



CITY OF NILES

July 07, 2018

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 2019. Total proposed operating funds' expenditures are \$16,379,722 with a projected ending operating funds' balance of \$38,680,401 and total proposed enterprise funds' expenditures of \$21,458,218 with projected enterprise funds' retained earnings of \$29,307,795.

Since fiscal year 2009 creating a balanced budget has been increasingly difficult. While the State of Michigan and many businesses are experiencing increased revenues the City of Niles is still dealing with the effects of the Great Recession, voter approved law changes, and legislative actions. This is most evident in the City's overall taxable value. Since 2009 the City of Niles has lost \$33,628,576 in overall taxable value. This equates to \$475,286 in reduced tax revenue this fiscal year alone.

Besides property taxes, a significant revenue source for the City of Niles is constitutional and statutory revenue sharing. This revenue stream was established decades ago as a method to share statewide use (sales) tax with local units of government. When revenue sharing was established the state also limited a local unit of government's abilities to raise local taxes. The revenue sharing system has been under attack by legislators since 2003 while at the same time legislators have not identified an alternative revenue source for local governments. Statewide between 2003 and 2016 local governments have lost \$8.1 billion in revenue. The City of Niles alone has lost \$6.1 million in revenue during this time period. For a third year in a row 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 can 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 change in the Consumer Price Index or 5% whichever is lower. The Consumer Price Index change for 2017 was 2.1%, this is up from 1.1% the previous year. The Consumer Price Index is

anticipated to change to 2.5% in 2018. This anticipated increase in the Consumer Price Index is good news for property tax revenues, but it is insignificant compared to the losses since 2009. Even though property values are increasing countywide, Berrien County is experiencing a record number of delinquent property tax payments. It is estimated that the City of Niles will experience \$200,000 in uncollectable property taxes during FY 2018.

In addition to property tax losses and revenue sharing losses, the Michigan legislature in 2012 eliminated commercial personal property taxes for any business with less than \$80,000 of taxable personal property. This reduced the taxable personal property in the City by \$812,000 to \$20,895,830. Then in 2016 the State's voters approved a law change that is eliminating all commercial and industrial personal property taxes. So far this has resulted in the loss of \$7,027,002 further lowering the personal property taxable value to \$13,868,828. This translates into a loss of \$110,792 per year in personal property tax revenue. The City has also seen a loss from the legislative action that eliminated property taxes for disabled veterans. This has resulted in a real property taxable value reduction of \$390,000.

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

The City of Niles is expecting a slight increase in federal CDBG grant revenue and an increase in roadway repair funding from the State of Michigan. The City of Niles is also expecting to realize reduced employee health insurance costs due to the implementation of a high deductible employee health plan and reduced employee pension costs due to changes in pension benefits and pension management for this fiscal year, however, these costs are likely to rise in the coming fiscal years.

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

The City of Niles Budget consists of three main categories. They are the General Fund, the additional 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 3.5%. Employment costs increased mainly due to a Council approved 2% wage increase (except for the administrator). The largest contributor to this increase is the inclusion of \$30,000 in the Council's fund for a wage and hour study.

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 2.9%. Employment costs increased mainly due to 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 increased 1.3%. Employment costs increased mainly due to a Council approved 2% wage increase. Public Safety accounts for 54% of the General Fund expenses. This remains consistent with 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 4.3%. This increase is mostly due to the increase in training and travel funds for the director 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 9.5%. This increase most directly related to increase roadway spending due to increased state funding for roadway maintenance and employment costs.

GENERAL FUND SUMMARY

The General Fund expenses increased 3.3%. When you consider all the Operating Fund's 20 divisions and departments including the General Fund, the total Operating Fund/General Fund expenses increased 6%. 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 \$59,186 in revenue to General Fund reserves at the conclusion of FY 2019, which would bring the General Fund reserve balance to \$2,798.195.

ENTERPRISE FUNDS

Cemetery

Operational expenses in the Cemetery have been reduced over recent years. This year the budget increased 5.8% with the addition of a \$30,000 transfer from the General Fund to meet the expense needs for this fiscal year.

Airport

Operational expenses at the Airport have increased 50%. This increase is due to obstruction clearing expenses, easement acquisitions, and increased fuel purchases for resale.

Golf

Operational expenses at the Golf Course have decreased 3%. This decrease is the result of decreasing staff costs and reducing capital purchases.

Electric Utility

Operational expenses are expected to increase 0.6%. 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 20.5%. This is due to capital replacement expenses.

Water Utility

Operational expenses are expected to increase 3.2%. This is due to capital improvements.

ENTERPRISE FUND SUMMARY

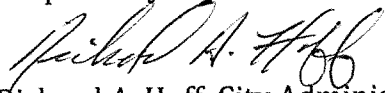
Combined Enterprise Fund expenses increased 5.3%. This increase is most directly related to increased purchase power costs and increased capital improvements in the Electric Division, Water Division, Wastewater Division, and airport.

Please keep in mind that the budget is our operating plan for the fiscal year. Your staff is committed to working diligently toward following the plan but occasionally it will require

amendments as we encounter unforeseen obstacles in carrying out the plan. Your staff's goal is to operate fiscally conservative while providing timely and quality services to the citizens of Niles.

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Richard A. Huff". The signature is fluid and cursive, with the first name "Richard" and last name "Huff" clearly legible.

Richard A. Huff, City Administrator

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City Administrator's Budget Message

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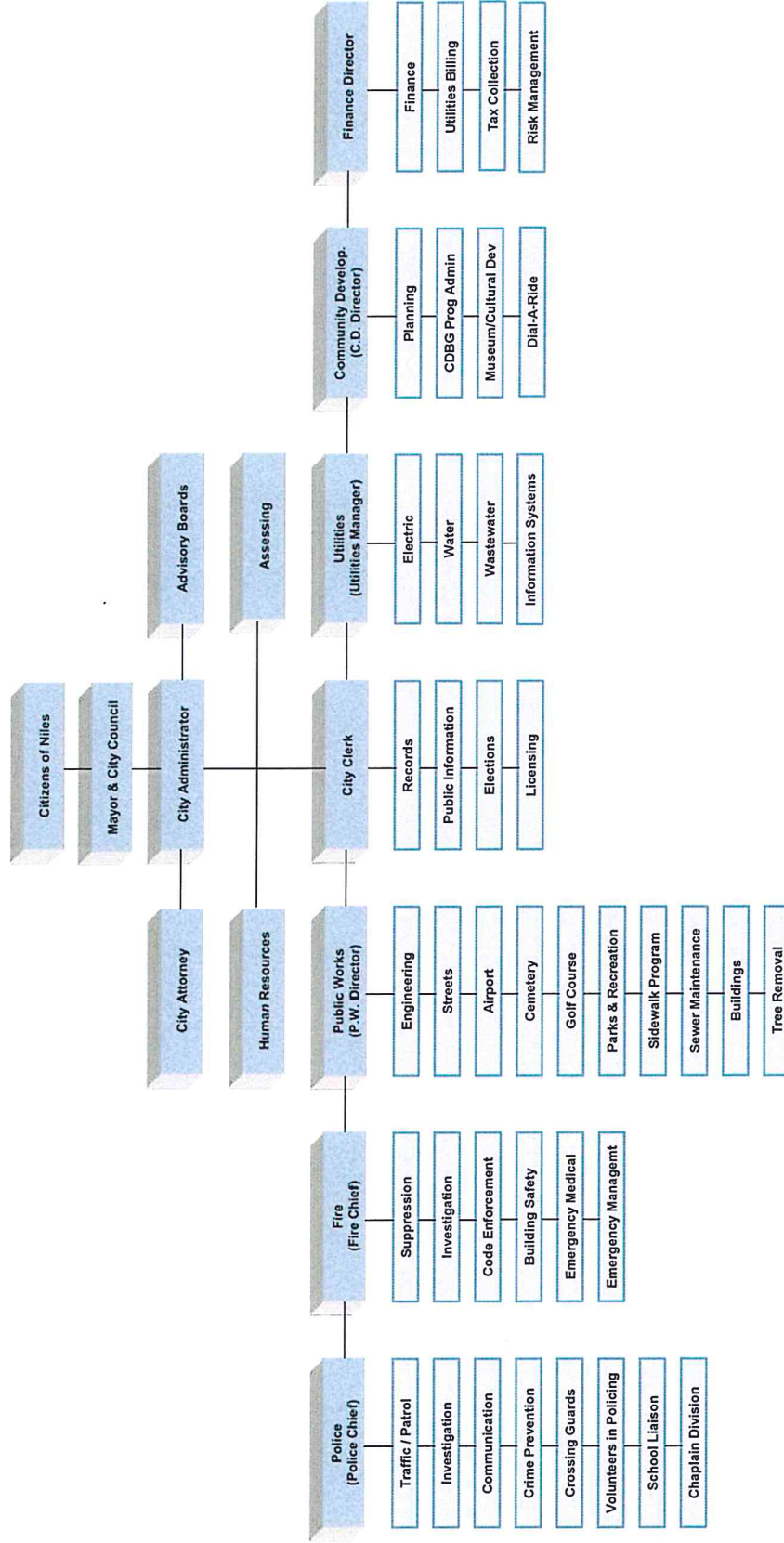
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City of Niles Organizational Chart



CITY OF NILES
FISCAL YEAR 2018-2019
ANNUAL BUDGET SUMMARY

Fund #	Fund Name	Actual 2015/2016 Ending		Actual 2016/2017		Actual 2016/2017 Ending		Budgeted 2017/2018		Proposed Budget 2018/2019		Projected 2017/2018 Ending		Proposed Budget 2018/2019		Projected 2018/2019 Ending				
		Fund Balance	Revenue	Expenditures	Fund Balance	Revenue	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Fund Balance	Revenue	Expenditures	Fund Balance	Revenue	Expenditures	Net Rev (Exp)
OPERATING FUNDS																				
101	General	2,338,787	7,422,648	7,339,251	2,422,184	7,610,184	7,338,553	2,693,815	7,592,381	7,488,001	104,380	2,798,195	2,693,815	7,592,381	7,488,001	104,380	2,798,195	2,693,815	7,592,381	7,488,001
202	Major Highway	791,153	850,503	803,116	838,540	890,958	896,574	832,924	966,888	1,191,448	(224,560)	608,364	832,924	966,888	1,191,448	(224,560)	608,364	832,924	966,888	1,191,448
203	Local Highway	315,694	423,959	405,556	334,097	435,601	505,271	264,427	464,694	536,493	(71,799)	192,628	264,427	464,694	536,493	(71,799)	192,628	264,427	464,694	536,493
211	Tax Incremental Finance Authority (TIFA)	33,818	236,293	170,152	99,959	150,865	141,192	109,632	165,365	159,092	6,273	115,905	109,632	165,365	159,092	6,273	115,905	109,632	165,365	159,092
249	Building Department	21,297	131,715	128,208	24,804	143,050	148,980	18,874	143,090	153,620	(10,530)	8,344	18,874	143,090	153,620	(10,530)	8,344	18,874	143,090	153,620
280	Community Development Grant Loans	115	0	0	115	0	0	115	0	0	0	115	115	0	0	0	115	115	0	0
281	Downtown Development Non-Grant Loans	12,239	0	0	12,239	0	0	12,239	0	0	0	12,239	12,239	0	0	0	12,239	12,239	0	0
283	HUD Entitlement Program Fund	18,839	168,787	168,787	18,839	275,000	275,000	18,839	280,747	280,747	(0)	18,839	18,839	280,747	280,747	(0)	18,839	18,839	280,747	280,747
297	Economic Development Grants & Loans ***	474,912	4,310	0	479,222	4,116	15,000	468,338	0	40,000	(40,000)	428,338	468,338	0	40,000	(40,000)	428,338	468,338	0	40,000
401	Capital Improvement	35,346	127	0	35,473	100	5,000	30,573	200	10,000	(9,800)	20,773	30,573	200	10,000	(9,800)	20,773	30,573	200	10,000
402	Equipment Replacement	48,283	8,229	2,803	53,709	65,250	0	118,959	68,500	0	68,500	187,459	118,959	68,500	0	68,500	187,459	118,959	68,500	0
412	Industrial Park	58,033	202	2,098	56,137	200	0	56,337	250	0	250	56,587	56,337	250	0	250	56,587	56,337	250	0
491	Sewer Maintenance	49,138	163,275	162,989	49,424	202,370	202,170	49,624	213,192	212,967	225	49,849	49,624	213,192	212,967	225	49,849	49,624	213,192	212,967
588	Dial-A-Ride	558,604	588,301	508,075	638,830	657,934	623,486	673,278	692,341	679,654	12,687	683,965	673,278	692,341	679,654	12,687	683,965	673,278	692,341	679,654
616	Delinquent Tax Revolving	655,410	180,947	215,668	620,689	224,800	223,500	621,989	230,700	217,000	13,700	635,689	621,989	230,700	217,000	13,700	635,689	621,989	230,700	217,000
679	Local Improvement Revolving	61,087	332	0	61,419	200	0	61,619	300	0	300	61,919	61,619	300	0	300	61,919	61,619	300	0
706	Insurance	522,438	2,202,915	2,396,888	328,465	1,937,903	2,080,000	186,368	2,038,523	1,830,700	207,823	394,191	186,368	2,038,523	1,830,700	207,823	394,191	186,368	2,038,523	1,830,700
711	Cemetery Perpetual Care	691,896	(5,285)	5,521	681,090	13,000	25,000	669,090	10,000	20,000	(10,000)	659,090	669,090	10,000	20,000	(10,000)	659,090	669,090	10,000	20,000
731	Pension	30,188,537	4,928,956	2,992,981	32,124,512	3,052,400	2,900,000	32,276,912	3,029,000	3,560,000	(531,000)	31,745,912	32,276,912	3,029,000	3,560,000	(531,000)	31,745,912	32,276,912	3,029,000	3,560,000
	Total Operating Funds	36,875,626	17,306,214	15,302,093	38,879,747	15,663,931	15,379,726	39,163,952	15,896,171	16,379,722	(483,551)	38,680,401	39,163,952	15,896,171	16,379,722	(483,551)	38,680,401	39,163,952	15,896,171	16,379,722
	**Retained Earnings												Retained Earnings					Retained Earnings		
209	Cemetery	17,974	143,611	160,698	887	158,100	154,173	4,814	180,100	163,598	16,502	21,316	4,814	180,100	163,598	16,502	21,316	4,814	180,100	163,598
581	Airport	1,621,913	183,900	351,626	1,454,187	218,000	189,760	1,482,427	332,500	379,761	(47,261)	1,435,166	1,482,427	332,500	379,761	(47,261)	1,435,166	1,482,427	332,500	379,761
584	Golf	182,645	167,337	154,062	195,920	175,700	165,314	206,306	169,100	160,290	8,810	215,116	206,306	169,100	160,290	8,810	215,116	206,306	169,100	160,290
582	Electric Utility	11,185,553	13,955,175	13,979,556	11,161,172	15,107,906	14,853,137	11,415,941	15,084,602	14,956,952	127,650 *	11,543,591	11,415,941	15,084,602	14,956,952	127,650 *	11,543,591	11,415,941	15,084,602	14,956,952
590	Waste Water Utility	10,275,196	2,912,037	3,118,041	10,069,192	2,868,426	2,960,167	9,977,451	3,799,752	3,723,812	75,940 *	10,053,391	9,977,451	3,799,752	3,723,812	75,940 *	10,053,391	9,977,451	3,799,752	3,723,812
591	Water Utility	5,225,688	2,388,816	2,234,598	5,379,906	2,423,138	2,006,554	5,796,490	2,316,530	2,073,805	242,725 *	6,039,215	5,796,490	2,316,530	2,073,805	242,725 *	6,039,215	5,796,490	2,316,530	2,073,805
	Total Enterprise Funds	28,508,969	19,750,876	19,998,581	28,261,264	20,951,270	20,329,105	28,883,429	21,882,584	21,458,218	424,366	29,307,795	28,883,429	21,882,584	21,458,218	424,366	29,307,795	28,883,429	21,882,584	21,458,218
	GRAND TOTAL			37,057,090		36,615,201	35,708,831		37,778,755	37,837,940	(59,186)			37,778,755	37,837,940	(59,186)			37,778,755	37,837,940

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

** After Restatement of Beginning OPEB Liability

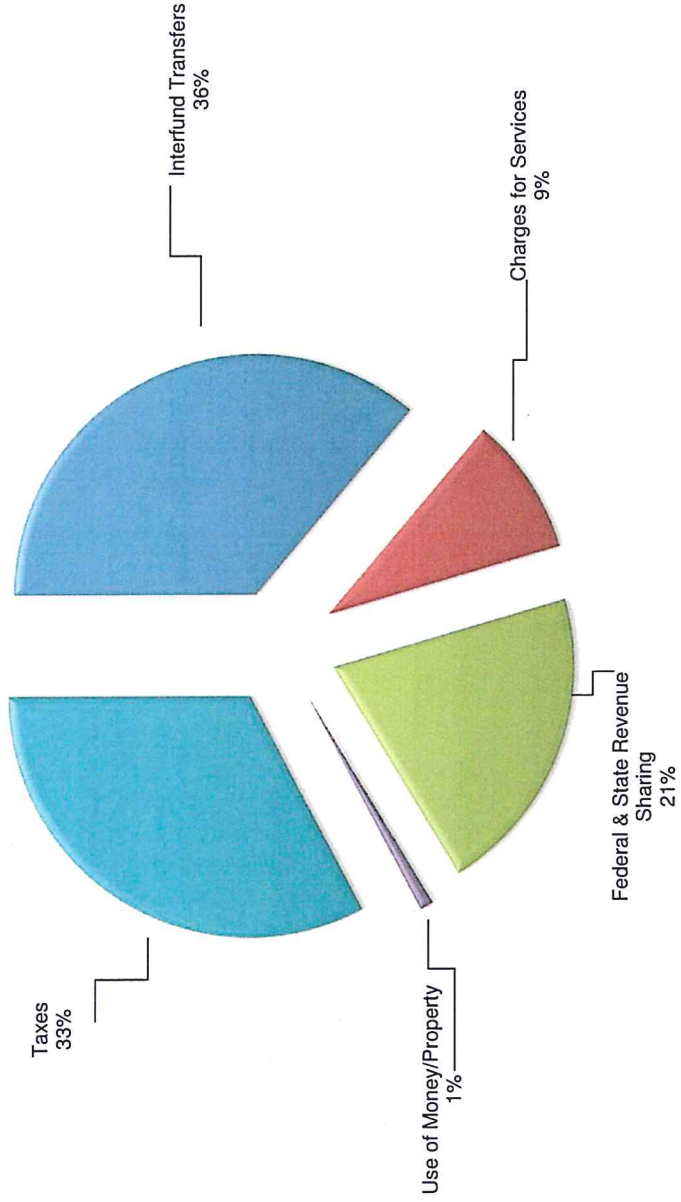
CITY OF NILES
FISCAL YEAR 2017 - 2018
OPERATING FUNDS BALANCE SUMMARY

Fund #	Fund Name	Actual 2015/2016 Ending Balance	Actual 2016/2017 Ending Balance	Projected 2017/2018 Ending Balance	Proposed Budget 2018/2019 Revenue	Proposed Budget 2018/2019 Expenditures	Projected 2018/2019 Ending Balance	Fund Balance As % of Operating Revenues
101	General	2,338,787	2,422,184	2,693,815	7,592,381	7,488,001	2,798,195	37%
202	Major Highway	791,153	838,540	832,924	966,888	1,191,448	608,364	63%
203	Local Highway	315,694	334,097	264,427	464,694	536,493	192,628	41%
491	Sewer Maintenance	49,138	49,424	49,624	213,192	212,967	49,849	23%
588	Dial-A-Ride	558,604	638,830	673,279	692,341	679,654	685,966	99%
	TOTAL	4,053,376	4,283,075	4,514,069	9,929,496	10,108,563	4,335,002	44%

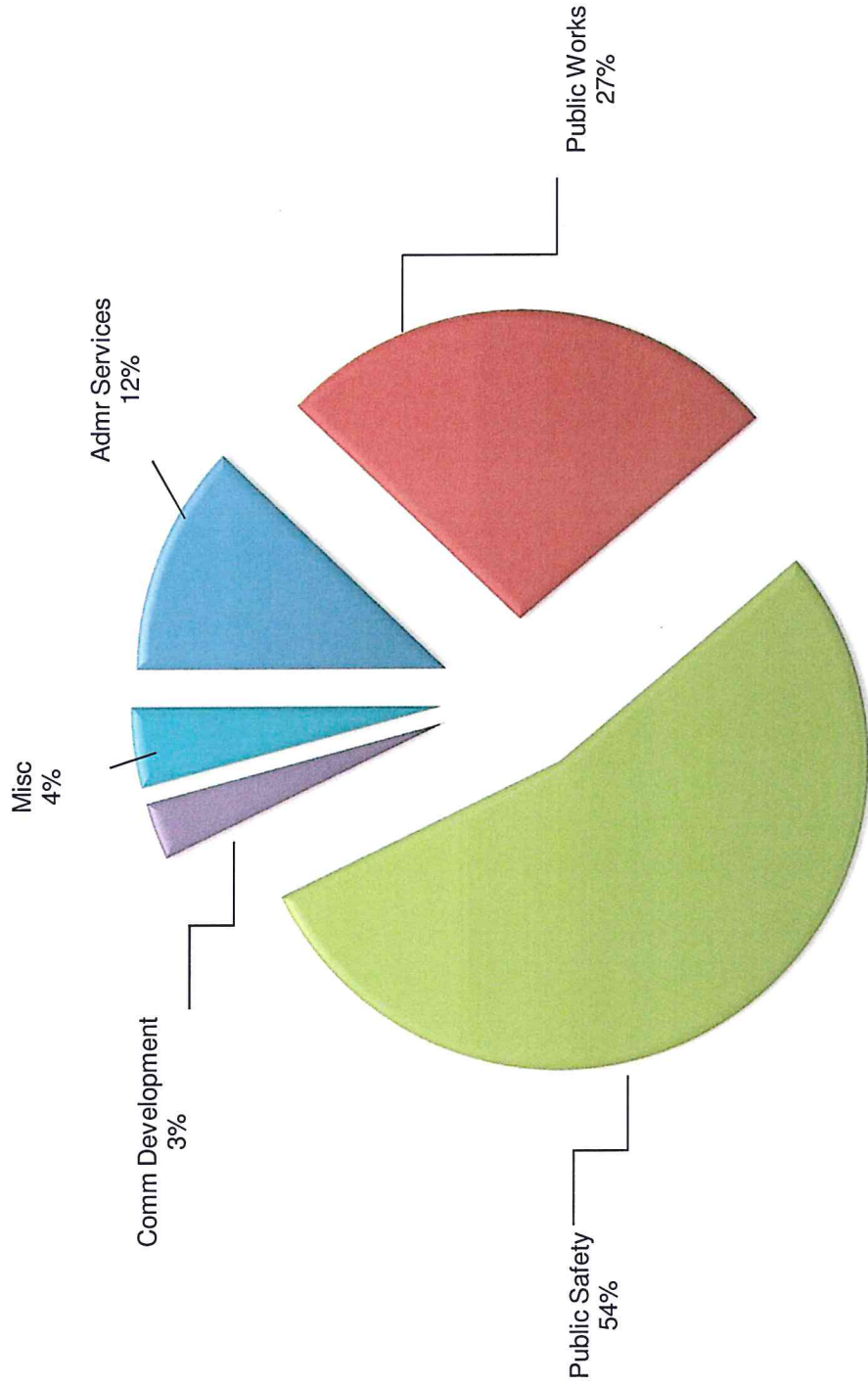
**CITY OF NILES
FISCAL YEAR 2018 - 2019
ENTERPRISE FUNDS CASH AND INVESTMENT BALANCE SUMMARY**

Fund #	Fund Name	Actual 2015/2016 Ending Balance	Actual 2016/2017 Ending Balance	Projected 2017/2018 Ending Balance	Projected 2018/2019 Receipts	Projected 2018/2019 Expenditures	Projected 2018/2019 Depreciation	Projected 2018/2019 Cash Flow	Projected 2018/2019 Ending Balance	Cash Balance as Percentage of Operating Receipts
209	Cemetery	25,372	34,697	39,624	180,100	163,598	1,200	17,702	57,326	32%
581	Airport	222,803	223,830	332,070	332,500	379,761	165,000	117,739	449,809	135%
584	Golf	117,481	116,780	131,166	169,100	160,290	5,000	13,810	144,976	86%
582	Electric Utility	6,123,998	5,216,981	5,135,569	15,116,502	15,572,952	451,000	(5,450)	5,130,119	34%
590	WasteWater Utility	4,089,883	3,701,563	4,092,403	3,849,752	4,845,812	771,000	(225,060)	3,867,343	100%
591	Water Utility	782,580	649,941	399,340	2,284,630	4,179,805	380,000	(1,515,175)	(1,115,835)	-49%
	TOTAL	11,362,117	9,943,792	10,130,172	21,932,584	25,302,218	1,773,200	(1,596,434)	8,533,738	39%

FY 2019 GENERAL FUND REVENUES (PROPOSED)



FY 2018 GENERAL FUND EXPENDITURES (PROPOSED)



CITY OF NILES

FISCAL Year 2018- 2019

General Fund Expenditures Summary

Department/Program	2015 Actual	2016 Actual	2017 Amended Budget	2018 Budget	2019 Proposed	% of Change From FY 18
Administrative Services						
Council	152,084	156,245	153,493	154,902	188,783	22%
Administration	133,549	126,523	134,254	109,857	106,155	-3%
Assessor	96,088	95,467	104,601	73,146	67,271	-8%
Legal	63,726	73,626	60,000	60,000	60,000	0%
Clerk	102,293	105,750	132,464	143,366	139,917	-2%
Treasurer	92,583	86,036	90,722	89,044	96,014	8%
Management Services	229,334	247,956	240,681	248,267	250,886	1%
Subtotal	869,657	891,603	916,215	878,582	909,026	3.5%
Public Works						
Buildings	399,385	439,378	402,999	414,722	408,887	-1%
Streets/Engineering	1,058,885	1,137,435	1,279,539	1,242,979	1,300,479	5%
Sanitation	39,818	44,139	55,500	55,500	55,000	-1%
Parks & Recreation	133,838	146,898	145,313	154,112	156,126	1%
Tree Trimming	1,190	27,560	37,500	35,000	35,000	0%
Tree Removal	36,477	40,023	41,000	40,000	42,500	6%
Subtotal	1,669,593	1,835,433	1,961,851	1,942,313	1,997,992	2.9%
Public Safety						
Police	2,837,351	2,632,066	2,896,560	2,851,574	2,906,265	2%
Fire	1,137,540	1,139,458	1,148,170	1,130,910	1,135,546	0%
Emergency Operation Center	5,568	5,478	13,090	7,500	1,400	-81%
Subtotal	3,980,459	3,777,002	4,057,820	3,989,984	4,043,211	1.3%
Community Development						
Niles History Center	147,231	187,766	160,950	138,601	137,789	-1%
Community Development	74,930	65,086	81,693	76,467	86,483	13%
Subtotal	222,161	252,852	242,643	215,068	224,272	4.3%
Miscellaneous						
Prop/Liab Insurance	113,191	119,898	120,000	130,000	150,000	15%
Miscellaneous	180,656	186,168	181,905	182,605	163,500	-10%
Subtotal	293,847	306,066	301,905	312,605	313,500	0.3%
TOTAL	7,035,717	7,062,956	7,480,434	7,338,552	7,488,001	2.04%

**CITY OF NILES
FISCAL YEAR 2018-2019
GENERAL FUND DEPARTMENT BUDGET EXPENDITURE SUMMARY REPORT**

Number	Department	2015		2016		2017		2018			2019				
		Actual	Percent	Actual	Percent	Actual	Percent	YTD Actual thru Mar 2018	Percent	Budget	Percent	Proposed Budget	Percent	Budget Variance Dollars	Percent
101101	Council	152,084	2.16%	156,245	2.13%	150,833	2.06%	43,394	1.26%	154,902	2.11%	188,783	2.52%	33,881	21.87%
101172	Administration	133,549	1.90%	126,523	1.72%	137,125	1.87%	53,652	1.56%	109,857	1.50%	106,155	1.42%	(3,702)	-3.37%
101209	Assessor	96,088	1.37%	95,467	1.30%	69,626	0.95%	24,259	0.70%	73,146	1.00%	67,271	0.90%	(5,875)	-8.03%
101211	Legal	63,726	0.91%	73,626	1.00%	58,645	0.80%	28,092	0.81%	60,000	0.82%	60,000	0.80%	0	0.00%
101215	Clerk	102,293	1.45%	105,750	1.44%	112,029	1.53%	63,759	1.85%	143,366	1.95%	139,917	1.87%	(3,449)	-2.41%
101253	Treasurer	92,583	1.32%	86,036	1.17%	90,711	1.24%	43,994	1.28%	89,044	1.21%	96,014	1.28%	6,970	7.83%
101254	Management Services	229,334	3.26%	247,956	3.38%	257,856	3.51%	132,672	3.85%	248,267	3.38%	250,886	3.35%	2,619	1.05%
101265	Buildings	399,385	5.68%	439,378	5.99%	339,690	4.63%	149,686	4.34%	414,722	5.65%	408,887	5.46%	(5,835)	-1.41%
101300	Police	2,837,351	40.33%	2,632,066	35.86%	2,900,240	39.52%	1,345,033	39.00%	2,851,574	38.86%	2,906,265	38.81%	54,691	1.92%
101335	Fire	1,137,540	16.17%	1,139,458	15.53%	1,198,616	16.33%	511,164	14.82%	1,130,910	15.41%	1,135,546	15.16%	4,636	0.41%
101426	EOC	5,568	0.08%	5,478	0.07%	13,090	0.18%	349	0.01%	7,500	0.10%	1,400	0.02%	(6,100)	-81.33%
101440	Streets/Engineering	1,058,885	15.05%	1,137,435	15.50%	1,198,646	16.33%	615,855	17.85%	1,242,979	16.94%	1,300,479	17.37%	57,500	4.63%
101520	Sanitation	39,818	0.57%	44,139	0.60%	43,388	0.59%	35,418	1.03%	55,500	0.76%	55,000	0.73%	(500)	-0.90%
101690	Parks & Recreation	133,838	1.90%	146,898	2.00%	141,066	1.92%	39,041	1.13%	154,112	2.10%	156,126	2.09%	2,014	1.31%
101746	Niles History Center	147,231	2.09%	187,766	2.56%	159,055	2.17%	79,657	2.31%	138,601	1.89%	137,789	1.84%	(812)	-0.59%
101781	Tree Trimming	1,190	0.02%	27,560	0.38%	25,345	0.35%	6,765	0.20%	35,000	0.48%	35,000	0.47%	0	0.00%
101782	Tree Removal	36,477	0.52%	40,023	0.55%	37,989	0.52%	25,525	0.74%	40,000	0.55%	42,500	0.57%	2,500	6.25%
101800	Community Development	74,930	1.06%	65,086	0.89%	101,751	1.39%	83,970	2.43%	76,467	1.04%	86,483	1.15%	10,016	13.10%
101953	Prop/Liab Insurance	113,191	1.61%	119,898	1.63%	119,713	1.63%	124,305	3.60%	130,000	1.77%	150,000	2.00%	20,000	15.38%
101999	Miscellaneous	180,656	2.57%	186,168	2.54%	183,840	2.50%	42,625	1.24%	182,605	2.49%	163,500	2.18%	(19,105)	-10.46%
Totals		7,035,717	100.00%	7,062,956	96.24%	7,339,254	100.00%	3,449,215	100.00%	7,338,553	100.00%	7,488,001	100.00%	149,448	2.04%

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 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.

