



## CITY OF NILES

August 3, 2015

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

Dear Mayor McCauslin and Members of the City Council:

In accordance with the requirements of the Michigan Uniform Budget Act and the City of Niles' Charter, I submit to you the City's proposed budget for fiscal year 2016.

This fiscal year's budget reflects the same conservative financial approach adopted by the City Council more than ten years ago when significant financial challenges were looming. This budget, like previous budgets, does not include pay increases for staff, continues to limit employment positions, and trims costs in ways never imagined prior to the recession.

The City is seeing an upturn in property sales and property owners are realizing increasing property values. Overall this is good news for the community. However, State law severely restricts how much revenue the City will realize from these higher values. Even if a property owner's taxable value rose 10% this year, the City would only realize a 1.6% rise in revenues because Proposal A limits the increases in revenue to the lower of 5% or the Consumer Price Index, which is 1.6%. Even though property values are increasing, Berrien County is experiencing a record number of delinquent property tax payments. We are estimating that there will be \$200,000 in uncollectable property taxes in Niles during FY 2016.

Cities all across Michigan are still suffering from the State's broken funding mechanism. We have seen slight increases in Revenue Sharing after cities lost over \$6 billion in funding over the past decade. The impact of this lost revenue may be compounded by the loss of business personal property taxes. The voters of this state eliminated that tax in August of 2014. The full effect of this decision is phased in over the next three years. There has been a legislative promise to make cities whole for this lost revenue; however, we are still waiting to see if we will actually be made whole. The most common perception is that we will only see a percentage of the lost revenue.

Health care costs have steadily risen often by double-digit percentages. The significant overhaul of health care costs by the City three years ago, saving approximately \$600,000 over two years, has been defeated by the increases. This year alone health care expenses are estimated to increase \$236,500. Our consultants tell us that the Affordable Health Care Act is largely responsible for these double-digit increases. A portion of this increased expense is a tax that the City is now paying on healthcare. This tax money is used to help insurance companies defray the cost of insuring people through the Affordable Health Care Act.

Department heads were asked to present their department's General Fund budgets with no increase in expenses even though employment costs have increased. This was a tall order and with increasing employment costs few were able to accomplish this task. Capital expenses were eliminated in the Police and Fire Departments. Capital expenses were reduced by 25% in the Public Works Department. Additionally, filling two currently vacant positions in the Police Department have been put on hold for this fiscal year.

The City of Niles Budget consists of three main categories. They are the General Fund, the additional twenty 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 2.4%. The project that began last year to upgrade computer software and hardware to be compliant with industry requirements is still ongoing. Health care and other employment costs account for most of the remaining increase.

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 4%. Employment costs account for this increase.

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

Overall this category of the General Fund decreased 2.2%. All capital purchases were removed from the budgets and two currently vacant police employment positions were removed from the budget.

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

Overall this category of the General Fund decreased 3.8%. This decrease is due to the combination of the grant management position with community development.

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

Overall this category of the General Fund decreased 6.9%. This decrease is the result of controlling property and liability insurance costs and data management 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 6.8%. The most significant funds responsible for this increase are the Major Highway and Local Highway funds. There has been an increase to the corresponding revenue accounts to allow for these additional expenses.

### **GENERAL FUND SUMMARY**

The General Fund expenses overall decreased 0.3%. When you consider all the Operating Fund's twenty divisions and departments including the General Fund, the total Operating Fund/General Fund expenses increased 0.4%. 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 83% of the total value of all funds. 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 \$27,755 in revenue to General Fund reserves at the conclusion of FY 2016.

### **ENTERPRISE FUNDS**

#### Cemetery

Operational expenses in the Cemetery have been reduced over recent years. This year the budget has a .4 % decrease.

#### Airport

Operational expenses at the Airport have increased 16.4%. This increase is due to depreciation expense on the new snow removal equipment.

Golf

Operational expenses at the Golf Course have increased 14.4%. This increase is for the purchase of a mower and golf carts.

Electric Utility

Operational expenses are expected to increase 10.5 %. This increase is attributed to the increase in purchase power from AEP.

Wastewater Utility

Operational expenses are expected to increase .4%. This is due to increased employment expenses. The increase would have been more significant but staff has been reduced due to increased technology to operate the plant.

Water Utility

Operational expenses are expected to increase 5.3%. This is due to increased employment expenses, professional services, and increased bad debt from customers.

**ENTERPRISE FUND SUMMARY**

Combined Enterprise Fund expenses increased 8%. While several funds have double-digit percent increases they are not significant in dollars. The single largest contributor to this increase is the anticipated increase in purchase power costs from AEP.

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

Respectfully submitted,



Richard A. Huff  
City Administrator

RAH/

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City Administrator's Budget Message

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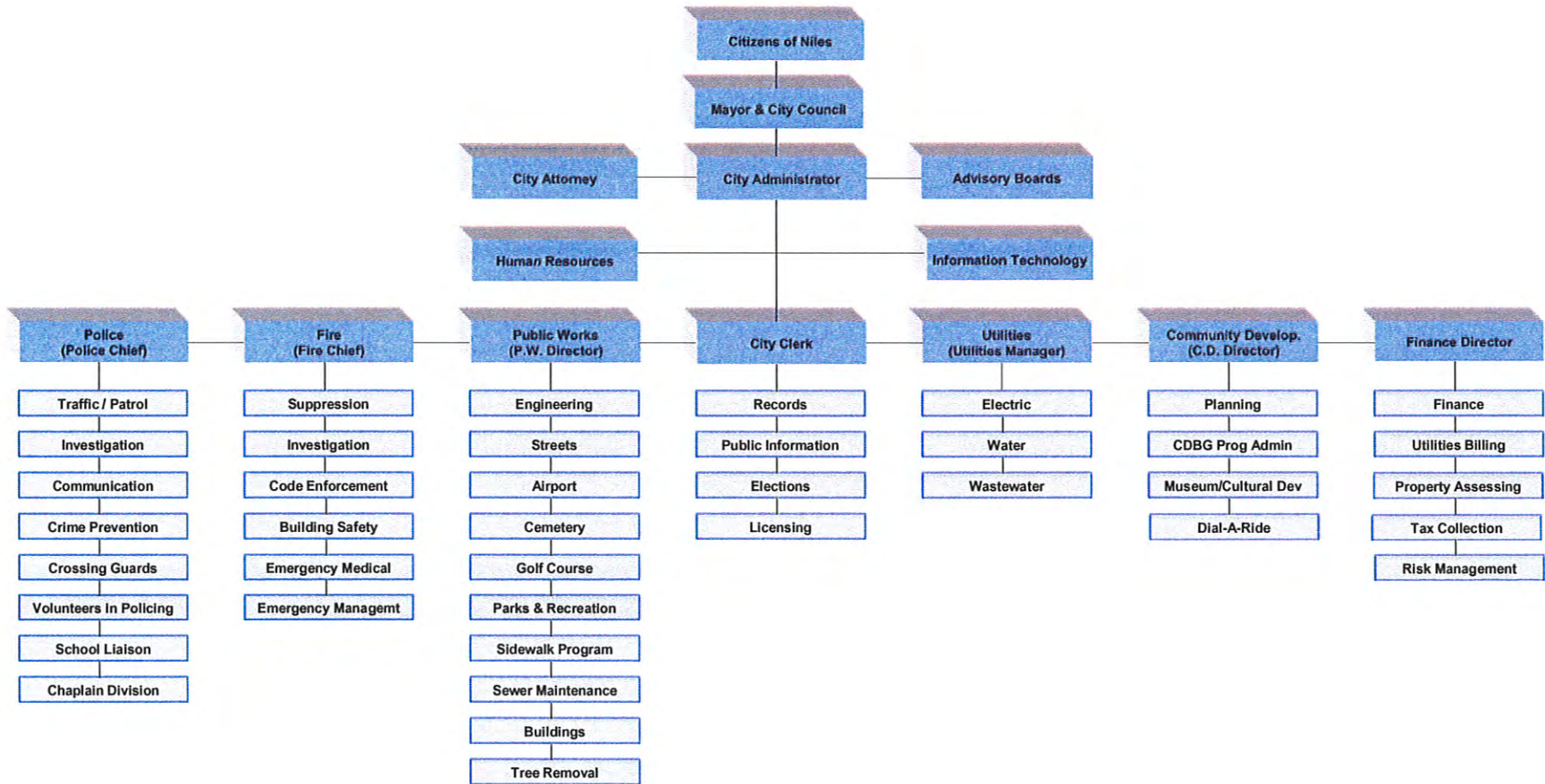
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# City of Niles Organizational Chart



