	0	0
590-005-961-026	IPP POSTAGE	8	0	90	8	0	0
590-005-962-002	IPP PAYROLL - CHEMIST (ACTUAL	24	0	24	0	0	0
590-005-962-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-962-007	IPP SUPPLIES EXPENSE	855	84	12	0	1,000	250
590-005-962-015	IPP LAB TESTING & ANALYSIS	0	0	0	0	0	0
590-005-962-016	IPP PAYROLL - SEWER SAMPLING	0	0	0	0	0	0
590-005-962-017	IPP PAYROLL - OPERATOR MECHANI	0	0	0	0	0	0
590-005-962-020	IPP VEHICLE MAINTENANCE	0	0	0	0	0	1,000

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2018							
							2017-18
		2013-14	2014-15	2015-16	10/16-03/17	2016-17	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
590-005-962-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	0	0
590-005-963-002	IPP PAYROLL - CHEMIST (ACTUAL	72	0	4,741	0	0	0
590-005-963-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-963-008	IPP EDUCATION, TRAINING, & TRA	0	0	0	0	0	0
590-005-963-009	IPP BOOKS & PERIODICALS	0	0	0	0	0	0
Total INDUSTRIAL PRE-TREATMENT:		2,479	327	14,291	14,037	27,100	28,076
DEPRECIATION							
590-006-968-005	DEPR - PROCESSING PLANT	602,147	616,354	636,666	320,476	636,000	632,000
590-006-968-006	DEPR - INTERCEPTOR PLANT	59,824	58,948	56,459	28,230	59,000	58,000
590-006-968-007	DEPR - COLLECTION PLANT	37,227	38,882	39,117	19,676	40,000	41,000
590-006-968-008	DEPR - GENERAL PLANT	42,764	54,011	60,639	30,558	60,000	65,000
Total DEPRECIATION:		741,962	768,195	792,881	398,940	795,000	796,000
DISTRIBUTED EXPENSE							
590-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(103)	(1,474)	(263)	(997)	0	0
590-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(468)	(1,612)	(637)	(427)	0	0
590-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(1,721)	(2,849)	(849)	(439)	0	0
Total DISTRIBUTED EXPENSE:		(2,292)	(5,935)	(1,749)	(1,863)	0	0
CITY SERVICE							
590-008-955-001	TRANS TO CITY - PILOT	260,079	266,831	173,231	83,374	203,996	280,382
Total CITY SERVICE:		260,079	266,831	173,231	83,374	203,996	280,382
DEBT							
590-009-959-004	INTEREST ON BONDED DEBT	92,119	87,432	82,682	40,153	77,810	72,745
590-009-996-002	BOND ISSUE EXPENSE	0	0	0	0	0	0
Total DEBT:		92,119	87,432	82,682	40,153	77,810	72,745
Total FUND EXPENDITURES:		3,235,572	3,282,058	3,133,475	1,468,735	3,038,478	2,960,167
NET REVENUES (EXPENDITURES)		(85,589)	(306,728)	61,112	(86,620)	355,589	(91,741)
BEGINNING FUND BALANCE						10,366,796	10,722,385
PROJECTED ENDING FUND BALANCE						10,722,385	10,630,644

**CITY OF NILES - UTILITIES DEPARTMENT
"SIGNIFICANT" EXPENDITURES
ELECTRIC DIVISION - 5 YEAR PLAN
FY 2017-2018**

Account Category / Project Description	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
TRANSMISSION PLANT					
1. Overhead Conductors & Devices					
a. Upgrade Switching Stations / Substations - Smart Reclosers	\$ 75,000	\$ 40,000			
b. Transmission Upgrades	\$ 240,000		\$ 260,000	\$ 260,000	\$ 275,000
c. Engineering	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 25,000
d. Fiber Build-Out to Substations (should be done and paid for in FY16)					
2. Equipment Substations					
a. Relocate Station Transformer		\$ 150,000			
3. Equipment Broadway Substation					
a. Remove Station Transformer	\$ 90,000				
	\$ 430,000	\$ 215,000	\$ 290,000	\$ 290,000	\$ 300,000
"Transmission Plant" Subtotal					
	\$ 10,000	\$ 300,000	\$ 10,000	\$ 10,000	\$ 20,000
DISTRIBUTION PLANT					
1. Poles / Towers / Fixtures (New Construction)					
2. Overhead Conductors & Devices					
a. Engineering	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000
b. New System Additions - Unknown Customer Activity	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 10,000
c. 12KV Conversions/ Distribution Upgrades	\$ 200,000		\$ 470,000	\$ 150,000	\$ 200,000
d. Voltage Regulator Controls (36)	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
3. Overhead Street Lights					
a. Convert Mercury Vapor Lights and HPS to Magnetic Induction & LED			\$ 26,000	\$ 26,000	\$ 30,000
b. Install Decorative Street Lights - in front of YM/CA				\$ 100,000	
c. Install Decorative Street Lights - West Main St. - State St.			\$ 60,000		
4. Underground Conversions, Conductors & Devices					
a. New System Additions - Lakeland Sub., Circuit-74, Lakeland Campus	\$ 150,000	\$ 50,000			
b. System Upgrades - Underground Conversions / Re-Conductor	\$ 5,000	\$ 300,000	\$ 5,000	\$ 430,000	\$ 430,000
5. Distribution Transformers	\$ 25,000	\$ 25,000	\$ 75,000		
6. Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 50,000
	\$ 470,000	\$ 755,000	\$ 731,000	\$ 821,000	\$ 775,000
"Distribution Plant" Subtotal					
GENERAL PLANT					
1. Trucks & Trailers					
a. Replace or Refurbish Derrick Truck (ordered FY17)	\$ 225,000				
b. Replace Pick-up Trucks (#5, #9 split with Water)			\$ 45,000		
c. Backhoe Thumb	\$ 6,000				
c. Skid Steer Replacement (split with Water)		\$ 40,000			
2. Tools & Shop Equipment					
a. Misc. Tooling	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	\$ 241,000	\$ 50,000	\$ 55,000	\$ 10,000	\$ 10,000
"General Plant" Subtotal					
	\$ 1,141,000	\$ 1,020,000	\$ 1,076,000	\$ 1,121,000	\$ 1,085,000
TOTAL COMMITMENT BY YEAR					
	\$ 5,443,000				
TOTAL 5 - YEAR COMMITMENT					