FY 2019

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

CITY OF NILES							
Budget Worksheet - GF Revenues							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	2,520,941	2,543,443	2,473,117	2,429,425	2,420,900	2,412,200
101-100-402-006	REAL PROPERTY TAXES - CASS COU	5,138	5,099	3,966	(5)	5,200	4,000
101-100-402-008	SPECIAL TAXES - WEEDS, DEMO, E	1,817	3,247	7,735	5,862	8,000	8,000
101-100-411-001	DEL. REAL PROPERTY TAXES - CIT	256	844	158	700	0	0
101-100-411-010	DELINQUENT REAL TAXES - SEWER	0	0	0	0	0	0
101-100-420-001	DEL. PERSONAL TAXES - CITY	1,247	961	2,220	575	200	500
101-100-437-001	IFT/CFT REVENUE	39,453	17,194	20,652	(3,843)	14,500	14,500
101-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	40,750	45,463	47,431	0	40,000	40,000
101-100-445-001	INTEREST & PENALTY - REAL PROP	9,329	8,690	8,698	8,465	10,000	9,000
101-100-445-003	INTEREST & PENALTY - PERSONAL	0	0	0	37	0	0
	TOTAL TAXES	2,618,931	2,624,941	2,563,977	2,441,216	2,498,800	2,488,200
LICENSES AND PERMITS							
101-100-451-001	MULTIPLE DWELLINGS	42,120	36,340	37,128	4,940	38,500	38,000
101-100-454-001	TAXI, BIKE & MISC LICENSES	3,663	4,101	2,666	741	3,000	3,000
101-100-462-001	SEWER PERMITS	0	0	0	0	0	0
	TOTAL LICENSES AND PERMITS	45,783	40,441	39,794	5,681	41,500	41,000
SHARED REVENUE							
101-100-501-001	FEDERAL GRANTS	860	1,600	18,275	0	0	0
101-100-501-029	FEDERAL GRANT- POLICE	756	2,416	0	0	3,000	5,000
101-100-539-001	STATE GRANTS	0	6,145	3,783	3,559	0	0
101-100-539-002	STATE GRANT - LOANS	0	0	0	0	0	0
101-100-539-003	STATE GRANTS - MI HUMANITIES	0	9,966	5,056	0	0	0
101-100-539-006	STATE GRANT - PA 302 - JUSTICE	3,220	3,461	3,091	1,533	3,500	3,500
101-100-539-029	STATE GRANTS - POLICE	0	0	0	0	3,800	7,300
101-100-553-001	LIQUOR LICENSES	19,257	8,959	9,076	0	8,500	8,500
101-100-573-001	LCSA - PP TAX REIMB	0	218,012	193,631	0	160,000	160,000
101-100-574-004	SALES & USE	1,258,899	1,263,413	1,328,006	451,000	1,317,800	1,358,100
101-100-574-007	TELECOMMUNICATIONS RIGHTS-OF-W	31,113	41,976	40,981	0	35,000	41,000
101-100-574-008	TCPS REVENUE SHARING (POLICE)	0	0	0	0	0	0
	TOTAL SHARED REVENUE	1,314,105	1,555,948	1,601,899	456,092	1,531,600	1,583,400
CHARGES FOR SERVICE							
101-100-607-001	FEES	131,966	134,547	135,072	77,285	120,000	120,000
101-100-607-006	TAX COLLECTION FEES	93,192	98,042	84,853	28,701	80,000	80,000
101-100-607-007	FEES - POLICE DEPARTMENT	1,060	1,220	1,080	180	1,200	1,200
101-100-607-009	FEES - STREETS & HIGHWAYS	0	0	0	0	0	0
101-100-607-010	BAIL BOND PROCESSING FEES	4,000	4,600	6,290	3,820	4,000	4,000
101-100-607-035	FIRE DEPT CPR TECH FEES	64	(185)	332	95	200	200
101-100-607-050	PARK APPLICATION FEES	2,730	550	750	175	600	600
101-100-607-055	TYLER FIELD FEES	4,970	2,000	18,920	2,720	7,000	7,000
101-100-607-065	HISTORY CENTER MEMBERSHIPS	0	35	85	40	0	0
101-100-607-070	GATE ENTRY FEES	0	0	0	0	0	0
101-100-626-001	SERVICES RENDERED	7,172	3,613	3,294	3,189	2,500	3,000
101-100-626-002	SERVICES RENDERED-UTILITY	34,267	29,899	32,751	4,676	20,000	25,000
101-100-626-003	SERVICES RENDERED - POLICE DEP	209,429	228,866	241,703	134,940	303,000	302,000
101-100-626-004	SERV RENDERED-SALVAGE VEH INSP	2,000	2,500	2,500	2,000	1,500	2,000
101-100-626-010	SERV RENDERED-CENTRAL MAINT	31,947	53,086	52,980	26,419	50,000	50,000
101-100-626-040	SERVICES RENDERED - MUSEUM	2,196	703	1,002	116	900	900
	TOTAL CHARGES FOR SERVICE	524,993	559,476	581,612	284,356	590,900	595,900

CITY OF NILES							
Budget Worksheet - GF Revenues							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	(17)	(9)	175	50	500	500
101-100-650-040	MUSEUM GIFT SHOP SALES	1,074	965	823	324	1,000	1,000
101-100-655-001	ORDINANCE FINES & PENALTIES	80,470	63,767	60,423	21,602	70,000	65,000
101-100-655-002	PARKING FINES & PENALTIES	0	0	0	0	0	0
101-100-655-003	FORFEITED PROPERTY	68,175	13,664	7,158	1,138	4,000	4,000
101-100-655-004	FEDERAL FORFEITED PROPERTY	0	0	0	0	0	0
	TOTAL FINES AND PENALTIES	149,702	78,387	68,579	23,114	75,500	70,500
INTEREST							
101-100-664-001	INTEREST ON INVESTMENTS	21,397	33,133	8,240	1,521	30,000	20,000
101-100-664-002	INTEREST-SALE OF PROPERTY	0	0	0	0	0	0
	TOTAL INTEREST	21,397	33,133	8,240	1,521	30,000	20,000
OTHER							
101-100-667-001	RENTAL OF PROPERTY	975	1,450	1,200	1,250	1,500	1,500
101-100-671-001	MISCELLANEOUS	33,405	25,054	21,057	14,582	42,000	28,000
101-100-671-002	CHAPIN MANSION FUNDRAISING	420	630	0	0	500	0
101-100-673-001	SALE OF PROPERTY	591	11,793	28	313	1,000	1,000
101-100-673-002	STREET DEPARTMENT SALES	1,802	1,635	7,724	508	1,000	1,000
101-100-673-003	SALE OF EASEMENTS	0	0	0	0	0	0
101-100-673-004	SALE OF BRICKS - VET MEMORIAL	0	375	175	0	325	300
101-100-687-001	REFUNDS & REBATES	1,612	25,803	17,700	365,952	1,500	3,000
101-100-695-016	LOAN PROCEEDS	0	0	23,910	0	0	0
	TOTAL OTHER	38,805	66,740	71,794	382,605	47,825	34,800
CONTRIBUTIONS							
101-100-674-001	CONTRIBUTIONS FROM PRIVATE SOU	1,377	30,000	820	140,000	5,000	5,000
101-100-674-002	CONTRIB PRIVATE SOURCE-POLICE	11,644	13,075	20,985	45,100	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	3,139	11,781	7,306	6,282	3,000	3,000
101-100-674-041	CONTRIBUTIONS-ARCHEOLOGY CAMP	0	0	0	300	0	0
101-100-674-050	CONTRIB PRIVATE SOURCE-PUB WKS	17,711	627	36,924	200	2,000	2,000
101-100-674-060	CONTRIB PRIVATE SOURCE-PAC	0	18,230	1,255	0	2,000	1,500
101-100-674-061	CONT PRIVATE-PAC GENERATIONS	0	0	4,500	10	0	0
	TOTAL CONTRIBUTIONS	33,871	73,713	71,790	191,892	15,500	15,000
INTERFUND TRANSFERS							
101-100-667-202	EQUIPMENT RENTAL - MAJOR	224,831	271,913	231,417	112,951	340,924	383,788
101-100-667-203	EQUIPMENT RENTAL - LOCAL	303,513	280,437	231,949	125,628	253,971	281,993
101-100-667-491	EQUIPMENT RENTAL - SEWER	50,394	57,910	47,039	18,468	68,088	76,348
101-100-668-202	WINTER MAINTENANCE - MAJOR	37,819	65,770	34,708	0	0	0
101-100-668-203	WINTER MAINTENANCE - LOCAL	278	619	0	0	0	0
101-100-699-001	INTERFUND TRANSFER	2,100	0	2,803	0	0	0
101-100-699-002	INTERFUND TRANSFER - UTILITY	1,776,944	1,702,844	1,667,046	860,446	1,915,576	1,801,452
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	200,000	0	200,000	200,000
101-100-699-020	INTERFUND TRANSFER - INDUSTRIA	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS	2,545,879	2,529,493	2,414,962	1,117,493	2,778,559	2,743,581
	Total GENERAL FUND REVENUES:	7,293,466	7,562,272	7,422,647	4,903,970	7,610,184	7,592,381

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 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.

FY 2019

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

CITY OF NILES							
Budget Worksheet - GF (101) Council							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
COUNCIL							
101-101-702-001	SALARIES & WAGES - FULL TIME	0	0	200	150	0	0
101-101-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-101-703-001	SALARIES & WAGES - PART TIME	50,700	50,400	51,000	25,200	50,400	50,400
101-101-714-001	FRINGES-FICA	3,907	3,903	4,086	2,031	3,856	3,856
101-101-714-012	FRINGES - W/C INS PREMIUMS	62	63	67	35	71	77
101-101-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-101-727-001	OFFICE SUPPLIES	56	73	435	6	50	50
101-101-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	321	0	0	0
101-101-736-001	POSTAGE EXPENSE	0	0	0	0	25	0
101-101-756-005	CAR ALLOWANCE/MILEAGE	0	0	257	0	200	200
101-101-801-001	PROFESSIONAL SERVICES	1,016	0	1,749	2,000	1,000	31,000
101-101-820-001	TRAVEL, TRAINING & CONFERENCE	1,011	92	367	0	500	500
101-101-830-001	DUES & SUBSCRIPTIONS	7,080	7,149	8,654	1,029	7,000	7,000
101-101-830-002	NATS DUES	3,747	2,588	2,640	0	6,000	3,000
101-101-850-001	COMMUNICATIONS	4,713	3,044	6,388	1,746	4,300	5,000
101-101-880-001	COMMUNITY PROMOTIONS	13,053	16,661	18,013	3,212	20,000	20,000
101-101-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-101-956-008	MISCELLANEOUS	884	306	29	631	1,000	1,000
101-101-956-017	DISASTER PREPAREDNESS	0	0	0	0	0	0
101-101-956-018	CONTINGENCY	7,467	37,966	14,011	950	15,000	15,000
101-101-956-020	PURCHASE OF PROPERTY	29,291	0	8,596	904	0	0
101-101-956-023	DDA CONTRIBUTION	0	0	0	0	0	0
101-101-956-024	SMEGA CONTRIBUTION	14,000	14,000	14,020	0	14,000	17,200
101-101-974-006	LAND PURCHASE	97	0	0	0	0	0
101-101-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
101-101-999-001	TRANSFERS OUT	15,000	20,000	20,000	5,500	31,500	34,500
TOTAL EXPENDITURES		152,084	156,245	150,833	43,394	154,902	188,783

ADMINISTRATION
(101-172)

One full-time Executive Assistant supports the City Administrator. Both of these employees' wages and related benefits are included in this department's budget. A portion of the City Administrator's salary is paid by the Utilities Department as provided for in service agreements and because supervision of the Utilities Department is the responsibility of the Administrator's office.

SIGNIFICANT CHANGES:

FY 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.

FY2019

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

CITY OF NILES							
Budget Worksheet - GF (172) Administration							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	68,101	66,428	68,976	28,883	63,500	64,800
101-172-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-172-714-001	FRINGES-FICA	6,039	5,946	6,225	2,448	5,000	5,100
101-172-714-004	FRINGES-GROUP MEDICAL INS	24,750	23,100	26,950	10,313	20,700	17,900
101-172-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-172-714-012	FRINGES-W/C INS PREMIUMS	185	190	212	118	237	245
101-172-714-017	FRINGES-PENSION CONTRI EXPENSE	5,084	4,906	10,281	1,688	6,070	5,160
101-172-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-172-717-008	PAYROLL - VACATION ALLOCATION	7,110	8,600	9,094	2,241	0	0
101-172-717-009	PAYROLL - HOLIDAY ALLOCATION	2,612	2,612	2,683	1,239	0	0
101-172-717-010	PAYROLL - PERSONAL HOL ALLOC	1,244	810	1,084	419	0	0
101-172-717-011	PAYROLL - SICK ALLOCATION	0	552	197	77	0	0
101-172-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-172-717-013	PAYROLL - FUNERAL ALLOCATION	0	360	0	134	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	2,001	576	710	99	1,000	1,000
101-172-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,867	1,941	990	2,584	1,500	1,500
101-172-736-001	POSTAGE EXPENSE	0	0	0	0	50	50
101-172-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-172-756-005	CAR ALLOWANCE/MILEAGE	3,411	2,730	3,047	624	2,400	2,400
101-172-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-172-820-001	TRAVEL, TRAINING & CONFERENCE	2,868	1,611	1,408	722	2,000	2,000
101-172-830-001	DUES & SUBSCRIPTIONS	935	380	84	173	1,000	1,000
101-172-850-001	COMMUNICATIONS	5,455	4,341	4,757	1,719	6,400	5,000
101-172-880-001	COMMUNITY PROMOTIONS	106	195	0	0	0	0
101-172-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0
101-172-956-008	MISCELLANEOUS	781	1,245	427	171	0	0
TOTAL EXPENDITURES		133,549	126,523	137,125	53,652	109,857	106,155

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 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.

FY 2019

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

CITY OF NILES							
Budget Worksheet - GF (209) Assessor							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	47,428	42,172	0	0	0	0
101-209-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-209-703-001	SALARIES/WAGES - PT	0	4,346	31,688	16,224	32,500	32,500
101-209-714-001	FRINGES-FICA	3,971	4,266	2,411	1,241	2,500	2,500
101-209-714-004	FRINGES-GROUP MEDICAL INS	16,500	15,400	1,283	0	0	0
101-209-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-209-714-012	FRINGES-W/C INS PREMIUMS	312	289	275	140	280	171
101-209-714-017	FRINGES-PENSION CONTRI EXPENSE	3,560	3,544	7,421	0	5,366	0
101-209-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-209-717-008	PAYROLL - VACATION ALLOCATION	5,547	9,586	0	0	0	0
101-209-717-009	PAYROLL - HOLIDAY ALLOCATION	1,925	1,497	0	0	0	0
101-209-717-010	PAYROLL - PERSONAL HOL ALLOC	642	856	0	0	0	0
101-209-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
101-209-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-209-717-013	PAYROLL - FUNERAL ALLOCATION	428	0	0	0	0	0
101-209-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-209-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-209-720-001	NON-WORK PAID	0	0	0	0	0	0
101-209-727-001	OFFICE SUPPLIES	523	929	496	263	500	500
101-209-733-001	COMPUTER EQUIPMENT & SUPPLIES	2,120	66	330	1,553	2,000	1,500
101-209-736-001	POSTAGE EXPENSE	1,989	2,032	1,929	1,941	2,100	2,100
101-209-756-004	GASOLINE AND OIL	0	36	0	0	0	0
101-209-801-001	PROFESSIONAL SERVICES	7,498	6,278	22,267	2,089	25,000	25,000
101-209-820-001	TRAVEL, TRAINING & CONFERENCE	901	1,384	15	0	0	0
101-209-830-001	DUES & SUBSCRIPTIONS	915	930	340	0	1,000	1,000
101-209-850-001	COMMUNICATIONS	1,210	1,117	569	371	1,000	1,000
101-209-900-001	PRINTING & PUBLISHING	619	612	482	437	800	900
101-209-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	0	0
101-209-956-008	MISCELLANEOUS	0	127	120	0	100	100
101-209-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		96,088	95,467	69,626	24,259	73,146	67,271

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 2017

- None

FY 2018

- None

FY 2019

- None

CITY OF NILES							
Budget Worksheet - GF (211) Legal							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	63,726	73,626	58,645	28,092	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	63,726	73,626	58,645	28,092	60,000	60,000

CITY CLERK
(101-215)

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

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

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

The voting booths that are currently being used in the precincts are approximately thirty plus years old. Most of them have broken parts and need to be replaced. I will be budgeting for the replacement of 32 voting booths in FY2019 and FY2020.

Other duties include the receipt and verification of election petitions, conducting all bid openings for the City, issuing licenses or permits as required by City ordinances, and publishing required notices and ordinances. Codification for various newly enacted ordinances were recently submitted to Michigan Municipal Code. The clerk composes resolutions as required.

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 2017 there were 45 events that were either submitted as a Class I event requesting no city services or that went before the City Council for approval. The new event fees will be implemented in 2019.

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 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.

FY 2019

- Replacement of election voting booths. Request for \$5,000 in account number 101-215-727-003 Election Supplies.

CITY OF NILES							
Budget Worksheet - GF (215) Clerk							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	49,397	48,745	53,400	32,916	57,030	57,030
101-215-702-002	OVERTIME WAGES	596	913	871	0	1,500	1,500
101-215-702-012	STREET DEPARTMENT LABOR ONLY	756	1,365	434	0	1,000	1,000
101-215-703-001	SALARIES & WAGES - PART TIME	7,110	12,509	6,836	5,381	20,000	20,000
101-215-714-001	FRINGES-FICA	4,028	4,270	4,450	3,003	6,000	6,000
101-215-714-003	FRINGES - MESC	0	0	0	0	0	0
101-215-714-004	FRINGES-GROUP MEDICAL INS	16,500	15,400	17,967	8,250	16,500	14,500
101-215-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-215-714-012	FRINGES-W/C INS PREMIUMS	157	146	155	86	173	170
101-215-714-017	FRINGES-PENSION CONTRI EXPENSE	3,616	3,641	7,419	1,680	5,231	7,420
101-215-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-215-717-008	PAYROLL - VACATION ALLOCATION	3,980	2,465	4,653	1,016	3,400	4,660
101-215-717-009	PAYROLL - HOLIDAY ALLOCATION	1,871	1,871	1,937	1,129	1,974	1,937
101-215-717-010	PAYROLL - PERSONAL HOL ALLOC	832	208	812	508	658	800
101-215-717-011	PAYROLL - SICK ALLOCATION	0	624	0	226	0	0
101-215-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-215-717-013	PAYROLL - FUNERAL ALLOCATION	0	624	0	0	0	0
101-215-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-215-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-215-720-001	NON-WORK PAID	0	0	0	0	0	0
101-215-727-001	OFFICE SUPPLIES	483	631	2,093	414	3,000	3,000
101-215-727-003	ELECTION SUPPLIES	2,526	4,922	1,999	7,977	10,000	5,000
101-215-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,265	300	832	0	5,000	5,000
101-215-736-001	POSTAGE EXPENSE	7	0	102	138	0	0
101-215-756-005	CAR ALLOWANCE/MILEAGE	0	69	161	0	700	700
101-215-801-001	PROFESSIONAL SERVICES	2,863	1,608	4,234	0	3,000	3,000
101-215-814-001	HIRED SERVICES	0	0	0	0	0	0
101-215-820-001	TRAVEL, TRAINING & CONFERENCE	1,380	475	106	12	1,000	1,000
101-215-830-001	DUES & SUBSCRIPTIONS	689	942	744	195	600	600
101-215-850-001	COMMUNICATIONS	1,763	1,629	1,637	560	800	800
101-215-880-001	COMMUNITY PROMOTIONS	173	514	449	98	800	800
101-215-900-001	PRINTING & PUBLISHING	513	871	431	170	2,000	2,000
101-215-930-001	MTNCE - OFFICE EQUIPMENT	1,301	896	0	0	2,000	2,000
101-215-956-008	MISCELLANEOUS	487	112	307	0	1,000	1,000
101-215-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
101-215-999-001	INTERFUND TRANSFER	0	0	0	0	0	0
TOTAL EXPENDITURES		102,293	105,750	112,029	63,759	143,366	139,917

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 2017

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

FY 2018

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

FY 2019

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

CITY OF NILES							
Budget Worksheet - GF (253) Treasurer							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
TREASURER							
101-253-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-253-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-253-703-001	SALARIES & WAGES - PART TIME	0	0	0	0	0	0
101-253-709-001	SALARIES & WAGES - CLERICAL	7,269	7,815	7,883	4,448	8,800	9,700
101-253-710-001	SALARIES & WAGES	36,164	34,834	36,673	20,015	43,300	44,600
101-253-714-001	FRINGES-FICA	3,717	3,746	3,782	1,954	4,000	4,200
101-253-714-003	FRINGES - MESC	7,240	0	813	0	0	0
101-253-714-004	FRINGES-GROUP MEDICAL INS	8,250	7,700	8,983	4,125	8,250	12,035
101-253-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-253-714-012	FRINGES-W/C INS PREMIUMS	62	92	105	37	124	117
101-253-714-017	FRINGES-PENSION CONTRI EXPENSE	3,357	3,380	6,758	1,400	4,870	4,262
101-253-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-253-717-008	PAYROLL - VACATION ALLOCATION	3,623	5,363	4,416	280	0	0
101-253-717-009	PAYROLL - HOLIDAY ALLOCATION	1,730	1,730	1,764	1,015	0	0
101-253-717-010	PAYROLL - PERS HOLIDAY ALLOC	930	502	698	577	0	0
101-253-717-011	PAYROLL - SICK ALLOCATION	413	581	307	341	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	944	934	1,234	526	800	800
101-253-733-001	COMPUTER EQUIPMENT & SUPPLIES	323	702	0	0	500	500
101-253-736-001	POSTAGE EXPENSE	2,784	2,727	2,968	1,785	2,500	3,500
101-253-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
101-253-756-005	CAR ALLOWANCE/MILEAGE	225	207	206	115	100	100
101-253-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-253-813-001	CONTRACTUAL SERVICES	7,430	8,050	7,060	910	8,200	8,500
101-253-820-001	TRAVEL, TRAINING & CONFERENCE	152	165	12	0	100	100
101-253-830-001	DUES & SUBSCRIPTIONS	165	310	105	155	200	200
101-253-850-001	COMMUNICATIONS	1,982	1,391	1,133	538	1,500	1,500
101-253-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-253-930-001	MTNCE - OFFICE EQUIPMENT	55	0	0	0	0	100
101-253-956-008	MISCELLANEOUS	5,744	5,797	5,768	5,744	5,800	5,800
101-253-956-015	BANK SERVICE FEES	0	0	0	30	0	0
101-253-965-004	CASH OVER/SHORT	24	10	43	(1)	0	0
101-253-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		92,583	86,036	90,711	43,994	89,044	96,014

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 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.

FY 2019

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

CITY OF NILES							
Budget Worksheet - GF (254) Management Services							
FY2019							
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	2018-19
		Actual	Actual	Actual	Actual	Budget	PROJECTED Budget
<u>Account Number</u>	<u>Account Title</u>						
MANAGEMENT SERVICES							
101-254-702-001	SALARIES & WAGES - FULL TIME	39,169	43,129	44,849	20,289	25,000	26,600
101-254-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-254-709-001	SALARIES & WAGES - CLERICAL	24,686	25,333	25,869	13,900	30,400	31,300
101-254-710-001	SALARIES & WAGES - ADMIN	15,874	16,013	16,843	11,196	44,000	45,300
101-254-714-001	FRINGES-FICA	6,472	6,754	7,005	3,608	7,600	7,900
101-254-714-003	FRINGES - MESC	0	0	0	0	0	0
101-254-714-004	FRINGES-GROUP MEDICAL INS	14,850	13,860	16,170	11,550	23,100	29,870
101-254-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-254-714-012	FRINGES-W/C INS PREMIUMS	134	161	198	86	63	224
101-254-714-017	FRINGES-PENSION CONTRI EXPENSE	4,472	5,629	11,644	2,564	10,004	7,792
101-254-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-254-717-008	PAYROLL - VACATION ALLOCATION	6,193	5,986	6,685	3,028	0	0
101-254-717-009	PAYROLL - HOLIDAY ALLOCATION	2,560	2,560	2,633	1,633	0	0
101-254-717-010	PAYROLL - PERSONAL HOL ALLOC	1,440	645	594	587	0	0
101-254-717-011	PAYROLL - SICK ALLOCATION	2,112	2,344	2,117	1,068	0	0
101-254-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-254-717-013	PAYROLL - FUNERAL ALLOCATION	0	27	54	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	2,874	4,050	4,780	1,677	3,500	3,500
101-254-733-001	COMPUTER EQUIPMENT & SUPPLIES	46,579	52,026	54,140	30,012	45,000	50,000
101-254-736-001	POSTAGE EXPENSE	6,462	10,352	11,503	5,174	12,000	12,000
101-254-740-001	OPERATING SUPPLIES	0	74	0	0	0	0
101-254-756-005	CAR ALLOWANCE/MILEAGE	0	0	0	0	100	0
101-254-801-001	PROFESSIONAL SERVICES	1,903	1,818	9,558	83	3,000	0
101-254-801-005	AUDIT FEES	11,597	9,600	9,850	9,750	10,000	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	3,870	3,922	2,185	690	2,000	2,000
101-254-830-001	DUES & SUBSCRIPTIONS	2,498	2,144	1,827	2,827	500	3,000
101-254-850-001	COMMUNICATIONS	5,666	5,146	3,353	1,727	5,000	3,500
101-254-851-001	TELEPHONE EXPENSE	942	940	644	251	600	500
101-254-880-001	COMMUNITY PROMOTIONS	0	0	0	0	0	0
101-254-900-001	PRINTING & PUBLISHING	277	27	53	0	200	0
101-254-930-001	MTNCE - OFFICE EQUIPMENT	11,184	28,399	24,746	10,596	25,300	16,600
101-254-930-002	MTNCE - COMPUTER EQUIPMENT	0	1,991	0	0	500	500
101-254-956-008	MISCELLANEOUS	594	236	309	376	200	300
101-254-956-015	BANK SERVICE FEES	80	89	247	0	200	0
101-254-977-001	OFFICE EQUIPMENT CAPITAL OUTLAY	16,846	4,701	0	0	0	0
TOTAL EXPENDITURES		229,334	247,956	257,856	132,672	248,267	250,886

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 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.

FY 2019

- None

CITY OF NILES							
Budget Worksheet - GF (265) Buildings							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	6,511	3,859	3,906	1,836	5,000	5,000
101-265-702-002	OVERTIME WAGES	221	209	235	139	0	200
101-265-702-008	CITY HALL & GROUNDS	3,236	2,468	5,903	7,474	5,000	6,000
101-265-714-001	FRINGES-FICA	548	369	407	261	500	600
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	19	19	0	0
101-265-714-017	FRINGES-PENSION CONTRI EXPENSE	193	615	818	98	357	287
101-265-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-265-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
101-265-717-009	PAYROLL - HOLIDAY ALLOCATION	0	0	0	0	0	0
101-265-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	0	0	0
101-265-717-011	PAYROLL - SICK ALLOCATION	0	0	0	0	0	0
101-265-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-265-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-265-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-265-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
101-265-740-002	OPERATING SUPPLIES - ALL BUILD	0	0	6	0	100	100
101-265-740-008	OPERATING SUPPLIES - CITY HALL	1,933	1,352	1,325	273	2,000	2,000
101-265-740-009	OPERATING SUPPLIES - STREETS	982	594	731	42	1,000	1,000
101-265-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-265-801-001	PROFESSIONAL SERVICES	0	0	2	0	0	0
101-265-813-001	CONTRACTUAL SERVICES	15,020	13,192	13,691	4,979	18,000	16,000
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	1,459	1,459	1,459	730	2,000	1,600
101-265-890-001	STREET FLAGS, POLES, & MISC	782	455	1,963	0	1,200	2,500
101-265-920-001	UTILITIES	43	37	28	0	100	100
101-265-920-002	UTILITIES - CITY HALL & MUSEUM	2,544	2,300	1,826	1,128	5,500	2,500
101-265-920-003	UTILITIES - TYLER R&D	0	0	0	0	0	0
101-265-920-004	UTILITIES - STREET DEPT BARN	2,579	2,752	2,366	1,059	3,500	3,500
101-265-920-005	ELECTRIC FOR CITY FACILITIES	258,591	277,645	272,917	135,511	298,465	310,000
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	637	9,215	6,466	(5,499)	10,000	10,000
101-265-931-006	BUILDING REPAIRS - ALL BUILDIN	47,878	214	0	130	5,000	500
101-265-931-007	BUILDING REPAIRS - CITY HALL	22,034	4,109	2,386	1,060	11,000	11,000
101-265-931-050	BLDG REPAIRS - C. HALL (ARRA)	0	0	0	0	0	0
101-265-932-001	REPAIRS & MAINTENANCE	0	0	0	0	15,000	15,000
101-265-956-008	MISCELLANEOUS	66	1,050	6	17	30,000	20,000
101-265-965-001	BLDG DEMO-OLD PUB SAFETY BLDG.	0	0	0	0	0	0
101-265-975-001	BUILDING IMPROV - CAP OUTLAY	33,270	116,626	22,372	0	0	0
101-265-975-002	BUILDING - CITY ADMINISTRATION	0	0	0	0	0	0
TOTAL EXPENDITURES		399,385	439,378	339,690	149,686	414,722	408,887

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 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)

FY2019

- Salaries & Wages Full Time – Increased \$143,607. This increase is due to a 2% wage increase for all full time employees, and the addition of the Captain's position.
- Salaries & Wages Part Time – Decreased \$7,269. This decrease is due in part from combining the court officer and part time City Hall security positions.
- Fringes – Group Medical Insurance: Decreased \$22,180. This is a figure we have no control over and is provided to us by the finance department based on overall usage.
- Fringes – Pension Contribution: Decreased \$39,469. This is a figure we have no control over and is provided to us by the finance department.
- Operating Supplies: Decreased \$9,800. This amount is based on the estimated costs of expected purchases in FY2019 to operate the department.
- Vehicle Maintenance: Increased \$5,000. This increase is due to the cost of maintenance on an aging fleet. As we continue to replace some of the older vehicles we anticipate this figure to maintain or reduce.
- Maintenance – Other Equipment: Increased \$5,840. This increase is due to the WatchGuard yearly maintenance cost as we are now covering our entire fleet.
- Transfers Out: Decreased \$25,000. The money budgeted in this account for FY2019 is for range improvements, specifically preparing for the construction of a small building to be used for classroom training, weapons maintenance, restrooms and storage.

CITY OF NILES							
Budget Worksheet - GF (300) Police							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	1,236,032	1,192,370	1,208,955	642,036	1,379,766	1,523,373
101-300-702-002	OVERTIME WAGES	52,568	63,463	75,831	34,140	69,365	70,467
101-300-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
101-300-703-001	SALARIES & WAGES - PART TIME	72,669	75,999	86,525	36,224	126,328	116,665
101-300-704-001	SALARIES-COURT & WITNESS FEES	3,533	2,691	3,910	2,517	6,000	6,000
101-300-705-001	SALARIES & WAGES - SCHOOL GUARD	0	0	0	0	0	0
101-300-714-001	FRINGES-FICA	50,486	49,433	52,466	28,209	58,037	57,707
101-300-714-003	FRINGES - MESC	1,413	944	0	0	0	0
101-300-714-004	FRINGES-GROUP MEDICAL INS	414,700	384,999	402,966	203,500	422,453	400,273
101-300-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-300-714-012	FRINGES-W/C INS PREMIUMS	16,174	16,389	17,451	9,228	18,499	20,308
101-300-714-017	FRINGES-PENSION CONTRI EXPENSE	241,555	267,284	414,468	72,472	247,010	207,541
101-300-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-300-717-008	PAYROLL - VACATION ALLOCATION	104,329	98,901	110,291	60,066	0	0
101-300-717-009	PAYROLL - HOLIDAY ALLOCATION	44,520	51,665	52,697	46,802	60,000	60,000
101-300-717-010	PAYROLL - PERSONAL HOL ALLOC	11,383	9,233	7,411	3,805	0	0
101-300-717-011	PAYROLL - SICK ALLOCATION	39,758	45,785	79,652	40,946	0	0
101-300-717-012	PAYROLL - INJURY PAY	0	2,149	1,881	0	0	0
101-300-717-013	PAYROLL - FUNERAL ALLOCATION	4,903	7,007	1,488	1,317	0	0
101-300-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-300-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-300-720-001	NON-WORK PAID	0	0	0	0	0	0
101-300-727-001	OFFICE SUPPLIES	10,091	9,844	6,525	3,800	10,000	10,000
101-300-733-001	COMPUTER EQUIPMENT & SUPPLIES	14,486	17,520	4,733	5,422	15,000	15,000
101-300-736-001	POSTAGE EXPENSE	80	170	242	625	900	900
101-300-740-001	OPERATING SUPPLIES	51,568	50,302	34,242	3,225	69,100	59,300
101-300-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-300-740-021	OPERATING SUPPLIES - POLICE FO	36,831	10,565	8,835	15,337	15,000	15,000
101-300-740-025	OPERATING SUPPLIES - CRIME PRE	4,240	3,875	4,750	111	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	2,025	3,179	1,793	0	2,500	2,500
101-300-740-040	OPER SUPP-VEH INSP (POLICE)	0	0	592	49	2,000	2,000
101-300-741-001	PURCHASE OF FOOD	4,183	3,730	3,562	1,018	5,000	5,000
101-300-744-001	UNIFORMS	18,374	23,731	16,072	7,245	16,500	17,300
101-300-744-002	RESERVES UNIFORMS & EQUIPMENT	2,202	2,174	2,891	565	3,000	3,000
101-300-756-004	GASOLINE & OIL	36,813	28,955	28,722	12,859	46,386	49,392
101-300-784-004	VEHICLE MAINTENANCE	43,280	39,128	47,288	20,099	35,000	40,000
101-300-784-007	VEHICLE DAMAGE/ACCIDENTS	574	1,550	(6,849)	(567)	2,000	2,000
101-300-801-001	PROFESSIONAL SERVICES	4,743	3,402	4,712	547	6,000	6,000
101-300-813-001	CONTRACTUAL SERVICES	428	120	240	150	500	500
101-300-820-001	TRAVEL, TRAINING & CONFERENCE	28,125	25,684	38,606	11,011	33,000	33,000
101-300-820-003	STATE (302) TRAINING	3,783	3,942	4,008	473	3,400	3,400
101-300-830-001	DUES & SUBSCRIPTIONS	1,650	2,149	2,010	2,843	3,000	3,000
101-300-850-001	COMMUNICATIONS	22,842	24,277	23,860	13,810	29,200	29,200
101-300-877-001	SUPPLEMENTAL RETIREMENT - CITY	202	202	197	22	1,000	1,000
101-300-880-001	COMMUNITY PROMOTIONS	0	0	873	0	500	500
101-300-900-001	PRINTING & PUBLISHING	523	471	984	117	1,000	1,000
101-300-930-001	MTNCE - OFFICE EQUIP	20,226	17,348	20,703	0	22,530	22,499
101-300-930-004	OTHER EQUIPMENT - MAINTENANCE	15,019	12,685	16,601	5,265	19,100	24,940

CITY OF NILES							
Budget Worksheet - GF (300) Police							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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>
101-300-932-001	REPAIRS & MAINTENANCE	6,543	(5,215)	228	66	500	500
101-300-940-001	RENTALS	25,024	29,889	0	0	35,000	35,000
101-300-956-008	MISCELLANEOUS	1,638	1,412	1,041	769	1,500	1,500
101-300-956-012	ATM EXPENSE CHARGES	0	258	0	0	0	0
101-300-956-016	INFORMANT & BUY MONEY	700	500	1,125	0	2,000	2,000
101-300-974-001	LAND IMPROVEMENTS	0	0	0	0	0	0
101-300-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	4,379	68,850	6,150	0	0
101-300-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	50,807	20,028	8,882	52,760	0	0
101-300-979-001	VEHICLE CAPITAL OUTLAY	136,328	27,500	32,516	0	40,000	40,000
101-300-990-001	DEBT SERVICE - PRINCIPAL	0	0	5,414	0	0	0
101-300-990-002	DEBT SERVICE - INTEREST	0	0	0	0	0	0
101-300-999-001	TRANSFERS OUT	0	0	0	0	40,000	15,000
TOTAL EXPENDITURES		2,837,351	2,632,066	2,900,240	1,345,033	2,851,574	2,906,265

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.