**CITY OF NILES  
FISCAL YEAR 2015-2016  
ANNUAL BUDGET SUMMARY**

| Fund # | Fund Name                                | Actual                         | Actual               | Actual                    | Fund ***       | Actual                         | Budgeted             | Budgeted                     | Projected                      | Proposed             | Proposed                  | Proposed                   | Projected                      |
|--------|--|--------------------------------|----------------------|---------------------------|----------------|--------------------------------|----------------------|------------------------------|--------------------------------|----------------------|---------------------------|----------------------------|--------------------------------|
|        |  | 2012/2013<br>Ending<br>Balance | 2013/2014<br>Revenue | 2013/2014<br>Expenditures | Balance        | 2013/2014<br>Ending<br>Balance | 2014/2015<br>Revenue | 2014/2015<br>Expenditures ** | 2014/2015<br>Ending<br>Balance | 2015/2016<br>Revenue | 2015/2016<br>Expenditures | 2015/2016<br>Net Rev (Exp) | 2015/2016<br>Ending<br>Balance |
|        | <b>OPERATING FUNDS</b>                   | <b>Fund Balance</b>            |                      |                           |                | <b>Fund Balance</b>            |                      |                              | <b>Fund Balance</b>            |                      |                           |                            | <b>Fund Balance</b>            |
| 101    | General                                  | 1,162,958                      | 8,850,126            | 8,426,452                 | 0              | 1,586,632                      | 7,224,912            | 7,234,771                    | 1,576,773                      | 7,233,621            | 7,205,866                 | 27,755                     | 1,604,528                      |
| 202    | Major Highway                            | 943,911                        | 707,749              | 702,212                   | 0              | 949,448                        | 645,375              | 674,950                      | 919,873                        | 659,909              | 882,863                   | (222,954)                  | 696,919                        |
| 203    | Local Highway                            | 559,262                        | 358,171              | 368,608                   | 0              | 548,825                        | 330,873              | 452,236                      | 427,462                        | 337,955              | 470,815                   | (132,860)                  | 294,602                        |
| 211    | Tax Incremental Finance Authority (TIFA) | 21,178                         | 174,011              | 156,632                   | 0              | 38,557                         | 156,640              | 156,540                      | 38,657                         | 155,360              | 155,460                   | (100)                      | 38,557                         |
| 249    | Building Department                      | 626                            | 119,974              | 119,953                   | 0              | 647                            | 144,475              | 142,906                      | 2,216                          | 147,640              | 149,640                   | (2,000)                    | 216                            |
| 280    | Community Development Grant Loans        | 4,109                          | 4                    | 3,000                     | 0              | 1,113                          | 0                    | 0                            | 1,113                          | 0                    | 0                         | 0                          | 1,113                          |
| 281    | Downtown Development Non-Grant Loans     | 12,231                         | 1                    | 0                         | 0              | 12,232                         | 0                    | 0                            | 12,232                         | 0                    | 0                         | 0                          | 12,232                         |
| 282    | Community Housing Improvement (CHIP)     | 3,154                          | 33                   | 0                         | 0              | 3,187                          | 0                    | 0                            | 3,187                          | 10                   | 0                         | 10                         | 3,197                          |
| 283    | HUD Entitlement Program Fund             | 23,112                         | 400,538              | 400,621                   | (4,190)        | 18,839                         | 310,000              | 310,000                      | 18,839                         | 272,400              | 272,400                   | 0                          | 18,839                         |
| 297    | Economic Development Grants & Loans      | 468,412                        | 1,686                | 4,207                     | 0              | 465,891                        | 0                    | 100,000                      | 365,891                        | 2,935                | 0                         | 2,935                      | 368,826                        |
| 401    | Capital Improvement                      | 47,583                         | 61                   | 10,031                    | 0              | 37,613                         | 75                   | 5,000                        | 32,688                         | 100                  | 0                         | 100                        | 32,788                         |
| 402    | Equipment Replacement                    | 19,347                         | 19,909               | 8,640                     | 0              | 30,616                         | 3,000                | 0                            | 33,616                         | 3,000                | 0                         | 3,000                      | 36,616                         |
| 412    | Industrial Park                          | 68,392                         | 96                   | 884                       | 0              | 67,604                         | 100                  | 0                            | 67,704                         | 200                  | 0                         | 200                        | 67,904                         |
| 491    | Sewer Maintenance                        | 45,953                         | 164,162              | 163,757                   | 0              | 46,358                         | 174,841              | 174,541                      | 46,658                         | 174,142              | 173,842                   | 300                        | 46,958                         |
| 588    | Dial-A-Ride                              | 355,130                        | 617,989              | 605,530                   | 0              | 367,589                        | 617,425              | 545,979                      | 439,035                        | 575,350              | 507,991                   | 67,359                     | 506,394                        |
| 616    | Delinquent Tax Revolving                 | 526,941                        | 225,463              | 190,185                   | 0              | 562,219                        | 208,500              | 166,700                      | 604,019                        | 240,500              | 171,000                   | 69,500                     | 673,519                        |
| 679    | Local Improvement Revolving              | 60,611                         | 85                   | 0                         | 0              | 60,696                         | 100                  | 0                            | 60,796                         | 0                    | 0                         | 0                          | 60,796                         |
| 701    | Riverfront Amphitheatre Fund             | 18,517                         | 200                  | 1,150                     | 0              | 17,567                         | 170                  | 100                          | 17,637                         | 0                    | 0                         | 0                          | 17,637                         |
| 706    | Insurance                                | 271,978                        | 1,573,802            | 1,720,415                 | 0              | 125,365                        | 1,699,662            | 1,619,800                    | 205,227                        | 1,875,105            | 1,992,200                 | (117,095)                  | 88,132                         |
| 711    | Cemetery Perpetual Care                  | 732,345                        | 7,750                | 22,217                    | 0              | 717,878                        | 8,000                | 35,000                       | 690,878                        | 14,000               | 35,000                    | (21,000)                   | 669,878                        |
| 731    | Pension                                  | 30,279,403                     | 3,987,789            | 2,675,418                 | 0              | 31,591,774                     | 1,955,166            | 2,700,000                    | 30,846,940                     | 3,003,227            | 2,790,000                 | 213,227                    | 31,060,167                     |
|        | <b>Total Operating Funds</b>             | <b>35,625,153</b>              | <b>17,209,599</b>    | <b>15,579,912</b>         | <b>(4,190)</b> | <b>37,250,650</b>              | <b>13,479,314</b>    | <b>14,318,523</b>            | <b>36,411,441</b>              | <b>14,695,454</b>    | <b>14,807,077</b>         | <b>(111,622)</b>           | <b>36,299,819</b>              |
|        |  |                                |                      |                           |                |                                |                      |                              |                                |                      |                           |                            |                                |
|        |  | <b>Retained</b>                |                      |                           |                | <b>Retained</b>                |                      |                              | <b>Retained</b>                |                      |                           |                            | <b>Retained</b>                |
|        | <b>ENTERPRISE FUNDS</b>                  | <b>Earnings</b>                |                      |                           |                | <b>Earnings</b>                |                      |                              | <b>Earnings</b>                |                      |                           |                            | <b>Earnings</b>                |
| 209    | Cemetery                                 | 80,341                         | 144,803              | 143,774                   | 0              | 81,370                         | 157,200              | 163,656                      | 74,914                         | 163,600              | 162,977                   | 623                        | 75,537                         |
| 581    | Airport                                  | 1,352,047                      | 747,740              | 162,547                   | 0              | 1,937,240                      | 51,600               | 105,508                      | 1,883,332                      | 52,850               | 126,209                   | (73,359)                   | 1,809,973                      |
| 584    | Golf                                     | 139,565                        | 172,222              | 164,297                   | 0              | 147,490                        | 193,250              | 155,640                      | 185,100                        | 191,800              | 181,721                   | 10,079                     | 195,179                        |
| 582    | Electric Utility                         | 12,168,824                     | 12,987,568           | 13,251,712                | 0              | 11,904,680                     | 12,884,120           | 13,260,345                   | 11,528,455                     | 14,739,354           | 14,736,370                | 2,984 *                    | 11,531,439                     |
| 590    | WasteWater Utility                       | 10,813,589                     | 3,149,983            | 3,235,574                 | 0              | 10,727,998                     | 2,692,400            | 3,000,793                    | 10,419,605                     | 2,888,352            | 3,026,795                 | (138,443) *                | 10,281,162                     |
| 591    | Water Utility                            | 5,053,949                      | 2,149,477            | 2,258,753                 | 0              | 4,944,673                      | 2,077,000            | 1,965,762                    | 5,055,911                      | 2,177,350            | 2,065,700                 | 111,650 *                  | 5,167,561                      |
|        | <b>Total Enterprise Funds</b>            | <b>29,608,315</b>              | <b>19,351,793</b>    | <b>19,216,657</b>         | <b>0</b>       | <b>29,743,451</b>              | <b>18,055,570</b>    | <b>18,651,704</b>            | <b>29,147,317</b>              | <b>20,213,306</b>    | <b>20,299,772</b>         | <b>(86,466)</b>            | <b>29,060,851</b>              |
|        |  |                                |                      |                           |                |                                |                      |                              |                                |                      |                           |                            |                                |
|        | <b>GRAND TOTAL</b>                       |                                | <b>36,561,392</b>    | <b>34,796,569</b>         |                |                                | <b>31,534,884</b>    | <b>32,970,227</b>            |                                | <b>34,908,760</b>    | <b>35,106,848</b>         | <b>(198,088)</b>           |                                |

\* These funds have Capital Expenditures and Debt Repayments that are not reflected in these numbers. See cash analysis on page 107.

\*\* Includes Budget Amendments

\*\*\* Community Gardens received their 501C3 during FY2014. Therefore their "private" donations from previous years was given to them resulting in this Fund Balance adjustment.



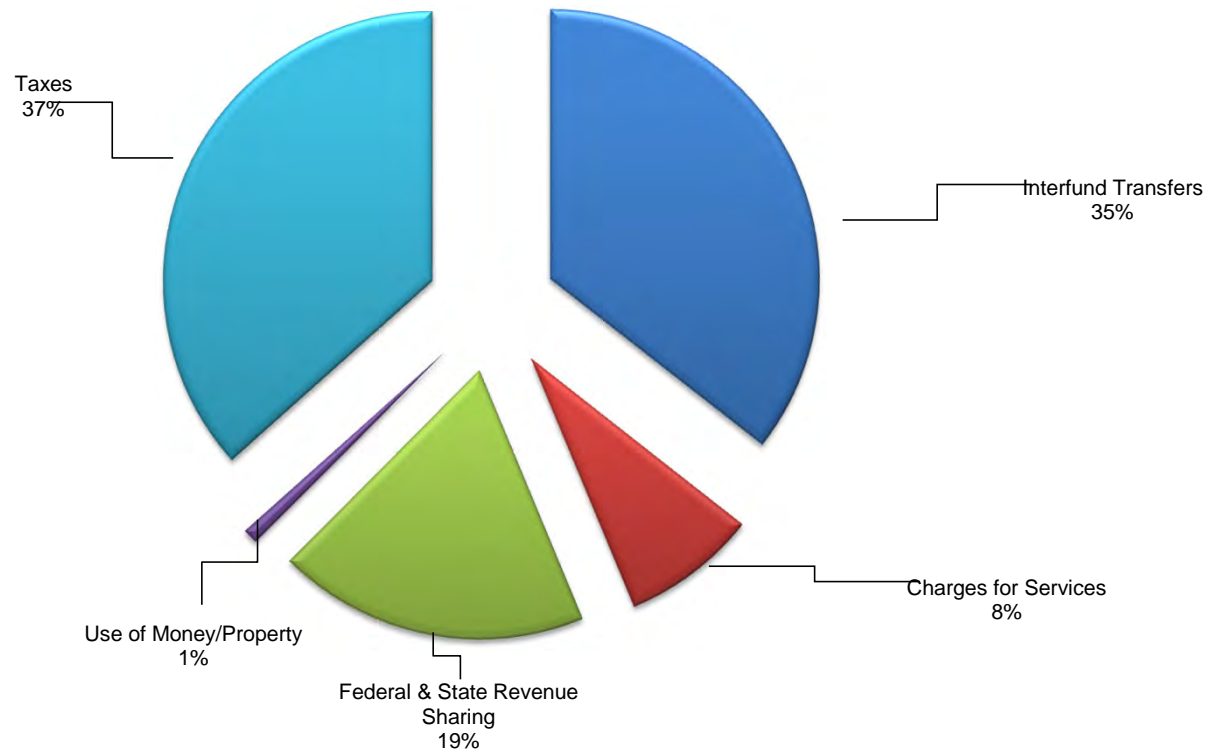
**CITY OF NILES**  
**FISCAL YEAR 2015 - 2016**  
**OPERATING FUNDS BALANCE SUMMARY**

| <b>Fund #</b> | <b>Fund Name</b>  | <b>Actual<br/>2012/2013<br/>Ending<br/>Balance</b> | <b>Actual<br/>2013/2014<br/>Ending<br/>Balance</b> | <b>Projected<br/>2014/2015<br/>Ending<br/>Balance</b> | <b>Proposed<br/>Budget<br/>2015/2016<br/>Revenue</b> | <b>Proposed<br/>Budget<br/>2015/2016<br/>Expenditures</b> | <b>Projected<br/>2015/2016<br/>Ending<br/>Balance</b> | <b>Fund Balance<br/>As % of<br/>Operating<br/>Revenues</b> |
|---------------|-------------------|--|--|---|--|---|---|--|
| 101           | General           | 1,162,958  | 1,586,632  | 1,576,773   | 7,215,900  | 7,205,866   | 1,586,807   | 22%  |
| 202           | Major Highway     | 943,911  | 949,448  | 919,873   | 659,909  | 882,863   | 696,919   | 106%   |
| 203           | Local Highway     | 559,263  | 548,825  | 427,462   | 337,955  | 470,815   | 294,602   | 87%  |
| 491           | Sewer Maintenance | 45,953   | 46,358   | 46,658  | 174,142  | 173,842   | 46,958  | 27%  |
| 588           | Dial-A-Ride       | 355,130  | 367,589  | 439,035   | 575,350  | 507,991   | 506,394   | 88%  |
|               | <b>TOTAL</b>      | <b>3,067,215</b>                                   | <b>3,498,852</b>                                   | <b>3,409,801</b>                                      | <b>8,963,256</b>                                     | <b>9,241,377</b>  | <b>3,131,681</b>                                      | <b>35%</b>   |