**CITY OF NILES - UTILITIES DEPARTMENT
"SIGNIFICANT" EXPENDITURES
WATER DIVISION - 5 YEAR PLAN
FY 2017-2018**

Account Category / Project Description	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
<u>PRODUCTION PLANT</u>					
1. Well Maintenance					
a. Western Upgrade Well, New Drive, 277/480 power)	\$ 58,000				
b. Front St. Well (permanently close)	\$ 18,000				
c. Parker Well		\$ 50,000			\$ 28,000
d. Airport Well #1 (May not upgrade due to DEE plume)					
2. Tower Maintenance					
a. Chery (paint recoat)	\$ 250,000			\$ 177,000	
b. Bertrand (paint)					
c. Carberry (paint)					\$ 100,000
3. Iron Removal Plant Maintenance					
a. Replace media (if not done in FY17)	\$ 20,000				
4. WHPA (plume capture/treat)					
a. Interceptor Wells / Ozone Injection, Other	\$ 500,000	\$ 500,000			
"Production Plant" Subtotal	\$ 328,000	\$ 518,000	\$ 550,000	\$ 177,000	\$ 128,000
<u>DISTRIBUTION PLANT</u>					
1. Distribution Mains					
a. WM Replacement (Coordinate with DPW)	\$ 275,000				
b. LSL/WM Replacement (Coordinate with DPW)	\$ 250,000				
c. WM Replacement (Coordinate with DPW)		\$ 250,000			
d. LSL/WM Replacement (Coordinate with DPW)					
e. Emergency Repairs / Maintenance	\$ 33,000	\$ 29,000	\$ 22,000	\$ 72,000	\$ 75,000
2. Meters					
a. ERT Meters and Infrastructure (deferred)					\$ 200,000
"Distribution Plant" Subtotal	\$ 308,000	\$ 279,000	\$ 272,000	\$ 72,000	\$ 275,000
<u>GENERAL PLANT</u>					
1. Trucks & Trailers					
a. TLB Replacement (50% split with Electric)		\$ 40,000			\$ 75,000
b. Skid Steer Replacement (50% split with Electric)			\$ 45,000		
c. Pickup Truck Replacements #5, #9 (Split with E & WW)					
"General Plant" Subtotal	\$ -	\$ 40,000	\$ 45,000	\$ -	\$ 75,000
TOTAL COMMITMENT BY YEAR	\$ 636,000	\$ 837,000	\$ 867,000	\$ 249,000	\$ 478,000
TOTAL 5 - YEAR COMMITMENT	\$ 3,067,000				

CITY OF NILES - UTILITIES DEPARTMENT
 "SIGNIFICANT" EXPENDITURES
 WASTEWATER DIVISION - 5 YEAR PLAN
 FY 2017-2018

Account Category / Project Description	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
PROCESSING PLANT					
1. Building and Equipment					
a. Contact Tank Rehab - Lining and Baffling		\$ 300,000	\$ 300,000	\$ 65,000	
b. Primary Clarifiers					
Replacement and Installation of Mechanism and Drive Unit					
c. Density Current Baffles - Final Clarifiers	\$ 50,000	\$ 50,000			
d. Recycle Pump Replacement - 2 Pumps, Bases, and Reducers	\$ 60,000				
e. Air Compressor Replacement	\$ 60,000				
f. Blower Replacement and Process Automation		\$ 300,000			
g. Septic Receiving Station			\$ 300,000		
h. Huber Rebuild Project				\$ 35,000	
i. Scum Pump Replacements	\$ 12,000	\$ 12,000	\$ 12,000		
j. Roof Replacement				\$ 300,000	
k. Upper Bar screen Replacement	\$ 100,000				
l. Valve Replacement		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
m. Sludge Garage	\$ 50,000				
n. Storage Building	\$ 65,000				
o. Primary Sludge Pump Replacement	\$ 75,000				\$ 500,000
p. Driveway replacement					
q. Office and Conference Room				\$ 100,000	
"Processing Plant" Sub Total	\$ 472,000	\$ 677,000	\$ 627,000	\$ 415,000	\$ 515,000
COLLECTION PLANT					
1. Infrastructure Changes (2014 SRF Project Plan)					
	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
"Collection Plant" Sub Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
GENERAL PLANT					
1. Field Equipment					
a. Gator Utility Vehicle with Dump Bed	\$ 15,000				
"General Plant" Sub Total	\$ 15,000	\$ -	\$ -	\$ -	\$ -
TOTAL COMMITMENT BY YEAR	\$ 637,000	\$ 827,000	\$ 777,000	\$ 565,000	\$ 665,000
TOTAL 5 - YEAR COMMITMENT	\$ 3,471,000				