Fire Crews responded to a total of 1114 emergency responses in 2016 and 1223 in 2017. 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 response is also operated as well as other specialized services including trench and collapse rescue through MiTRT5 and MABAS 201 TRT. 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.

We are still working from the grant for \$146,543 which we are using 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. We have already funded close to \$20,000 of training and equipment from this grant. Much of our Bunker Gear, the suits we wear to fires is over 10 years old and must be retired. This grant currently helps provide this equipment for new hires and the Department has requested a grant that if successful would fund 17 more sets to cover all of the existing staff needs. Fingers crossed. CDBG funding continues to help with department personnel costs while doing inspections and detector installations in the target area.

SIGNIFICANT CHANGES:

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.

FY 2019

- \$25,000 will again be placed into the Equipment Replacement Fund to help with future Apparatus needs.
- \$10,000 will go to continue the departments SCBA bottle replacement program.
- Increase in Vehicle Repair Line Item to keep up with maintenance costs related to an aging fleet of front line apparatus.
- \$8,000 to help fund a roof repair we are experiencing in several spots in the Fire Station.

CITY OF NILES							
Budget Worksheet - GF (335) Fire							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	451,800	450,534	465,828	231,843	587,776	606,353
101-335-702-002	OVERTIME WAGES	23,554	22,732	23,756	17,851	35,000	35,000
101-335-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	7,063	0	0
101-335-703-001	SALARIES & WAGES - PART TIME	96,562	83,006	25,621	9,847	32,000	34,000
101-335-703-002	SALARIES & WAGES - BLDG INSPEC	0	0	0	0	0	0
101-335-714-001	FRINGES-FICA	15,763	14,744	10,063	5,249	11,431	11,821
101-335-714-003	FRINGES - MESC	0	0	0	0	0	0
101-335-714-004	FRINGES-GROUP MEDICAL INS	165,000	154,000	166,833	74,250	165,000	145,000
101-335-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-335-714-012	FRINGES-W/C INS PREMIUMS	15,797	16,025	17,198	9,165	18,374	20,132
101-335-714-017	FRINGES-PENSION CONTRI EXPENSE	139,368	155,939	211,762	36,503	109,979	114,890
101-335-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-335-717-008	PAYROLL - VACATION ALLOCATION	62,665	64,834	64,642	28,922	0	0
101-335-717-009	PAYROLL - HOLIDAY ALLOCATION	25,243	25,352	25,693	16,641	0	0
101-335-717-010	PAYROLL - PERSONAL HOL ALLOC	3,980	2,679	2,402	1,707	0	0
101-335-717-011	PAYROLL - SICK ALLOCATION	14,490	16,871	17,170	13,766	0	0
101-335-717-012	PAYROLL - INJURY PAY	1,618	0	309	0	0	0
101-335-717-013	PAYROLL - FUNERAL ALLOCATION	2,978	2,070	1,286	0	0	0
101-335-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-335-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-335-720-001	NON-WORK PAID	0	0	0	0	0	0
101-335-727-001	OFFICE SUPPLIES	771	1,075	315	99	3,000	3,000
101-335-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,813	3,628	2,186	3,440	5,000	10,000
101-335-736-001	POSTAGE EXPENSE	0	0	0	0	0	0
101-335-740-001	OPERATING SUPPLIES	7,530	6,025	3,926	2,363	8,000	8,000
101-335-740-004	OPERATING SUPPLIES - CUSTODIAN	1,460	1,598	1,564	909	2,000	2,000
101-335-741-001	PURCHASE OF FOOD	4,381	5,145	6,085	4,944	5,500	5,500
101-335-744-001	UNIFORMS	3,292	3,397	3,251	772	3,500	3,500
101-335-744-003	SAFETY EQUIPMENT	14,911	3,936	18,668	4,695	15,000	25,000
101-335-744-050	SAFETY EQUIPMENT - DHS	0	0	0	0	0	0
101-335-756-004	GASOLINE & OIL	9,783	9,104	9,156	3,998	10,000	10,000
101-335-784-004	VEHICLE MAINTENANCE	26,258	24,598	29,754	9,475	19,000	25,000
101-335-801-001	PROFESSIONAL SERVICES	1,760	1,780	2,000	845	2,500	2,500
101-335-802-001	UNKNOWN ACCOUNT	0	0	0	0	0	0
101-335-820-001	TRAVEL, TRAINING & CONFERENCE	4,141	4,552	5,141	265	3,500	3,500
101-335-820-002	TVL, TRAIN & CONF-INSPECTORS	1,757	1,182	1,194	674	1,500	2,500
101-335-830-001	DUES & SUBSCRIPTIONS	848	612	233	76	750	750
101-335-850-001	COMMUNICATIONS	9,228	8,965	10,371	3,026	12,000	12,000
101-335-877-001	SUPPLEMENTAL RETIREMENT - CITY	603	508	508	127	600	600
101-335-880-001	COMMUNITY PROMOTIONS	713	590	3,435	1,189	1,500	1,500
101-335-900-001	PRINTING & PUBLISHING	40	70	0	60	200	200
101-335-920-001	UTILITIES	10,722	7,054	7,435	5,906	7,500	7,500
101-335-930-004	OTHER EQUIPMENT - MAINTENANCE	6,178	5,278	3,797	2,121	5,000	5,000
101-335-931-003	BUILDING REPAIRS - FIRE STATIO	0	1,871	2,944	412	2,000	10,000

CITY OF NILES							
Budget Worksheet - GF (335) Fire							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	7,450	2,728	4,554	447	3,000	5,000
101-335-932-018	REPAIRS & MTNCE - STORM/FLOOD	0	0	0	0	0	0
101-335-956-008	MISCELLANEOUS	110	0	402	0	300	300
101-335-958-001	GRANT EXP-FIREFIGHTERS (FED)	0	1,600	15,924	1,200	0	0
101-335-958-002	GRANT EXP-SAFER GRANT	0	0	1,976	7,341	0	0
101-335-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	4,125	0	28,753	0	0	0
101-335-979-001	VEHICLE CAPITAL OUTLAY	0	34,938	2,481	3,973	35,000	0
101-335-990-001	DEBT SERVICE - PRINCIPAL	0	0	0	0	0	0
101-335-990-002	DEBT SERVICE - INTEREST	848	438	0	0	0	0
101-335-999-001	TRANSFERS OUT	0	0	0	0	25,000	25,000
TOTAL EXPENDITURES		1,137,540	1,139,458	1,198,616	511,164	1,130,910	1,135,546

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. And in FY17-18 the Silverbrook site is scheduled for the upgrade. 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.

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 2017

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

FY 2018

- Install updated siren control radio in the Silverbrook Siren.

FY 2019

- No Significant Changes.

CITY OF NILES							
Budget Worksheet - GF (426) Emergency Ops Center							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	350	478	690	349	500	900
101-426-930-004	OTHER EQUIPMENT - MAINTENANCE	0	0	0	0	0	0
101-426-930-007	MTNCE - OTHER EQUIPMENT	618	0	0	0	500	500
101-426-978-001	EQUIPMENT CAPITAL OUTLAY	4,600	0	12,400	0	6,500	0
101-426-999-001	TRANSFERS OUT	0	5,000	0	0	0	0
	TOTAL EXPENDITURES	5,568	5,478	13,090	349	7,500	1,400

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 2017

- None

FY 2018

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

FY 2019

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

CITY OF NILES							
Budget Worksheet - GF (440) Streets and Highways							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	127,913	126,982	138,722	68,935	179,546	199,576
101-440-702-002	OVERTIME WAGES	17	0	2,506	86	0	0
101-440-702-004	SALARIES/WAGES SEWER REPAIR	1,769	3,278	211	2,230	14,282	11,048
101-440-702-005	SALARIES/WAGES SEWER CLEANING	1,115	3,176	3,801	0	2,000	3,000
101-440-702-006	STREET DEPT. - NOT ACT 51	2,928	2,959	2,246	1,882	3,300	3,300
101-440-702-007	MOTOR POOL	68,392	63,122	64,559	32,172	75,000	75,000
101-440-702-010	SALARIES & WAGES - SIDEWALKS	3,733	2,833	6,191	4,881	6,000	6,000
101-440-702-011	SALARIES & WAGES - PARKING LOT	2,699	2,212	2,308	3,999	5,000	5,000
101-440-702-016	SALARIES & WAGES - SAFETY MTGS	919	660	6,674	1,327	1,300	2,200
101-440-702-017	SALARIES & WAGES - CHIPPING	0	0	0	0	0	0
101-440-702-018	SALARIES - STORM/FLOOD CLEANUP	0	208	16,505	12,377	0	0
101-440-702-249	SALARIES/WAGES-VEH MAINT BLDG.	45	122	0	0	0	0
101-440-702-300	SALARIES/WAGES - VEH MAINT PD	3,212	8,105	9,639	6,524	0	0
101-440-702-335	SALARIES/WAGES - VEH MAINT FD	1,960	3,482	5,952	1,536	0	0
101-440-702-500	SALARIES/WAGES-VEH MAINT UTIL	1,906	999	249	179	0	0
101-440-702-584	SALARIES/WAGES-VEH MAINT GOLF	906	428	263	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	11,441	12,008	13,407	7,437	11,132	15,268
101-440-714-003	FRINGES - MESC	0	0	0	0	0	0
101-440-714-004	FRINGES-GROUP MED INS (STREET)	49,500	46,200	53,900	24,750	49,500	43,500
101-440-714-006	FRINGES- FICA STREETS	42,916	42,865	42,838	22,292	37,540	45,420
101-440-714-007	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-440-714-012	FRINGES-W/C INS PREMIUMS	854	801	790	411	824	882
101-440-714-017	FRINGES-PENSION CONTRI EXPENSE	7,124	7,498	15,114	3,627	11,400	11,041
101-440-715-004	FRINGES-GROUP MED INS STREET	151,800	154,000	174,533	75,625	181,500	159,500
101-440-715-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-440-715-012	FRINGES- W/C INS PREMIUMS	16,103	16,656	17,623	9,283	18,610	20,414
101-440-715-017	FRINGES-PENSION (STREET)	30,513	35,969	74,927	15,531	53,717	45,201
101-440-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-440-717-008	PAYROLL - VACATION ALLOCATION	44,721	50,319	55,470	26,469	0	0
101-440-717-009	PAYROLL - HOLIDAY ALLOCATION	26,969	28,993	29,911	17,503	0	0
101-440-717-010	PAYROLL - PERSONAL HOL ALLOC	5,524	2,190	1,772	455	0	0
101-440-717-011	PAYROLL - SICK ALLOCATION	22,625	9,899	35,903	2,591	0	0
101-440-717-012	PAYROLL - INJURY PAY	407	0	102	(765)	0	0
101-440-717-013	PAYROLL - FUNERAL ALLOCATION	2,106	2,658	1,953	1,072	0	0
101-440-717-014	PAYROLL - JURY DUTY ALLOCATION	74	0	0	0	0	0
101-440-717-017	PAYROLL - W/C ALLOCATION	0	0	0	3,740	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	85,278	80,729
101-440-727-001	OFFICE SUPPLIES	2,931	287	534	39	2,000	2,000
101-440-727-002	OFFICE SUPPLIES - MOTOR POOL	232	15	0	0	300	300
101-440-733-001	COMPUTER EQUIPMENT & SUPPLIES	998	1,913	4,969	2,382	2,000	5,000

CITY OF NILES							
Budget Worksheet - GF (440) Streets and Highways							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
101-440-740-001	OPERATING SUPPLIES	12,627	21,165	16,769	8,089	25,000	25,000
101-440-740-003	OPERATING SUPPLIES - STORM SEW	0	0	0	0	0	0
101-440-740-005	OPERATING SUPPLIES - SAFETY EQ	5,158	8,995	4,750	3,096	7,000	7,500
101-440-740-006	OPERATING SUPPLIES - STREETS N	112,710	128,220	81,943	36,417	115,000	125,000
101-440-740-007	OPERATING SUPPLIES - MOTOR POO	2,672	6,459	6,881	1,325	5,000	7,500
101-440-740-008	OPERATING SUPPLIES - CITY HALL	0	0	0	0	0	0
101-440-756-004	GASOLINE & OIL	52,651	39,577	35,502	32,275	60,000	80,000
101-440-756-005	CAR ALLOWANCE/MILEAGE	0	2,408	5,519	2,634	6,000	6,000
101-440-784-004	VEHICLE MAINTENANCE	71,636	70,932	79,172	37,649	75,000	80,000
101-440-784-249	VEHICLE MAINTENANCE - BLDG.	16	680	0	0	1,250	500
101-440-784-300	VEHICLE MAINTENANCE - POLICE	11,172	22,245	21,221	10,125	33,000	33,000
101-440-784-335	VEHICLE MAINTENANCE - FIRE	4,310	6,836	10,257	4,151	19,000	19,000
101-440-784-500	VEHICLE MAINTENANCE - UTILITY	2,553	7,916	981	0	12,000	10,000
101-440-801-001	PROFESSIONAL SERVICES	4,906	2,029	1,434	154	8,000	8,000
101-440-813-001	CONTRACTUAL SERVICES	0	100	0	0	1,000	1,000
101-440-813-018	CONTR SERV-STORM/FLOOD CLEANUP	0	0	0	43,291	0	0
101-440-815-001	TRASH DISPOSAL	237	13	0	0	500	500
101-440-820-001	TRAVEL, TRAINING & CONFERENCE	1,702	1,840	3,190	1,820	3,000	5,000
101-440-830-001	DUES & SUBSCRIPTIONS	1,314	1,231	1,398	380	1,300	1,400
101-440-850-001	COMMUNICATIONS	3,506	2,877	3,571	1,211	4,000	4,000
101-440-850-002	COMMUNICATIONS - MOTOR POOL	4,917	7,074	5,923	2,698	5,000	6,000
101-440-850-003	COMMUNICATIONS - STORM SEWERS	225	225	255	243	300	300
101-440-900-001	PRINTING & PUBLISHING	227	379	286	81	500	500
101-440-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
101-440-932-003	REPAIRS & MTNCE - STORM SEWERS	1,467	0	515	0	1,500	1,500
101-440-932-008	REPAIRS & MTNCE - BRIDGES	0	0	0	0	0	0
101-440-932-009	REPAIRS & MTNCE - STREET	0	342	0	0	0	0
101-440-932-010	REPAIRS & MTNCE - SIDEWALKS	906	0	3,336	1,656	1,000	3,000
101-440-932-011	REPAIRS & MTNCE - PARKING LOTS	4,368	111	0	0	3,000	1,000
101-440-932-013	REPAIRS & MTNCE - ENGINEERING	328	0	0	0	400	400
101-440-932-014	REPAIRS & MTNCE - ALLEYS	0	0	0	0	0	0
101-440-932-018	REPAIRS & MTNCE - STORM/FLOOD	0	0	53,379	1,538	0	0
101-440-940-001	RENTALS	0	0	0	0	0	0
101-440-956-008	MISCELLANEOUS	6,536	10,820	11,244	6,092	10,000	10,000
101-440-956-019	MISC. SELF BALANCING EXPENSES	8,233	8,781	6,594	156	0	0
101-440-956-022	SELF BALANCING LABOR	14,637	19,264	19,973	2,926	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	1,675	20,041	0	0	0	0
101-440-979-001	VEHICLE CAPITAL OUTLAY	62,731	74,061	0	69,278	75,000	100,000
101-440-990-001	DEBT SERVICE	0	0	0	0	0	0
101-440-999-001	TRANSFERS OUT	31,113	41,976	40,981	0	30,000	30,000
TOTAL EXPENDITURES		1,058,885	1,137,434	1,198,646	615,855	1,242,979	1,300,479

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 2017

- None

FY 2018

- None

FY 2019

- None

CITY OF NILES							
Budget Worksheet - GF (520) Sanitation							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
SANITATION							
101-520-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	0	0
101-520-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-520-702-003	SALARIES & WAGES - LEAF PICK-U	31,287	31,783	31,729	33,547	35,000	35,000
101-520-702-017	SALARIES & WAGES - CHIPPING	8,153	11,986	11,162	1,312	20,000	20,000
101-520-702-018	SALARIES & WAGES-STORM CLEANUP	0	0	0	0	0	0
101-520-714-001	FRINGE BENEFITS	378	370	497	559	500	0
101-520-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-520-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
101-520-813-001	CONTRACTURAL SERVICES	0	0	0	0	0	0
101-520-813-018	CONTRACTURAL SER-STORM CLEANUP	0	0	0	0	0	0
101-520-815-001	TRASH DISPOSAL	0	0	0	0	0	0
101-520-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
101-520-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
TOTAL EXPENDITURES		39,818	44,139	43,388	35,418	55,500	55,000

PARKS
(101-690)

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

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

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

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 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).

FY 2019

- None

CITY OF NILES							
Budget Worksheet - GF (690) Parks and Recreation							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	380	8,195	6,890	324	3,000	7,000
101-690-702-013	STREET DEPT LABOR - TYLER	0	0	0	0	0	0
101-690-703-001	SALARIES & WAGES - PART TIME	9,128	11,573	2,235	0	12,000	12,800
101-690-703-050	SALARIES & WAGES - PT TYLER	696	7,294	12,288	2,710	7,500	7,500
101-690-714-001	FRINGES-FICA	697	1,474	1,063	214	1,395	979
101-690-714-003	FRINGES - MESC	3,870	4,786	4,636	4,690	2,000	2,000
101-690-714-012	FRINGES-W/C INS PREMIUMS	279	283	300	158	317	347
101-690-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-690-727-001	OFFICE SUPPLIES	0	24	0	0	0	0
101-690-740-001	OPERATING SUPPLIES	16,854	13,337	12,335	2,915	15,000	15,000
101-690-740-010	OPERATING SUPPLIES - OTHER	0	0	125	0	0	0
101-690-740-050	OPERATING SUPPLIES - TYLER	11,160	14,634	11,635	7,486	14,500	14,500
101-690-756-004	GASOLINE & OIL	520	416	360	0	600	600
101-690-784-004	VEHICLE MAINTENANCE	85	0	0	0	200	200
101-690-801-001	PROFESSIONAL SERVICES	127	127	0	0	0	0
101-690-813-001	CONTRACTUAL SERVICES	57,402	51,097	68,782	17,324	70,000	70,000
101-690-813-002	PROPERTY MAINTENANCE - WORK AS	0	0	0	0	0	0
101-690-813-050	CONTRACTUAL SERVICES - TYLER	1,709	555	600	600	2,000	200
101-690-814-002	BASEBALL UMPIRES	2,500	0	0	0	2,500	2,500
101-690-815-001	TRASH DISPOSAL	5,941	6,083	5,085	2,110	6,300	7,000
101-690-815-050	TRASH DISPOSAL - TYLER	124	164	200	16	1,000	1,000
101-690-820-001	TRAVEL, TRAINING & CONFERENCE	0	10	47	26	0	0
101-690-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
101-690-850-001	COMMUNICATIONS	963	936	936	468	1,000	1,000
101-690-880-001	COMMUNITY PROMOTIONS	2,235	830	1,019	0	3,000	2,000
101-690-880-002	COMMUNITY PROMOTIONS - GRANTS	0	1,035	0	0	0	0
101-690-880-003	PARK PROGRAMS	9,000	9,000	9,000	0	0	0
101-690-900-001	PRINTING & PUBLISHING	43	62	25	0	500	500
101-690-920-001	UTILITIES	0	0	0	0	0	0
101-690-931-001	BUILDING REPAIRS	150	255	253	0	1,000	1,000
101-690-932-001	REPAIRS & MAINTENANCE	144	1,351	93	0	7,000	6,000
101-690-932-019	REPAIRS & MTNCE - VETERANS MEM	0	120	144	0	300	1,000
101-690-932-050	REPAIRS & MAINTENANCE - TYLER	450	3,756	0	0	0	0
101-690-956-008	MISCELLANEOUS	0	6,501	15	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	6,381	0	0	0	0	0
101-690-999-001	TRANSFERS OUT	3,000	3,000	3,000	0	3,000	3,000
TOTAL EXPENDITURES		133,838	146,898	141,066	39,041	154,112	156,126

NILES HISTORY CENTER
(101-746)

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

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

SIGNIFICANT CHANGES:

FY 2017

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

FY 2018

- Changes include salary increases and increased benefit costs

FY 2019

- None

CITY OF NILES							
Budget Worksheet - GF (746) Niles History Center							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
NILES HISTORY CENTER							
101-746-702-001	SALARIES & WAGES - FULL TIME	32,692	40,963	38,612	21,102	41,600	42,432
101-746-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-746-703-001	SALARIES & WAGES - PART TIME	30,792	46,737	40,463	18,666	35,690	36,405
101-746-714-001	FRINGES-FICA	5,177	6,916	6,154	2,982	0	0
101-746-714-004	FRINGES-GROUP MEDICAL INS	16,500	12,833	17,967	8,250	16,500	14,500
101-746-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-746-714-012	FRINGES-W/C INS PREMIUMS	88	91	132	85	171	204
101-746-714-017	FRINGES-PENSION CONTRI EXPENSE	2,407	2,561	5,160	1,098	0	3,298
101-746-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-746-717-008	PAYROLL - VACATION ALLOCATION	3,243	6,024	0	0	0	0
101-746-717-009	PAYROLL - HOLIDAY ALLOCATION	1,032	590	0	0	0	0
101-746-717-010	PAYROLL - PERSONAL HOL ALLOC	295	295	0	0	0	0
101-746-717-011	PAYROLL - SICK ALLOCATION	884	10,688	0	0	0	0
101-746-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-746-717-013	PAYROLL - FUNERAL ALLOCATION	737	0	0	0	0	0
101-746-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-746-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-746-720-001	NON-WORK PAID	0	0	0	0	0	0
101-746-727-001	OFFICE SUPPLIES	740	532	439	333	750	500
101-746-733-001	COMPUTER EQUIP & SUPPLIES	80	2,805	1,683	2,312	0	500
101-746-740-001	OPERATING SUPPLIES	3,007	1,705	1,453	1,426	1,500	1,500
101-746-740-011	OPERATING SUPPLIES - EXHIBITS	396	302	287	5	200	200
101-746-740-012	OPERATING SUPPLIES - MUSEUM GI	408	391	127	0	300	300
101-746-740-013	OPERATING SUPPLIES - EDUCATION	4	199	15	0	150	150
101-746-801-001	PROFESSIONAL SERVICES	3,641	3,227	588	20	0	0
101-746-801-010	PROF SERVICES - ARCHEOLOGY	2,000	691	1,150	500	1,000	1,000
101-746-813-001	CONTRACTUAL SERVICES	19,451	17,390	12,112	5,814	17,000	15,000
101-746-820-001	TRAVEL, TRAINING & CONFERENCE	57	407	237	748	500	1,000
101-746-830-001	DUES & SUBSCRIPTIONS	265	275	444	283	500	500
101-746-850-001	COMMUNICATIONS	1,776	2,151	2,550	937	2,000	1,500
101-746-880-001	COMMUNITY PROMOTIONS	2,178	1,201	1,534	258	1,000	1,200
101-746-900-001	PRINTING & PUBLISHING	2,164	635	(10)	72	600	600
101-746-920-002	UTILITIES - CITY HALL & MUSEUM	11,518	8,627	7,818	5,694	17,640	15,000
101-746-932-001	REPAIRS & MAINTENANCE	5,699	18,794	3,928	5,482	1,500	2,000
101-746-956-008	MISCELLANEOUS	0	622	53	0	0	0
101-746-960-001	STATE GRANT EXP-MI HUMANITIES	0	114	14,908	0	0	0
101-746-960-005	STATE GRANT EXP-BER CNTY FOUND	0	0	1,251	3,590	0	0
101-746-978-001	OTHER EQUIP CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL EXPENDITURES		147,231	187,766	159,055	79,657	138,601	137,789

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 2017

- None

FY 2018

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

FY 2019

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

CITY OF NILES							
Budget Worksheet - GF (781,782) Tree Trimming and Removal							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	18-Mar	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	1,190	27,560	25,345	6,765	35,000	35,000
Total TREE TRIMMING:		1,190	27,560	25,345	6,765	35,000	35,000
TREE REMOVAL							
101-782-813-001	CONTRACTUAL SERVICES	36,458	40,023	37,989	25,525	40,000	42,500
101-782-900-001	PRINTING & PUBLISHING	19	0	0	0	0	0
Total TREE REMOVAL:		36,477	40,023	37,989	25,525	40,000	42,500
TOTAL EXPENDITURES		37,667	67,583	63,334	32,290	75,000	77,500

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

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

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

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

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

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

SIGNIFICANT CHANGES:

FY 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.

FY 2019

- Salary & Wages increased (+7,209) because of decrease in time CDD spends on CDBG program
- PT Salary & Wages increased (+1,100) due to note taking for boards/commissions
- Decrease in Insurance due to citywide decrease
- Increase in Travel, Training, Conference as CDD attends Assessor training

CITY OF NILES							
Budget Worksheet - GF (800) COMMUNITY DEVELOPMENT							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	40,454	36,262	33,774	18,694	40,800	48,009
101-800-702-002	OVERTIME WAGES	0	0	0	0	0	0
101-800-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	3,046	0	0
101-800-703-001	SALARIES & WAGES - PART TIME	2,630	3,314	8,964	3,236	3,900	5,000
101-800-714-001	FRINGES-FICA	4,083	3,302	3,646	1,919	3,300	3,840
101-800-714-004	FRINGES-GROUP MEDICAL INS	5,500	0	6,417	8,250	16,500	14,500
101-800-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
101-800-714-012	FRINGES-W/C INS PREMIUMS	190	176	167	91	150	211
101-800-714-017	FRINGES-PENSION CONTRI EXPENSE	4,302	4,214	0	1,508	5,817	4,973.14
101-800-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
101-800-717-008	PAYROLL - VACATION ALLOCATION	8,532	1,815	186	483	0	0
101-800-717-009	PAYROLL - HOLIDAY ALLOCATION	1,421	928	1,420	0	0	0
101-800-717-010	PAYROLL - PERSONAL HOL ALLOC	475	614	576	241	0	0
101-800-717-011	PAYROLL - SICK ALLOCATION	357	746	2,966	0	0	0
101-800-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
101-800-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
101-800-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
101-800-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
101-800-720-001	NON-WORK PAID	0	0	0	0	0	0
101-800-727-001	OFFICE SUPPLIES	72	2,409	468	111	500	500
101-800-733-001	COMPUTER EQUIP & SUPPLIES	2,564	1,194	166	1,625	0	0
101-800-736-001	POSTAGE EXPENSE	0	127	77	81	0	100
101-800-740-001	OPERATING SUPPLIES	0	0	8	67	0	
101-800-801-001	PROFESSIONAL SERVICES	0	1,300	0	9,000	0	
101-800-820-001	TRAVEL, TRAINING & CONFERENCE	1,494	2,493	2,344	2,701	1,500	5,000
101-800-830-001	DUES & SUBSCRIPTIONS	965	706	356	496	500	500
101-800-850-001	COMMUNICATIONS	1,564	1,613	2,264	729	1,000	1,000
101-800-880-001	COMMUNITY PROMOTIONS	0	3,368	1,373	716	2,000	2,000
101-800-880-100	COMMUNITY PROMOTIONS-NPAC	0	0	294	0	0	0
101-800-880-110	COMMITY PROMOS-NPAC GENERATIONS	0	0	0	0	0	0
101-800-900-001	PRINTING & PUBLISHING	192	446	472	824	500	750
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
101-800-932-018	REPAIRS & MTNCE - STORM/FLOOD	0	0	0	789	0	0
101-800-956-008	MISCELLANEOUS	135	59	0	0	0	100
101-800-974-001	LAND IMPROVEMENTS	0	0	35,813	29,363	0	0
101-800-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	0	0	0	0	0	0
TOTAL EXPENDITURES		74,930	65,086	101,751	83,970	76,467	86,483

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 2017

- None

FY 2018

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

FY 2019

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

CITY OF NILES							
Budget Worksheet - GF (953) Insurance							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	113,191	119,898	119,713	124,305	130,000	150,000
101-953-957-002	GENERAL INSURANCE DEDUCTIBLES	0	0	0	0	0	0
TOTAL EXPENDITURES		113,191	119,898	119,713	124,305	130,000	150,000

MISCELLANEOUS
(101-999)

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

SIGNIFICANT CHANGES:

FY 2017

- None

FY 2018

- None

FY 2019

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

CITY OF NILES							
Budget Worksheet - GF (999) Miscellaneous							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	18-Mar	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	133,100	109,726	114,859	42,625	115,000	82,500
101-999-714-005	FRINGES - GROUP MED INS-DDA	16,500	15,400	0	0	0	0
101-999-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
101-999-877-001	SUPPLEMENTAL RETIREMENT - CITY	105	105	61	0	105	0
101-999-877-002	SUPPLEMENTAL RETIREMENT-UTILITY	0	0	0	0	0	0
101-999-940-001	RENTALS	0	0	0	0	0	0
101-999-956-008	MISCELLANEOUS	0	0	0	0	0	0
101-999-999-001	TRANSFERS OUT	30,951	60,937	68,920	0	67,500	81,000
TOTAL EXPENDITURES		180,656	186,168	183,840	42,625	182,605	163,500