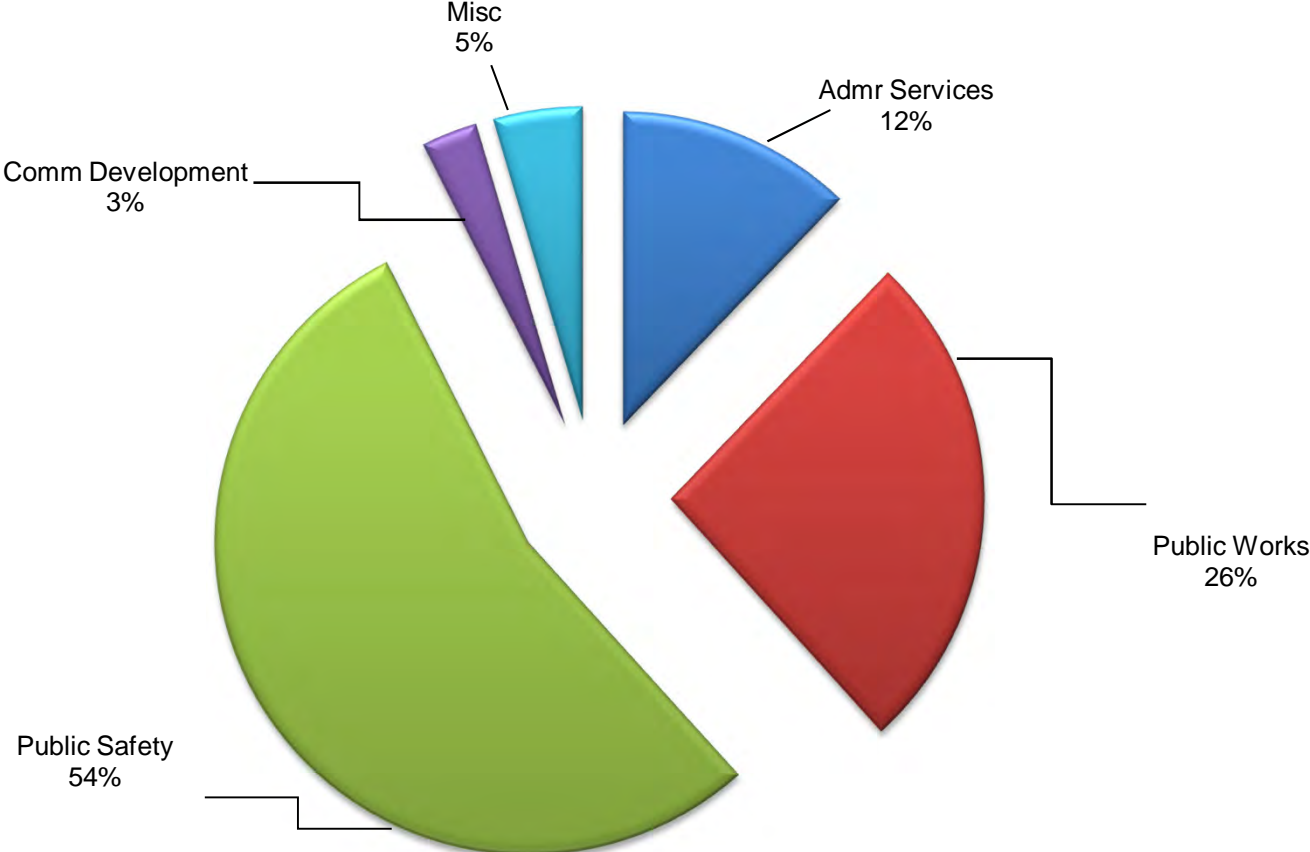
**CITY OF NILES**  
**FISCAL YEAR 2015 - 2016**  
**ENTERPRISE FUNDS CASH AND INVESTMENT BALANCE SUMMARY**

| <b>Fund #</b> | <b>Fund Name</b>   | <b>Actual<br/>2012/2013<br/>Ending<br/>Balance</b> | <b>Actual<br/>2013/2014<br/>Ending<br/>Balance</b> | <b>Projected<br/>2014/2015<br/>Ending<br/>Balance</b> | <b>Projected<br/>2015/2016<br/>Receipts</b> | <b>Projected<br/>2015/2016<br/>Expenditures</b> | <b>Projected<br/>2015/2016<br/>Depreciation</b> | <b>Projected<br/>2015/2016<br/>Cash Flow</b> | <b>Projected<br/>2015/2016<br/>Ending<br/>Balance</b> | <b>Cash Balance<br/>as Percentage<br/>of Operating<br/>Receipts</b> |
|---------------|--------------------|--|--|---|---|---|---|--|---|---|
| 209           | Cemetery           | 60,960   | 59,281   | 55,025  | 163,600                                     | 162,977   | 2,000   | 2,623  | 57,648  | 35%   |
| 581           | Airport            | 198,054  | 201,459  | 212,551   | 52,850                                      | 126,209   | 85,000  | 11,641                                       | 224,192   | 424%  |
| 584           | Golf               | 94,788   | 109,202  | 158,812   | 191,800                                     | 181,721   | 6,000   | 16,079                                       | 174,891   | 91%   |
| 582           | Electric Utility   | 5,663,927  | 6,042,644  | 5,562,751   | 14,739,354                                  | 15,776,370                                      | 485,500   | (551,516)                                    | 5,011,235   | 34%   |
| 590           | WasteWater Utility | 4,711,390  | 4,066,385  | 4,112,510   | 2,958,352                                   | 4,196,795                                       | 771,500   | (466,943)                                    | 3,645,567   | 123%  |
| 591           | Water Utility      | 1,138,526  | 535,472  | 598,595   | 2,327,350                                   | 2,680,700                                       | 379,000   | 25,650                                       | 624,245   | 27%   |
|               |                    |  |  |   |   |   |   |  |   |   |
|               | <b>TOTAL</b>       | 11,867,646   | 11,014,443   | 10,700,244  | 20,433,306                                  | 23,124,772                                      | 1,729,000                                       | (962,466)                                    | 9,737,778   | 48%   |

## FY 2016 GENERAL FUND REVENUES (PROPOSED)



# FY 2016 GENERAL FUND EXPENDITURES (PROPOSED)



# CITY OF NILES

## FISCAL Year 2015- 2016

### General Fund Expenditures Summary

| Department/Program             | 2012<br>Actual   | 2013<br>Actual   | 2014<br>Amended<br>Budget | 2015<br>Budget   | 2016<br>Proposed | % of Change<br>From FY 15 |
|--------------------------------|------------------|------------------|---------------------------|------------------|------------------|---------------------------|
| <b>Administrative Services</b> |                  |                  |                           |                  |                  |                           |
| Council                        | 127,350          | 160,469          | 131,820                   | 131,767          | 134,071          | 2%                        |
| Administration                 | 142,963          | 123,963          | 112,698                   | 117,897          | 123,689          | 5%                        |
| Assessor                       | 99,462           | 84,322           | 102,028                   | 100,824          | 101,966          | 1%                        |
| Legal                          | 58,225           | 71,973           | 53,000                    | 60,000           | 60,000           | 0%                        |
| Clerk                          | 102,328          | 95,903           | 143,874                   | 138,414          | 130,684          | -6%                       |
| Treasurer                      | 122,975          | 120,361          | 81,493                    | 79,426           | 85,564           | 8%                        |
| Management Services            | 157,237          | 159,965          | 216,109                   | 227,622          | 240,437          | 6%                        |
| <b>Subtotal</b>                | <b>810,540</b>   | <b>816,956</b>   | <b>841,022</b>            | <b>855,950</b>   | <b>876,411</b>   | <b>2.4%</b>               |
| <b>Public Works</b>            |                  |                  |                           |                  |                  |                           |
| Buildings                      | 494,904          | 452,976          | 508,683                   | 447,598          | 457,659          | 2%                        |
| Streets/Engineering            | 874,538          | 876,277          | 1,021,210                 | 1,085,708        | 1,155,753        | 6%                        |
| Sanitation                     | 49,020           | 43,068           | 56,600                    | 59,000           | 59,500           | 1%                        |
| Parks & Recreation             | 109,108          | 101,001          | 119,668                   | 147,342          | 139,150          | -6%                       |
| Tree Trimming                  | 45,366           | 47,304           | 46,500                    | 46,500           | 37,500           | -19%                      |
| Tree Removal                   | 20,120           | 29,758           | 24,600                    | 26,000           | 35,000           | 35%                       |
| <b>Subtotal</b>                | <b>1,593,056</b> | <b>1,550,384</b> | <b>1,777,261</b>          | <b>1,812,148</b> | <b>1,884,562</b> | <b>4.0%</b>               |
| <b>Public Safety</b>           |                  |                  |                           |                  |                  |                           |
| Police                         | 2,450,915        | 2,445,700        | 2,664,982                 | 2,825,569        | 2,713,230        | -4%                       |
| Fire                           | 1,135,083        | 1,329,127        | 1,142,817                 | 1,166,148        | 1,189,189        | 2%                        |
| Emergency Operation Center     | 6,624            | 3,869            | 5,782                     | 5,500            | 5,500            | 0%                        |
| <b>Subtotal</b>                | <b>3,592,622</b> | <b>3,778,696</b> | <b>3,813,581</b>          | <b>3,997,217</b> | <b>3,907,919</b> | <b>-2.2%</b>              |
| <b>Community Development</b>   |                  |                  |                           |                  |                  |                           |
| Museum                         | 93,672           | 141,202          | 135,142                   | 140,408          | 143,580          | 2%                        |
| Community Development          | 78,773           | 87,391           | 73,473                    | 76,144           | 64,754           | -15%                      |
| <b>Subtotal</b>                | <b>172,445</b>   | <b>228,593</b>   | <b>208,615</b>            | <b>216,552</b>   | <b>208,334</b>   | <b>-3.8%</b>              |
| <b>Miscellaneous</b>           |                  |                  |                           |                  |                  |                           |
| Prop/Liab Insurance            | 117,360          | 124,275          | 125,000                   | 120,000          | 118,000          | -2%                       |
| Miscellaneous                  | 168,380          | 157,652          | 181,304                   | 232,904          | 210,640          | -10%                      |
| <b>Subtotal</b>                | <b>285,740</b>   | <b>281,927</b>   | <b>306,304</b>            | <b>352,904</b>   | <b>328,640</b>   | <b>-6.9%</b>              |
| <b>TOTAL</b>                   | <b>6,454,403</b> | <b>6,656,556</b> | <b>6,946,783</b>          | <b>7,234,771</b> | <b>7,205,866</b> | <b>-0.40%</b>             |





**GENERAL FUND SUMMARY**  
**(101)**

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

Property taxes generate about 37% of the total revenues recorded in the General Fund. The City currently assesses its maximum 15 mills as determined by the City Charter. However, the mills assessed have now been permanently rolled back to 14.1334 mills due to the Headlee Amendment requirements and Proposal A. Approximately 19% of the total General Fund revenues come from state shared revenues, which are determined by the State of Michigan. The remaining 44% of the revenue come from interest income, miscellaneous fines and fees and interfund transfers.

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

**SIGNIFICANT CHANGES:**

**FY 2015**

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

**FY 2016**

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

|                                |                                |               |               |               |               |               |               |
|--------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                  |                                |               |               |               |               |               |               |
| Budget Worksheet - GF Revenues |                                |               |               |               |               |               |               |
| FY2016                         |                                |               |               |               |               |               |               |
|                                |                                |               |               |               |               |               | 2015-16       |
|                                |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>GENERAL FUND REVENUES</b>   |                                |               |               |               |               |               |               |
| <b>TAXES</b>                   |                                |               |               |               |               |               |               |
| 101-100-402-001                | REAL PROPERTY TAXES - CURRENT  | 2,701,879     | 2,529,940     | 2,543,026     | 2,520,964     | 2,586,000     | 2,540,200     |
| 101-100-402-006                | REAL PROPERTY TAXES - CASS COU | 12,922        | 12,927        | 5,097         | (103)         | 5,500         | 5,200         |
| 101-100-402-008                | SPECIAL TAXES - WEEDS, DEMO, E | 7,796         | 3,635         | 12,304        | 6,534         | 7,000         | 12,000        |
| 101-100-411-001                | DEL. REAL PROPERTY TAXES - CIT | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-411-010                | DELINQUENT REAL TAXES - SEWER  | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-420-001                | DEL. PERSONAL TAXES - CITY     | (7,813)       | 676           | 2,248         | 258           | 2,000         | 2,000         |
| 101-100-437-001                | IFT/CFT REVENUE                | 73,822        | 27,942        | 18,162        | 2,096         | 37,000        | 38,800        |
| 101-100-444-001                | PAYMENT IN LIEU OF TAXES-PILOT | 42,958        | 61,935        | 40,870        | 0             | 41,000        | 41,000        |
| 101-100-445-001                | INTEREST & PENALTY - REAL PROP | 5,296         | 6,027         | 10,057        | 9,157         | 9,000         | 10,000        |
| 101-100-445-003                | INTEREST & PENALTY - PERSONAL  | 136           | 3             | 0             | 0             | 200           | 0             |
| TOTAL TAXES                    |                                | 2,836,996     | 2,643,085     | 2,631,764     | 2,538,906     | 2,687,700     | 2,649,200     |
| <b>LICENSES AND PERMITS</b>    |                                |               |               |               |               |               |               |
| 101-100-451-001                | MULTIPLE DWELLINGS             | 38,316        | 39,836        | 37,605        | 5,145         | 38,500        | 38,500        |
| 101-100-454-001                | TAXI, BIKE & MISC LICENSES     | 3,269         | 3,566         | 3,750         | 1,492         | 3,000         | 3,000         |
| 101-100-462-001                | SEWER PERMITS                  | 0             | 0             | 0             | 0             | 0             | 0             |
| TOTAL LICENSES AND PERMITS     |                                | 41,585        | 43,402        | 41,355        | 6,637         | 41,500        | 41,500        |
| <b>SHARED REVENUE</b>          |                                |               |               |               |               |               |               |
| 101-100-501-001                | FEDERAL GRANTS                 | 0             | 309,512       | 683,116       | 0             | 0             | 0             |
| 101-100-501-029                | FEDERAL GRANT - POLICE         | 74,763        | 74,644        | 2,161         | 0             | 3,500         | 2,300         |
| 101-100-539-001                | STATE GRANTS                   | 6,174         | 3,441         | 527,617       | 0             | 0             | 0             |
| 101-100-539-002                | STATE GRANT - LOANS            | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-539-006                | STATE GRANT - PA 302 - JUSTICE | 3,313         | 3,004         | 3,064         | 1,580         | 3,500         | 4,000         |
| 101-100-539-029                | STATE GRANTS - POLICE          | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-553-001                | LIQUOR LICENSES                | 8,986         | 8,365         | 8,167         | 138           | 9,000         | 8,500         |
| 101-100-574-004                | SALES & USE                    | 1,170,034     | 1,206,489     | 1,242,279     | 436,477       | 1,278,800     | 1,306,500     |
| 101-100-574-007                | TELECOMMUNICATIONS RIGHTS-OF-W | 40,000        | 30,000        | 34,913        | 0             | 35,000        | 35,000        |
| 101-100-574-008                | TCPS REVENUE SHARING (POLICE)  | 0             | 0             | 0             | 0             | 0             | 0             |
| TOTAL SHARED REVENUE           |                                | 1,303,270     | 1,635,455     | 2,501,317     | 438,195       | 1,329,800     | 1,356,300     |
| <b>CHARGES FOR SERVICE</b>     |                                |               |               |               |               |               |               |
| 101-100-607-001                | FEES                           | 113,245       | 125,000       | 126,421       | 31,374        | 120,000       | 120,000       |
| 101-100-607-006                | TAX COLLECTION FEES            | 73,552        | 80,380        | 86,349        | 23,185        | 73,000        | 75,000        |
| 101-100-607-007                | FEES - POLICE DEPARTMENT       | 0             | 40            | 0             | 0             | 0             | 0             |
| 101-100-607-009                | FEES - STREETS & HIGHWAYS      | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-607-010                | BAIL BOND PROCESSING FEES      | 1,590         | 680           | 2,980         | 2,160         | 1,000         | 1,000         |
| 101-100-607-035                | FIRE DEPT CPR TECH FEES        | 20            | 186           | 251           | 24            | 200           | 200           |
| 101-100-607-050                | PARK APPLICATION FEES          | 0             | 0             | 775           | 525           | 300           | 600           |
| 101-100-607-055                | TYLER FIELD FEES               | 0             | 0             | 0             | 0             | 30,000        | 0             |
| 101-100-626-001                | SERVICES RENDERED              | 2,660         | 1,391         | 258           | 0             | 2,000         | 2,000         |
| 101-100-626-002                | SERVICES RENDERED-UTILITY      | 0             | 8,095         | 41,790        | 17,371        | 0             | 20,000        |
| 101-100-626-003                | SERVICES RENDERED - POLICE DEP | 216,597       | 205,321       | 192,606       | 74,317        | 233,976       | 240,300       |
| 101-100-626-004                | SERV RENDERED-SALVAGE VEH INSP | 1,900         | 1,800         | 1,100         | 1,000         | 1,500         | 1,500         |
| 101-100-626-010                | SERV RENDERED-CENTRAL MAINT    | 4,093         | 47,096        | 47,605        | 16,203        | 0             | 0             |
| 101-100-626-040                | SERVICES RENDERED - MUSEUM     | 75            | 865           | 970           | 737           | 900           | 900           |
| TOTAL CHARGES FOR SERVICE      |                                | 413,732       | 470,854       | 501,105       | 166,896       | 462,876       | 461,500       |
| <b>FINES AND PENALTIES</b>     |                                |               |               |               |               |               |               |
| 101-100-650-004                | SALE OF MISCELLANEOUS ITEMS    | (29)          | (6)           | 0             | (6)           | 1,000         | 500           |
| 101-100-650-040                | MUSEUM GIFT SHOP SALES         | 1,109         | 2,670         | 1,519         | 273           | 1,000         | 1,000         |
| 101-100-655-001                | ORDINANCE FINES & PENALTIES    | 68,543        | 62,273        | 66,903        | 43,213        | 70,000        | 80,000        |
| 101-100-655-002                | PARKING FINES & PENALTIES      | 0             | 0             | 0             | 0             | 0             | 0             |

|                                     |                                |               |               |               |               |               |               |
|-------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                       |                                |               |               |               |               |               |               |
| Budget Worksheet - GF Revenues      |                                |               |               |               |               |               |               |
| FY2016                              |                                |               |               |               |               |               |               |
|                                     |                                |               |               |               |               |               | 2015-16       |
|                                     |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | PROJECTED     |
| <u>Account Number</u>               | <u>Account Title</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| 101-100-655-003                     | FORFEITED PROPERTY             | 13,711        | 15,313        | 15,088        | 67,075        | 45,000        | 4,000         |
| 101-100-655-004                     | FEDERAL FORFEITED PROPERTY     | 0             | 0             | 0             | 0             | 0             | 0             |
| TOTAL FINES AND PENALTIES           |                                | 83,334        | 80,250        | 83,510        | 110,555       | 117,000       | 85,500        |
| <b>INTEREST</b>                     |                                |               |               |               |               |               |               |
| 101-100-664-001                     | INTEREST ON INVESTMENTS        | 62,070        | (31,091)      | 15,221        | 13,269        | 15,000        | 26,000        |
| 101-100-664-002                     | INTEREST-SALE OF PROPERTY      | 0             | 0             | 0             | 0             | 0             | 0             |
| TOTAL INTEREST                      |                                | 62,070        | (31,091)      | 15,221        | 13,269        | 15,000        | 26,000        |
| <b>OTHER</b>                        |                                |               |               |               |               |               |               |
| 101-100-667-001                     | RENTAL OF PROPERTY             | 1,300         | 1,475         | 1,705         | 1,000         | 1,500         | 1,500         |
| 101-100-671-001                     | MISCELLANEOUS                  | 31,265        | 30,950        | 23,292        | 21,560        | 25,000        | 25,000        |
| 101-100-671-002                     | CHAPIN MANSION FUNDRAISING     | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-673-001                     | SALE OF PROPERTY               | 901           | 441           | 148,938       | 617           | 1,000         | 1,000         |
| 101-100-673-002                     | STREET DEPARTMENT SALES        | 2,485         | 2,297         | 428           | 851           | 800           | 800           |
| 101-100-673-003                     | SALE OF EASEMENTS              | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-687-001                     | REFUNDS & REBATES              | 98,178        | 8,898         | 1,446         | 676           | 2,000         | 1,500         |
| 101-100-695-016                     | LOAN PROCEEDS                  | 0             | 0             | 0             | 0             | 0             | 0             |
| TOTAL OTHER                         |                                | 134,129       | 44,061        | 175,809       | 24,704        | 30,300        | 29,800        |
| <b>CONTRIBUTIONS</b>                |                                |               |               |               |               |               |               |
| 101-100-674-001                     | CONTRIBUTIONS FROM PRIVATE SOU | 3,734         | 420           | 504,021       | 1,295         | 2,000         | 2,000         |
| 101-100-674-002                     | CONTRIB PRIVATE SOURCE-POLICE  | 6,533         | 2,147         | 2,138         | 11,009        | 3,000         | 3,000         |
| 101-100-674-003                     | CONTRIBUTIONS FROM PRIVATE SOU | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-674-004                     | CONTRIBUTIONS - DARE           | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-674-005                     | SPECIAL RESPONSE TEAM CONTRIBU | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-674-027                     | CONTRIBUTIONS - CRO            | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-674-040                     | CONTRIB FROM PRIVATE-MUSEUM    | 3,356         | 6,010         | 6,505         | 2,091         | 3,000         | 3,000         |
| 101-100-674-050                     | CONTRIB PRIVATE SOURCE-PUB WKS | 6,102         | 568           | 1,974         | 150           | 2,000         | 2,000         |
| TOTAL CONTRIBUTIONS                 |                                | 19,725        | 9,145         | 514,638       | 14,545        | 10,000        | 10,000        |
| <b>INTERFUND TRANSFERS</b>          |                                |               |               |               |               |               |               |
| 101-100-667-202                     | EQUIPMENT RENTAL - MAJOR       | 150,453       | 184,419       | 283,170       | 70,106        | 339,350       | 331,263       |
| 101-100-667-203                     | EQUIPMENT RENTAL - LOCAL       | 209,335       | 164,543       | 197,482       | 82,260        | 262,236       | 223,615       |
| 101-100-667-491                     | EQUIPMENT RENTAL - SEWER       | 43,748        | 30,493        | 39,441        | 15,241        | 51,250        | 46,343        |
| 101-100-668-202                     | WINTER MAINTENANCE - MAJOR     | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-668-203                     | WINTER MAINTENANCE - LOCAL     | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-699-001                     | INTERFUND TRANSFER             | 0             | 0             | 8,640         | 2,100         | 0             | 4,000         |
| 101-100-699-002                     | INTERFUND TRANSFER - UTILITY   | 895,478       | 889,103       | 1,706,674     | 858,836       | 1,727,900     | 1,818,600     |
| 101-100-699-003                     | INTERFUND TRANSFER - SEWER MAI | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-100-699-004                     | INTERFUND TRANSFER - TAX REVOL | 150,000       | 150,000       | 150,000       | 0             | 150,000       | 150,000       |
| 101-100-699-020                     | INTERFUND TRANSFER - INDUSTRIA | 0             | 0             | 0             | 0             | 0             | 0             |
| TOTAL INTERFUND TRANSFERS           |                                | 1,449,014     | 1,418,558     | 2,385,407     | 1,028,543     | 2,530,736     | 2,573,821     |
| <b>Total GENERAL FUND REVENUES:</b> |                                |               |               |               |               |               |               |
|                                     |                                | 6,343,855     | 6,313,719     | 8,850,126     | 4,342,250     | 7,224,912     | 7,233,621     |