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 2017

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

FY 2018

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

FY 2019

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

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
202-100-539-001	STATE GRANTS	0	0	0	0	0	0
202-100-569-001	STATE GRANTS - OTHER	0	0	0	0	0	0
202-100-574-002	GAS & WEIGHT	586,255	604,595	756,694	253,624	790,958	859,388
202-100-601-001	CHARGES FOR SERVICES - COSTS	78,594	108,805	90,735	14,138	100,000	107,500
202-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
202-100-664-001	INTEREST	3,170	3,549	3,074	2,801	0	0
202-100-671-001	MISCELLANEOUS	0	0	0	2,000	0	0
Total FUND REVENUES:		668,019	716,949	850,503	272,563	890,958	966,888
EXPENDITURES							
PREVENTION - ROADS & STREETS							
202-463-702-001	SALARIES & WAGES - FULL TIME	62,918	68,681	65,972	25,819	60,000	70,000
202-463-702-002	OVERTIME WAGES	6,914	6,615	5,285	2,282	10,000	10,000
202-463-714-001	FRINGES	34,064	45,253	41,557	13,324	40,825	55,200
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	54,548	59,082	60,253	17,143	50,000	60,000
202-463-801-001	PROFESSIONAL SERVICES	10,500	0	47,742	7,500	40,000	25,000
202-463-814-001	HIRED SERVICES	131,967	262,935	254,726	8,056	250,000	500,000
202-463-815-001	TRASH DISPOSAL	3,314	3,126	2,113	480	4,000	4,000
202-463-850-001	COMMUNICATIONS	2	0	0	0	0	0
202-463-932-001	REPAIRS & MAINTENANCE	18,814	31,868	17,404	2,189	20,000	20,000
202-463-974-006	LAND PURCHASES	0	0	0	0	0	0
Total PREVENTION - ROADS & STREETS:		323,041	477,560	495,052	76,793	474,825	744,200
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	1,750	2,070
202-473-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-473-784-004	VEHICLE MAINTENANCE	2,900	0	0	0	0	0
202-473-801-001	PROFESSIONAL SERVICES	8,800	67,991	9,200	2,000	15,000	20,000
202-473-814-001	HIRED SERVICES	0	480	7,980	0	0	0
202-473-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-473-932-001	REPAIRS & MAINTENANCE	0	0	13,958	577	8,000	8,000
Total PREVENTION - BRIDGES:		11,700	68,471	31,138	2,577	27,750	33,070
TRAFFIC SERVICES MAINT							
202-474-171-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
202-474-702-001	SALARIES & WAGES - FULL TIME	9,699	9,742	8,689	7,092	20,000	20,000
202-474-702-002	OVERTIME WAGES	2,740	0	258	10	1,500	1,000
202-474-714-001	FRINGES	6,067	5,864	5,378	3,027	12,539	14,500
202-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-474-740-001	OPERATING SUPPLIES	3,129	2,520	2,922	556	3,500	3,500
202-474-784-004	VEHICLE MAINTENANCE	5,304	4,191	3,202	1,628	8,000	8,000
202-474-932-001	REPAIRS & MAINTENANCE	3,472	5,936	4,494	1,978	5,500	5,000
Total TRAFFIC SERVICES MAINT:		30,411	28,253	24,943	14,291	51,039	52,000
WINTER MAINTENANCE							
202-478-702-001	SALARIES & WAGES - FULL TIME	15,046	17,538	8,485	15,524	30,000	30,000
202-478-702-002	OVERTIME WAGES	12,777	8,980	8,971	12,603	14,000	14,000
202-478-714-001	FRINGES	13,572	15,937	10,181	3,303	25,661	30,360
202-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
202-478-740-001	OPERATING SUPPLIES	26,579	46,402	23,069	0	15,000	25,000

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
202-478-784-004	VEHICLE MAINTENANCE	31,619	31,062	21,244	44,907	40,000	40,000
202-478-932-001	REPAIRS & MAINTENANCE	3,463	0	375	6,317	8,000	8,000
Total WINTER MAINTENANCE:		103,056	119,919	72,325	82,654	132,661	147,360
ENGINEERING							
202-483-801-001	PROFESSIONAL SERVICES	20,616	20,616	20,616	5,154	20,949	23,138
Total ENGINEERING:		20,616	20,616	20,616	5,154	20,949	23,138
TRAFFIC SIGNALS							
202-485-702-001	SALARIES & WAGES - FULL TIME	35	0	0	0	200	200
202-485-784-004	VEHICLE MAINTENANCE	35	0	0	0	100	100
202-485-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
202-485-920-001	UTILITIES	1,972	1,283	1,710	0	2,000	2,000
202-485-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total TRAFFIC SIGNALS:		2,042	1,283	1,710	0	2,300	2,300
STATE TRUNKLINES MAINT							
202-486-702-001	SALARIES & WAGES - FULL TIME	9,770	7,235	13,211	7,091	10,000	10,000
202-486-702-002	OVERTIME WAGES	0	0	0	133	300	300
202-486-784-004	VEHICLE MAINTENANCE	9,969	8,039	13,158	1,556	10,000	10,000
202-486-813-001	MDOT PAVEMENT MAINTENANCE	0	0	0	0	0	0
202-486-932-001	REPAIRS & MAINTENANCE	4,640	4,519	5,049	0	4,000	4,300
Total STATE TRUNKLINES MAINT:		24,379	19,793	31,418	8,780	24,300	24,600
STREET SWEEPING							
202-488-702-001	SALARIES & WAGES - FULL TIME	1,209	1,441	519	454	1,500	1,500
202-488-702-002	OVERTIME WAGES	96	78	132	713	500	500
202-488-784-004	VEHICLE MAINTENANCE	3,344	1,860	451	1,059	1,000	2,000
202-488-815-001	TRASH DISPOSAL	1,934	1,544	1,739	480	2,000	2,000
202-488-850-001	COMMUNICATIONS	0	0	0	0	0	0
Total STREET SWEEPING:		6,583	4,923	2,841	2,706	5,000	6,000
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	0	1,836	633	111	2,000	2,000
202-490-702-002	OVERTIME WAGES	15	30	0	0	100	100
202-490-784-004	VEHICLE MAINTENANCE	21	2,880	138	98	1,000	1,200
202-490-813-001	CONTRACTURAL SERVICES	0	1,400	0	0	0	0
202-490-815-001	TRASH DISPOSAL	0	0	0	0	0	0
202-490-932-001	REPAIRS & MAINTENANCE	0	258	0	0	0	0
Total TREES & SHRUBS:		36	6,404	771	209	3,100	3,300
DRAINAGE & BACKSLOPES							
202-491-702-001	SALARIES & WAGES - FULL TIME	855	3,534	3,033	122	3,000	4,500
202-491-702-002	OVERTIME WAGES	0	478	0	0	400	400
202-491-784-004	VEHICLE MAINTENANCE	450	3,248	3,274	382	3,000	3,500
202-491-932-001	REPAIRS & MAINTENANCE	794	7,400	613	0	1,000	1,000
Total DRAINAGE & BACKSLOPES:		2,099	14,660	6,920	504	7,400	9,400
GRASS & WEED CONTROL							
202-493-702-001	SALARIES & WAGES - FULL TIME	313	319	336	0	1,000	1,000
202-493-784-004	VEHICLE MAINTENANCE	817	621	660	0	750	750
202-493-813-001	CONTRACTURAL SERVICES	160	19,843	0	0	500	500
202-493-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
Total GRASS & WEED CONTROL:		1,290	20,783	996	0	2,250	2,250
TRAFFIC SERVICES MAINT							
202-494-702-001	SALARIES & WAGES - FULL TIME	378	421	278	445	1,000	1,000
202-494-702-002	OVERTIME WAGES	0	8	0	0	100	100

CITY OF NILES							
Budget Worksheet - Fund 202 (Major Highway)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
202-494-784-004	VEHICLE MAINTENANCE	342	372	271	317	500	500
202-494-932-001	REPAIRS & MAINTENANCE	47	91	97	0	500	500
Total TRAFFIC SERVICES MAINT:		767	892	646	762	2,100	2,100
PAVEMENT MARKING							
202-495-702-001	SALARIES & WAGES - FULL TIME	0	0	0	0	200	200
202-495-702-002	OVERTIME WAGES	0	0	0	0	0	0
202-495-740-001	OPERATING SUPPLIES	0	0	0	0	100	100
202-495-784-004	VEHICLE MAINTENANCE	0	0	0	0	100	100
202-495-932-001	REPAIRS & MAINTENANCE	0	0	0	0	100	100
Total PAVEMENT MARKING:		0	0	0	0	500	500
STATE TRUNKLINES WINTER MAINT							
202-497-702-001	SALARIES & WAGES - FULL TIME	3,858	2,658	1,804	2,859	8,500	8,500
202-497-702-002	OVERTIME WAGES	2,865	1,875	2,061	6,392	7,000	7,000
202-497-702-014	SALARIES & WAGES - SNOW HAULIN	842	536	741	771	1,500	1,500
202-497-740-001	OPERATING SUPPLIES	11,241	19,367	11,640	0	11,000	13,000
202-497-784-004	VEHICLE MAINTENANCE	9,580	7,310	6,642	15,095	15,000	16,000
202-497-932-001	REPAIRS & MAINTENANCE	1,344	0	125	1,656	5,000	5,000
Total STATE TRUNKLINES WINTER MAINT:		29,730	31,746	23,013	26,773	48,000	51,000
FRINGES							
202-502-714-001	FRINGES	7,118	12,185	13,733	3,359	16,000	11,730
202-502-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
Total FRINGES:		7,118	12,185	13,733	3,359	16,000	11,730
DISTRIBUTED EXPENSES							
202-503-750-001	OVERHEAD - STATE REIMBURSEMENT	0	0	0	0	0	0
202-503-956-007	OVERHEAD - STATE REIMBURSEMENT	3,846	9,065	6,993	1,090	8,400	8,500
Total DISTRIBUTED EXPENSES:		3,846	9,065	6,993	1,090	8,400	8,500
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:		636,714	906,553	803,115	225,652	896,574	1,191,448
NET REVENUES (EXPENDITURES)		31,305	(189,604)	47,388	46,911	(5,616)	(224,560)
BEGINNING FUND BALANCE						838,540	832,924
PROJECTED ENDING FUND BALANCE						832,924	608,364

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 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.

FY 2019

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

CITY OF NILES							
Budget Worksheet - Fund 203 (Local Highway)							
FY2019							
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	2018-19
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	PROJECTED Budget
FUND REVENUES							
203-100-539-001	STATE GRANTS	31,562	94,685	0	0	0	0
203-100-569-001	STATE GRANTS - OTHER	0	0	0	0	0	0
203-100-574-002	GAS & WEIGHT	310,975	248,464	312,038	107,147	334,101	363,094
203-100-601-003	CHARGES FOR SERVICES - SNOW RE	0	0	0	0	0	0
203-100-664-001	INTEREST	1,545	1,311	940	842	1,500	1,600
203-100-671-001	MISCELLANEOUS	0	0	0	2,000	0	0
203-100-699-001	INTERFUND TRANSFER	101,113	111,976	110,981	0	100,000	100,000
	Total FUND REVENUES:	445,195	456,436	423,959	109,989	435,601	464,694
EXPENDITURES							
PREVENTION - ROADS & STREETS							
203-463-702-001	SALARIES & WAGES - FULL TIME	102,465	98,189	88,930	38,330	100,000	100,000
203-463-702-002	OVERTIME WAGES	23,479	14,317	10,414	12,423	15,000	15,000
203-463-714-001	FRINGES	62,461	68,448	58,747	31,893	67,068	79,350
203-463-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-463-784-004	VEHICLE MAINTENANCE	133,905	132,338	96,321	40,431	92,000	100,000
203-463-814-001	HIRED SERVICES	126,853	98,009	38,866	750	100,000	100,000
203-463-815-001	TRASH DISPOSAL	6,875	5,530	3,516	0	5,000	5,000
203-463-850-001	COMMUNICATIONS	6	0	0	0	0	0
203-463-932-001	REPAIRS & MAINTENANCE	65,750	31,491	19,070	3,231	10,000	10,000
	Total PREVENTION - ROADS & STREETS:	521,794	448,322	315,864	127,058	389,068	409,350
TRAFFIC SERVICES MAINT							
203-474-702-001	SALARIES & WAGES - FULL TIME	11,151	7,657	12,315	9,638	12,000	14,000
203-474-702-002	OVERTIME WAGES	20	67	109	0	300	500
203-474-714-001	FRINGES	5,488	4,680	7,338	2,999	7,173	10,005
203-474-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-474-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
203-474-784-004	VEHICLE MAINTENANCE	3,140	3,369	2,547	1,792	3,200	3,200
203-474-932-001	REPAIRS & MAINTENANCE	1,001	917	840	240	1,000	1,000
	Total TRAFFIC SERVICES MAINTENANCE:	20,800	16,690	23,149	14,669	23,673	28,705
WINTER MAINTENANCE							
203-478-702-001	SALARIES & WAGES - FULL TIME	12,539	8,847	9,919	13,191	14,000	14,000
203-478-702-002	OVERTIME WAGES	4,065	3,255	5,215	9,359	5,000	6,000
203-478-714-001	FRINGES	8,209	7,376	8,943	2,957	11,081	13,800
203-478-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
203-478-740-001	OPERATING SUPPLIES	278	619	0	0	1,000	1,000
203-478-784-004	VEHICLE MAINTENANCE	22,802	17,918	21,850	38,437	40,000	40,000
203-478-932-001	REPAIRS & MAINTENANCE	0	0	0	0	500	500
	Total WINTER MAINTENANCE:	47,893	38,015	45,927	63,944	71,581	75,300
ENGINEERING							
203-483-801-001	PROFESSIONAL SERVICES	20,616	20,632	20,616	5,154	20,949	23,138
	Total ENGINEERING:	20,616	20,632	20,616	5,154	20,949	23,138
ADMINISTRATION							
203-504-956-015	BANK SERVICE FEES	0	0	0	0	0	0
	Total ADMINISTRATION:	0	0	0	0	0	0
	Total FUND EXPENDITURES:	611,103	523,659	405,556	210,825	505,271	536,493
NET REVENUES (EXPENDITURES)							
		(165,908)	(67,223)	18,403	(100,836)	(69,670)	(71,799)
BEGINNING FUND BALANCE							
						334,097	264,427
PROJECTED ENDING FUND BALANCE							
						264,427	192,628

SILVERBROOK CEMETERY

(209)

Silverbrook Cemetery is owned by the City of Niles, employing a Working Group Leader in charge of the everyday operations, along with a part-time laborer. In addition to the two “regular” employees, the cemetery utilizes the services of numerous Community Service Workers, with no costs incurred by the cemetery. The cemetery is supported by fees collected from lot sales, burials, vault sales and miscellaneous other charges. An average of approximately 115 burials are conducted annually in the 46 acre cemetery.

Historically the cemetery activities have been self-supporting and the cemetery does not utilize local tax dollars for operations, this will be the first year of a transfer from the General Fund to maintain a minimal fund balance.

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

FY 2017

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

FY 2018

- None

FY 2019

- \$30,000 transfer from the General Fund and reduction of \$5,000 from the perpetual care trust.

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	6,432	5,960	7,294	2,816	7,000	6,000
209-100-607-001	FEES	52,191	52,056	55,939	21,528	56,000	54,000
209-100-650-001	SALE OF FOUNDATIONS	6,830	10,943	10,114	2,814	8,000	8,000
209-100-650-002	SALE OF CEMETERY LOTS	51,838	60,954	59,450	24,894	58,000	58,000
209-100-664-001	INTEREST	167	102	84	52	100	100
209-100-671-001	MISCELLANEOUS	4,180	2,786	5,209	1,559	4,000	4,000
209-100-674-001	CONTRIB FROM PRIVATE SOURCES	0	0	0	0	0	0
209-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	30,000
209-100-699-005	TRANSFER FROM TRUST	18,732	28,183	5,521	6,509	25,000	20,000
	Total FUND REVENUES:	140,370	160,984	143,611	60,172	158,100	180,100
EXPENDITURES							
209-276-702-001	SALARIES & WAGES - FULL TIME	35,275	34,860	24,426	10,172	36,000	38,000
209-276-702-002	OVERTIME WAGES	1,310	1,814	1,041	384	1,200	1,000
209-276-702-012	STREET DEPARTMENT LABOR ONLY	958	388	294	0	500	500
209-276-702-016	SALARIES & WAGES - SAFETY MTGS	0	0	0	0	0	0
209-276-703-001	SALARIES & WAGES - PART TIME	14,038	13,879	13,113	6,101	14,820	15,105
209-276-714-001	FRINGES-FICA	7	6	0	0	3,995	5,027
209-276-714-003	FRINGES-MESC	0	0	0	0	0	0
209-276-714-004	FRINGES-GROUP MED INS	16,500	15,400	17,967	8,250	16,500	14,500
209-276-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	0	0
209-276-714-012	FRINGES-W/C INS PREMIUMS	1,170	1,187	1,258	663	1,329	1,420
209-276-714-017	FRINGES-PENSION CONTRI EXPENSE	13,524	17,742	18,969	1,821	5,129	5,356
209-276-717-002	RETIRES GROUP MED INSURANCE	0	0	1,064	0	0	0
209-276-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
209-276-717-008	PAYROLL - VACATION ALLOCATION	2,475	3,505	3,790	535	0	3,900
209-276-717-009	PAYROLL - HOLIDAY ALLOCATION	2,145	2,315	2,181	1,443	0	2,300
209-276-717-010	PAYROLL - PERSONAL HOL ALLOC	0	0	0	0	0	0
209-276-717-011	PAYROLL - SICK ALLOCATION	401	568	57	0	0	0
209-276-717-012	PAYROLL - INJURY PAY	0	0	0	0	0	0
209-276-717-013	PAYROLL - FUNERAL ALLOCATION	0	0	0	0	0	0
209-276-717-014	PAYROLL - JURY DUTY ALLOCATION	0	0	0	0	0	0
209-276-717-017	PAYROLL - W/C ALLOCATION	0	0	0	0	0	0
209-276-720-001	NON-WORK PAID	0	0	0	0	0	0
209-276-720-002	NON-WORK PAID - STREET	0	0	0	0	0	0
209-276-727-001	OFFICE SUPPLIES	3	36	0	0	100	100
209-276-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	0	0
209-276-740-001	OPERATING SUPPLIES	7,221	3,974	3,023	944	3,000	3,200
209-276-756-004	GASOLINE & OIL	2,062	1,544	1,474	582	1,500	1,400
209-276-784-004	VEHICLE MAINTENANCE	878	3,499	1,621	1,660	500	1,200
209-276-801-001	PROFESSIONAL SERVICES	0	53	0	0	0	0
209-276-813-001	CONTRACTUAL SERVICES	64,396	64,576	64,993	31,181	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	10	15	0	0	0
209-276-830-001	DUES & SUBSCRIPTIONS	0	0	0	0	0	0
209-276-850-001	COMMUNICATIONS	153	267	512	237	300	600

CITY OF NILES							
Budget Worksheet - Fund 209 (Silverbrook Cemetery)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	291
209-276-931-001	BUILDING REPAIRS	0	0	0	0	0	0
209-276-932-001	REPAIRS & MAINTENANCE	0	0	0	0	0	0
209-276-956-008	MISCELLANEOUS	177	275	0	0	0	0
209-276-956-015	BANK SERVICE FEES	0	25	0	0	0	0
209-276-957-001	INSURANCE - GENERAL	1,952	2,358	2,363	2,532	2,300	2,500
209-276-968-001	DEPRECIATION EXPENSE	1,983	2,296	1,541	771	1,000	1,200
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:	167,624	171,573	160,698	67,774	154,173	163,598
	NET REVENUES (EXPENDITURES)	(27,254)	(10,589)	(17,087)	(7,602)	3,927	16,502
	BEGINNING FUND BALANCE					887	4,814
	PROJECTED ENDING FUND BALANCE					4,814	21,316

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 2017

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

FY 2018

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

FY 2019

- None anticipated from 2018

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	87,013	56,282	49,465	54,765	49,465	49,465
211-100-444-001	PAYMENT IN LIEU OF TAXES-PILOT	15,336	2,629	6,016	0	6,000	6,000
Total TAXES:		102,349	58,911	55,481	54,765	55,465	55,465
GRANTS							
211-100-501-001	FEDERAL GRANTS - GENERAL	0	0	0	0	0	0
211-100-501-002	FED GRANTS - INCUBATOR KITCHEN	0	0	0	0	0	0
211-100-580-001	GRANT REVENUE - CITY	0	0	0	0	0	0
Total GRANTS:		0	0	0	0	0	0
MEMBERSHIPS							
211-100-607-001	MEMBERSHIPS - INDIVIDUAL	0	0	0	0	0	0
211-100-607-002	MEMBERSHIPS - FAMILY	100	100	0	0	0	0
211-100-607-003	MEMBERSHIPS - SUSTAINER	10,000	10,000	10,000	10,000	10,000	10,000
211-100-607-004	MEMBERSHIP - BUSINESS	0	0	0	0	0	0
Total MEMBERSHIPS:		10,100	10,100	10,000	10,000	10,000	10,000
OTHER REVENUES							
211-100-664-001	INTEREST	248	225	194	198	0	0
211-100-665-001	LOAN INTEREST - M. REED	0	0	54	36	0	0
211-100-671-001	MISCELLANEOUS	175	5,058	6	5	0	0
211-100-673-001	SALE OF PROPERTY	0	2,986	8,705	4,188	10,000	10,000
211-100-674-001	CONTRIB FROM PRIVATE SOURCES	4,051	14,401	70,022	5,000	0	0
211-100-699-001	INTERFUND TRANSFER	15,100	20,000	37,967	5,500	31,500	34,500
Total OTHER:		19,574	42,670	116,948	14,927	41,500	44,500
HUNTER ICE FESTIVAL							
211-106-642-001	HUNTER ICE FEST- MERCH SALES	115	210	17	0	0	0
211-106-643-001	HUNTER ICE FEST- ICE CREAM	2,630	4,099	0	3,878	0	2,000
211-106-643-002	HUNTER ICE FEST- CHILI CRAWL	1,620	1,895	3,952	864	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	851	169	0	0	0	5,000
211-106-674-001	HUNTER ICE FEST- DONATIONS	267	10,362	10,770	395	25,000	0
211-106-675-001	HUNTER ICE FEST - SPONSORS	19,500	18,165	18,898	22,845	0	25,000
Total HUNTER ICE FESTIVAL:		24,983	34,900	33,637	27,982	25,000	32,000
BRIDGE BASH							
211-107-643-001	BRIDGE BASH - ICE CREAM	71	0	0	0	0	0
211-107-648-001	BRIDGE BASH - GATE TKT SALES	1,159	940	840	0	0	1,000
Total BRIDGE BASH:		1,230	940	840	0	0	1,000
MOVIES IN THE PARK							
211-108-642-001	MOVIES IN THE PK - MERCH SALES	0	0	0	0	0	0
211-108-671-001	MOVIES IN THE PK - OTHER	0	0	0	0	0	0
211-108-674-001	MOVIES IN THE PK - DONATIONS	0	0	0	0	0	0
211-108-674-002	MOVIES IN THE PK - IN KIND	0	0	0	0	0	0
211-108-675-001	MOVIES IN THE PK - SPONSORS	1,350	1,500	2,875	0	3,500	4,000
Total MOVIES IN THE PARK:		1,350	1,500	2,875	0	3,500	4,000
CONCERTS IN THE PARK							
211-109-642-001	CONCERTS IN THE PK-MERCH SALES	0	0	0	0	0	0
211-109-671-001	CONCERTS IN THE PK-OTHER	0	0	0	0	0	0
211-109-674-002	CONCERTS IN THE PK-IN KIND	0	0	0	0	0	0
211-109-675-001	CONCERTS IN THE PK-SPONSORS	0	0	0	100	0	4,000
Total CONCERTS IN THE PARK:		0	0	0	100	0	4,000

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2019							
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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	260	0	0	0
Total SAFE TRICK OR TREAT:		0	0	260	0	0	0
VISIT WITH SANTA							
211-111-671-001	VISIT WITH SANTA - OTHER	0	0	0	0	0	0
211-111-674-001	VISIT WITH SANTA - DONATIONS	0	0	0	0	0	0
211-111-674-002	VISIT WITH SANTA - IN KIND	0	0	0	0	0	0
211-111-675-001	VISIT WITH SANTA - SPONSORS	0	0	0	0	0	0
Total VISIT WITH SANTA:		0	0	0	0	0	0
HOLIDAY HOMECOMING							
211-112-642-001	HOLIDAY HOMECOMING-MERCH SALES	0	0	0	0	0	0
211-112-671-001	HOLIDAY HOMECOMING-OTHER	0	0	0	0	0	0
211-112-674-001	HOLIDAY HOMECOMING-DONATIONS	0	0	0	0	0	0
211-112-674-002	HOLIDAY HOMECOMING-IN KIND	0	0	0	0	0	0
211-112-675-001	HOLIDAY HOMECOMING-SPONSORS	0	125	2,845	0	2,000	2,000
Total HOLIDAY HOMECOMING:		0	125	2,845	0	2,000	2,000
FLOWERS							
211-130-674-001	FLOWERS - DONATIONS	0	0	0	325	0	0
211-130-674-002	FLOWERS - IN KIND	0	0	0	0	0	0
211-130-675-001	FLOWERS - SPONSORS	0	0	250	20	0	0
Total FLOWERS:		0	0	250	345	0	0
FRENCH MARKET							
211-131-642-001	FRENCH MARKET- MERCH SALES	0	0	376	0	0	0
211-131-670-001	FRENCH MARKET - VENDOR RENT	0	0	0	0	0	0
211-131-671-001	FRENCH MARKET - OTHER	0	0	0	500	0	0
211-131-674-001	FRENCH MARKET - DONATIONS	57	0	0	0	0	0
211-131-674-002	FRENCH MARKET - IN KIND	0	0	0	0	0	0
211-131-675-001	FRENCH MARKET - SPONSORS	0	0	0	0	0	0
Total FRENCH MARKET:		57	0	376	500	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	89	0	0	5,000	0
211-132-674-001	GALLERY BUILDING - DONATIONS	0	0	0	0	0	0
211-132-674-002	GALLERY BUILDING - IN KIND	0	0	0	0	0	0
211-132-675-001	GALLERY BUILDING - SPONSORS	0	0	0	0	0	0
Total GALLERY BUILDING:		0	89	0	0	5,000	0
NECI							
211-133-501-001	NECI - HUD	0	0	0	0	0	0
211-133-670-001	NECI - ROOM RENT	1,259	2,395	271	0	0	0
211-133-670-002	NECI - OFFICE SPACE RENT	0	0	0	0	0	0
211-133-670-003	NECI - KITCHEN USE RENT	0	3,501	11,658	6,159	6,000	10,000
211-133-670-004	NECI - STORAGE RENT	0	0	0	0	2,400	2,400
211-133-671-001	NECI - OTHER	20	0	0	0	0	0
211-133-674-001	NECI - DONATIONS	0	0	0	0	0	0
211-133-674-002	NECI - IN KIND	0	0	0	0	0	0
211-133-675-001	NECI - SPONSORS	0	0	0	0	0	0
Total NECI:		1,279	5,896	11,929	6,159	8,400	12,400

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
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NILES THEN & NOW BOOK							
211-134-642-001	NILES THEN & NOW BOOK	185	0	220	60	0	0
211-134-642-002	NILES THEN & NOW BK-AMAZON	61	37	37	18	0	0
211-134-642-003	NILES THEN & NOW BK-MERCH SALE	120	387	537	20	0	0
211-134-671-001	NILES THEN & NOW BK-SHIPPING	0	0	0	0	0	0
Total NILES THEN & NOW BOOK:		366	424	794	98	0	0
BRICKS							
211-135-642-001	BRICKS - BUY A BRICK	175	125	0	0	0	0
211-135-674-001	BRICKS - DONATIONS	0	0	0	0	0	0
211-135-674-002	BRICKS - IN KIND	0	0	0	0	0	0
Total BRICKS:		175	125	0	0	0	0
MISCELLANEOUS PROJECTS							
211-149-626-001	RUDOLPH BREAKFAST	0	0	0	0	0	0
211-149-642-001	INDE REVOLUTION - SALES	0	0	0	0	0	0
211-149-670-001	INDE REVOLUTION - RENT	0	0	0	0	0	0
211-149-674-001	DT DOLLARS - CONTRIBUTIONS	328	0	58	0	0	0
211-149-675-001	ARTS IN MOTION - SPONSORS	0	0	0	0	0	0
Total MISCELLANEOUS PROJECTS:		328	0	58	0	0	0
Total FUND REVENUES:		161,791	155,680	236,293	114,876	150,865	165,365
EXPENDITURES							
HUNTER ICE FESTIVAL							
211-806-741-001	HUNTER ICE FEST - CHILI CRAWL	442	490	165	31	0	100
211-806-741-002	HUNTER ICE FEST - ICE	7,823	11,247	15,220	13,283	40,000	15,000
211-806-741-003	HUNTER ICE FEST - ICE CREAM	1,395	2,195	1,953	1,479	0	3,500
211-806-765-001	HUNTER ICE FEST - MERCHANDISE	329	567	0	0	0	1,000
211-806-814-001	HUNTER ICE FEST - CARVERS FEE	13,550	18,500	16,975	21,975	0	16,500
211-806-826-001	HUNTER ICE FEST - CARVER FOOD	1,593	4,211	1,547	1,200	0	500
211-806-826-002	HUNTER ICE FEST - CARVER HOTEL	1,350	1,590	1,200	700	0	1,200
211-806-826-003	HUNTER ICE FEST - CARVER TRAVL	1,641	0	184	486	0	3,000
211-806-880-001	HUNTER ICE FEST - SPONSORSHIP	50	0	298	0	0	0
211-806-881-001	HUNTER ICE FEST - ADVERTISING	112	103	671	0	0	0
211-806-883-001	HUNTER ICE FEST- WARMING CTR	889	1,822	1,299	45	0	200
Total HUNTER ICE FESTIVAL:		29,174	40,725	39,512	39,199	40,000	41,000
BRIDGE BASH							
211-807-740-001	BRIDGE BASH - SUPPLIES	289	1,085	282	0	0	300
211-807-741-001	BRIDGE BASH - FOOD	0	0	0	0	0	0
211-807-881-001	BRIDGE BASH - ADVERTISING	0	13	21	0	0	0
211-807-882-001	BRIDGE BASH - PARTNER %	505	0	0	0	0	0
211-807-920-001	BRIDGE BASH - UTILITIES	0	0	0	0	0	0
Total BRIDGE BASH:		794	1,098	303	0	0	300
MOVIES IN THE PARK							
211-808-743-001	MOVIES IN THE PK - PURCH DVD'S	18	0	0	0	0	0
211-808-969-001	MOVIES IN THE PK - LICENSING	2,706	2,817	3,287	0	3,500	4,000
Total MOVIES IN THE PARK:		2,724	2,817	3,287	0	3,500	4,000
CONCERTS IN THE PARK							
211-809-814-001	CONCERTS IN THE PK - BANDS	0	0	0	0	0	3,000
211-809-932-001	CONCERTS IN THE PK - EQUIP R&M	0	0	0	0	0	0
211-809-956-001	CONCERTS IN THE PK - MISC	0	0	0	0	0	0

CITY OF NILES							
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211-809-978-001	CONCERTS IN THE PK - EQUIP	0	0	0	0	0	0
Total CONCERTS IN THE PARK:		0	0	0	0	0	3,000
SAFE TRICK OR TREAT							
211-810-880-001	SAFE TRICK OR TREAT	64	0	331	0	0	0
Total SAFE TRICK OR TREAT:		64	0	331	0	0	0
VISIT WITH SANTA							
211-811-880-001	VISIT WITH SANTA	163	236	173	229	0	300
Total VISIT WITH SANTA:		163	236	173	229	0	300
HOLIDAY HOMECOMING							
211-812-880-001	HOLIDAY HOMECOMING	1,021	43	1,296	1,681	0	2,000
Total HOLIDAY HOMECOMING:		1,021	43	1,296	1,681	0	2,000
FLOWERS							
211-830-813-001	FLOWERS - CONTRACT	22,121	14,414	5,041	0	0	0
211-830-920-001	FLOWERS - IRRIGATION	1,974	7,632	1,611	0	0	0
211-830-932-001	FLOWERS - REPAIRS	0	0	0	0	0	0
Total FLOWERS:		24,095	22,046	6,652	0	0	0
FRENCH MARKET							
211-831-880-001	FRENCH MARKET - SET UP	55	0	708	0	0	0
211-831-881-001	FRENCH MARKET - ADVERTISING	0	168	0	0	0	0
211-831-920-001	FRENCH MARKET - UTILITIES	234	270	285	162	0	0
211-831-940-001	FRENCH MARKET - RENT	377	0	0	0	0	0
Total FRENCH MARKET:		666	438	993	162	0	0
GALLERY BUILDING							
211-832-880-001	GALLERY BUILDING - MAINTENANCE	1,538	0	0	0	0	0
211-832-890-001	GALLERY BLDG - ULTRACAMP GRANT	0	0	0	0	4,000	4,000
211-832-920-001	GALLERY BUILDING - UTILITIES	2,289	0	0	0	0	0
Total GALLERY BUILDING:		3,827	0	0	0	4,000	4,000
NECI							
211-833-743-001	NECI - SUPPLIES - GENERAL	2,309	2,004	706	0	1,000	1,000
211-833-743-002	NECI - SUPPLIES - KITCHEN	1,244	845	569	228	1,000	1,000
211-833-802-001	NECI - HUD	0	1,263	2,124	0	0	0
211-833-814-001	NECI - 1ST SOURCE LABOR	0	0	0	0	0	0
211-833-814-002	NECI - 1ST SOURCE MANAGEMENT	0	0	0	0	0	0
211-833-820-001	NECI - TRAINING - MERCHANT	0	0	2,224	326	0	4,000
211-833-820-002	NECI - TRAINING - NECI	597	260	253	0	0	0
211-833-920-001	NECI - UTILITIES	6,631	5,252	5,244	4,305	4,000	4,000
211-833-978-001	NECI - EQUIPMENT - 1ST SOURCE	2,206	862	3,648	628	0	0
211-833-978-002	NECI - EQUIPMENT - KITCHEN	88	1,261	0	0	0	0
211-833-978-003	NECI - EQUIPMENT - TRAINING RM	0	0	0	0	0	0
Total NECI:		13,075	11,747	14,768	5,487	6,000	10,000
NILES THEN & NOW BOOK							
211-834-900-001	NILES THEN & NOW BK-PRINTING	0	422	0	0	0	0
211-834-900-002	NILES THEN & NOW BK-RECEPTION	0	0	0	0	0	0
211-834-900-003	NILES THEN & NOW BK-SHIPPING	0	6	7	7	0	0
Total NILES THEN & NOW BOOK:		0	428	7	7	0	0
BRICKS							
211-835-814-001	BRICKS - ENGRAVING AND INSTALL	0	156	0	0	0	0
211-835-932-001	BRICKS - REPAIRS AND MAINT	0	0	0	0	0	0
211-835-956-001	BRICKS - MISCELLANEOUS	0	0	0	0	0	0
Total BRICKS:		0	156	0	0	0	0