**COUNCIL**  
**(101-101)**

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

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

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

**SIGNIFICANT CHANGES:**

FY 2015

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

FY 2016

- Communications was increased for the text messaging service.



|                                     |                                |               |               |               |               |               |               |
|-------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                       |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (101-Council) |                                |               |               |               |               |               |               |
| FY2016                              |                                |               |               |               |               |               |               |
|                                     |                                |               |               |               |               |               | 2015-16       |
|                                     |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>COUNCIL</b>                      |                                |               |               |               |               |               |               |
| 101-101-702-001                     | SALARIES & WAGES - FULL TIME   | 0             | 296           | 109           | 0             | 0             | 0             |
| 101-101-702-002                     | OVERTIME WAGES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-101-703-001                     | SALARIES & WAGES - PART TIME   | 51,000        | 49,900        | 50,700        | 25,200        | 50,400        | 50,400        |
| 101-101-714-001                     | FRINGES-FICA                   | 3,859         | 3,824         | 3,926         | 1,956         | 3,860         | 3,856         |
| 101-101-714-012                     | FRINGES - W/C INS PREMIUMS     | 61            | 65            | 60            | 14            | 57            | 65            |
| 101-101-717-003                     | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-101-727-001                     | OFFICE SUPPLIES                | 67            | 62            | 70            | 32            | 100           | 100           |
| 101-101-736-001                     | POSTAGE EXPENSE                | 0             | 10            | 0             | 0             | 50            | 50            |
| 101-101-756-005                     | CAR ALLOWANCE/MILEAGE          | 16            | 148           | 153           | 0             | 200           | 200           |
| 101-101-801-001                     | PROFESSIONAL SERVICES          | 1,007         | 2,078         | 3,488         | 468           | 1,000         | 1,000         |
| 101-101-820-001                     | TRAVEL, TRAINING & CONFERENCE  | 0             | 994           | 255           | 461           | 1,000         | 1,000         |
| 101-101-830-001                     | DUES & SUBSCRIPTIONS           | 6,853         | 6,991         | 7,084         | 1,029         | 7,000         | 7,000         |
| 101-101-830-002                     | NATS DUES                      | 4,906         | 5,024         | 4,853         | 3,747         | 6,000         | 6,000         |
| 101-101-850-001                     | COMMUNICATIONS                 | 2,756         | 2,423         | 2,580         | 619           | 2,500         | 4,300         |
| 101-101-880-001                     | COMMUNITY PROMOTIONS           | 18,256        | 9,472         | 9,852         | 4,960         | 15,000        | 15,000        |
| 101-101-900-001                     | PRINTING & PUBLISHING          | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-101-956-008                     | MISCELLANEOUS                  | 1,927         | 660           | 551           | 447           | 500           | 1,000         |
| 101-101-956-017                     | DISASTER PREPAREDNESS          | 0             | 0             | 0             | 0             | 100           | 100           |
| 101-101-956-018                     | CONTINGENCY                    | 1,642         | 11,262        | 8,088         | 4,199         | 15,000        | 15,000        |
| 101-101-956-020                     | PURCHASE OF PROPERTY           | 0             | 0             | 0             | 18,915        | 0             | 0             |
| 101-101-956-023                     | DDA CONTRIBUTION               | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-101-956-024                     | SMEGA CONTRIBUTION             | 20,000        | 14,000        | 14,000        | 0             | 14,000        | 14,000        |
| 101-101-974-006                     | LAND PURCHASE                  | 0             | 0             | 2,297         | 97            | 0             | 0             |
| 101-101-978-001                     | OTHER EQUIPMENT CAPITAL OUTLAY | 0             | 38,260        | 385,846       | 0             | 0             | 0             |
| 101-101-999-001                     | TRANSFERS OUT                  | 15,000        | 15,000        | 15,000        | 0             | 15,000        | 15,000        |
|                                     | TOTAL EXPENDITURES             | 127,350       | 160,469       | 508,912       | 62,144        | 131,767       | 134,071       |

**ADMINISTRATION**  
**(101-172)**

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                              |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (172-Administration) |                                |               |               |               |               |               |               |
| FY2016                                     |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>ADMINISTRATION</b>                      |                                |               |               |               |               |               |               |
| 101-172-702-001                            | SALARIES & WAGES - FULL TIME   | 74,895        | 65,432        | 66,869        | 34,075        | 72,547        | 75,468        |
| 101-172-702-002                            | OVERTIME WAGES                 | 0             | 0             | 10            | 0             | 0             | 0             |
| 101-172-714-001                            | FRINGES-FICA                   | 2,488         | 2,036         | 4,872         | 3,071         | 5,550         | 5,775         |
| 101-172-714-004                            | FRINGES-GROUP MEDICAL INS      | 19,500        | 18,563        | 19,500        | 11,550        | 16,500        | 19,300        |
| 101-172-714-006                            | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-172-714-012                            | FRINGES-W/C INS PREMIUMS       | 192           | 224           | 199           | 41            | 166           | 196           |
| 101-172-714-017                            | FRINGES-PENSION CONTRI EXPENSE | 3,460         | 4,154         | 5,067         | 5,084         | 5,084         | 4,900         |
| 101-172-717-003                            | FRINGE - FICA ALLOCATION       | 1,605         | 3,883         | 928           | 0             | 0             | 0             |
| 101-172-717-008                            | PAYROLL - VACATION ALLOCATION  | 7,968         | 8,661         | 6,340         | 3,922         | 0             | 0             |
| 101-172-717-009                            | PAYROLL - HOLIDAY ALLOCATION   | 2,954         | 2,667         | 2,484         | 1,451         | 0             | 0             |
| 101-172-717-010                            | PAYROLL - PERSONAL HOL ALLOC   | 749           | 1,077         | 386           | 971           | 0             | 0             |
| 101-172-717-011                            | PAYROLL - SICK ALLOCATION      | 12,781        | 0             | 0             | 0             | 0             | 0             |
| 101-172-717-012                            | PAYROLL - WORK INJURY          | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-172-717-013                            | PAYROLL - FUNERAL ALLOCATION   | 0             | 0             | 209           | 0             | 0             | 0             |
| 101-172-717-014                            | PAYROLL - JURY DUTY ALLOCATION | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-172-717-017                            | PAYROLL - W/C ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-172-720-001                            | NON-WORK PAID                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-172-727-001                            | OFFICE SUPPLIES                | 438           | 1,942         | 249           | 1,787         | 1,500         | 2,000         |
| 101-172-733-001                            | COMPUTER EQUIPMENT & SUPPLIES  | 1,231         | 2,844         | 1,921         | 487           | 3,000         | 3,000         |
| 101-172-736-001                            | POSTAGE EXPENSE                | 0             | 62            | 35            | 0             | 50            | 50            |
| 101-172-740-001                            | OPERATING SUPPLIES             | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-172-756-005                            | CAR ALLOWANCE/MILEAGE          | 4,077         | 3,700         | 2,630         | 1,762         | 3,000         | 3,000         |
| 101-172-801-001                            | PROFESSIONAL SERVICES          | 41            | 150           | 2,189         | 0             | 1,000         | 1,000         |
| 101-172-820-001                            | TRAVEL, TRAINING & CONFERENCE  | 4,757         | 2,273         | 841           | 608           | 2,000         | 2,000         |
| 101-172-830-001                            | DUES & SUBSCRIPTIONS           | 1,023         | 822           | 915           | 150           | 1,000         | 1,000         |
| 101-172-850-001                            | COMMUNICATIONS                 | 3,318         | 5,213         | 6,921         | 2,586         | 6,000         | 6,000         |
| 101-172-880-001                            | COMMUNITY PROMOTIONS           | 0             | 7             | 0             | 106           | 0             | 0             |
| 101-172-930-001                            | MTNCE - OFFICE EQUIPMENT       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-172-956-008                            | MISCELLANEOUS                  | 1,486         | 254           | 599           | 291           | 500           | 0             |
| TOTAL EXPENDITURES                         |                                | 142,963       | 123,964       | 123,164       | 67,942        | 117,897       | 123,689       |
|  |                                |               |               |               |               |               |               |

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

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

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

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|                                      |                                |               |               |               |               |               |               |
|--------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                        |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (209-Assessor) |                                |               |               |               |               |               |               |
| FY2016                               |                                |               |               |               |               |               |               |
|                                      |                                |               |               |               |               |               | 2015-16       |
|                                      |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>ASSESSOR</b>                      |                                |               |               |               |               |               |               |
| 101-209-702-001                      | SALARIES & WAGES - FULL TIME   | 46,002        | 44,834        | 47,269        | 23,398        | 55,616        | 55,616        |
| 101-209-702-002                      | OVERTIME WAGES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-209-703-001                      | SALARIES/WAGES - PT            | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-209-714-001                      | FRINGES-FICA                   | 3,730         | 3,757         | 3,747         | 1,988         | 4,255         | 4,255         |
| 101-209-714-004                      | FRINGES-GROUP MEDICAL INS      | 13,000        | 12,375        | 13,000        | 7,700         | 13,200        | 15,435        |
| 101-209-714-006                      | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-209-714-012                      | FRINGES-W/C INS PREMIUMS       | 295           | 275           | 282           | 73            | 293           | 316           |
| 101-209-714-017                      | FRINGES-PENSION CONTRI EXPENSE | 2,816         | 2,973         | 3,766         | 3,560         | 3,560         | 3,544         |
| 101-209-717-003                      | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-209-717-008                      | PAYROLL - VACATION ALLOCATION  | 3,227         | 4,986         | 3,194         | 2,855         | 0             | 0             |
| 101-209-717-009                      | PAYROLL - HOLIDAY ALLOCATION   | 2,200         | 1,800         | 1,816         | 1,070         | 0             | 0             |
| 101-209-717-010                      | PAYROLL - PERSONAL HOL ALLOC   | 663           | 650           | 758           | 642           | 0             | 0             |
| 101-209-717-011                      | PAYROLL - SICK ALLOCATION      | 900           | 200           | 0             | 0             | 0             | 0             |
| 101-209-717-012                      | PAYROLL - WORK INJURY          | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-209-717-013                      | PAYROLL - FUNERAL ALLOCATION   | 0             | 0             | 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                | 277           | 453           | 678           | 258           | 1,000         | 1,000         |
| 101-209-733-001                      | COMPUTER EQUIPMENT & SUPPLIES  | 0             | 0             | 2,001         | 1,620         | 3,500         | 0             |
| 101-209-736-001                      | POSTAGE EXPENSE                | 2,000         | 1,923         | 2,096         | 1,989         | 2,300         | 2,300         |
| 101-209-756-004                      | GASOLINE AND OIL               | 0             | 0             | 39            | 0             | 100           | 100           |
| 101-209-801-001                      | PROFESSIONAL SERVICES          | 20,515        | 7,415         | 9,089         | 4,066         | 12,000        | 14,000        |
| 101-209-820-001                      | TRAVEL, TRAINING & CONFERENCE  | 828           | 365           | 1,547         | 483           | 1,200         | 1,500         |
| 101-209-830-001                      | DUES & SUBSCRIPTIONS           | 740           | 804           | 835           | 915           | 900           | 1,000         |
| 101-209-850-001                      | COMMUNICATIONS                 | 1,477         | 838           | 3,628         | 567           | 2,100         | 2,100         |
| 101-209-900-001                      | PRINTING & PUBLISHING          | 792           | 673           | 720           | 103           | 800           | 800           |
| 101-209-930-001                      | MTNCE - OFFICE EQUIPMENT       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-209-956-008                      | MISCELLANEOUS                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-209-977-001                      | OFFICE EQUIPMENT CAPITAL OUTLA | 0             | 0             | 0             | 0             | 0             | 0             |
| TOTAL EXPENDITURES                   |                                | 99,462        | 84,321        | 94,465        | 51,287        | 100,824       | 101,966       |
|                                      |                                |               |               |               |               |               |               |



**LEGAL**  
**(101-211)**

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

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

**SIGNIFICANT CHANGES:**

FY 2015

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

FY 2016

- None

|                                   |                                |               |               |               |               |               |               |
|-----------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                     |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (211-Legal) |                                |               |               |               |               |               |               |
| FY2016                            |                                |               |               |               |               |               | 2015-16       |
|                                   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>LEGAL</b>                      |                                |               |               |               |               |               |               |
| 101-211-736-001                   | POSTAGE EXPENSE                | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-211-801-001                   | PROFESSIONAL SERVICES          | 58,225        | 71,973        | 73,148        | 34,168        | 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                |                                | 58,225        | 71,973        | 73,148        | 34,168        | 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 7,000+ voter registration roll. There are now about 20 election workers paid as part-time employees for each election. The Bureau of Elections is looking into new voting equipment for the State of Michigan.

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

The City Clerk also acts as a clearinghouse, routing event requests to the various departments for their input prior to placing the item on the City Council Agenda. In 2013 there were 33 events that went before the City Council. Transient Merchant Licenses have been on an increase in 2013 there were 64 licenses issued.

**SIGNIFICANT CHANGES:**

**FY 2015**

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

**FY 2016**

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

|                                   |                                |               |               |               |               |               |               |
|-----------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                     |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (215-Clerk) |                                |               |               |               |               |               |               |
| FY2016                            |                                |               |               |               |               |               |               |
|                                   |                                |               |               |               |               |               | 2015-16       |
|                                   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>CLERK</b>                      |                                |               |               |               |               |               |               |
| 101-215-702-001                   | SALARIES & WAGES - FULL TIME   | 48,121        | 48,880        | 48,664        | 25,367        | 53,000        | 53,000        |
| 101-215-702-002                   | OVERTIME WAGES                 | 843           | 518           | 619           | 309           | 1,500         | 1,500         |
| 101-215-702-012                   | STREET DEPARTMENT LABOR ONLY   | 698           | 407           | 705           | 330           | 1,000         | 1,000         |
| 101-215-703-001                   | SALARIES & WAGES - PART TIME   | 11,236        | 11,592        | 9,946         | 3,710         | 20,000        | 10,000        |
| 101-215-714-001                   | FRINGES-FICA                   | 4,523         | 4,342         | 4,215         | 2,091         | 6,000         | 6,000         |
| 101-215-714-004                   | FRINGES-GROUP MEDICAL INS      | 13,000        | 12,375        | 13,000        | 7,700         | 13,200        | 15,435        |
| 101-215-714-006                   | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-215-714-012                   | FRINGES-W/C INS PREMIUMS       | 182           | 137           | 145           | 37            | 148           | 158           |
| 101-215-714-017                   | FRINGES-PENSION CONTRI EXPENSE | 1,639         | 3,207         | 3,924         | 3,616         | 3,616         | 3,641         |
| 101-215-717-003                   | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-215-717-008                   | PAYROLL - VACATION ALLOCATION  | 4,485         | 1,562         | 3,755         | 2,287         | 4,500         | 4,500         |
| 101-215-717-009                   | PAYROLL - HOLIDAY ALLOCATION   | 1,835         | 1,835         | 1,851         | 1,040         | 1,900         | 1,900         |
| 101-215-717-010                   | PAYROLL - PERSONAL HOL ALLOC   | 612           | 612           | 208           | 208           | 650           | 650           |
| 101-215-717-011                   | PAYROLL - SICK ALLOCATION      | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-215-717-012                   | PAYROLL - WORK INJURY          | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-215-717-013                   | PAYROLL - FUNERAL ALLOCATION   | 102           | 408           | 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                | 587           | 2,410         | 1,267         | 244           | 3,000         | 3,000         |
| 101-215-727-003                   | ELECTION SUPPLIES              | 5,817         | 1,066         | 1,696         | 348           | 10,000        | 10,000        |
| 101-215-733-001                   | COMPUTER EQUIPMENT & SUPPLIES  | 39            | 1,596         | 0             | 0             | 5,000         | 5,000         |
| 101-215-736-001                   | POSTAGE EXPENSE                | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-215-756-005                   | CAR ALLOWANCE/MILEAGE          | 458           | 0             | 0             | 0             | 1,000         | 1,000         |
| 101-215-801-001                   | PROFESSIONAL SERVICES          | 4,679         | 1,720         | 2,072         | 2,620         | 3,000         | 3,000         |
| 101-215-814-001                   | HIRED SERVICES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-215-820-001                   | TRAVEL, TRAINING & CONFERENCE  | 110           | 59            | 1,243         | 0             | 1,200         | 1,200         |
| 101-215-830-001                   | DUES & SUBSCRIPTIONS           | 588           | 312           | 564           | 150           | 900           | 900           |
| 101-215-850-001                   | COMMUNICATIONS                 | 1,393         | 1,529         | 2,851         | 659           | 800           | 800           |
| 101-215-880-001                   | COMMUNITY PROMOTIONS           | 372           | 0             | 177           | 134           | 1,000         | 1,000         |
| 101-215-900-001                   | PRINTING & PUBLISHING          | 628           | 468           | 288           | 153           | 3,000         | 3,000         |
| 101-215-930-001                   | MTNCE - OFFICE EQUIPMENT       | 118           | 867           | 450           | 0             | 3,000         | 3,000         |
| 101-215-956-008                   | MISCELLANEOUS                  | 263           | 3             | 147           | 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             | 10,000        | 0             | 0             | 0             |
| TOTAL EXPENDITURES                |                                | 102,328       | 95,905        | 107,787       | 51,003        | 138,414       | 130,684       |

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

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



|                                       |                                |         |         |         |             |         |           |
|---------------------------------------|--------------------------------|---------|---------|---------|-------------|---------|-----------|
| CITY OF NILES                         |                                |         |         |         |             |         |           |
| Budget Worksheet - GF (253-Treasurer) |                                |         |         |         |             |         |           |
| FY2016                                |                                |         |         |         |             |         |           |
|                                       |                                |         |         |         |             |         | 2015-16   |
|                                       |                                | 2011-12 | 2012-13 | 2013-14 | 10/14-03/15 | 2014-15 | PROJECTED |
| Account Number                        | Account Title                  | Actual  | Actual  | Actual  | Actual      | Budget  | Budget    |
| <b>TREASURER</b>                      |                                |         |         |         |             |         |           |
| 101-253-702-001                       | SALARIES & WAGES - FULL TIME   | 32,719  | 28,653  | 1,156   | 0           | 8,401   | 0         |
| 101-253-702-002                       | OVERTIME WAGES                 | 18      | 0       | 0       | 0           | 0       | 0         |
| 101-253-703-001                       | SALARIES & WAGES - PART TIME   | 0       | 0       | 0       | 0           | 0       | 0         |
| 101-253-709-001                       | SALARIES & WAGES - CLERICAL    | 0       | 0       | 6,561   | 3,745       | 0       | 8,401     |
| 101-253-710-001                       | SALARIES & WAGES               | 35,515  | 35,060  | 35,428  | 18,544      | 41,565  | 41,565    |
| 101-253-714-001                       | FRINGES-FICA                   | 5,731   | 5,939   | 3,697   | 1,857       | 3,822   | 3,822     |
| 101-253-714-003                       | FRINGES - MESC                 | 0       | 0       | 0       | 7,240       | 0       | 0         |
| 101-253-714-004                       | FRINGES-GROUP MEDICAL INS      | 19,500  | 17,438  | 6,500   | 3,850       | 6,600   | 7,750     |
| 101-253-714-006                       | FRINGES-EMPLOYEE ASSISTANCE    | 0       | 0       | 0       | 0           | 0       | 0         |
| 101-253-714-012                       | FRINGES-W/C INS PREMIUMS       | 198     | 167     | 101     | 4           | 31      | 102       |
| 101-253-714-017                       | FRINGES-PENSION CONTRI EXPENSE | 1,862   | 5,189   | 5,613   | 3,357       | 3,357   | 3,380     |
| 101-253-717-003                       | FRINGE - FICA ALLOCATION       | 0       | 0       | 0       | 0           | 0       | 0         |
| 101-253-717-008                       | PAYROLL - VACATION ALLOCATION  | 6,017   | 9,101   | 4,500   | 976         | 0       | 0         |
| 101-253-717-009                       | PAYROLL - HOLIDAY ALLOCATION   | 2,671   | 2,391   | 1,871   | 961         | 0       | 0         |
| 101-253-717-010                       | PAYROLL - PERS HOLIDAY ALLOC   | 540     | 960     | 400     | 464         | 0       | 0         |
| 101-253-717-011                       | PAYROLL - SICK ALLOCATION      | 1,352   | 3,170   | 250     | 265         | 0       | 0         |
| 101-253-717-012                       | PAYROLL - WORK INJURY          | 0       | 0       | 0       | 0           | 0       | 0         |
| 101-253-717-013                       | PAYROLL - FUNERAL ALLOCATION   | 70      | 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                | 438     | 93      | 469     | 472         | 200     | 500       |
| 101-253-733-001                       | COMPUTER EQUIPMENT & SUPPLIES  | 0       | 270     | 0       | 195         | 500     | 200       |
| 101-253-736-001                       | POSTAGE EXPENSE                | 2,503   | 2,715   | 2,787   | 1,383       | 3,000   | 3,000     |
| 101-253-740-001                       | OPERATING SUPPLIES             | 0       | 0       | 0       | 0           | 0       | 0         |
| 101-253-756-005                       | CAR ALLOWANCE/MILEAGE          | 89      | 64      | 154     | 65          | 100     | 100       |
| 101-253-801-001                       | PROFESSIONAL SERVICES          | 0       | 285     | 0       | 0           | 0       | 0         |
| 101-253-813-001                       | CONTRACTUAL SERVICES           | 11,499  | 7,497   | 6,967   | 101         | 7,500   | 7,500     |
| 101-253-820-001                       | TRAVEL, TRAINING & CONFERENCE  | 268     | 71      | 102     | 152         | 300     | 300       |
| 101-253-830-001                       | DUES & SUBSCRIPTIONS           | 183     | 235     | 205     | 100         | 200     | 200       |
| 101-253-850-001                       | COMMUNICATIONS                 | 1,663   | 1,068   | 4,012   | 618         | 3,800   | 3,000     |
| 101-253-900-001                       | PRINTING & PUBLISHING          | 0       | 0       | 0       | 0           | 0       | 0         |
| 101-253-930-001                       | MTNCE - OFFICE EQUIPMENT       | 95      | 0       | 0       | 55          | 0       | 0         |
| 101-253-956-008                       | MISCELLANEOUS                  | 0       | 0       | 0       | 5,744       | 50      | 5,744     |
| 101-253-956-015                       | BANK SERVICE FEES              | 0       | 0       | 0       | 0           | 0       | 0         |
| 101-253-965-004                       | CASH OVER/SHORT                | 44      | (2)     | 11      | 15          | 0       | 0         |
| 101-253-977-001                       | OFFICE EQUIPMENT CAPITAL OUTLA | 0       | 0       | 0       | 0           | 0       | 0         |
| TOTAL EXPENDITURES                    |                                | 122,975 | 120,364 | 80,784  | 50,163      | 79,426  | 85,564    |