CITY OF NILES							
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GENERAL AND ADMINISTRATIVE							
211-848-702-002	OVERTIME WAGES	0	0	0	0	0	0
211-848-702-012	STREET DEPARTMENT LABOR ONLY	0	0	0	0	0	0
211-848-703-001	SALARIES & WAGES - MANAGER	49,026	50,656	50,540	25,132	50,264	50,264
211-848-714-001	FRINGES - FICA	3,738	3,851	3,633	1,785	3,731	3,731
211-848-714-004	FRINGES-GROUP MED INS	0	0	17,966	8,250	16,500	14,500
211-848-714-012	FRINGES - W/C INS PREMIUMS	115	114	122	65	111	111
211-848-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
211-848-727-001	OFFICE SUPPLIES	904	439	352	180	500	500
211-848-733-001	COMPUTER EQUIPMENT & SUPPLIES	1,508	289	0	0	500	300
211-848-736-001	POSTAGE EXPENSE	386	294	68	147	1,000	1,000
211-848-740-001	OPERATING SUPPLIES	0	0	0	0	0	0
211-848-801-001	PROFESSIONAL SERVICES	0	0	0	0	500	5,000
211-848-801-004	PROFESSIONAL SERVICES - CABLE	0	0	0	0	0	0
211-848-820-001	TRAVEL, TRAINING & CONFERENCE	2,032	5,922	538	1,219	5,000	5,000
211-848-830-001	DUES & SUBSCRIPTIONS	350	0	700	0	550	550
211-848-850-001	COMMUNICATIONS	1,151	1,633	1,270	436	1,500	1,500
211-848-880-002	DOWNTOWN LOAN PAYMENTS	4,000	8,000	8,000	0	4,000	4,000
211-848-900-001	PRINTING & PUBLISHING	2,000	2,129	480	0	0	0
211-848-920-001	UTILITIES	0	225	9	0	0	0
211-848-920-005	UTILITIES - CHARGING STATIONS	0	6	9	0	0	0
211-848-932-015	REPAIRS & MAINT - RIVERFRONT	334	642	336	472	0	0
211-848-932-016	REPAIRS & MAINT - DOWNTOWN	1,640	1,038	979	480	1,000	1,000
211-848-940-001	RENTALS	0	0	6,025	4,375	0	0
211-848-956-008	MISCELLANEOUS	1,204	982	35	(4)	500	5,000
211-848-956-015	BANK SERVICE FEES	0	15	0	0	0	0
211-848-956-020	PURCHASE OF PROPERTY	0	0	0	0	0	0
211-848-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
211-848-957-001	INSURANCE - GENERAL	35	36	39	240	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:		68,423	76,271	91,101	42,777	85,692	92,492
MISC PROJECTS							
211-849-880-001	COMMUNITY PROMOTIONS	2,596	8,570	1,437	7,817	0	0
211-849-880-002	PARK PROGRAMS	0	0	0	0	0	0
211-849-880-003	DECORATE DOWNTOWN	610	2,134	1,447	3,195	2,000	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	67	155	0	0	0	0
211-849-880-011	ARTS IN MOTION - TENT	0	0	0	0	0	0
211-849-880-012	DOWNTOWN DOLLARS PROGRAM	150	295	220	0	0	0
211-849-880-013	INDE REVOLUTION MARKETPLACE	0	0	0	0	0	0
211-849-880-050	DESIGN COMMITTEE	2,697	4,905	1,000	97	0	0
211-849-880-051	ECON RESTRUCTURING COMMITTEE	0	0	7,625	2,000	0	0

CITY OF NILES							
Budget Worksheet - Fund 211 (TIFA)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
211-849-880-052	ORGANIZATION COMMITTEE	0	0	0	0	0	0
211-849-880-053	ECON DEVELOP - BUILDINGS	0	0	0	2	0	0
Total MISC PROJECTS:		6,120	16,059	11,729	13,111	2,000	2,000
Total FUND EXPENDITURES:		150,146	172,064	170,152	102,653	141,192	159,092
NET REVENUES (EXPENDITURES)		11,645	(16,384)	66,141	12,223	9,673	6,273
BEGINNING FUND BALANCE						99,959	109,632
PROJECTED ENDING FUND BALANCE						109,632	115,905

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. The group manages Commercial Inspections, Rental Inspections, and Property Maintenance Inspections including Zoning, Junk and garbage, Lawns, etc. City Wide.

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

We were fortunate to receive a free 2007 Chevy Trailblazer from Embridge Energy which is now serving as the Building Officials primary transportation. This put off our need for a capital purchase for 5 years. CDBG funding has also been helpful allowing target area tasks and staff time to be funded from that account.

SIGNIFICANT CHANGES:

FY 2017

- No significant Changes.

FY 2018

- No significant Changes

FY 2019

- No significant Changes

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
249-100-451-001	MULTIPLE DWELLINGS	0	0	0	0	0	0
249-100-452-001	ELECT & MECHANICAL PERMITS	33,894	33,668	30,515	21,917	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	53,591	40,124	39,499	55,639	50,000	50,000
249-100-461-001	DEMOLITION PERMITS	4,929	5,693	8,957	2,467	5,000	5,000
249-100-607-001	FEES	1,450	2,307	1,700	(675)	2,000	2,000
249-100-607-008	FEES - INSPECTION BUREAU	420	420	0	0	0	0
249-100-664-001	INTEREST	50	28	51	90	50	90
249-100-671-001	MISCELLANEOUS	414	1,048	993	184	1,000	1,000
249-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
249-100-699-001	INTERFUND TRANSFER	30,000	60,000	50,000	0	50,000	50,000
	Total FUND REVENUES:	124,748	143,288	131,715	79,622	143,050	143,090
EXPENDITURES							
249-370-702-001	SALARIES & WAGES - FULL TIME	17,958	17,746	18,085	7,971	14,859	13,667
249-370-702-002	OVERTIME WAGES	93	518	515	0	2,000	2,000
249-370-703-001	SALARIES & WAGES - PART TIME	21,797	24,428	28,203	15,356	30,568	31,687
249-370-714-001	FRINGES-FICA	3,314	3,626	3,881	1,955	5,621	6,092
249-370-714-003	FRINGES - MESC	0	0	0	0	0	0
249-370-714-004	FRINGES-GROUP MEDICAL INS	16,500	15,400	17,967	8,250	16,500	14,500
249-370-714-006	FRINGES-EMPLOYEE ASSISTANCE	0	0	0	0	105	105
249-370-714-012	FRINGES-W/C INS PREMIUMS	333	321	316	163	327	348
249-370-714-017	FRINGES-PENSION CONTRI EXPENSE	2,300	2,280	4,358	939	3,343	2,847
249-370-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
249-370-717-008	PAYROLL - VACATION ALLOCATION	2,751	3,449	2,530	1,780	3,150	3,552
249-370-717-009	PAYROLL - HOLIDAY ALLOCATION	1,382	1,984	1,416	685	1,233	1,390
249-370-717-010	PAYROLL - PERSONAL HOL ALLOC	485	109	269	223	2,208	2,351
249-370-717-011	PAYROLL - SICK ALLOCATION	272	207	1,114	137	1,409	1,531
249-370-717-012	PAYROLL - WORK INJURY	0	0	0	0	0	0
249-370-717-013	PAYROLL - FUNERAL ALLOCATION	124	0	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	192	895	777	0	0	1,500
249-370-733-001	COMPUTER EQUIPMENT & SUPPLIES	33	2,063	2,314	3,435	3,000	6,000
249-370-736-001	POSTAGE EXPENSE	0	13	0	0	0	0
249-370-740-001	OPERATING SUPPLIES	1,310	174	195	68	1,500	1,500
249-370-756-004	GASOLINE & OIL	482	509	412	214	500	550
249-370-784-004	VEHICLE MAINTENANCE	307	1,393	40	0	1,000	1,000
249-370-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
249-370-801-008	PROFESSIONAL SERVICES-MISC	0	0	0	0	0	0
249-370-813-001	CONTRACTURAL SERVICES	42,396	40,225	40,803	17,186	44,000	44,000
249-370-814-004	DEMOLITION	0	0	0	0	10,000	10,000
249-370-820-001	TRAVEL, TRAINING & CONFERENCE	4,414	951	1,432	0	2,500	2,500
249-370-830-001	DUES & SUBSCRIPTIONS	400	1,638	544	156	1,000	1,000

CITY OF NILES							
Budget Worksheet - Fund 249 (Building Dept)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	3,338	4,368	1,102	1,292	2,000	2,000
249-370-900-001	PRINTING & PUBLISHING	767	442	428	65	400	400
249-370-930-001	MTNCE - OFFICE EQUIPMENT	0	0	0	0	100	800
249-370-956-008	MISCELLANEOUS	891	30	0	0	100	100
249-370-956-015	BANK SERVICE FEES	0	15	0	0	50	0
249-370-957-001	INSURANCE - GENERAL	1,319	1,442	1,507	1,965	1,507	2,200
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:		123,158	124,226	128,208	61,840	148,980	153,620
NET REVENUES (EXPENDITURES)		1,590	19,062	3,507	17,782	(5,930)	(10,530)
BEGINNING FUND BALANCE						24,804	18,874
PROJECTED ENDING FUND BALANCE						18,874	8,344

COMMUNITY DEVELOPMENT FUND
(280)

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

SIGNIFICANT CHANGES:

FY 2017

- None

FY 2018

- None

FY 2019

- None

CITY OF NILES							
Budget Worksheet - Fund 280 (Community Development Fund)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	3	0	0	0	0	0
280-100-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
	Total FUND REVENUES:	3	0	0	0	0	0
EXPENDITURES							
280-820-931-015	FACADE GRANT PROGRAM	0	0	0	0	0	0
280-820-931-016	SIGN GRANT PROGRAM	1,000	0	0	0	0	0
280-820-956-015	BANK SERVICE FEES	0	0	0	0	0	0
280-820-965-001	TRANSFERS OUT	0	0	0	0	0	0
280-820-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
	Total FUND EXPENDITURES:	1,000	0	0	0	0	0
NET REVENUES (EXPENDITURES)							
		(997)	0	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 2017

- None

FY 2018

- None

FY 2019

- None

CITY OF NILES							
Budget Worksheet - Fund 281 (DT Revolving Loan Fund)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	2	3	3	4	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:	2	3	3	4	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	10,530	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	10,530	0	0
	NET REVENUES (EXPENDITURES)	2	3	3	(10,526)	0	0
	BEGINNING FUND BALANCE					12,239	12,239
	PROJECTED ENDING FUND BALANCE					12,239	12,239

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 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.

FY 2019

- Increase in funding by \$5,000
- Projects cannot be finalized/awarded until after Annual Plan is complete and submitted to HUD in August.

CITY OF NILES							
Budget Worksheet - Fund 283 (HUD Entitlement Fund)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	275,000	280,747
283-100-501-012	FERRY ST SCHOOL DEVELOPMENT	27,000	0	0	0	0	0
283-100-501-013	5TH ST NEIGHBORHOOD CTR PROGRA	2,700	0	0	0	0	0
283-100-501-014	HOUSING ASSISTANCE PROGRAM	6,115	34,266	24,081	0	0	0
283-100-501-015	DOWN PAYMENT ASSISTANCE	0	0	0	0	0	0
283-100-501-016	RENTAL REHABILITATION PROGRAM	0	0	0	0	0	0
283-100-501-017	COMMUNITY GARDEN INITIATIVE	0	0	0	0	0	0
283-100-501-018	D/T STREETScape IMPROVEMENTS	0	0	0	0	0	0
283-100-501-019	CAPITAL INFRASTRUCTURE PROJECTS	0	0	0	0	0	0
283-100-501-020	THOMAS STADIUM	0	0	0	0	0	0
283-100-501-021	NEIGHBORHOOD PARK IMPVTS	0	0	0	0	0	0
283-100-501-022	SLUM & BLIGHT ELIMINATION	0	0	1,050	0	0	0
283-100-501-023	CORE AREA ECONOMIC DEVELOPMENT	95,000	53,300	0	0	0	0
283-100-501-024	CODE ENFORCEMENT	57,066	62,969	58,709	30,215	0	0
283-100-501-025	HOMELESS INTERVENTION	3,458	0	0	0	0	0
283-100-501-030	JOB CREATION PROGRAM	0	0	0	0	0	0
283-100-501-031	TECHNICAL ASSISTANCE	0	0	0	0	0	0
283-100-501-035	MUSEUM RENOVATION	38,506	29,841	10,000	4,425	0	0
283-100-501-037	SCHOOL RESOURCE OFFICER	0	13,616	24,244	7,950	0	0
283-100-501-038	PUBLIC SERVICES	0	20,000	10,648	3,000	0	0
283-100-501-066	PUBLIC FACILITY IMPROVEMENTS	0	0	0	0	0	0
283-100-501-068	TRANSPORTATION	5,000	0	0	0	0	0
283-100-501-090	CONTINGENCY PROJECTS	0	0	0	0	0	0
283-100-501-095	PROJECT ADMINISTRATION	17,677	31,288	40,055	16,094	0	0
283-100-572-003	PROGRAM INCOME	0	0	0	0	0	0
283-100-664-001	INTEREST	0	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	0	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:		252,522	245,280	168,787	61,684	275,000	280,747
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	27,000	0	0	0	0	0
283-820-958-016	5TH ST NBHOOD CTR DEV/FERRY-AD	2,700	0	0	0	0	0
283-820-958-020	5TH ST NBHOOD CTR PROGRAMMING	0	0	0	0	0	0
283-820-958-021	5TH ST NBHOOD CTR PROG-ADMR	0	0	0	0	0	0
283-820-958-022	HOMELESS INTERVENTION	2,794	0	0	535	0	5,000
283-820-958-023	HOMELESS INTERVENTION-ADMIN	664	0	0	0	0	0
283-820-958-025	OWNER-OCCUPIED HOUSING ASSIST	5,586	29,492	21,720	0	0	0
283-820-958-026	OWNER-OCC HOUSING ASSIST-ADMR	529	4,774	2,361	0	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	57,066	62,969	58,709	34,542	75,000	75,000
283-820-958-035	CORE AREA ECON DEV & INFRASTR	95,000	53,300	0	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	13,616	24,244	9,284	15,000	15,000

CITY OF NILES							
Budget Worksheet - Fund 283 (HUD Entitlement Fund)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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>
283-820-958-038	PUBLIC SERVICES	0	20,000	10,648	3,000	20,000	19,112
283-820-958-040	BROWNFIELD ECONOMIC DEVELOPMEN	0	0	0	0	0	0
283-820-958-041	BROWNFIELD ECON DEV - ADMR	0	0	0	0	0	0
283-820-958-045	NBHOOD PARK IMPROVEMENTS	0	0	0	0	0	0
283-820-958-046	NBHOOD PARK IMPVTS - ADMR	0	0	0	0	0	0
283-820-958-047	COMMUNITY GARDENS-HUD	0	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	1,050	0	60,000	42,486
283-820-958-056	SLUM & BLIGHT ELIMINAT - ADMIN	0	0	0	0	0	0
283-820-958-060	JOB CREATION PROGRAM	0	0	0	0	0	0
283-820-958-061	TECHNICAL ASSISTANCE	0	0	0	0	0	0
283-820-958-065	MUSEUM RENOVATION	38,506	29,841	10,000	4,425	50,000	65,000
283-820-958-066	PUBLIC FACILITY IMPROVEMENTS	0	0	0	0	0	0
283-820-958-068	TRANSPORTATION	4,922	0	0	0	5,000	3,000
283-820-958-069	TRANSPORTATION - ADMIN	78	0	0	0	0	0
283-820-958-095	TOTAL PROJECT ADMINISTRATION	17,677	31,288	40,055	19,900	50,000	56,149
283-820-999-001	TRANSFERS OUT	0	0	0	0	0	0
	Total FUND EXPENDITURES:	252,522	245,280	168,787	71,686	275,000	280,747
	NET REVENUES (EXPENDITURES)	0	0	0	(10,002)	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 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.

FY 2019

- Funds set aside for demolitions

CITY OF NILES							
Budget Worksheet - Fund 297 (Economic Development)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	973	1,071	973	846	4,116	0
297-100-665-009	INTEREST ON LOAN REPAY-TEM PAC	0	0	0	0	0	0
297-100-665-020	LOAN INTEREST - VISION MACHINE	0	0	0	0	0	0
297-100-665-021	INT - SPECIALTY PRODUCTS	0	0	0	0	0	0
297-100-665-023	INTEREST ON LOAN - INFONIT LLC	0	0	0	0	0	0
297-100-665-027	LOAN INT INC-NILES ACADEMY	0	0	0	0	0	0
297-100-665-031	LOAN INT-MICHAEL CLANCY	0	0	0	0	0	0
297-100-665-032	LOAN INT-THOMAS KESTERKE	0	0	0	0	0	0
297-100-665-033	LOAN INT-ULTRACAMP	1,392	1,253	1,568	1,178	0	0
297-100-665-034	LOAN INTEREST-BRYAN WILLIAMS	162	624	587	281	0	0
297-100-665-035	LOAN INTEREST-CHAMBER	146	191	135	44	0	0
297-100-665-037	LOAN INT-SLR PILATES	0	0	1,036	576	0	0
297-100-673-001	SALE OF PROPERTY	0	0	0	0	0	0
	Total FUND REVENUES:	2,673	3,139	4,299	2,925	4,116	0
EXPENDITURES							
297-820-958-004	GRANT EXPENDITURES - MNRTF	0	0	0	0	0	0
297-858-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
297-858-802-001	ADMINISTRATION FEES - FED	0	0	0	0	0	0
297-858-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
297-858-934-001	LAND REPAIR	0	0	0	0	0	40,000
297-858-956-015	BANK SERVICE FEES	0	0	0	0	0	0
297-858-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
297-858-999-001	TRANSFERS OUT	0	0	0	0	15,000	0
	Total FUND EXPENDITURES:	0	0	0	0	15,000	40,000
NET REVENUES (EXPENDITURES)							
	BEGINNING FUND BALANCE	2,673	3,139	4,299	2,925	(10,884)	(40,000)
	PROJECTED ENDING FUND BALANCE					476,003	465,119
						465,119	425,119

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 2017

- There are no projects planned for this fiscal year.

FY 2018

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

FY2019

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

CITY OF NILES							
Budget Worksheet - Fund 401 (Capital Grant)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	113	120	127	102	100	200
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:		113	120	127	102	100	200
EXPENDITURES							
401-902-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
401-902-932-010	REPAIRS & MAINTENANCE - SIDEWA	2,500	0	0	0	5,000	10,000
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:		2,500	0	0	0	5,000	10,000
NET REVENUES (EXPENDITURES)		(2,387)	120	127	102	(4,900)	(9,800)
BEGINNING FUND BALANCE						35,473	30,573
PROJECTED ENDING FUND BALANCE						30,573	20,773

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 2017

- None

FY 2018

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

FY 2019

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

CITY OF NILES							
Budget Worksheet - Fund 402 (Equipment Replacement)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	98	133	194	193	0	0
402-100-667-001	RENTAL OF PROPERTY	250	250	250	0	0	0
402-100-671-001	MISCELLANEOUS INCOME	0	6,576	4,560	5,892	0	0
402-100-674-001	CONTRIBUTIONS - FIRE DEPT.	1,285	175	225	632	25,250	25,500
402-100-674-002	CONTRIBUTIONS - POLICE DEPT.	0	0	0	0	40,000	0
402-100-699-001	INTERFUND TRANSFER	3,000	8,000	3,000	0	0	43,000
Total FUND REVENUES:		4,633	15,134	8,229	6,717	65,250	68,500
EXPENDITURES							
402-536-956-008	MISCELLANEOUS	0	0	0	0	0	0
402-536-956-015	BANK SERVICE FEES	0	0	0	0	0	0
402-536-990-001	DEBT SERVICE	0	0	0	0	0	0
402-536-999-001	TRANSFERS OUT	2,100	0	2,803	0	0	0
Total FUND EXPENDITURES:		2,100	0	2,803	0	0	0
NET REVENUES (EXPENDITURES)		2,533	15,134	5,426	6,717	65,250	68,500
BEGINNING FUND BALANCE						53,709	118,959
PROJECTED ENDING FUND BALANCE						118,959	187,459

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 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

FY 2019

- None

CITY OF NILES							
Budget Worksheet - Fund 412 (Industrial Park Assoc)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	206	225	202	161	200	250
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:		206	225	202	161	200	250
EXPENDITURES							
412-857-702-012	STREET DEPARTMENT LABOR O	0	551	0	0	0	0
412-857-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
412-857-813-001	CONTRACTUAL SERVICES	0	0	0	0	0	0
412-857-920-001	UTILITIES	461	473	98	0	0	0
412-857-932-001	REPAIRS & MAINTENANCE	0	8,517	2,000	0	0	0
412-857-956-015	BANK SERVICE FEES	0	0	0	0	0	0
412-857-956-021	BAD DEBTS EXPENSE	0	0	0	0	0	0
412-857-974-009	INDUSTRIAL DR DEV PROJECT	0	0	0	0	0	0
412-857-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total FUND EXPENDITURES:		461	9,541	2,098	0	0	0
NET REVENUES (EXPENDITURES)		(255)	(9,316)	(1,896)	161	200	250
BEGINNING FUND BALANCE						56,137	56,337
PROJECTED ENDING FUND BALANCE						56,337	56,587

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 2017

- None

FY 2018

- None

FY 2019

- None

CITY OF NILES							
Budget Worksheet - Fund 491 (Sewer Maintenance)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	1	2,306	2	0	100	100
491-100-664-001	INTEREST	92	104	143	125	100	125
491-100-667-590	SEWER MAINT - UTILITY DEPT	224,138	214,298	162,990	87,078	0	0
491-100-671-001	MISCELLANEOUS	140	137	140	128	0	0
491-100-699-002	INTERFUND TRANSFER - UTILITY	0	0	0	0	202,170	212,967
Total FUND REVENUES:		224,371	216,845	163,275	87,331	202,370	213,192
EXPENDITURES							
COLLECTION SEWER							
491-548-702-002	OVERTIME WAGES	398	0	0	0	500	500
491-548-702-004	SALARIES/WAGES SEWER REPAIR	13,328	11,817	5,684	5,947	14,000	14,000
491-548-702-005	SALARIES/WAGES SEWER CLEANING	40,456	49,486	44,964	12,501	50,000	50,000
491-548-702-019	SALARIES & WAGES - DPW	21,828	22,258	21,460	15,106	14,282	15,819
491-548-714-001	FRINGES	40,357	49,641	43,256	16,996	45,946	55,420
491-548-717-003	FRINGE - FICA ALLOCATION	0	0	0	0	0	0
491-548-733-001	COMPUTER EQUIPMENT & SUPPLIES	0	0	0	0	0	0
491-548-740-001	OPERATING SUPPLIES	7,107	5,986	6,257	3,149	6,000	6,200
491-548-756-004	GASOLINE & OIL	5,364	5,884	6,935	2,323	4,500	4,000
491-548-784-004	VEHICLE MAINTENANCE	25,100	20,931	12,018	5,680	21,000	20,000
491-548-801-001	PROFESSIONAL SERVICES	0	0	0	0	0	0
491-548-813-001	CONTRACTUAL SERVICES	23,310	0	0	0	0	0
491-548-815-001	TRASH DISPOSAL	228	1,137	0	0	0	0
491-548-850-001	COMMUNICATIONS	225	225	255	243	500	500
491-548-900-001	PRINTING & PUBLISHING	0	0	0	0	0	0
491-548-932-001	REPAIRS & MAINTENANCE	44,039	45,518	19,724	23,119	40,000	42,000
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	976	1,048	1,181	1,307	1,200	1,400
491-548-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
Total COLLECTION SEWER:		222,716	213,931	161,734	86,371	197,928	209,839
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	817	138	0	683	1,100	1,200
491-549-702-019	SALARIES & WAGES - DPW	0	0	0	0	0	0
491-549-714-001	FRINGES	439	170	1,255	24	642	828
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	1,000
491-549-784-004	VEHICLE MAINTENANCE	168	60	0	0	500	100
Total INTERCEPTOR SEWER:		1,424	368	1,255	707	4,242	3,128
Total FUND EXPENDITURES:		224,140	214,299	162,989	87,078	202,170	212,967
NET REVENUES (EXPENDITURES)		231	2,546	286	253	200	225
BEGINNING FUND BALANCE						49,424	49,624
PROJECTED ENDING FUND BALANCE						49,624	49,849

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, taxistreets and other hard surface paved areas. The DPW works with the Michigan Department of Transportation/Aeronautics Div. and FAA to develop airport improvement projects utilizing local, state and federal funds. Numerous improvement projects have been completed over the past couple of years, including runway rehabilitation, security fencing, state of the art fuel farm, hangar painting, pavement marking, crack sealing, snow removal equipment storage building construction, and an airport lighting upgrade project.

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

All work is overseen by the Department of Public Works.

SIGNIFICANT CHANGES:

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 avigation easements to assure clear approaches

FY 2019

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

CITY OF NILES							
Budget Worksheet - Fund 581 (Airport)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
FUND REVENUES							
581-100-501-001	FEDERAL GRANTS	0	0	0	0	50,000	100,000
581-100-539-001	STATE GRANTS	0	117	0	0	0	0
581-100-620-010	DISCOUNT ON SALES TAX PAID	0	15	34	15	0	0
581-100-646-001	JET FUEL SALES	0	47,672	115,035	62,085	65,000	130,000
581-100-664-001	INTEREST	690	809	847	672	1,000	1,000
581-100-667-001	RENTAL OF PROPERTY	46,937	58,198	66,529	50,878	100,000	100,000
581-100-671-001	MISCELLANEOUS REVENUE	384	349	501	381	1,000	500
581-100-673-001	SALE OF PROPERTY	1,169	251	0	0	0	0
581-100-673-003	SALE OF EASEMENTS	0	0	0	0	0	0
581-100-699-001	INTERFUND TRANSFERS	951	937	954	0	1,000	1,000
	Total FUND REVENUES:	50,131	108,348	183,900	114,031	218,000	332,500
EXPENDITURES							
581-537-702-002	OVERTIME WAGES	0	0	0	0	0	0
581-537-702-012	STREET DEPARTMENT LABOR ONLY	290	843	1,071	283	1,000	1,000
581-537-703-001	SALARIES & WAGES - PART TIME	5,112	6,734	5,927	4,446	6,000	7,500
581-537-714-001	FRINGES	405	508	472	343	500	600
581-537-714-012	FRINGES-W/C INS PREMIUMS	9	9	9	5	10	11
581-537-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
581-537-740-001	OPERATING SUPPLIES	671	2,173	1,218	146	1,200	1,200
581-537-756-004	GASOLINE & OIL	1,825	1,135	784	1,127	1,500	1,500
581-537-784-004	VEHICLE MAINTENANCE	502	1,984	926	654	2,000	2,400
581-537-796-001	JET FUEL PURCHASES	0	53,215	114,258	63,188	45,000	125,000
581-537-801-001	PROFESSIONAL SERVICES	627	177	9,151	21,519	500	25,000
581-537-813-001	CONTRACTUAL SERVICES	4,210	820	16,328	3,118	12,000	5,000
581-537-815-001	DEBRIS/TRASH REMOVAL	0	0	0	0	0	0
581-537-820-001	TRAVEL, TRAINING & CONFERENCE	0	141	138	139	200	200
581-537-830-001	DUES & SUBSCRIPTIONS	223	211	50	49	250	250
581-537-850-001	COMMUNICATIONS	654	1,072	2,364	482	2,000	2,500
581-537-900-001	PRINTING & PUBLISHING	0	36	52	0	100	100
581-537-920-001	UTILITIES	5,696	6,278	10,191	6,810	11,000	14,000
581-537-930-004	MTNCE-OTHER EQUIPMENT	0	0	0	0	0	0
581-537-931-001	BUILDING REPAIRS	378	4,091	1,184	2,116	4,000	4,000
581-537-932-001	REPAIRS & MAINTENANCE	3,614	4,855	4,996	0	5,000	5,000
581-537-932-017	UST CLEANUP - AIRPORT	2,428	3,251	1,118	995	3,200	2,500
581-537-956-008	MISCELLANEOUS	3,260	460	282	260	2,000	2,000
581-537-956-015	BANK SERVICE FEES	25	1,295	2,913	1,604	1,300	3,000
581-537-957-001	INSURANCE - GENERAL	8,537	9,824	10,984	7,509	11,000	12,000
581-537-968-001	DEPRECIATION EXPENSE	168,114	168,114	167,210	83,605	80,000	165,000
581-537-974-006	LAND PURCHASE	0	0	0	0	0	0
581-537-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
581-537-979-001	VEHICLE CAPITAL OUTLAY	0	0	0	0	0	0
	Total FUND EXPENDITURES:	206,580	267,226	351,626	198,398	189,760	379,761
	NET REVENUES (EXPENDITURES)	(156,449)	(158,878)	(167,726)	(84,367)	28,240	(47,261)
	BEGINNING FUND BALANCE					1,454,187	1,482,427
	PROJECTED ENDING FUND BALANCE					1,482,427	1,435,166

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 2017

- None- continue to purchase needed equipment.

FY 2018

- None- continue to purchase needed equipment.

FY 2019

- None- continue to purchase needed equipment.

CITY OF NILES							
Budget Worksheet - Fund 584 (Plym Park Golf)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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>
584-542-968-001	DEPRECIATION EXPENSE	4,686	5,723	8,010	4,005	4,000	5,000
584-542-974-001	LAND IMPROVEMENTS	59	0	0	0	0	0
584-542-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	4,000	2,363	0	30,000	15,000
584-542-999-001	DEBT SERVICE	0	0	0	0	0	0
Total FUND EXPENDITURES:		154,474	146,976	154,062	37,824	165,314	160,290
NET REVENUES (EXPENDITURES)		10,904	24,255	13,275	(27,888)	10,386	8,810
BEGINNING FUND BALANCE						195,920	206,306
PROJECTED ENDING FUND BALANCE						206,306	215,116

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

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

Revenue Highlights

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

Revenue numbers from state and federal formula grants are estimates at this time. The Federal Transportation Administration has yet to approve FY18 grants, let alone FY19. 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 vehicle and facility improvement projects. For FY 2019, capital projects will be kept to a minimum and include the purchase of mobile data terminals (tablets) for the buses, an electronic door lock system for the facility, and the purchase of a replacement bus (utilizing FY 2018 grant dollars).

The budgeted FY 2019 surplus will be used to match future capital projects (i.e., bus replacements, facility repairs) and for operating reserves. Because the Michigan Department of Transportation does not guarantee that it will provide the full 20% match required for federal capital grants, local funding will be critical in order to maintain the vehicles, facility, and other equipment.

Expense Highlights

The primary DART expenses are “human” costs: the labor and benefits associated with running the system. During FY 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. In addition, two full-time positions were added at the end of FY 2017 in an effort to limit turn-over. However, DART wages continue to fall short, and additional increases will be necessary in order to attract and retain quality staff.

As previously stated, capital expenses for FY 2019 will be minimal and will include the purchase of mobile data terminals (tablets) for the buses, as an electronic door lock system for the facility, and a replacement bus (using FY 2018 grant dollars).