**MANAGEMENT SERVICES**  
**(101-254)**

Management Services serves all departments within the City. This office's primary responsibilities are personnel services, which includes the City's group health insurance plan, Information Technology, and accounting. The City Treasurer/Director of Finance oversees the human resource department, although none of her time is charged here.

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

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

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

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

**SIGNIFICANT CHANGES:**

**FY 2015**

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

**FY 2016**

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

|   |                                |                |                |                |               |                |                |
|---|--------------------------------|----------------|----------------|----------------|---------------|----------------|----------------|
| CITY OF NILES                                   |                                |                |                |                |               |                |                |
| Budget Worksheet - GF (254-Management Services) |                                |                |                |                |               |                |                |
| FY2016  |                                |                |                |                |               |                |                |
|   |                                |                |                |                |               |                | 2015-16        |
|   |                                | 2011-12        | 2012-13        | 2013-14        | 10/14-03/15   | 2014-15        | 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>  |
| <b>MANAGEMENT SERVICES</b>                      |                                |                |                |                |               |                |                |
| 101-254-702-001                                 | SALARIES & WAGES - FULL TIME   | 18,968         | 18,594         | 31,143         | 19,471        | 21,660         | 23,740         |
| 101-254-702-002                                 | OVERTIME WAGES                 | 0              | 0              | 0              | 0             | 0              | 0              |
| 101-254-709-001                                 | SALARIES & WAGES - CLERICAL    | 20,143         | 20,957         | 21,745         | 12,673        | 24,759         | 24,759         |
| 101-254-710-001                                 | SALARIES & WAGES - ADMIN       | 20,984         | 16,077         | 16,450         | 7,687         | 37,487         | 38,567         |
| 101-254-714-001                                 | FRINGES-FICA                   | 3,656          | 3,102          | 5,297          | 3,231         | 6,769          | 7,011          |
| 101-254-714-003                                 | FRINGES - MESC                 | 0              | 0              | 0              | 0             | 0              | 0              |
| 101-254-714-004                                 | FRINGES-GROUP MEDICAL INS      | 14,733         | 11,138         | 11,700         | 6,930         | 18,500         | 21,650         |
| 101-254-714-006                                 | FRINGES-EMPLOYEE ASSISTANCE    | 0              | 0              | 0              | 0             | 0              | 0              |
| 101-254-714-012                                 | FRINGES-W/C INS PREMIUMS       | 230            | 163            | 124            | 18            | 50             | 181            |
| 101-254-714-017                                 | FRINGES-PENSION CONTRI EXPENSE | 5,913          | 5,996          | 4,753          | 4,472         | 4,472          | 5,629          |
| 101-254-717-003                                 | FRINGE - FICA ALLOCATION       | 3,920          | 1,514          | 348            | 0             | 0              | 0              |
| 101-254-717-008                                 | PAYROLL - VACATION ALLOCATION  | 6,472          | 5,436          | 6,046          | 2,233         | 0              | 0              |
| 101-254-717-009                                 | PAYROLL - HOLIDAY ALLOCATION   | 2,885          | 2,439          | 2,413          | 1,422         | 0              | 0              |
| 101-254-717-010                                 | PAYROLL - PERSONAL HOL ALLOC   | 962            | 797            | 820            | 638           | 0              | 0              |
| 101-254-717-011                                 | PAYROLL - SICK ALLOCATION      | 2,551          | 906            | 1,154          | 1,596         | 0              | 0              |
| 101-254-717-012                                 | PAYROLL - WORK INJURY          | 0              | 0              | 0              | 0             | 0              | 0              |
| 101-254-717-013                                 | PAYROLL - FUNERAL ALLOCATION   | 256            | 0              | 0              | 0             | 0              | 0              |
| 101-254-717-014                                 | PAYROLL - JURY DUTY ALLOCATION | 0              | 0              | 0              | 0             | 0              | 0              |
| 101-254-717-017                                 | PAYROLL - W/C ALLOCATION       | 0              | 0              | 0              | 0             | 0              | 0              |
| 101-254-720-001                                 | NON-WORK PAID                  | 0              | 11,800         | 0              | 0             | 0              | 0              |
| 101-254-727-001                                 | OFFICE SUPPLIES                | 3,450          | 4,925          | 5,223          | 1,015         | 4,500          | 2,500          |
| 101-254-733-001                                 | COMPUTER EQUIPMENT & SUPPLIES  | 2,286          | 10,325         | 56,596         | 8,414         | 35,000         | 53,000         |
| 101-254-736-001                                 | POSTAGE EXPENSE                | 7,976          | 8,557          | 8,485          | 3,861         | 8,000          | 8,000          |
| 101-254-740-001                                 | OPERATING SUPPLIES             | 14             | 0              | 0              | 0             | 0              | 0              |
| 101-254-756-005                                 | CAR ALLOWANCE/MILEAGE          | (3)            | 0              | 0              | 0             | 100            | 100            |
| 101-254-801-001                                 | PROFESSIONAL SERVICES          | 1,249          | 3,337          | 3,338          | 898           | 3,000          | 2,500          |
| 101-254-801-005                                 | AUDIT FEES                     | 18,137         | 13,083         | 16,150         | 8,097         | 12,025         | 12,400         |
| 101-254-801-007                                 | ARMORED CAR SERVICES           | 0              | 0              | 0              | 0             | 0              | 0              |
| 101-254-803-001                                 | CITY ADMINISTRATIVE EXPENSE    | 0              | 0              | 0              | 0             | 0              | 0              |
| 101-254-820-001                                 | TRAVEL, TRAINING & CONFERENCE  | 2,142          | 4,200          | 2,381          | 766           | 2,000          | 2,000          |
| 101-254-830-001                                 | DUES & SUBSCRIPTIONS           | 2,909          | 971            | 2,537          | 95            | 1,000          | 1,000          |
| 101-254-850-001                                 | COMMUNICATIONS                 | 6,104          | 4,210          | 11,972         | 2,641         | 10,000         | 6,000          |
| 101-254-851-001                                 | TELEPHONE EXPENSE              | 617            | 577            | 775            | 204           | 600            | 500            |
| 101-254-880-001                                 | COMMUNITY PROMOTIONS           | 0              | 0              | 0              | 0             | 0              | 0              |
| 101-254-900-001                                 | PRINTING & PUBLISHING          | 0              | 0              | 26             | 277           | 0              | 300            |
| 101-254-930-001                                 | MTNCE - OFFICE EQUIPMENT       | 9,919          | 10,435         | 10,835         | 5,022         | 11,000         | 11,000         |
| 101-254-930-002                                 | MTNCE - COMPUTER EQUIPMENT     | 0              | 0              | 825            | 0             | 1,000          | 1,000          |
| 101-254-956-008                                 | MISCELLANEOUS                  | 692            | 352            | 223            | 489           | 500            | 500            |
| 101-254-956-015                                 | BANK SERVICE FEES              | 72             | 72             | 56             | 48            | 200            | 100            |
| 101-254-977-001                                 | OFFICE EQUIPMENT CAPITAL OUTLA | 0              | 0              | 14,416         | 0             | 25,000         | 18,000         |
| <b>TOTAL EXPENDITURES</b>                       |                                | <b>157,237</b> | <b>159,963</b> | <b>235,831</b> | <b>92,198</b> | <b>227,622</b> | <b>240,437</b> |
|   |                                |                |                |                |               |                |                |

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

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2015

- Building maintenance reduced \$25,000.