SIGNIFICANT CHANGES:

FY 2017

- None

FY 2018

- None

FY 2019

- Wage increases and increased benefit costs

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Total VEHICLE OPERATIONS:		243,536	252,150	248,954	139,885	260,304	290,422
VEHICLE MAINTENANCE							
588-041-503-001	TOWING	110	555	75	0	500	500
588-041-503-002	UNIFORMS	390	446	684	142	500	650
588-041-503-010	GENERAL MEDICAL EXPENSE	86	346	195	73	200	250
588-041-504-001	GAS & OIL	4,159	894	1,322	653	1,200	1,250
588-041-504-002	TIRES & TUBES	669	0	580	0	500	0
588-041-504-003	VEHICLE PARTS & SUPPLIES	36,732	25,957	27,407	8,201	26,500	27,000
588-041-504-004	VEHICLE REPAIRS & MAINTENANCE	6,561	2,319	0	0	9,500	9,500
588-041-504-005	VEHICLE WASHING	0	0	0	0	0	0
588-041-504-016	EQUIPMENT MAINTENANCE	3,010	235	503	0	2,500	2,500
588-041-504-020	OFFICE SUPPLIES	35	19	24	95	200	200
588-041-505-001	TELEPHONE & INTERNET	607	1,137	266	109	1,000	1,100
588-041-505-002	UTILITIES	2,982	2,058	2,300	1,341	2,700	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	890	1,577	1,226	0	1,600	1,600
588-041-702-001	SALARIES & WAGES - FT MAINT	57,791	48,342	45,345	23,656	56,000	56,000
588-041-714-001	FRINGES - FICA	4,396	3,628	3,351	1,718	4,284	4,284
588-041-714-003	FRINGES-MESC	5,068	2,172	0	0	0	0
588-041-714-004	FRINGES-GROUP MEDICAL INS	16,500	19,250	20,533	8,250	16,500	14,500
588-041-714-012	FRINGES - W/C INS PREMIUMS	507	434	511	272	546	576
588-041-714-017	FRINGES-PENSION CONTRI EXPENSE	3,011	3,468	6,723	1,473	4,925	4,483
Total VEHICLE MAINTENANCE:		143,504	112,837	111,045	45,983	129,155	127,093
NON-VEHICLE MAINTENANCE							
588-042-503-010	GENERAL MEDICAL EXPENSE	0	0	0	110	0	0
588-042-504-010	RADIO REPAIRS & MAINTENANCE	420	954	398	160	500	500
588-042-504-013	REPAIRS & MTNCE - STORM/FLOOD	0	0	0	838	0	0
588-042-504-015	BUILDING REPAIRS & MAINTENANCE	7,059	9,603	9,141	4,673	8,500	9,000
588-042-504-016	EQUIPMENT MAINTENANCE	3,278	2,670	2,487	722	3,500	3,500
588-042-504-020	OFFICE SUPPLIES	3	1,629	863	1,234	600	950
588-042-506-001	BUILDING DAMAGE INSURANCE	651	957	1,054	1,109	900	1,000
588-042-508-001	PURCHASED TRANSPOR SERVICE	0	0	0	0	0	0
588-042-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	1,139	0	0
588-042-703-001	SALARIES & WAGES - PT MAINT	8,398	9,325	15,567	6,308	10,000	16,500
588-042-714-001	FRINGES - FICA	638	705	1,155	551	765	1,262
588-042-714-012	FRINGES - W/C INS PREMIUMS	99	38	1	0	0	0
588-042-714-017	FRINGES-PENSION CONTRI EXPENSE	635	358	0	0	0	0
Total NON-VEHICLE MAINTENANCE:		21,181	26,239	30,666	16,844	24,765	32,712
ADMINISTRATION							
588-160-503-002	ARMORED CAR SERVICES	0	0	0	0	0	0
588-160-503-003	PROFESSIONAL SERVICES	0	2,276	3,514	0	2,300	2,300
588-160-503-004	AUDIT FEES	0	5,000	0	0	1,750	1,750
588-160-503-005	GRANT ADMINISTRATION SERVICES	0	0	0	0	0	0
588-160-504-020	OFFICE SUPPLIES	5,524	4,161	2,877	1,221	2,500	2,800
588-160-505-001	TELEPHONE & INTERNET	3,485	6,059	4,127	1,104	4,000	4,000
588-160-505-002	UTILITIES	9,010	6,306	5,205	2,586	7,700	7,700

CITY OF NILES							
Budget Worksheet - Fund 588 (Dial-A-Ride)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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>
588-160-506-003	VEHICLE LIABILITY INSURANCE	3,707	8,806	3,415	3,720	3,800	3,800
588-160-506-004	BUILDING/PROPERTY LIABILITY INS	6,185	3,515	3,673	2,927	5,500	5,500
588-160-508-001	PURCHASED TRANSPOR SERVICE	0	0	0	0	0	0
588-160-509-001	TRAINING	1,042	382	980	180	2,500	2,500
588-160-509-002	TRAVEL & MEETINGS	1,816	913	1,382	33	2,500	2,500
588-160-509-003	ADVERTISING & MARKETING	702	360	920	277	1,300	1,300
588-160-509-004	ENTERTAINMENT	0	0	0	0	0	0
588-160-509-005	DUES & SUBSCRIPTIONS	2,225	3,463	3,715	700	3,500	3,750
588-160-509-006	PERMIT EXPENSE	100	100	100	0	100	100
588-160-509-020	MISCELLANEOUS EXPENSE	0	88	59	14	0	0
588-160-702-001	SALARIES & WAGES - FULL TIME	24,468	63,552	71,503	37,816	78,000	78,000
588-160-702-018	SALARIES - STORM/FLOOD CLEANUP	0	0	0	1,474	0	0
588-160-703-001	SALARIES & WAGES - PART TIME	23,803	849	(17)	0	0	0
588-160-714-001	FRINGES - FICA	3,613	4,902	5,330	2,936	5,967	5,967
588-160-714-004	FRINGES-GROUP MEDICAL INS	13,200	0	10,267	8,250	16,500	14,500
588-160-714-012	FRINGES-W/C INS PREMIUMS	247	261	315	171	344	358
588-160-714-017	FRINGES-PENSION CONTRI EXPENSE	1,300	1,108	0	304	1	803
588-160-717-008	PAYROLL - VACATION ALLOCATION	0	0	0	0	0	0
588-160-956-015	BANK SERVICE FEES	24	0	45	0	0	0
588-160-999-001	TRANSFERS OUT	0	0	0	0	0	0
Total ADMINISTRATION:		100,451	112,101	117,410	63,713	138,262	137,628
CAPITAL OUTLAY							
588-550-932-017	UST EXPENSES	0	0	0	0	0	0
588-550-975-001	BUILDING IMPROV-CAPITAL OUTLAY	0	29,975	0	0	0	8,800
588-550-977-001	OFFICE EQUIPMENT CAPITAL OUTLA	9,675	0	0	0	0	0
588-550-978-001	OTHER EQUIPMENT CAPITAL OUTLAY	0	0	0	0	0	0
588-550-979-001	VEHICLE CAPITAL OUTLAY	90,086	82,403	0	0	71,000	83,000
588-550-980-001	MISC FED GRANT EXPENDITURES	2,250	0	0	0	0	0
Total CAPITAL OUTLAY:		102,011	112,378	0	0	71,000	91,800
Total FUND EXPENDITURES:							
		610,683	615,705	508,075	266,425	623,486	679,654
NET REVENUES (EXPENDITURES)							
		106,470	82,343	80,225	(136,724)	34,448	12,687
BEGINNING FUND BALANCE							
						638,830	673,278
PROJECTED ENDING FUND BALANCE							
						673,278	685,965

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 2017

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

FY 2018

- None

FY 2019

- None

CITY OF NILES							
Budget Worksheet - Fund 616 (Delinq Tax Revolving)							
FY2019							
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	2018-19
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
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	183,345	180,751	162,261	0	165,000	169,000
616-100-411-004	DEL. REAL TAXES - LIBRARY	1,903	505	658	0	24,000	24,000
616-100-411-008	DEL. REAL TAXES - SPECIAL ASSE	14,084	7,811	7,693	0	7,800	7,700
616-100-411-011	DEL. REAL TAXES - DART SHARE	6,483	6,495	5,741	0	6,000	6,000
616-100-445-001	INTEREST & PENALTY - REAL PROP	502	0	0	0	0	0
616-100-607-006	TAX COLLECTION FEES	5,732	6,145	5,938	0	6,000	6,000
616-100-664-001	INTEREST INCOME	1,567	8,368	(1,624)	(3,201)	3,000	3,000
616-100-672-007	SPECIAL ASSESSMENT - SMCAS	520	200	280	0	13,000	15,000
616-100-672-008	SPECIAL ASSESSMENT - PAVING	0	0	0	0	0	0
616-100-672-009	SPECIAL ASSESSMENT - SIDEWALK	0	0	0	0	0	0
	Total FUND REVENUES:	214,136	210,275	180,947	(3,201)	224,800	230,700
DELINQUENT TAX REVOLVING							
616-959-956-015	BANK SERVICE FEES	0	0	0	0	0	0
616-959-964-002	TAX REFUNDS - GENERAL	5,155	3,978	5,688	3,746	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	516	385	515	382	1,000	1,000
616-959-964-005	TAX REFUNDS - DART	6,013	6,457	5,693	127	5,000	500
616-959-964-006	TAX REFUNDS - SPECIAL ASSESSME	8,495	0	3,512	2,447	7,000	5,000
616-959-964-007	TAX REFUNDS - SMCAS	200	20	260	300	500	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	200,000	0	200,000	200,000
	Total FUND EXPENDITURES:	170,379	160,840	215,668	7,002	223,500	217,000
	NET REVENUES (EXPENDITURES)	43,757	49,435	(34,721)	(10,203)	1,300	13,700
	BEGINNING FUND BALANCE					620,689	621,989
	PROJECTED ENDING FUND BALANCE					621,989	635,689

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:

FY2017

- None

FY 2018

- None

FY 2019

- None

CITY OF NILES							
Budget Worksheet - Fund 679 (Local Imp Revolving Fund)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	184	207	332	177	200	300
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:	184	207	332	177	200	300
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)	184	207	332	177	200	300
	BEGINNING FUND BALANCE					61,419	61,619
	PROJECTED ENDING FUND BALANCE					61,619	61,919

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 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.

FY 2019

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

CITY OF NILES							
Budget Worksheet - Fund 706 (Insurance Fund)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	296	899	607	1,207	500	1,500
706-100-671-001	MISCELLANEOUS	0	0	0	0	0	0
706-100-687-001	REFUNDS & REBATES	10,094	46,693	175,857	209,040	30,000	250,000
706-100-699-001	INTERFUND TRANSFER	133,100	109,726	114,859	42,625	131,500	82,500
706-100-699-006	TRANSFER FROM GENERAL - HEALTH	979,550	916,041	996,634	489,363	1,002,503	967,578
706-100-699-008	TRANSFER FROM LIBRARY - HEALTH	0	0	0	0	0	0
706-100-699-009	TRANSFER FROM SEWAGE - HEALTH	198,440	186,956	215,959	97,240	177,705	175,479
706-100-699-010	TRANSFER FROM ELECTRIC - HEALT	291,954	292,022	328,045	146,444	277,695	247,595
706-100-699-012	TRANSFER FROM WATER - HEALTH &	225,981	187,328	204,691	92,641	148,500	136,771
706-100-699-013	HEALTH & LIFE/EMPLOYEE PORTION	152,396	162,320	161,585	88,283	165,000	171,600
706-100-699-015	LIFE/ADD/LTD-EMPLOYEE PORTION	3,756	3,926	4,678	2,693	4,500	5,500
	Total FUND REVENUES:	1,995,567	1,905,911	2,202,915	1,169,536	1,937,903	2,038,523
EXPENDITURES							
706-999-714-001	FRINGES	60	101	235	155	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	1,894,448	1,525,965	2,261,278	686,111	1,950,000	1,675,000
706-999-717-005	EMPLOYERS GROUP INS - LIFE	14,542	14,698	15,427	9,847	15,000	17,000
706-999-717-006	EMPLOYEE ASSISTANCE SERVICES	3,455	3,387	4,048	1,579	3,000	3,000
706-999-717-007	EMPLOYER WELLNESS PROGRAM	3,574	2,523	3,078	2,882	4,000	4,000
706-999-717-009	COBRA ADMINISTRATION	1,232	1,118	1,300	600	1,500	1,200
706-999-717-010	INTEGRATED HEALTH ADVOCACY PRO	0	0	0	0	0	0
706-999-717-020	FLEX SPENDING EXPENSE	1,947	2,669	1,446	799	2,000	1,000
706-999-717-030	EMPLOYER HSA CONTRIBUTION	0	0	99,750	117,458	100,000	125,000
706-999-717-040	OPT OUT PAYMENT - PPO PLAN	0	0	3,792	3,000	4,500	4,500
706-999-727-001	OFFICE SUPPLIES	0	0	0	0	0	0
706-999-801-001	PROFESSIONAL SERVICES	3,600	0	0	3,600	0	0
706-999-956-015	BANK SERVICE FEES	0	0	0	0	0	0
706-999-957-001	ACA - TRANS REINSURANCE FEE	20,790	10,296	6,534	0	0	0
	Total FUND EXPENDITURES:	1,943,648	1,560,757	2,396,888	826,031	2,080,000	1,830,700
NET REVENUES (EXPENDITURES)							
		51,919	345,154	(193,973)	343,505	(142,097)	207,823
BEGINNING FUND BALANCE							
						328,465	186,368
PROJECTED ENDING FUND BALANCE							
						186,368	394,191

SILVERBROOK CEMETERY PERPETUAL CARE FUND

(711)

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

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

SIGNIFICANT CHANGES:

FY 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

FY 2019

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

CITY OF NILES							
Budget Worksheet - Fund 711 (Perpetual Care Fund)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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	9	10	10	8	0	0
711-100-664-005	INTEREST - PERPETUAL CARE	10,844	10,070	(5,295)	(6,580)	13,000	10,000
711-100-664-006	INTEREST - DONOVAN SMITH	0	0	0	0	0	0
711-100-664-007	INTEREST - CEMETERY VANDALISM	0	0	0	0	0	0
	Total FUND REVENUES:	10,853	10,080	(5,285)	(6,572)	13,000	10,000
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	18,732	28,183	5,521	6,509	25,000	20,000
	Total FUND EXPENDITURES:	18,732	28,183	5,521	6,509	25,000	20,000
NET REVENUES (EXPENDITURES)		(7,879)	(18,103)	(10,806)	(13,081)	(12,000)	(10,000)
BEGINNING FUND BALANCE						681,090	669,090
PROJECTED ENDING FUND BALANCE						669,090	659,090

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 2017

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

FY 2018

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

FY 2019

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

CITY OF NILES							
Budget Worksheet - Fund 731 (Pension)							
FY2019							
							2018-19
<u>Account Number</u>	<u>Account Title</u>	<u>2014-15 Actual</u>	<u>2015-16 Actual</u>	<u>2016-17 Actual</u>	<u>10/17-03/18 Actual</u>	<u>2017-18 Budget</u>	<u>PROJECTED Budget</u>
FUND REVENUES							
731-100-664-001	INTEREST	3,892,403	2,095,559	1,187,533	57,111	1,500,000	0
731-100-665-001	CHANGE IN FMV OF INVESTMENTS	(4,108,482)	559,134	2,280,425	1,011,857	500,000	2,000,000
731-100-671-001	MISCELLANEOUS	0	0	1	0	0	0
731-100-671-002	RETIREMENT - CITY & BPW SHARE	605,166	653,227	1,075,749	432,266	667,400	600,000
731-100-671-003	RETIREMENT - EMPLOYEE SHARE	342,220	345,109	385,248	216,358	385,000	429,000
731-100-671-004	RETIREMENT - LIBRARY SHARE	0	0	0	0	0	0
731-100-671-005	RETIREMENT - HOUSING SHARE	0	0	0	0	0	0
	Total FUND REVENUES:	731,307	3,653,029	4,928,956	1,717,592	3,052,400	3,029,000
EXPENDITURES							
731-956-714-004	FRINGES - HEALTH & LIFE	0	0	0	0	0	0
731-956-801-001	PROFESSIONAL SERVICES	135,939	131,734	137,456	56,092	100,000	100,000
731-956-874-001	PENSION PAYROLL	2,603,751	2,726,591	2,782,150	1,647,035	2,750,000	3,000,000
731-956-874-002	EMPLOYEE CONTRIBUTIONS-MERS	0	0	0	184,224	0	460,000
731-956-956-015	BANK SERVICE FEES	0	0	0	0	0	0
731-956-964-001	REFUNDS	80,118	109,441	73,375	12,361	50,000	0
	Total FUND EXPENDITURES:	2,819,808	2,967,766	2,992,981	1,899,712	2,900,000	3,560,000
	NET REVENUES (EXPENDITURES)	(2,088,501)	685,263	1,935,975	(182,120)	152,400	(531,000)
	BEGINNING FUND BALANCE					32,124,512	32,276,912
	PROJECTED ENDING FUND BALANCE					32,276,912	31,745,912

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 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.

FY 2019

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

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

Fiscal Year 2018-2019

<u>Projected Cash Reserves</u>	<u>Electric Division</u>	<u>Waste Water Division</u>	<u>Water Division</u>
Current Reserves - 3/31/18			
Cert of Deposit - General Fund	500,000	0	100,000
Cert of Deposit - Equip Fund	0	499,000	0
Federal Agency Funds	2,528,266	2,161,740	200,000
Money Market Funds	0	0	0
Hydro Dam Cash	1,378,694	0	0
Building Cash Reserves	299,190	0	0
Tower Painting Reserve	0	0	0
Valve Replacement Reserve	0	0	0
Equipment Replacement Fund	0	839,615	0
Total Reserves	4,706,150	3,500,355	300,000
Operating Cash	296,013	453,088	562,426
Total Cash	5,002,163	3,953,443	862,426
Provision for remainder of 2018			
Operations	377,362	679,497	350,538
Capital Expenditures	(275,856)	(540,537)	(396,724)
Bond Principal Payment	0	0	(385,000)
Water Division Loan Payment to Electric	31,900	0	(31,900)
	<u>133,406</u>	<u>138,960</u>	<u>(463,086)</u>
FY 2019 Projected Increase (Decrease) to Cash	(5,450)	(225,060)	(1,515,175)
Total Anticipated Reserves (September 2019)	<u>5,130,119</u>	<u>3,867,343</u>	<u>(1,115,835)</u>

ELECTRIC DIVISION

(582)

The *Electric Division* is supervised by a utilities 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 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 *June* 2018.
- Broadway substation will be removed from operation.
- Industrial Park (new) 34.5kV circuit to be built.
- Platt Street and areas up to Lakeland campus converted to 12kV.
- Engineering for underground and 12kV conversion in Ballard Hills area.
- Finishing up the Lakeland Hospital station transformer conversion.

FY 2019

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

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2019							
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	2018-19
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Projected</u>
FUND REVENUES							
OPERATING REVENUES							
582-101-620-001	COLLECTION FEES	16,950	21,623	28,322	13,888	24,000	28,000
582-101-620-002	START SERVICE FEE	0	0	0	0	0	0
582-101-620-003	NSF CHECK RECOVERY FEES	1,751	1,720	1,320	850	1,800	1,700
582-101-620-004	METER TAMPERING FEES	987	1,266	873	282	500	500
582-101-620-005	METER TESTING FEES	0	0	0	0	0	0
582-101-620-006	PENALTIES	109,579	109,434	103,536	57,633	120,000	120,000
582-101-620-007	TAG NOTIFICATION FEE	12,640	13,536	14,892	7,980	15,000	15,000
582-101-620-010	DISCOUNT ON SALES TAX PAID	2,047	2,650	2,607	1,182	2,100	2,100
582-101-621-001	RECOVERY OF BAD DEBTS	13,626	13,138	15,255	5,663	11,500	11,500
582-101-623-001	AMPHITHEATER ELECTRIC PERMIT F	0	0	0	0	0	0
582-101-625-001	REFUNDS	0	(150,000)	65,828	9,350	0	0
582-101-642-001	RESIDENTIAL LIGHTING - CITY	4,677,468	4,840,514	4,768,505	2,595,014	5,116,508	5,190,000
582-101-642-002	RESIDENTIAL LIGHTING - RURAL	706,370	735,532	727,402	395,489	773,337	790,000
582-101-643-001	COMMERCIAL LIGHTING - CITY	3,315,042	3,555,698	3,499,026	1,768,972	3,638,146	3,537,000
582-101-643-002	COMMERCIAL LIGHTING - RURAL	424,328	423,903	362,763	193,484	400,558	387,000
582-101-643-003	SMALL POWER	1,710,327	1,664,478	1,558,629	724,291	1,614,273	1,448,500
582-101-643-004	MEDIUM POWER	1,151,391	1,182,382	1,174,778	615,753	1,285,165	1,231,000
582-101-644-001	DUSK TO DAWN LIGHTING	46,198	49,481	51,466	27,130	45,349	54,000
582-101-644-002	DUSK TO DAWN FLOOD LIGHTING	128,105	124,765	124,967	65,482	130,436	131,000
582-101-645-001	PUBLIC STREET & HIGHWAY LIGHTI	148,908	159,167	163,454	100,073	203,662	200,000
582-101-645-003	STREET LIGHTING - NILES TOWNSH	4,452	4,452	4,558	2,385	4,772	4,770
582-101-646-001	OTHER SALES TO PUBLIC AUTHORIT	449,002	489,626	472,103	264,724	566,616	529,000
582-101-647-001	INTERDEPARTMENTAL SALES	190,466	190,253	191,308	100,553	214,977	201,000
582-101-647-100	UNBILLED REVENUE	123,500	28,790	11,764	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	341,654	670,876	291,787	146,101	308,000	298,272
Total OPERATING REVENUES:		13,574,791	14,133,284	13,635,143	7,096,279	14,476,699	14,180,342
NON-OPERATING REVENUES							
582-102-501-001	FEDERAL GRANTS	0	0	100,000	0	250,000	500,000
582-102-539-001	STATE GRANTS	0	5,000	0	0	250,000	300,000
582-102-626-001	SERVICES RENDERED	300	450	300	0	0	0
582-102-664-001	INTEREST	81,215	90,428	61,896	32,777	65,000	65,000
582-102-664-020	INT-SEWAGE/GOLF/GEN'L LOANS	1,282	4,305	4,072	0	2,707	2,260
582-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
582-102-667-002	RENTAL OF POLES	15,018	15,649	15,018	6,452	12,000	12,000
582-102-667-003	RENTAL OF EQUIPMENT	0	0	0	0	0	0
582-102-667-004	RENTAL OF BUILDINGS	43,601	40,521	36,468	16,134	40,000	16,000
582-102-671-001	MISCELLANEOUS	21,137	5,382	5,072	4,579	10,000	7,500
582-102-671-007	SALE OF SCRAP	2,895	1,849	8,068	4,512	1,500	1,500
582-102-673-003	SALE OF MACHINERY & EQUIPMENT	948	0	0	0	0	0
582-102-674-001	CONTRIB FROM PRIVATE SOURCE	0	0	0	0	0	0
582-102-674-006	CAPITAL CONTRIBUTIONS	0	0	89,138	8,749	0	0
582-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
582-102-693-001	CAPITAL GAIN OR LOSS	13,500	0	0	0	0	0
582-102-699-001	INTERFUND TRANSFER	0	0	0	0	0	0
Total NON-OPERATING REVENUES:		179,896	163,584	320,032	73,203	631,207	904,260
Total REVENUES:		13,754,687	14,296,868	13,955,175	7,169,482	15,107,906	15,084,602

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2019							
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	2018-19
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
EXPENDITURES							
PRODUCTION							
582-001-748-004	MISC. POWER PLANT SUPPLIES & E	1,824	1,770	1,977	1,035	1,000	2,000
582-001-753-001	PURCHASED ELECTRIC POWER	9,665,999	9,529,211	9,150,530	4,809,572	9,700,000	9,620,000
582-001-770-014	MTNCE - POWER PLANT BUILDING	0	0	0	0	0	0
582-001-770-019	MTNCE - PARK IMPROVEMENTS	3,905	5,292	5,182	2,400	5,500	5,500
582-001-771-021	MTNCE - DAM AND FLUME	81	530	0	0	0	0
582-001-771-050	DAM REMOVAL EXPENSES	168,175	68,149	39,799	92,032	500,000	800,000
582-001-775-011	MTNCE - TURBINE AND GENERATOR	0	0	0	0	0	0
582-001-817-002	SAMPLING REBATES	0	0	40	0	0	0
Total PRODUCTION:		9,839,984	9,604,952	9,197,528	4,905,039	10,206,500	10,427,500
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	12	0	0	0	0	0
582-002-778-003	MTNCE-FORT ST SWITCHING STN	1,148	7,043	47	15	0	0
582-002-778-004	MTNCE-FRONT ST SWITCHING STN	1,897	0	0	0	0	0
582-002-778-005	MTNCE-15TH & LAKE SWITCHING ST	0	0	0	0	0	0
582-002-778-006	MTNCE-BRANDYWINE SWITCHING STN	0	0	0	0	0	0
582-002-778-008	MTNCE-PHILIP ROAD SWITCHING ST	0	15	0	0	0	0
582-002-778-009	MTNCE-INDUSTRIAL PARK SWITCHIN	0	0	0	0	0	0
582-002-778-010	MTNCE-PARKER SWITCHING SUB-STN	0	0	0	0	0	0
582-002-778-011	MTNCE-LAKE ST SWITCHING-AEP	253	755	749	243	0	0
582-002-779-001	MTNCE-OVERHEAD TRANSMISSION SY	29,079	9,144	9,824	12,751	20,000	226,040
582-002-780-001	MTNCE-UNDERGROUND TRANSMISSION	0	0	0	0	0	0
Total TRANSMISSION:		32,389	16,957	10,620	13,009	20,000	226,040
DISTRIBUTION							
582-003-706-001	PAYROLL-DIST SUPERVISION & ENG	38,086	37,163	43,078	23,331	50,380	51,200
582-003-707-005	INSPECTING & TESTING METERS	51,396	50,991	53,392	30,012	70,000	64,000
582-003-707-006	OPERATION - STOREROOM	27,702	27,730	27,469	14,102	34,500	30,000
582-003-717-005	PAYROLL - COMP TIME	(295)	766	(197)	2,003	0	0
582-003-717-008	PAYROLL - VACATION PAY	25,031	39,503	36,151	14,461	0	0
582-003-717-009	PAYROLL - HOLIDAY	14,929	15,525	14,457	8,523	0	0
582-003-717-010	PAYROLL - PERSONAL DAYS	6,327	6,226	4,292	2,405	0	0
582-003-717-011	PAYROLL - SICK PAY	25,380	20,870	7,223	7,687	0	0
582-003-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
582-003-717-013	PAYROLL - FUNERAL	1,034	3,880	3,655	263	0	0
582-003-717-014	PAYROLL - JURY DUTY & OTHER	58	0	193	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	236	224	960	27	0	0
582-003-717-050	PAYROLL - COMPENSATED BENEFITS	(859)	(2,018)	19,991	0	0	0
582-003-744-001	UNIFORMS	7,221	8,298	7,356	7,001	8,500	15,000
582-003-744-004	RISK MGMT - EQUIP & MEETINGS	9,345	4,551	5,682	1,441	5,000	3,500
582-003-745-001	STOCK INVENTORY ADJUSTMENT	(1,945)	1,116	20,462	11,087	0	0
582-003-755-001	SUPPLIES/LABOR-BROADWAY SUBSTN	199	203	215	704	25,000	200
582-003-755-002	SUPPLIES/LABOR-EASTSIDE SUBSTN	199	203	215	113	100	200
582-003-755-003	SUPPLIES/LABOR-FORT ST SUBSTN	199	203	215	113	100	200
582-003-755-004	SUPPLIES/LABOR-FRONT ST SUBSTN	199	203	215	113	2,500	200
582-003-755-005	SUPPLIES/LABOR-INDUSTRIAL PARK	199	203	215	113	100	200
582-003-755-006	SUPPLIES/LABOR-BRANDYWIND SUBS	199	203	215	113	100	200
582-003-755-007	SUPPLIES/LABOR-WESTSIDE SUBSTN	199	203	215	113	100	200
582-003-756-004	GASOLINE & OIL	20,368	15,189	17,762	7,610	13,000	16,000

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2019							
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	2018-19
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>PROJECTED Budget</u>
582-003-756-005	CAR ALLOWANCE/MILEAGE	552	55	371	0	500	0
582-003-758-001	VOLTAGE SURVEYS	0	0	0	0	2,000	0
582-003-758-003	REMOVING & RESETTING TRANSFORM	0	0	0	0	0	0
582-003-759-001	MAPS AND RECORDS	18,301	4,353	5,356	1,519	5,000	5,000
582-003-762-001	UAS	0	0	2,490	25,912	40,000	15,000
582-003-770-016	GENERAL SUPPLIES EXPENSE	3,245	4,027	4,762	1,496	0	3,000
582-003-775-006	MTNCE - STOREROOM EQUIPMENT	216	0	0	0	0	0
582-003-775-008	MTNCE - FIELD EQUIPMENT	515	6,783	1,786	989	2,500	2,000
582-003-779-002	MTNCE - OVERHEAD DISTRIBUTION	344,709	328,540	545,394	167,473	390,000	183,960
582-003-779-005	MTNCE - DUSK TO DAWN LIGHTS	755	2,082	950	1,727	1,500	1,500
582-003-779-006	MTNCE - DISTRIBUTION TRANSFORM	2,536	0	0	0	0	0
582-003-779-008	MTNCE - RESIDENTIAL ST LIGHTS	13,904	15,487	14,631	5,290	20,000	12,000
582-003-779-009	MTNCE - DOWNTOWN ST LIGHTS	11,856	1,081	2,830	0	10,000	10,000
582-003-779-010	MTNCE - RECREATION FIELD LTS	0	2,235	2,977	0	10,000	0
582-003-779-011	MTNCE - TRAFFIC SIGNALS	158	0	24	0	500	500
582-003-779-013	TREE TRIMMING - LINE CLEARANCE	170,521	160,855	172,440	41,420	150,000	175,000
582-003-780-002	MTNCE - DOWNTOWN UNDERGROUND S	295	1,754	0	0	500	20,000
582-003-780-003	MTNCE - RESIDENTIAL UNDERGROUN	(5)	509	67	40	100	100
582-003-780-004	MTNCE - COMM UNDERGROUND	210	4,859	4,996	955	5,000	2,000
582-003-781-001	CUSTOMER PREMISE EXPENSE	136	0	0	0	0	0
582-003-782-001	MTNCE BLDG & GROUNDS - BROADWA	709	4,140	638	21	75,000	50,000
582-003-782-002	MTNCE BLDG & GROUNDS - EASTSID	328	328	306	133	500	250
582-003-782-003	MTNCE BLDG & GROUNDS - FORT ST	389	3,104	283	0	500	250
582-003-782-004	MTNCE BLDG & GROUNDS - FRONT S	768	3,476	1,780	487	500	250
582-003-782-005	MTNCE BLDG & GROUNDS - INDUSTR	1,018	1,035	1,461	8	500	250
582-003-782-006	MTNCE BLDG & GROUNDS - BRANDYW	1,307	608	372	8	500	250
582-003-782-007	MTNCE BLDG & GROUNDS - WESTSID	703	1,278	637	8	500	250
582-003-782-021	SNOWPLOWING - SUBSTATIONS (ONL	0	0	0	106	0	0
582-003-783-001	MTNCE EQUIP - BROADWAY SUBSTN	10,439	13,697	9,806	5,578	10,500	10,500
582-003-783-002	MTNCE EQUIP - EASTSIDE SUBSTN	6,085	7,597	8,894	4,823	10,500	10,500
582-003-783-003	MTNCE EQUIP - FORT ST SUBSTN	14,784	8,166	8,895	4,823	10,500	10,500
582-003-783-004	MTNCE EQUIP - FRONT ST SUBSTN	14,701	7,790	8,700	4,823	10,500	10,500
582-003-783-005	MTNCE EQUIP - INDUSTRIAL PARK	8,301	10,524	10,685	4,823	10,500	10,500
582-003-783-006	MTNCE EQUIP - BRANDYWINE SUBST	8,301	7,660	9,388	4,822	10,500	10,500
582-003-783-007	MTNCE EQUIP - WESTSIDE SUBSTN	8,264	7,410	8,681	5,896	10,500	10,500
582-003-784-004	VEHICLE MAINTENANCE	46,131	44,284	52,206	22,057	66,000	10,500
582-003-785-011	HAZARDOUS WASTE DISPOSAL	919	171	0	0	0	0
582-003-785-019	P.C.B. REMOVAL AND DISPOSAL	1,046	4,879	13,317	3,034	2,200	2,200
582-003-787-001	MTNCE - METERS	7,539	6,391	12,122	3,875	7,000	7,000
582-003-788-002	MTNCE - SERVICE BUILDING	25,262	26,061	28,437	22,961	25,000	25,000
582-003-788-007	MTNCE - RADIO EQUIPMENT	3,503	923	697	349	5,000	30,000
582-003-788-008	RADIO EXPENSE - CITY	0	0	0	0	0	0
582-003-789-001	TOOL EXPENSE	19,512	15,158	11,404	6,935	10,000	15,000
582-003-920-006	HEAT & UTILITIES - SERVICE BUI	18,412	15,841	15,397	9,198	18,000	18,250
582-003-940-001	EQUIPMENT RENTAL	369	0	0	0	3,000	3,000
582-003-969-014	LICENSE & PERMIT EXPENSE	834	545	155	1,070	1,000	2,000
Total DISTRIBUTION:		992,935	955,121	1,226,766	483,994	1,135,680	849,110

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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>
ADMINISTRATIVE & GENERAL							
582-004-708-001	PAYROLL - METER READERS	14,213	17,638	11,279	6,195	10,890	12,000
582-004-709-001	PAYROLL - CLERICAL	179,805	172,966	168,021	88,596	205,455	200,000
582-004-709-006	CUT-OFF & COLLECTION EXPENSE	20,887	20,666	22,956	7,135	22,000	15,000
582-004-710-001	PAYROLL - ADMINISTRATIVE	143,245	150,401	159,920	85,179	212,181	231,000
582-004-717-001	PENSION FUND EXPENSE	217,414	282,853	307,087	17,940	110,473	72,617
582-004-717-002	RETIRES GROUP MED INSURANCE	17,930	11,935	23,250	3,438	8,250	3,625
582-004-717-003	SOCIAL SECURITY TAX	73,457	77,151	76,631	39,900	67,505	84,440
582-004-717-004	EMPLOYEES GROUP INSURANCE - ME	262,680	269,500	302,828	137,335	277,695	247,595
582-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
582-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
582-004-717-008	PAYROLL - VACATION PAY	25,280	28,189	28,826	13,059	0	0
582-004-717-009	PAYROLL - HOLIDAY PAY	13,194	13,654	13,307	7,636	0	0
582-004-717-010	PAYROLL - PERSONAL DAYS	6,524	4,603	4,431	8,211	0	0
582-004-717-011	PAYROLL - SICK PAY	12,223	16,709	18,585	9,929	0	0
582-004-717-012	PAYROLL - INJURY PAY	0	709	0	0	0	0
582-004-717-013	PAYROLL - FUNERAL PAY	585	1,013	78	190	0	0
582-004-717-014	PAYROLL - JURY DUTY & OTHER	9	70	306	(13)	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	419	0	0	0	0	0
582-004-717-020	UNEMPLOYMENT COMPENSATION	0	1,374	0	0	0	0
582-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	19	0	0	0	0	0
582-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	0	0	0
582-004-717-050	PAYROLL - COMPENSATED BENEFITS	(1,343)	(5,326)	10,357	0	0	0
582-004-717-060	OPEB - RETIREE HEALTH INSUR	12,291	11,373	0	0	0	0
582-004-727-001	OFFICE SUPPLIES	6,769	5,974	6,407	2,132	6,000	5,000
582-004-731-001	BOOKS & PERIODICALS	2,044	2,677	3,115	1,421	2,500	2,500
582-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	18,154	11,147	17,356	4,569	20,000	20,000
582-004-733-002	NETWORK COMPUTER EQUIPMENT	24,404	24,700	31,128	11,959	25,000	30,000
582-004-735-001	OFFICE FURNITURE & EQUIPMENT E	2,278	762	2,632	973	1,000	1,000
582-004-736-001	POSTAGE EXPENSE	3,521	2,527	2,479	525	2,000	2,000
582-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	200	25	540	50	500	350
582-004-756-005	CAR ALLOWANCE/MILEAGE	4,437	4,120	3,610	2,101	3,500	4,500
582-004-801-001	PROFESSIONAL SERVICES	90,908	94,169	77,347	21,370	50,000	75,000
582-004-801-005	AUDIT FEES	3,493	5,280	5,418	5,363	5,500	5,500
582-004-801-007	OFFICE SECURITY EXPENSES	0	15,258	14,734	0	13,000	25,000
582-004-803-001	CITY ADMINISTRATION EXPENSE	63,030	62,175	66,795	37,763	70,000	71,600
582-004-816-001	GENERAL MEDICAL EXPENSE	1,634	1,076	875	52	1,000	500
582-004-820-001	TRAVEL, TRAINING & CONFERENCE	13,372	9,618	9,521	3,415	5,000	15,000
582-004-821-001	MEMBERSHIP FEES	22,485	24,556	26,742	35,637	30,000	50,000
582-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	4,134	3,996	6,337	(250)	5,000	5,000
582-004-851-001	TELEPHONE EXPENSE	15,145	15,761	14,432	5,838	13,000	13,000
582-004-877-002	SUPPLEMENTAL PENSION BENEFITS	147	147	147	37	150	100
582-004-878-002	RETIREE DEATH BENEFIT	0	0	0	0	0	0
582-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	6,257	2,986	4,258	3,275	7,000	7,000
582-004-890-001	FLAG INSTALLATION & REMOVAL	0	0	64	0	25,000	0
582-004-890-002	CHRISTMAS DECORATION EXPENSE	26,218	6,234	4,674	2,764	5,000	5,500
582-004-900-001	PRINTING & PUBLISHING	153	0	400	0	0	0
582-004-920-005	HEAT & UTILITIES - OFFICE BUIL	18,687	20,743	17,134	8,477	15,000	15,000
582-004-926-120	INTERFUND FICA/MEDICARE	0	0	0	0	0	0
582-004-930-001	MTNCE - OFFICE EQUIPMENT	4,619	10,209	8,458	4,879	11,000	15,000

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	Budget
582-004-930-002	MTNCE - COMPUTER EQUIPMENT	10,486	12,620	13,671	5,109	20,000	20,000
582-004-930-003	MTNCE - TELEPHONE EQUIPMENT	20	0	0	0	0	0
582-004-931-002	MTNCE - OFFICE BUILDING	47,016	20,441	66,766	9,819	35,000	50,525
582-004-931-005	MTNCE-OFFICE BLDG LEASED SPACE	8,817	11,924	19,457	11,258	15,000	2,500
582-004-945-001	RENT - OFFICE BUILDING	0	0	0	0	0	0
582-004-946-001	PROPERTY TAXES - OFFICE BUILDI	2,682	2,880	2,924	1,357	3,000	3,000
582-004-956-008	MISCELLANEOUS	1,647	1,779	1,946	735	1,000	1,000
582-004-956-011	CREDIT/DEBIT CARD FEES	976	965	491	0	1,000	500
582-004-956-015	BANK SERVICE FEES	146	64	58	106	100	100
582-004-956-021	INJURIES & DAMAGES	0	0	0	0	0	0
582-004-957-001	INSURANCE - GENERAL	34,738	37,003	41,367	20,684	41,000	41,000
582-004-957-003	INSURANCE - WORKMENS COMPENSAT	4,167	7,501	9,054	5,591	11,183	10,423
582-004-959-005	INTEREST PAID ON CUSTOMER DEPO	10,917	15,991	10,717	5,982	10,000	12,000
582-004-965-001	BAD DEBTS	49,650	31,807	26,839	13,161	26,000	26,000
582-004-965-002	BAD DEBTS - DAMAGE CLAIMS	7,113	24,477	5,288	6,543	3,000	7,500
582-004-965-003	BAD DEBT COLLECTION FEES	3,765	3,206	2,837	1,755	1,500	3,000
582-004-965-004	CASH OVER/SHORT	(159)	98	12	20	0	0
Total ADMINISTRATIVE & GENERAL:		1,512,902	1,570,374	1,673,892	659,200	1,398,382	1,412,375
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	50	0	0	0
582-005-885-004	ESP - RES EDUCATION	4,538	5,486	4,323	1,873	3,547	3,600
582-005-885-005	ESP - COMM PRESCRIPTIVE	86,980	51,169	34,520	12,869	117,801	100,000
582-005-885-006	ESP - COMM/IND CUSTOM	0	0	385	9,660	0	5,000
582-005-885-007	ESP - COMM/IND EDUCATION	801	821	821	330	3,547	3,000
582-005-885-010	ESP - RESIDENTIAL HVAC	2,421	8,500	9,107	1,085	9,000	5,000
582-005-885-099	ESP-IMP CONTR - FRANKLIN ENG	146,060	120,506	108,691	37,758	92,000	92,000
582-005-885-100	ESP - ANNUAL REPORTING EXP	0	0	0	0	0	0
582-005-886-001	REP - SERVICE COMMITTEE	1,746	1,212	975	473	0	1,000
582-005-886-100	REP - ANNUAL REPORTING EXP	1,179	1,192	1,206	376	0	1,000
Total ENERGY SAVERS PROGRAM:		243,725	188,886	160,078	64,424	225,895	210,600
DEPRECIATION							
582-006-968-001	DEPR - PRODUCTION PLANT	0	0	0	0	0	0
582-006-968-002	DEPR - TRANSMISSION PLANT	20,855	21,766	22,360	10,907	2,300	22,000
582-006-968-003	DEPR - DISTRIBUTION PLANT	316,656	309,113	313,855	142,801	275,000	282,000
582-006-968-008	DEPR - GENERAL PLANT	144,500	160,897	167,599	83,331	170,000	147,000
Total DEPRECIATION:		482,011	491,776	503,814	237,039	447,300	451,000
DISTRIBUTED EXPENSE							
582-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(18,721)	(23,457)	(35,052)	(10,247)	0	0
582-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(11,872)	(16,329)	(17,360)	(5,594)	0	0
582-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(17,152)	(19,803)	(56,576)	(5,434)	0	0
Total DISTRIBUTED EXPENSE:		(47,745)	(59,589)	(108,988)	(21,275)	0	0
CITY SERVICE							
582-008-955-001	TRANS TO CITY - PILOT	1,295,209	1,342,027	1,309,915	685,340	1,399,380	1,370,327
582-008-955-002	CITY UTILITY SERVICE	11,692	3,748	3,564	2,083	0	0
582-008-955-005	CHRISTMAS DECORATION LIGHTING	50	0	0	0	0	0
582-008-955-006	EXPENSE INCURRED AT REQUEST OF	2,678	17,109	2,367	311	20,000	10,000
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:		1,309,629	1,362,884	1,315,846	687,734	1,419,380	1,380,327

CITY OF NILES							
Budget Worksheet - Fund 582 (Electric Department)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	PROJECTED
<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Total FUND EXPENDITURES:		14,365,830	14,131,361	13,979,556	7,029,164	14,853,137	14,956,952
NET REVENUES (EXPENDITURES)		(611,143)	165,507	(24,381)	140,318	254,769	127,650
BEGINNING FUND BALANCE						11,161,172	11,415,941
PROJECTED ENDING FUND BALANCE						11,415,941	11,543,591

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 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.

FY 2019

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

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2019							
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	2018-19
		Actual	Actual	Actual	Actual	Budget	PROJECTED
Account Number	Account Title						
FUND REVENUES							
OPERATING REVENUES							
591-101-620-001	COLLECTION FEES	3,839	5,971	4,141	1,512	3,800	3,000
591-101-620-004	METER TAMPERING FEES	462	528	603	0	0	0
591-101-620-005	METER TESTING FEES	0	0	0	0	0	0
591-101-620-006	PENALTIES	22,905	23,920	23,074	11,501	24,000	22,000
591-101-620-007	TAG NOTIFICATION FEES	720	880	940	396	900	800
591-101-621-001	RECOVERY OF BAD DEBTS	3,855	2,540	3,305	1,482	1,800	3,000
591-101-642-001	METERED INCOME - CITY	1,525,799	1,703,074	1,683,911	813,645	1,703,074	1,627,290
591-101-642-003	METERED INCOME - RURAL - NILES	456,728	468,338	456,495	222,697	468,338	445,388
591-101-642-004	METERED INCOME - RURAL - HOWAR	137,739	138,891	145,700	64,409	138,891	128,818
591-101-642-005	METERED INCOME - RURAL - BERTR	28,779	33,889	36,910	18,316	33,889	36,632
591-101-642-006	METERED INCOME-RURAL-MILTON	3,444	9,946	11,483	5,882	9,946	11,764
591-101-645-001	BULK WATER SALES	4,392	11,683	5,448	2,152	4,000	4,000
591-101-647-100	UNBILLED REVENUE	7,426	13,779	4,741	0	0	0
Total OPERATING REVENUES:		2,196,088	2,413,439	2,376,751	1,141,992	2,388,638	2,282,692
NON-OPERATING REVENUES							
591-102-501-001	FEDERAL GRANTS - MDEQ	3,450	0	4,348	0	0	0
591-102-539-001	STATE GRANTS	0	13,918	0	0	5,000	4,338
591-102-626-001	SERVICES RENDERED	5,477	720	0	0	0	0
591-102-664-001	INTEREST	7,533	7,759	5,462	3,800	7,000	7,000
591-102-664-002	INTEREST - BOND FUNDS	0	0	0	0	0	0
591-102-666-021	WORKMENS COMP DIVIDEND INCOME	0	0	0	0	0	0
591-102-667-003	RENTAL OF EQUIPMENT	13,977	26,173	12,000	7,000	14,000	14,000
591-102-671-001	MISCELLANEOUS	3,008	2,746	2,683	2,448	4,000	4,000
591-102-671-007	SALE OF SCRAP	6,457	0	3,374	2,609	3,000	3,000
591-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	0	0	0	0	0
591-102-674-006	CAPITAL CONTRIBUTIONS	0	1,136	0	0	0	0
591-102-676-001	PROFIT ON MERCHANDISE SALES	0	210	547	0	0	0
591-102-676-005	PROFIT ON CONTRACTED SERVICES	5,935	2,872	0	0	0	0
591-102-677-001	WATER TAPS	1,350	6,900	4,200	1,600	1,500	1,500
591-102-693-001	CAPITAL GAIN OR LOSS	0	0	(20,549)	0	0	0
Total NON-OPERATING REVENUES:		47,187	62,434	12,065	17,457	34,500	33,838
Total REVENUES:		2,243,275	2,475,873	2,388,816	1,159,449	2,423,138	2,316,530
EXPENDITURES							
PRODUCTION							
591-001-707-004	PAYROLL-LABORATORY OPERATIONS	2,626	11,446	15,378	8,785	17,598	18,000
591-001-707-007	PAYROLL-DAILY INSPECTIONS	6,723	6,669	7,425	4,039	7,460	8,000
591-001-746-021	LABORATORY SUPPLIES	892	626	1,425	1,088	1,000	2,000
591-001-747-001	ELECTRICITY/LIGHT&HEAT-PARKER	2,777	1,382	1,368	1,004	1,800	1,800
591-001-747-003	ELECTRICITY/LIGHT&HEAT-FRONT S	2,519	160	151	86	150	2,000
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	2,934	1,044	943	790	1,500	1,500
591-001-747-007	ELECTRICITY/LIGHT&HEAT-CLAY ST	1,345	782	664	556	1,000	1,000
591-001-747-008	ELECTRICITY/LIGHT&HEAT-DECKER	3,234	1,318	1,434	1,085	2,000	2,000
591-001-747-009	ELECTRICITY/LIGHT&HEAT-AIRPORT	2,565	1,934	2,295	1,078	3,200	2,500
591-001-747-011	ELECTRICITY/LIGHT&HEAT-AIRPT 2	0	0	0	0	0	0
591-001-747-020	ELECT/LIGHT & HEAT - TR PLANT	3,133	1,974	1,287	946	1,600	2,000

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
FY2019							
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	2018-19
		Actual	Actual	Actual	Actual	Budget	PROJECTED
Account Number	Account Title						Budget
591-001-749-001	ELECTRICITY/PUMPING-PARKER WEL	15,821	14,691	12,250	5,453	15,000	15,000
591-001-749-003	ELECTRICITY/PUMPING-FRONT ST W	88	0	0	0	0	500
591-001-749-004	ELECTRICITY/PUMPING-KING WELL	0	0	0	0	0	0
591-001-749-005	ELECTRICITY/PUMPING-FORT ST WE	0	0	0	0	0	0
591-001-749-006	ELECTRICITY/PUMPING-WESTERN WE	4,043	4,403	4,315	2,156	3,000	4,200
591-001-749-007	ELECTRICITY/PUMPING-CLAY ST WE	8,351	7,847	7,483	2,360	6,500	5,000
591-001-749-008	ELECTRICITY/PUMPING-DECKER WEL	1,624	601	4,429	2,641	3,000	4,500
591-001-749-009	ELECTRICITY/PUMPING-AIRPORT WE	5,771	6,451	7,836	2,684	6,600	6,000
591-001-749-011	ELECTRICITY/PUMPING-AIRPORT 2	1,489	8,665	5,158	2,581	4,000	4,000
591-001-749-020	ELECT/PUMPING - TREAT PLANT	32,411	35,100	32,965	14,707	30,000	30,000
591-001-750-001	MISC SUPPLIES & EXP-PARKER WEL	9	10	10	0	0	0
591-001-750-003	MISC SUPPLIES & EXP-FRONT ST W	0	0	0	0	0	0
591-001-750-004	MISC SUPPLIES & EXP-KING WELL	0	0	0	0	0	0
591-001-750-005	MISC SUPPLIES & EXP-FORT ST WE	0	0	0	0	0	0
591-001-750-006	MISC SUPPLIES & EXP-WESTERN WE	9	10	22	0	0	0
591-001-750-007	MISC SUPPLIES & EXP-CLAY WELL	9	42	0	0	0	0
591-001-750-008	MISC SUPPLIES & EXP-DECKER WEL	9	10	10	0	0	0
591-001-750-009	MISC SUPPLIES & EXP-AIRPORT WE	9	13	10	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	9	10	10	0	0	0
591-001-750-020	MISC SUPPLIES & EXP - TR PLANT	1,160	970	1,464	256	2,000	500
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)	4,052	3,549	4,216	906	2,700	4,500
591-001-752-003	FLUORIDE (H2SIF6)	8,119	6,896	5,495	1,940	4,000	7,500
591-001-752-005	PHOSPHATE	4,904	13,242	7,392	4,928	5,000	10,000
591-001-770-001	MTNCE/BLDG & GRNDS-PARKER WELL	73	141	84	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	724	1,240	0	112	0	100
591-001-770-004	MTNCE/BLDG & GRNDS-KING WELL	131	162	167	53	75	100
591-001-770-005	MTNCE/BLDG & GRNDS-FORT ST WEL	798	981	993	323	600	650
591-001-770-006	MTNCE/BLDG & GRNDS-WESTERN WEL	204	63	134	20	100	50
591-001-770-007	MTNCE/BLDG & GRNDS-CLAY ST WEL	756	1,370	84	10	100	50
591-001-770-008	MTNCE/BLDG & GRNDS-DECKER ST W	954	1,939	1,078	319	700	700
591-001-770-009	MTNCE/BLDG & GRNDS-AIRPORT WEL	1,791	2,080	2,190	684	1,500	1,500
591-001-770-011	MTNCE/BLDG & GRNDS-AIRPORT 2	699	0	84	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	1,289	4,019	1,293	590	1,000	1,200
591-001-770-024	SNOW PLOWING	0	0	0	0	1,000	0
591-001-770-030	MTNCE/BLDG & GRNDS-BOOSTER STN	0	0	0	0	100	0
591-001-771-001	MTNCE/WELLS & PIPING-PARKER WE	6,599	7,027	7,356	3,980	7,960	8,000
591-001-771-002	MTNCE/WELLS & PIPING-KELLY WEL	0	0	0	0	0	0
591-001-771-003	MTNCE/WELLS & PIPING-FRONT ST	6,738	7,138	7,356	3,980	7,960	8,000
591-001-771-004	MTNCE/WELLS & PIPING-KING ST W	1,434	0	0	0	0	0
591-001-771-005	MTNCE/WELLS & PIPING-FORT ST W	0	0	0	0	0	0
591-001-771-006	MTNCE/WELLS & PIPING-WESTERN S	6,864	6,956	7,356	3,980	7,960	8,000
591-001-771-007	MTNCE/WELLS & PIPING-CLAY ST W	7,121	6,811	9,359	3,980	7,960	8,000
591-001-771-008	MTNCE/WELLS & PIPING-DECKER ST	9,135	7,046	7,356	3,980	7,960	8,000
591-001-771-009	MTNCE/WELLS & PIPING-AIRPORT W	6,720	7,448	7,464	4,039	8,460	8,500
591-001-771-010	MTNCE/WELLS & PIPING-BRANDYWIN	0	0	0	0	0	0
591-001-771-011	MTNCE/WELLS & PIPING-AIRPORT 2	0	333	0	0	100	0

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
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							2018-19
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<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
591-001-771-020	MAINT/PIPING - TREATMENT PLAN	671	1,787	0	0	500	500
591-001-772-001	MTNCE/PUMP, MOTOR & EQUIP-PARK	305	265	270	106	500	250
591-001-772-002	MTNCE/PUMP, MOTOR & EQUIP-KELL	0	0	0	0	0	0
591-001-772-003	MTNCE/PUMP, MOTOR & EQUIP-FRON	0	0	0	0	0	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	265	452	3,845	121	25,000	20,000
591-001-772-007	MTNCE/PUMP, MOTOR & EQUIP-CLAY	24,594	5,772	283	0	600	100
591-001-772-008	MTNCE/PUMP, MOTOR & EQUIP-DECK	305	452	270	0	600	100
591-001-772-009	MTNCE/PUMP, MOTOR & EQUIP-AIRP	294	265	270	130	600	100
591-001-772-011	MTNCE/PUMP, MOTOR & EQUIP-AIR2	123	310	270	0	600	100
591-001-772-020	MAINT/PUMP, MOTOR & EQ - TREAT	0	220	0	0	100	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	759	459	569	0	100	100
591-001-773-008	MTNCE/CHL & FLUO EQUIP-DECKER	0	12	204	0	100	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	0	1,803	479	0	1,000	100
591-001-776-001	MTNCE - WELL CONTROL SYSTEM	20,790	10,460	6,929	2,818	10,000	7,500
591-001-817-001	LABORATORY TESTING & ANALYSIS	8,397	4,729	12,492	4,342	10,000	9,000
591-001-817-002	SAMPLING REBATES	0	0	1,980	0	0	0
591-001-817-005	WELLHEAD PROTECTION PROG EXP	793	10,760	9,664	8,925	10,000	8,675
Total PRODUCTION:		225,961	222,345	215,314	102,561	232,443	232,175
DISTRIBUTION							
591-003-706-001	PAYROLL-DIST SUPERVISION & ENG	37,893	28,631	30,810	16,208	49,955	51,200
591-003-707-005	INSPECTING & TESTING METERS	0	0	0	0	0	0
591-003-707-006	OPERATION - STOREROOM	15,950	10,738	10,601	5,461	14,500	12,750
591-003-707-008	CHECKING FOR CROSS CONNECTIONS	0	0	0	0	100	100
591-003-707-009	THAWING SERVICES AND MAINS	1,567	0	0	0	0	0
591-003-707-010	FLUSHING WATER MAINS	342	293	0	0	500	100
591-003-717-005	PAYROLL - COMP TIME	(161)	(1,120)	981	(137)	0	0
591-003-717-008	PAYROLL - VACATION PAY	5,853	6,747	5,362	1,489	0	0
591-003-717-009	PAYROLL - HOLIDAY	2,511	2,097	2,185	1,253	0	0
591-003-717-010	PAYROLL - PERSONAL DAYS	2,068	1,191	530	559	0	0
591-003-717-011	PAYROLL - SICK PAY	762	1,310	428	169	0	0
591-003-717-012	PAYROLL - WORK INQUIRY	0	0	0	0	0	0
591-003-717-013	PAYROLL - FUNERAL	99	119	406	0	0	0
591-003-717-014	PAYROLL - JURY DUTY & OTHER	22	0	74	0	0	0
591-003-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
591-003-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
591-003-717-017	PAYROLL - WORKERS COMP	0	0	0	0	0	0
591-003-717-023	PAYROLL - RETROACTIVE PAY EXP	0	0	0	0	0	0
591-003-717-050	PAYROLL - COMPENSATED BENEFITS	3,419	(1,222)	23,441	0	0	0
591-003-744-001	UNIFORMS	5,766	6,337	6,863	3,618	7,000	7,500
591-003-744-004	RISK MGMT - EQUIP & MEETINGS	4,728	1,427	2,006	1,173	1,500	1,500
591-003-745-001	STOCK INVENTORY ADJUSTMENT	(1,255)	7,100	973	1,262	0	0
591-003-756-004	GASOLINE & OIL	10,997	8,375	8,212	4,739	8,000	10,000

CITY OF NILES							
Budget Worksheet - Fund 591 (Water Department)							
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Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	PROJECTED Budget
591-003-756-005	CAR ALLOWANCE/MILEAGE	25	0	0	0	250	250
591-003-757-004	METERED BLEEDER LINES	0	0	0	0	0	0
591-003-759-001	MAPS AND RECORDS	2,045	1,544	2,833	734	2,500	1,500
591-003-762-001	UAS	0	0	0	11,800	3,000	2,000
591-003-770-005	MTNCE/GROUNDS-BOOSTER STATION	791	23	23	8	50	50
591-003-770-011	MTNCE/GROUNDS - CHERRY ST TANK	2,986	453	398	129	250	250
591-003-770-012	MTNCE/GROUNDS - N. 5TH ST TANK	2,157	2,037	2,300	977	1,200	2,000
591-003-770-013	MTNCE/GROUNDS - CENTURY WATER	396	8	0	0	100	0
591-003-770-014	MAINT/GRNDS - BERT CROSS TOWER	21	31	23	8	100	100
591-003-770-015	MAINT/GRNDS - CARBERRY TOWER	530	347	351	114	0	250
591-003-770-016	GENERAL SUPPLIES EXPENSE	1,667	2,728	2,203	852	1,500	1,500
591-003-775-006	MTNCE - STOREROOM EQUIPMENT	144	0	0	0	0	0
591-003-775-008	MTNCE - FIELD EQUIPMENT	2,426	4,951	4,341	2,280	5,000	5,000
591-003-777-005	MTNCE - BOOSTER STATION	11,448	11,130	11,774	5,849	9,960	10,109
591-003-777-011	MTNCE - CHERRY STREET TANK	9,696	8,506	8,744	4,955	8,460	10,003
591-003-777-012	MTNCE - N. 5TH ST TANK	8,451	7,996	8,284	4,470	8,460	10,003
591-003-777-013	MTNCE - CENTURY WATER TANK	9,368	10,112	9,075	4,852	8,460	10,003
591-003-777-014	MAINT - BERTRAND CROSS TOWER	9,788	9,069	11,051	11,787	8,460	10,303
591-003-777-015	MAINT - CARBERRY TOWER	9,351	9,369	11,205	4,927	8,460	10,003
591-003-780-004	MTNCE - DISTRIBUTION MAINS	124,835	139,095	93,401	72,995	87,890	133,664
591-003-780-006	MTNCE - SERVICES	86,803	96,253	90,070	39,979	87,890	83,664
591-003-780-007	MTNCE - SERVICES (STREET PAVIN	24	(950)	0	0	15,000	15,000
591-003-781-001	CUSTOMER PREMISE EXPENSE	0	0	0	0	0	0
591-003-784-004	VEHICLE MAINTENANCE	23,248	20,588	36,690	10,662	40,600	40,928
591-003-785-011	HAZARDOUS WASTE DISPOSAL	62	114	0	0	100	0
591-003-787-001	MTNCE - METERS	9,720	9,433	11,274	5,166	9,000	10,000
591-003-787-002	METER TOUCH-READ CONVERSION -	5	0	0	0	0	0
591-003-787-003	METER RADIO READ CONVERSION	0	0	0	0	0	0
591-003-788-002	MTNCE - SERVICE BUILDING	16,827	18,016	19,481	15,330	15,000	20,000
591-003-788-007	MTNCE - RADIO EQUIPMENT	2,328	625	571	2,352	500	1,000
591-003-789-001	TOOL EXPENSE	3,885	9,693	7,323	5,943	10,000	12,000
591-003-920-006	HEAT & UTILITIES - SERVICE BUI	12,275	10,718	10,254	5,734	10,000	12,000
591-003-940-001	EQUIPMENT RENTAL	0	0	0	0	0	0
591-003-969-014	LICENSE & PERMIT EXPENSE	1,163	5,593	5,878	5,727	6,000	6,000
Total DISTRIBUTION:		443,026	449,505	440,419	253,424	429,745	490,730
ADMINISTRATIVE & GENERAL							
591-004-708-001	PAYROLL - METER READERS	14,648	18,172	11,620	6,384	0	12,000
591-004-709-001	PAYROLL - CLERICAL	81,873	78,780	76,529	40,296	94,176	96,059
591-004-709-006	CUT-OFF & COLLECTION EXPENSE	20,887	20,666	22,956	7,135	22,000	26,000
591-004-710-001	PAYROLL - ADMINISTRATIVE	53,508	57,227	63,551	34,328	85,674	113,127
591-004-717-001	PENSION FUND EXPENSE	133,714	187,742	197,887	16,230	71,188	48,816
591-004-717-002	RETIRES GROUP MED INSURANCE	34,650	25,025	28,341	9,625	0	3,625
591-004-717-003	SOCIAL SECURITY TAX	39,853	39,634	38,074	18,296	34,000	44,705
591-004-717-004	EMPLOYEES GROUP INSURANCE - ME	186,175	157,490	178,704	80,438	148,500	136,771
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	12,664	14,589	14,605	7,584	0	0
591-004-717-009	PAYROLL - HOLIDAY PAY	6,276	6,442	6,019	3,422	0	0
591-004-717-010	PAYROLL - PERSONAL DAYS	2,983	2,278	2,165	1,049	0	0
591-004-717-011	PAYROLL - SICK PAY	6,570	10,076	11,963	8,370	0	0
591-004-717-012	PAYROLL - INJURY PAY	0	322	0	0	0	0

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<u>Account Number</u>	<u>Account Title</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
591-004-717-013	PAYROLL - FUNERAL PAY	362	779	36	86	0	0
591-004-717-014	PAYROLL - JURY DUTY & OTHER	86	32	139	0	0	0
591-004-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
591-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
591-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
591-004-717-020	UNEMPLOYMENT COMPENSATION	0	625	0	0	0	0
591-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	8	0	0	0	0	0
591-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	0	0	0
591-004-717-050	PAYROLL - COMPENSATED BENEFITS	(972)	(5,145)	4,856	0	0	0
591-004-717-060	OPEB - RETIREE HEALTH INSUR	23,752	23,846	0	0	0	0
591-004-727-001	OFFICE SUPPLIES	3,242	2,422	2,880	1,007	3,000	2,500
591-004-731-001	BOOKS & PERIODICALS	293	937	931	32	500	100
591-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	5,310	5,036	11,055	2,132	6,000	12,000
591-004-733-002	NETWORK COMPUTER EQUIPMENT	11,029	11,160	12,189	5,405	5,000	12,000
591-004-735-001	OFFICE FURNITURE & EQUIPMENT E	3,151	432	2,049	493	1,500	1,000
591-004-736-001	POSTAGE EXPENSE	1,537	2,484	927	367	800	800
591-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	0	72	85	43	200	200
591-004-756-005	CAR ALLOWANCE/MILEAGE	761	913	732	368	800	800
591-004-801-001	PROFESSIONAL SERVICES	38,498	57,713	65,094	18,344	50,000	35,000
591-004-801-005	AUDIT FEES	1,588	2,400	2,463	2,438	2,500	2,500
591-004-801-007	OFFICE SECURITY EXPENSES	0	6,935	6,697	0	6,000	10,000
591-004-803-001	CITY ADMINISTRATION EXPENSE	27,456	27,073	28,969	14,944	31,800	32,600
591-004-813-001	CONTRACTUAL SERVICES-PAYROLL	4,554	1,165	0	0	0	0
591-004-813-002	CONTRACTUAL SERVICES-MATERIAL	1,053	415	0	0	0	0
591-004-816-001	GENERAL MEDICAL EXPENSE	695	917	354	52	200	100
591-004-820-001	TRAVEL, TRAINING & CONFERENCE	9,473	5,615	1,636	857	2,000	2,000
591-004-821-001	MEMBERSHIP FEES	2,650	2,530	2,178	2,200	500	3,000
591-004-822-001	APPRENTICESHIP PROGRAM EXPENSE	0	0	0	0	0	0
591-004-851-001	TELEPHONE EXPENSE	7,043	5,725	8,591	3,126	6,000	6,500
591-004-877-002	SUPPLEMENTAL PENSION BENEFITS	0	0	0	0	0	0
591-004-881-001	ADVERTISING EXPENSE/PUBLIC REL	102	252	784	620	400	1,200
591-004-900-001	PRINTING & PUBLISHING	2,832	3,002	4,603	0	5,000	4,000
591-004-920-005	HEAT & UTILITIES - OFFICE BUIL	7,149	7,166	5,259	2,436	5,000	5,000
591-004-930-001	MTNCE - OFFICE EQUIPMENT	1,878	2,863	2,318	1,246	2,500	5,000
591-004-930-002	MTNCE - COMPUTER EQUIPMENT	4,655	5,223	5,380	2,350	6,000	5,000
591-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
591-004-931-002	MTNCE - OFFICE BUILDING	18,803	8,421	20,131	2,702	10,000	15,000
591-004-945-001	RENT - OFFICE BUILDING	9,191	9,163	9,084	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	347	470	577	306	250	250
591-004-956-015	BANK SERVICE FEES	40	50	50	25	50	50
591-004-957-001	INSURANCE - GENERAL	20,944	20,876	22,423	11,211	22,500	22,500
591-004-957-003	INSURANCE - WORKMENS COMPENSAT	3,252	5,893	7,334	4,661	7,999	8,588
591-004-959-005	INTEREST PAID ON CUSTOMER DEPO	2,232	3,039	2,029	983	1,000	2,000
591-004-959-020	INTEREST PD ON ELECT DEPT LOAN	0	3,501	3,648	0	2,432	1,930
591-004-965-001	BAD DEBTS	8,545	6,586	4,774	4,644	5,000	7,500
591-004-965-002	BAD DEBTS - DAMAGE CLAIMS	0	1,436	1,447	0	0	0
591-004-965-003	BAD DEBT COLLECTION FEES	1,167	588	823	402	500	500
Total ADMINISTRATIVE & GENERAL:		816,507	851,053	894,939	321,179	649,969	689,720
DEPRECIATION							
591-006-968-001	DEPR - PRODUCTION PLANT	125,709	131,396	135,428	66,967	135,000	135,000

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							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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>
591-006-968-003	DEPR - DISTRIBUTION PLANT	200,538	203,489	206,748	101,731	205,000	205,000
591-006-968-008	DEPR - GENERAL PLANT	35,238	39,144	38,288	19,182	40,000	40,000
Total DEPRECIATION:		361,485	374,029	380,464	187,880	380,000	380,000
DISTRIBUTED EXPENSE							
591-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(863)	(9,703)	(2,880)	(135)	0	0
591-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(809)	(8,114)	(2,489)	(581)	0	0
591-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(1,448)	(31,245)	(1,766)	(394)	0	0
Total DISTRIBUTED EXPENSE:		(3,120)	(49,062)	(7,135)	(1,110)	0	0
CITY SERVICE							
591-008-955-001	TRANSFERS TO MUNICIPALITY	214,904	187,585	186,651	89,639	235,814	193,989
591-008-955-002	CITY UTILITY SERVICE	17,317	19,567	39,999	5,674	20,000	39,000
591-008-955-006	EXPENSE INCURRED AT REQUEST OF	553	451	0	0	500	500
591-008-955-021	MTNCE - WATER MAIN (FIRE DEPT	0	0	0	0	0	0
591-008-955-022	MTNCE - HYDRANTS	10,226	7,342	2,709	1,011	5,000	2,500
591-008-955-023	MTNCE - FOUNTAINS	0	0	12	0	0	500
591-008-955-024	MTNCE - PARK & PLAYGROUND PIP	0	0	0	0	0	0
Total CITY SERVICE:		243,000	214,945	229,371	96,324	261,314	236,489
BOND EXPENSE							
591-009-996-001	INTEREST - BONDED DEBT	77,063	69,215	61,258	26,542	53,083	44,690
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:		97,031	89,183	81,226	36,526	53,083	44,690
Total FUND EXPENDITURES:		2,183,890	2,151,998	2,234,598	996,784	2,006,554	2,073,805
NET REVENUES (EXPENDITURES)		59,385	323,875	154,218	162,665	416,584	242,725
BEGINNING FUND BALANCE						5,379,906	5,796,490
PROJECTED ENDING FUND BALANCE						5,796,490	6,039,215

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, force mains and metering. It also manages the Industrial Pre-Treatment Program for all of our service area.

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

SIGNIFICANT CHANGES

FY 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.

FY 2019

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

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2019							
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	2018-19
		Actual	Actual	Actual	Actual	Budget	PROJECTED
<u>Account Number</u>	<u>Account Title</u>						
FUND REVENUES							
IPP OPERATING REVENUES							
590-100-649-001	IPP QUARTERLY ADMINISTRATION F	0	0	0	0	0	0
590-100-649-002	IPP INSPECTION FEES	0	0	0	0	0	0
590-100-649-003	IPP ORDINANCE PERMIT FEES	(266)	532	532	266	0	500
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	0	0
590-100-649-022	IPP VOLUME RATE FEES - RURAL	0	0	0	0	0	0
590-100-649-023	IPP VOLUME RATE FEES - NILES T	0	0	58	0	0	0
Total IPP OPERATING REVENUES:		(266)	532	590	266	0	500
OPERATING REVENUES							
590-101-620-005	METER TESTING FEES	0	0	0	0	0	0
590-101-620-006	PENALTIES	11,203	11,768	11,579	6,026	11,000	12,000
590-101-621-001	RECOVERY OF BAD DEBTS	2,789	1,737	2,593	750	1,500	1,500
590-101-624-001	CONTRACT MAINTENANCE CHARGES	2,259	0	2,259	2,259	0	0
590-101-642-001	SEWAGE CHARGES - CITY	1,487,410	1,642,642	1,610,950	806,752	1,580,206	1,613,504
590-101-642-003	SEWAGE CHARGES - NILES TWP	1,097,724	1,120,740	929,626	599,824	963,620	1,199,648
590-101-642-004	SEWAGE CHARGES - HOWARD TWP	67,317	70,187	68,098	36,092	62,000	72,000
590-101-642-005	SEWAGE CHARGES - BERTRAND TWP	15,863	19,482	26,348	11,812	26,000	23,000
590-101-643-005	BULK LOADS	203,291	220,145	194,551	91,706	172,000	183,000
590-101-647-100	UNBILLED REVENUE	(21,803)	14,852	9,161	0	0	
Total OPERATING REVENUES:		2,866,053	3,101,553	2,855,165	1,555,221	2,816,326	3,104,652
NON-OPERATING REVENUES							
590-102-501-001	FEDERAL GRANTS	0	0	0	0	0	0
590-102-539-001	STATE GRANTS	14,220	0	0	109,730	0	630,000
590-102-626-001	SERVICES RENDERED	0	402	0	0	0	0
590-102-664-001	INTEREST	1,551	2,917	1,576	1,800	2,000	3,600
590-102-664-051	INTEREST INCOME - REPLACEMENT	64,867	59,867	52,173	28,834	45,000	55,000
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	5,601	6,845	5,228	4,770	5,000	5,000
590-102-671-007	SALE OF SCRAP	2,140	120	1,456	904	100	1,000
590-102-673-003	SALE OF MACHINERY & EQUIPMENT	0	0	185	0	0	0
590-102-676-001	PROFIT ON MERCHANDISE SALES	0	0	0	0	0	0
590-102-676-005	PROFIT ON CONTRACTED SERVICES	21,164	22,351	0	0	0	0
590-102-693-001	CAPITAL GAIN OR LOSS	0	0	(4,336)	0	0	0
Total NON-OPERATING REVENUES:		109,543	92,502	56,282	146,038	52,100	694,600
Total REVENUES:		2,975,330	3,194,587	2,912,037	1,701,525	2,868,426	3,799,752
EXPENDITURES							
PROCESSING							
590-001-706-001	PAYROLL-DIST SUPERVISION & ENG	62,299	26,933	68,347	34,117	71,834	73,500
590-001-706-002	PAYROLL-PLANT SUPERVISION & EN	93,298	77,103	18,467	0	53,000	54,060
590-001-707-002	PAYROLL-PLANT LABOR	228,760	221,611	256,880	133,196	267,500	272,850
590-001-707-004	PAYROLL-LABORATORY OPERATIONS	24,925	39,929	34,536	14,450	30,600	31,212
590-001-717-005	PAYROLL - COMP TIME	(1,128)	158	(480)	(1,971)	0	0
590-001-717-008	PAYROLL - VACATION PAY	37,041	27,453	26,454	3,859	0	0
590-001-717-009	PAYROLL - HOLIDAY	15,734	11,871	10,483	4,593	0	0
590-001-717-010	PAYROLL - PERSONAL DAYS	6,703	4,863	2,752	1,047	0	0
590-001-717-011	PAYROLL - SICK PAY	26,174	4,225	30,443	1,483	0	0

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2019							
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	2018-19
		Actual	Actual	Actual	Actual	Budget	PROJECTED
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	Budget
590-001-717-012	PAYROLL - WORK INQUIRY	83	253	282	0	0	0
590-001-717-013	PAYROLL - FUNERAL	1,489	1,285	1,346	444	0	0
590-001-717-014	PAYROLL - JULY DUTY & OTHER	262	(13)	0	0	0	0
590-001-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
590-001-717-023	PAYROLL - RETROACTIVE PAY EXP	184	0	163	0	0	0
590-001-717-050	PAYROLL - COMPENSATED BENEFITS	7,120	5,312	(24,862)	0	0	0
590-001-744-001	UNIFORMS	4,043	5,594	6,936	3,625	6,000	7,200
590-001-744-004	RISK MGMT - EQUIP & MEETINGS	8,473	7,564	5,403	3,218	2,500	4,000
590-001-744-005	SAFETY GLASSES	78	167	0	0	0	0
590-001-746-001	ELECTRICITY	192,473	224,467	211,398	96,021	185,000	200,000
590-001-746-002	WATER & SEWAGE	15,763	12,721	11,718	4,606	10,000	10,000
590-001-746-003	FUEL OIL	990	927	689	902	800	1,000
590-001-746-004	NATURAL GAS	46,059	28,965	33,170	23,707	40,000	45,000
590-001-746-006	LUBRICANTS	1,311	268	905	155	750	500
590-001-746-007	LABORATORY SUPPLIES	7,077	24,940	14,921	4,478	15,000	10,000
590-001-746-008	MISCELLANEOUS EXPENSE	134	518	1,603	372	400	600
590-001-746-009	CHLORINE	16,420	23,553	26,927	9,348	13,220	18,000
590-001-746-010	FERROUS CHLORIDE	16,749	20,935	16,805	6,484	16,000	13,000
590-001-746-011	NITRIC ACID	0	0	0	0	0	0
590-001-746-012	POLYMER	31,050	33,992	29,532	10,120	20,000	32,000
590-001-746-013	SULPHUR DIOXIDE	11,146	14,876	12,234	5,823	9,000	12,000
590-001-746-014	SALT	38	0	0	0	400	0
590-001-746-016	SLUDGE REMOVAL	82,589	88,308	83,443	27,351	65,000	55,000
590-001-756-004	GASOLINE & OIL	1,622	2,356	3,243	1,837	2,200	4,000
590-001-770-016	GENERAL SUPPLIES EXPENSE	2,017	1,519	2,827	643	1,500	1,500
590-001-770-017	MTNCE - BUILDING	8,858	2,657	9,004	4,763	6,500	10,000
590-001-770-018	MTNCE - GROUNDS	13,430	17,142	9,505	2,682	6,000	6,000
590-001-775-008	MTNCE - FIELD EQUIPMENT	995	340	966	267	750	600
590-001-775-012	MTNCE - PLANT EQUIPMENT	29,216	34,968	43,844	8,851	50,000	50,000
590-001-775-013	MTNCE - PLANT EQUIPMENT REPLAC	24,869	8,393	23,763	31,474	13,000	50,000
590-001-775-021	MTNCE - LABORATORY EQUIPMENT	427	567	1,477	276	4,000	1,000
590-001-775-022	MTNCE - INSTRUMENT	3,648	3,465	1,046	0	750	0
590-001-784-004	VEHICLE MAINTENANCE	8,772	5,751	7,588	3,130	10,000	10,000
590-001-785-011	HAZARDOUS WASTE REMOVAL	0	50	2,385	120	250	250
590-001-788-007	MTNCE - RADIO EQUIPMENT	349	610	549	349	250	500
590-001-789-001	TOOL EXPENSE	3,955	7,235	5,805	8,765	2,500	10,000
590-001-789-005	LABORATORY EQUIPMENT	2,230	4,455	5,031	1,575	2,200	2,500
590-001-817-001	LABORATORY TESTING & ANALYSIS	7,661	10,506	11,626	1,901	7,500	5,000
590-001-969-014	LICENSE & PERMIT EXPENSE	11,256	5,908	6,345	5,570	15,000	10,000
Total PROCESSING:		1,056,642	1,014,700	1,015,499	459,631	929,404	1,001,272
INTERCEPTER SEWER							
590-002-750-016	OPERATION - DIVERSION CHAMBER	0	113	0	0	0	0
590-002-750-017	ELECTRICITY - DIVERSION CHAMBE	23	36	101	0	0	0
590-002-780-021	MTNCE - INTERCEPTER SEWERS	1,423	368	1,255	707	4,242	50,000
590-002-780-023	MTNCE - DIVERSION CHAMBERS	848	361	94	30	0	0
Total INTERCEPTER SEWER:		2,294	878	1,450	737	4,242	50,000
SANITARY SEWER							
590-003-717-005	PAYROLL - COMP TIME	0	0	0	0	0	0
590-003-750-015	OPERATION-WESTERN ELECT LIFT S	0	0	0	0	100	100
590-003-750-021	ELECTRICITY - WESTERN ELECT LI	993	969	1,001	482	1,000	1,000
590-003-750-022	ELECTRICITY - PROGRESSIVE DRIV	81	82	105	0	100	100

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2019							
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	2018-19
							PROJECTED
Account Number	Account Title	Actual	Actual	Actual	Actual	Budget	Budget
590-003-750-026	ELECTRICITY - BERTRAND CROSSIN	678	759	859	406	700	900
590-003-759-001	MAPS AND RECORDS	678	584	564	199	0	25,000
590-003-762-001	UAS	0	0	0	9,757	5,000	3,000
590-003-780-005	MTNCE - SANITARY SEWERS	321,049	215,130	161,779	95,670	197,928	900,000
590-003-784-004	VEHICLE MAINTENANCE	0	0	0	0	0	0
590-003-786-022	MTNCE - WESTERN ELEC SEWAGE LI	11,173	975	0	0	200	250
590-003-786-024	MTNCE - HOWARD TWP SEWAGE LIFT	107	0	0	0	0	0
590-003-786-025	MTNCE - PROGRESSIVE DRIVE LIFT	498	451	725	125	1,000	250
590-003-786-026	MTNCE - BERTRAND CROSSING LIFT	7,435	589	762	140	1,000	250
590-003-786-027	MTNCE - INDUSTRIAL DR LIFT	805	958	1,003	306	500	250
590-003-787-004	MTNCE - INSTALLED FLOW METERS	1,387	1,572	1,668	0	0	1,000
590-003-787-005	MTNCE - INSTALLED FLOW METERS	0	145	145	0	0	
Total SANITARY SEWER:		344,884	222,214	168,611	107,085	207,528	932,100
ADMINISTRATIVE & GENERAL							
590-004-708-001	PAYROLL - METER READERS	14,207	19,131	17,325	8,136	10,890	19,170
590-004-709-001	PAYROLL - CLERICAL	68,433	67,498	65,682	34,662	74,720	76,214
590-004-710-001	PAYROLL - ADMINISTRATIVE	45,162	48,933	54,907	29,532	73,013	100,213
590-004-717-001	PENSION FUND EXPENSE	148,766	203,896	203,908	14,338	73,354	44,817
590-004-717-002	RETIRES GROUP MED INSURANCE	9,570	16,940	33,476	12,375	24,750	7,250
590-004-717-003	SOCIAL SECURITY TAX	47,861	45,100	46,688	23,469	38,123	51,343
590-004-717-004	EMPLOYEES GROUP INSURANCE - ME	184,745	166,166	186,314	82,803	177,705	175,479
590-004-717-006	EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0
590-004-717-007	EMPLOYEE WELLNESS PROGRAM	0	0	0	0	0	0
590-004-717-008	PAYROLL - VACATION PAY	8,629	10,183	7,939	3,327	0	0
590-004-717-009	PAYROLL - HOLIDAY PAY	4,494	4,631	4,195	2,455	0	0
590-004-717-010	PAYROLL - PERSONAL DAYS	2,160	1,637	1,290	691	0	0
590-004-717-011	PAYROLL - SICK PAY	5,368	8,584	3,944	1,039	0	0
590-004-717-012	PAYROLL - INJURY PAY	0	258	0	0	0	0
590-004-717-013	PAYROLL - FUNERAL PAY	319	448	28	69	0	0
590-004-717-014	PAYROLL - JURY DUTY & OTHER	84	25	111	0	0	0
590-004-717-015	PAYROLL - TERMINATION PAY	0	0	0	0	0	0
590-004-717-016	PAYROLL - SUSPENSION PAY	0	0	0	0	0	0
590-004-717-017	PAYROLL - WORKMENS COMP	0	0	0	0	0	0
590-004-717-020	UNEMPLOYMENT COMPENSATION	0	500	0	0	0	0
590-004-717-023	PAYROLL - RETROACTIVE PAY EXPE	7	0	0	0	0	0
590-004-717-025	PAYROLL - EMERGENCY PAY	0	0	0	0	0	0
590-004-717-050	PAYROLL - COMPENSATED BENEFITS	(823)	(5,131)	3,899	0	0	0
590-004-717-060	OPEB - RETIREE HEALTH INSUR	656	16,142	0	0	0	0
590-004-727-001	OFFICE SUPPLIES	3,566	2,278	2,680	746	3,000	2,000
590-004-731-001	BOOKS & PERIODICALS	293	737	9	32	250	100
590-004-733-001	COMPUTER EQUIPMENT & SUPPLIES	6,381	6,723	11,751	1,294	5,000	3,000
590-004-733-002	NETWORK COMPUTER EQUIPMENT	8,814	8,928	9,937	4,324	10,000	10,000
590-004-735-001	OFFICE FURNITURE & EQUIPMENT E	824	734	1,079	382	200	200
590-004-736-001	POSTAGE EXPENSE	1,240	707	772	494	700	700
590-004-756-001	COMMERCIAL DRIVER LICENSE EXPE	25	25	25	0	100	75
590-004-756-005	CAR ALLOWANCE/MILEAGE	773	915	1,080	367	750	750
590-004-801-001	PROFESSIONAL SERVICES	47,979	70,800	43,562	28,003	15,000	15,000
590-004-801-005	AUDIT FEES	1,270	1,920	1,970	1,950	2,000	2,000
590-004-801-007	OFFICE SECURITY EXPENSES	0	5,548	5,358	0	4,500	4,500
590-004-803-001	CITY ADMINISTRATION EXPENSE	22,622	22,312	24,159	15,952	25,400	26,000
590-004-813-001	CONTRACTUAL SERVICES-PAYROLL	9,502	8,954	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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>
590-004-813-002	CONTRACTUAL SERVICES-MATERIAL	0	49	0	0	0	0
590-004-816-001	GENERAL MEDICAL EXPENSE	934	611	432	110	500	250
590-004-820-001	TRAVEL, TRAINING & CONFERENCE	14,361	6,638	15,997	2,190	10,000	10,000
590-004-821-001	MEMBERSHIP FEES	386	166	466	66	250	250
590-004-851-001	TELEPHONE EXPENSE	8,433	7,784	7,082	3,179	7,000	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	220	276	625	314	500	500
590-004-900-001	PRINTING & PUBLISHING	3,099	0	0	0	0	0
590-004-920-005	HEAT & UTILITIES - OFFICE BUIL	7,420	7,144	5,259	2,414	5,000	5,000
590-004-930-001	MTNCE - OFFICE EQUIPMENT	1,767	2,269	2,318	1,163	1,500	2,000
590-004-930-002	MTNCE - COMPUTER EQUIPMENT	5,237	5,125	5,132	2,143	3,000	4,000
590-004-930-003	MTNCE - TELEPHONE EQUIPMENT	0	0	0	0	0	0
590-004-931-002	MTNCE - OFFICE BUILDING	17,483	6,254	19,774	2,337	10,000	6,630
590-004-945-001	RENT - OFFICE BUILDING	9,191	9,163	9,084	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	513	752	1,548	407	500	500
590-004-956-015	BANK SERVICE FEES	0	0	25	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	39,007	40,927	43,724	21,862	42,000	42,000
590-004-957-003	INSURANCE - WORKMENS COMPENSAT	3,413	6,025	6,804	3,955	9,235	6,793
590-004-959-005	INTEREST PAID ON CUSTOMER DEP	144	318	0	(6)	0	0
590-004-959-020	INTEREST PD ON ELECT DEPT LOAN	0	0	0	0	0	0
590-004-965-001	BAD DEBTS	6,315	4,918	2,787	8,107	3,600	3,600
590-004-965-002	BAD DEBTS - DAMAGE CLAIMS	0	0	(2,991)	0	0	0
590-004-965-003	BAD DEBT COLLECTION FEES	538	406	467	332	250	500
Total ADMINISTRATIVE & GENERAL:		761,388	834,347	850,621	319,580	641,790	636,834
INDUSTRIAL PRE-TREATMENT							
590-005-961-001	IPP PAYROLL - SUPERVISION (ACT	0	2,060	6,298	3,023	6,426	6,555
590-005-961-002	IPP PAYROLL - CHEMIST (ACTUAL	0	7,226	20,453	9,633	20,400	20,808
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	243	138	54	75	0	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	0	90	8	0	0	0
590-005-962-002	IPP PAYROLL - CHEMIST (ACTUAL	0	24	0	0	0	0
590-005-962-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-962-007	IPP SUPPLIES EXPENSE	84	12	0	0	250	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	1,000	200
590-005-962-025	IPP EQUIPMENT MAINTENANCE	0	0	0	0	0	100
590-005-963-002	IPP PAYROLL - CHEMIST (ACTUAL	0	4,741	0	0	0	0
590-005-963-004	IPP EMPLOYEE FRINGE BENEFITS	0	0	0	0	0	0
590-005-963-008	IPP EDUCATION, TRAINING, & TRA	0	0	0	0	0	0

CITY OF NILES							
Budget Worksheet - Fund 590 (Waste Water Department)							
FY2019							
							2018-19
		2014-15	2015-16	2016-17	10/17-03/18	2017-18	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>
590-005-963-009	IPP BOOKS & PERIODICALS	0	0	0	0	0	0
Total INDUSTRIAL PRE-TREATMENT:		327	14,291	26,813	12,731	28,076	27,913
DEPRECIATION							
590-006-968-005	DEPR - PROCESSING PLANT	616,354	636,666	653,388	316,594	632,000	615,000
590-006-968-006	DEPR - INTERCEPTOR PLANT	58,948	56,459	56,461	28,225	58,000	58,000
590-006-968-007	DEPR - COLLECTION PLANT	38,882	39,117	40,122	20,061	41,000	41,000
590-006-968-008	DEPR - GENERAL PLANT	54,011	60,639	62,225	31,656	65,000	57,000
Total DEPRECIATION:		768,195	792,881	812,196	396,536	796,000	771,000
DISTRIBUTED EXPENSE							
590-007-956-001	DISTRIBUTED EQUIPMENT EXPENSE	(1,474)	(263)	(2,204)	(389)	0	0
590-007-956-002	DISTRIBUTED EMPLOYEE BENEFITS	(1,612)	(637)	(1,698)	(149)	0	0
590-007-956-003	DISTRIBUTED OVERHEAD EXPENSE	(2,849)	(849)	(1,533)	(318)	0	0
Total DISTRIBUTED EXPENSE:		(5,935)	(1,749)	(5,435)	(856)	0	0
CITY SERVICE							
590-008-955-001	TRANS TO CITY - PILOT	266,831	173,231	170,479	85,467	280,382	237,136
Total CITY SERVICE:		266,831	173,231	170,479	85,467	280,382	237,136
DEBT							
590-009-959-004	INTEREST ON BONDED DEBT	87,432	82,682	77,807	37,653	72,745	67,557
590-009-996-002	BOND ISSUE EXPENSE	0	0	0	0	0	0
Total DEBT:		87,432	82,682	77,807	37,653	72,745	67,557
Total FUND EXPENDITURES:		3,282,058	3,133,475	3,118,041	1,418,564	2,960,167	3,723,812
NET REVENUES (EXPENDITURES)		(306,728)	61,112	(206,004)	282,961	(91,741)	75,940
BEGINNING FUND BALANCE						10,069,191	9,977,450
PROJECTED ENDING FUND BALANCE						9,977,450	10,053,390

**CITY OF NILES - UTILITIES DEPARTMENT
"SIGNIFICANT" EXPENDITURES
ELECTRIC DIVISION - 5 YEAR PLAN
FY 2018-2019**

Account Category / Project Description	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23
<u>TRANSMISSION PLANT</u>					
1. Overhead Conductors & Devices					
a. Upgrade Switching Stations / Substations - Smart Reclosers-expansion poles-Index		\$ 300,000			
b. Transmission Upgrades			\$ 25,000	\$ 300,000	\$ 275,000
c. Engineering				\$ 25,000	\$ 25,000
d. Fiber Build-Out to Substations					
2. Equipment Substations					
a. Relocate Station Transformer					
3. Equipment Broadway Substation					
a. Remove Station Transformer	\$ 90,000				
	\$ 190,000	\$ 325,000	\$ 25,000	\$ 325,000	\$ 300,000
"Transmission Plant" Subtotal					
<u>DISTRIBUTION PLANT</u>					
1. Poles / Towers / Fixtures (New Construction)					
a. Engineering	\$ 10,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 20,000
b. New System Additions - Unknown Customer Activity	\$ 30,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 35,000
c. 12KV Conversions/Distribution Upgrades	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 10,000
d. Voltage Regulator Controls (36)	\$ 100,000			\$ 150,000	\$ 200,000
3. Overhead Street Lights					
a. Convert Mercury Vapor Lights and HPS to Magnetic Induction & LED			\$ 35,000	\$ 35,000	
b. Install Decorative Street Lights - in front of YMCA			\$ 26,000	\$ 26,000	\$ 30,000
c. Install Decorative Street Lights - West Main St. - State St.			\$ 60,000	\$ 100,000	
d. Strain pole signal/walk lights Broadway & 3rd	\$ 50,000				
4. Underground Conversions, Conductors & Devices					
a. New System Additions - Lakeland Sub., Circuit-74, Lakeland Campus					
b. System Upgrades - Underground Conversions / Re-Conductor	\$ 5,000	\$ 100,000	\$ 5,000	\$ 430,000	\$ 430,000
5. Distribution Transformers	\$ 25,000	\$ 25,000	\$ 75,000		
6. Services + begin Iron replmnt. (FOP has requested new bb field lights -0- budgeted)	\$ 55,000	\$ 55,000	\$ 5,000	\$ 10,000	\$ 50,000
	\$ 320,000	\$ 295,000	\$ 261,000	\$ 821,000	\$ 775,000
"Distribution Plant" Subtotal					
<u>GENERAL PLANT</u>					
1. Trucks & Trailers					
a. Replace or Refurbish Truck 12, Replace Truck 7			\$ 200,000		
b. Replace Pick-up Trucks (#5, #9 split with Water)			\$ 45,000		
c. Backhoe Thumb	\$ 6,000				
d. Skid Steer Replacement (split with Water)		\$ 40,000			
e. IS transit van (used) split w/ W and WW	\$ 5,000				
f. Replace meter tech van & large bucket truck with small bucket	\$ 80,000				
2. Tools & Shop Equipment					
a. Misc. Tooling	\$ 15,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	\$ 106,000	\$ 50,000	\$ 255,000	\$ 10,000	\$ 10,000
"General Plant" Subtotal					
TOTAL COMMITMENT BY YEAR					
	\$ 616,000	\$ 670,000	\$ 541,000	\$ 1,156,000	\$ 1,085,000
TOTAL 5 - YEAR COMMITMENT					
	\$ 4,068,000				

**CITY OF NILES - UTILITIES DEPARTMENT
 "SIGNIFICANT" EXPENDITURES
 WATER DIVISION - 5 YEAR PLAN
 FY 2018-2019**

Account Category / Project Description	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23
PRODUCTION PLANT					
1. Well Maintenance					
a. Western Upgrade Well, New Drive, 277/480 power)	\$ 58,000				
b. Front St. Well upgrade	\$ 75,000				
c. Parker Well			\$ 50,000		
d. Airport Well #1 (May not upgrade due to DEE plume)					\$ 28,000
2. Tower Maintenance					
a. Cherry (paint recoat)		\$ 250,000		\$ 177,000	
b. Bertrand (paint)					\$ 100,000
c. Catberry (paint)					
3. Iron Removal Plant Maintenance					
a. Replace media (if not done in FY18)	\$ 20,000				
4. WHPA (plume capture/treat)					
a. Plume Treatment at Filtration Plant or New Wells	\$ 1,500,000	\$ 200,000			
"Production Plant" Subtotal	\$ 1,653,000	\$ 450,000	\$ 50,000	\$ 177,000	\$ 128,000
DISTRIBUTION PLANT					
1. Distribution Mains					
a. WM Replacement (Coordinate with DPW)			\$ 400,000		
b. 5%- LSL/WM Replacement (Coordinate with DPW)	\$ 250,000	\$ 250,000			
c. 5%- LSL/WM Replacement (Coordinate with DPW)			\$ 250,000		
d. 5%- LSL/WM Replacement (Coordinate with DPW)				\$ 250,000	\$ 250,000
e. Emergency Repairs / Maintenance	\$ 33,000	\$ 29,000	\$ 22,000	\$ 72,000	\$ 75,000
2. Meters					
a. ERT Meters and Infrastructure (deferred) start Iron Replacement	\$ 25,000	\$ 25,000			\$ 200,000
"Distribution Plant" Subtotal	\$ 58,000	\$ 304,000	\$ 672,000	\$ 322,000	\$ 525,000
GENERAL PLANT					
1. Trucks & Trailers					
a. TLB Replacement (50% split with Electric)					\$ 75,000
b. Skid Steer Replacement (50% split with Electric)	\$ 40,000				
c. Pickup Truck Replacements #5, #9 (Split with E & WW)			\$ 45,000		
d. IS transit van (used) split w/ WW and E	\$ 5,000				
"General Plant" Subtotal	\$ 5,000	\$ 40,000	\$ 45,000	\$ -	\$ 75,000
TOTAL COMMITMENT BY YEAR	\$ 1,716,000	\$ 794,000	\$ 767,000	\$ 499,000	\$ 728,000
TOTAL 5 - YEAR COMMITMENT	\$ 4,504,000				

CITY OF NILES - UTILITIES DEPARTMENT
 "SIGNIFICANT" EXPENDITURES
 WASTEWATER DIVISION - 5 YEAR PLAN
 FY 2018-2019

Account Category / Project Description	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23
PROCESSING PLANT					
1. Building and Equipment					
a. Contact Tank Rehab- Lining and Baffling		\$ 65,000			
b. Primary Clarifiers Replacement and Installation of Mechanism and Drive Unit					
c. Vactor	\$ 60,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 40,000
d. Recycle Pump Replacement- 2 pumps, bases, and reducers					
e. Air Compressor Replacement		\$ 60,000			
f. Blower Tune Up and Inspection		\$ 30,000			
g. Septic Receiving Station					
h. Huber Rebuild Project			\$ 35,000		
i. Scum Pump Replacements	\$ 12,000	\$ 12,000			
j. Roof Replacement				\$ 50,000	\$ 50,000
k. Upper Barscreen Replacement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
l. Valve Replacement				\$ 75,000	
m. Sludge Garage	\$ 200,000				
n. Storage Building	\$ 75,000				
o. Primary Sludge Pump Replacement	\$ 75,000	\$ 25,000	\$ 25,000	\$ 25,000	
p. Driveway replacement			\$ 300,000		
q. Office and Conference Room	\$ 25,000	\$ 25,000			\$ 150,000
r. Septage receiving station	\$ 50,000				
s. Bypass pump	\$ 20,000	\$ 20,000			
t. Replacement of Itron reading software etc.	\$ 20,000				
"Processing Plant" Sub Total	\$ 522,000	\$ 342,000	\$ 485,000	\$ 275,000	\$ 245,000
COLLECTION PLANT					
1. Infrastructure Changes (Collection System)					
	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
"Collection Plant" Sub Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
GENERAL PLANT					
1. Field Equipment					
MAU replacements	\$ 30,000			\$ 50,000	\$ 50,000
IPP Van (need larger than existing)					
"General Plant" Sub Total	\$ 30,000	\$ -	\$ -	\$ 50,000	\$ 50,000
TOTAL COMMITMENT BY YEAR	\$ 702,000	\$ 492,000	\$ 635,000	\$ 475,000	\$ 445,000
TOTAL 5 - YEAR COMMITMENT	\$ 2,749,000				