FY 2016

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

|                                       |                                |               |               |               |               |               |               |
|---------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                         |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (265-Buildings) |                                |               |               |               |               |               |               |
| FY2016                                |                                |               |               |               |               |               |               |
|                                       |                                |               |               |               |               |               | 2015-16       |
|                                       |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>BUILDINGS</b>                      |                                |               |               |               |               |               |               |
| 101-265-702-001                       | SALARIES & WAGES - FULL TIME   | 0             | 3,022         | 4,114         | 3,242         | 4,500         | 5,000         |
| 101-265-702-002                       | OVERTIME WAGES                 | 0             | 535           | 74            | 84            | 0             | 0             |
| 101-265-702-008                       | CITY HALL & GROUNDS            | 16,107        | 14,220        | 5,038         | 2,217         | 5,000         | 5,000         |
| 101-265-714-001                       | FRINGES-FICA                   | 32            | 441           | 345           | 273           | 338           | 350           |
| 101-265-714-004                       | FRINGES-GROUP MEDICAL INS      | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-265-714-012                       | FRINGES-W/C INS PREMIUMS       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-265-714-017                       | FRINGES-PENSION CONTRI EXPENSE | 0             | 0             | 236           | 193           | 0             | 615           |
| 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 | 60            | 33            | 48            | 0             | 100           | 100           |
| 101-265-740-008                       | OPERATING SUPPLIES - CITY HALL | 1,749         | 6,167         | 3,001         | 973           | 3,000         | 3,000         |
| 101-265-740-009                       | OPERATING SUPPLIES - STREETS   | 1,404         | 925           | 558           | 577           | 1,000         | 1,200         |
| 101-265-784-004                       | VEHICLE MAINTENANCE            | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-265-801-001                       | PROFESSIONAL SERVICES          | 300           | 0             | 0             | 0             | 500           | 500           |
| 101-265-813-001                       | CONTRACTUAL SERVICES           | 36,009        | 13,962        | 10,682        | 4,546         | 22,000        | 21,000        |
| 101-265-815-002                       | TRASH DISPOSAL - FIRE & POLICE | 787           | 858           | 858           | 429           | 1,050         | 1,050         |
| 101-265-815-003                       | TRASH DISPOSAL - ALL OTHER BUI | 3,218         | 2,968         | 1,424         | 730           | 4,000         | 4,000         |
| 101-265-890-001                       | STREET FLAGS, POLES, & MISC    | 904           | 277           | 797           | 0             | 1,200         | 1,200         |
| 101-265-920-001                       | UTILITIES                      | 122           | 144           | 0             | 0             | 100           | 100           |
| 101-265-920-002                       | UTILITIES - CITY HALL & MUSEUM | 7,675         | 3,246         | 2,745         | 1,624         | 6,000         | 5,500         |
| 101-265-920-003                       | UTILITIES - TYLER R&D          | 525           | 336           | 3,764         | 0             | 500           | 0             |
| 101-265-920-004                       | UTILITIES - STREET DEPT BARN   | 7,627         | 4,149         | 2,450         | 951           | 8,000         | 8,000         |
| 101-265-920-005                       | ELECTRIC FOR CITY FACILITIES   | 247,548       | 252,219       | 254,354       | 113,738       | 250,000       | 283,044       |
| 101-265-930-004                       | OTHER EQUIPMENT MAINTENANCE    | 0             | 141           | 0             | 0             | 0             | 0             |
| 101-265-931-004                       | BUILDING REPAIRS - MUSEUM      | 288           | 0             | 0             | 0             | 0             | 0             |
| 101-265-931-005                       | BLDG REPAIRS - ST DEPT BARN    | 2,484         | 15,833        | 109,308       | 191           | 75,000        | 40,000        |
| 101-265-931-006                       | BUILDING REPAIRS - ALL BUILDIN | 5,305         | 359           | 8,370         | 1,128         | 1,500         | 5,000         |
| 101-265-931-007                       | BUILDING REPAIRS - CITY HALL   | 1,349         | 7,306         | 9,732         | 20,496        | 10,000        | 20,000        |
| 101-265-931-050                       | BLDG REPAIRS - C. HALL (ARRA)  | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-265-932-001                       | REPAIRS & MAINTENANCE          | 0             | 0             | 98,340        | 0             | 18,810        | 18,000        |
| 101-265-956-008                       | MISCELLANEOUS                  | 983           | 32,330        | 0             | 0             | 35,000        | 35,000        |
| 101-265-965-001                       | BLDG DEMO-OLD PUB SAFETY BLDG. | 0             | 0             | 187,700       | 0             | 0             | 0             |
| 101-265-975-001                       | BUILDING IMPROV - CAP OUTLAY   | 69,185        | 93,505        | 0             | 33,270        | 0             | 0             |
| 101-265-975-002                       | BUILDING - CITY ADMINISTRATION | 91,243        | 0             | 25            | 0             | 0             | 0             |
| TOTAL EXPENDITURES                    |                                | 494,904       | 452,976       | 703,963       | 184,662       | 447,598       | 457,659       |

**POLICE DEPARTMENT**  
**(101-300)**

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

The department's organizational structure consists of three (3) major divisions (functions) and personnel are assigned to one of the three divisions according to tasks or functions performed. The Administrative Division currently consists of the Chief of Police and Administrative Secretary, and is responsible for forecasting future direction, coordinating operational functions, personnel management, policy formulation, and budget preparation.

The Operation Division consists of uniform patrol, investigations, and Community Policing. The thirteen (13) officers in uniform patrol are divided into two (2) twelve-hour shifts responding to calls for service, traffic enforcement and providing preventive patrol. Uniform patrol also conduct criminal and accident investigation, quell disturbances, provide traffic control and enforcement, recover stolen or lost property, identify and apprehend criminals, perform K-9 searches and respond to all requests for emergency services. The two (2) investigative positions perform follow-up investigations, narcotics investigations, witness and suspect interviews, collect and secure evidence, coordinate major case investigations, conduct background investigations, serve subpoenas and criminal warrants, assist with arson and bomb investigations, and process prisoners and criminal cases with the court.

The Support Services Division performs all other functions of the department, which assist the other two (2) divisions in meeting their responsibilities. The Records Bureau consists of one (1) full time and two (2) part time clerks responsible for the safekeeping of all police department records and providing a readily available retrievable system of these records for citizens or other police personnel. The Communications Bureau has six (6) dispatchers assigned to three (3) shifts who are responsible for acting as receptionist at the front counter, receiving all 911 emergency calls, other non-emergency requests for service, dispatching police and fire units, monitoring the jail facility, and coordinating all emergency operations of police, fire, and medical services with other City departments and allied agencies. Support Services Division is also responsible for the maintenance and repair of all department equipment, fleet management and the police facilities.

**SIGNIFICANT CHANGES:**

**FY 2015**

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

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

## **FY 2016**

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

|                                    |                                |               |               |               |               |               |               |
|------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                      |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (300-Police) |                                |               |               |               |               |               |               |
| FY2016                             |                                |               |               |               |               |               |               |
|                                    |                                |               |               |               |               |               | 2015-16       |
|                                    |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>POLICE</b>                      |                                |               |               |               |               |               |               |
| 101-300-702-001                    | SALARIES & WAGES - FULL TIME   | 1,102,089     | 1,139,221     | 1,240,610     | 621,199       | 1,463,747     | 1,373,156     |
| 101-300-702-002                    | OVERTIME WAGES                 | 69,674        | 58,464        | 56,117        | 25,538        | 70,180        | 68,100        |
| 101-300-702-012                    | STREET DEPARTMENT LABOR ONLY   | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-300-703-001                    | SALARIES & WAGES - PART TIME   | 85,040        | 63,821        | 65,418        | 36,089        | 102,722       | 105,290       |
| 101-300-704-001                    | SALARIES-COURT & WITNESS FEES  | 4,773         | 2,377         | 4,182         | 2,201         | 6,000         | 6,000         |
| 101-300-705-001                    | SALARIES & WAGES - SCHOOL GUAR | 3,335         | 2,957         | 0             | 0             | 0             | 0             |
| 101-300-714-001                    | FRINGES-FICA                   | 50,868        | 50,228        | 51,999        | 25,253        | 51,775        | 50,369        |
| 101-300-714-003                    | FRINGES - MESC                 | 0             | 0             | 2,235         | 1,413         | 0             | 0             |
| 101-300-714-004                    | FRINGES-GROUP MEDICAL INS      | 315,249       | 287,958       | 320,000       | 198,000       | 351,162       | 395,185       |
| 101-300-714-006                    | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-300-714-012                    | FRINGES-W/C INS PREMIUMS       | 17,694        | 17,783        | 15,731        | 3,708         | 14,833        | 16,786        |
| 101-300-714-017                    | FRINGES-PENSION CONTRI EXPENSE | 213,497       | 253,394       | 253,573       | 241,555       | 241,555       | 267,284       |
| 101-300-717-003                    | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-300-717-008                    | PAYROLL - VACATION ALLOCATION  | 102,678       | 88,276        | 95,305        | 49,442        | 0             | 0             |
| 101-300-717-009                    | PAYROLL - HOLIDAY ALLOCATION   | 50,526        | 50,100        | 63,226        | 30,693        | 60,000        | 60,000        |
| 101-300-717-010                    | PAYROLL - PERSONAL HOL ALLOC   | 4,974         | 6,580         | 8,263         | 4,754         | 0             | 0             |
| 101-300-717-011                    | PAYROLL - SICK ALLOCATION      | 68,462        | 37,591        | 27,816        | 17,084        | 0             | 0             |
| 101-300-717-012                    | PAYROLL - INJURY PAY           | 3,355         | 2,936         | 671           | 0             | 0             | 0             |
| 101-300-717-013                    | PAYROLL - FUNERAL ALLOCATION   | 1,813         | 7,223         | 1,747         | 3,272         | 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                | 5,061         | 10,483        | 15,511        | 2,177         | 9,000         | 10,000        |
| 101-300-733-001                    | COMPUTER EQUIPMENT & SUPPLIES  | 5,414         | 6,978         | 11,255        | 6,374         | 10,000        | 15,000        |
| 101-300-736-001                    | POSTAGE EXPENSE                | 73            | 811           | 578           | 14            | 900           | 900           |
| 101-300-740-001                    | OPERATING SUPPLIES             | 32,158        | 37,566        | 35,819        | 9,989         | 28,000        | 38,000        |
| 101-300-740-008                    | OPERATING SUPPLIES - CITY HALL | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-300-740-021                    | OPERATING SUPPLIES - POLICE FO | 23,134        | 22,902        | 7,764         | 13,055        | 45,000        | 15,000        |
| 101-300-740-025                    | OPERATING SUPPLIES - CRIME PRE | 3,092         | 4,616         | 5,905         | 500           | 3,500         | 3,500         |
| 101-300-740-027                    | OPERATING SUPPLIES - CRO       | 0             | 204           | 0             | 0             | 0             | 0             |
| 101-300-740-032                    | OPERATING SUPPLIES - SPECIAL R | 0             | 29            | 2,825         | 0             | 1,500         | 1,500         |
| 101-300-740-040                    | OPER SUPP-VEH INSP (POLICE)    | 0             | 182           | 2,101         | 0             | 2,000         | 2,000         |
| 101-300-741-001                    | PURCHASE OF FOOD               | 5,862         | 3,748         | 3,621         | 1,355         | 5,000         | 5,000         |
| 101-300-744-001                    | UNIFORMS                       | 16,803        | 14,269        | 20,325        | 4,863         | 16,600        | 16,600        |
| 101-300-744-002                    | RESERVES UNIFORMS & EQUIPMENT  | 2,642         | 1,373         | 3,426         | 1,542         | 3,000         | 3,000         |
| 101-300-756-004                    | GASOLINE & OIL                 | 54,423        | 57,384        | 54,784        | 15,275        | 60,810        | 57,000        |
| 101-300-784-004                    | VEHICLE MAINTENANCE            | 38,113        | 38,328        | 34,673        | 22,938        | 30,000        | 30,000        |
| 101-300-784-007                    | VEHICLE DAMAGE/ACCIDENTS       | 502           | 0             | (4,027)       | 0             | 2,000         | 2,000         |
| 101-300-801-001                    | PROFESSIONAL SERVICES          | 3,675         | 5,857         | 6,836         | 2,835         | 6,000         | 6,000         |
| 101-300-813-001                    | CONTRACTUAL SERVICES           | 445           | 417           | 5,260         | 188           | 500           | 500           |
| 101-300-820-001                    | TRAVEL, TRAINING & CONFERENCE  | 14,535        | 27,364        | 38,395        | 6,060         | 26,000        | 26,000        |
| 101-300-820-003                    | STATE (302) TRAINING           | 3,206         | 4,205         | 4,000         | 2,480         | 4,000         | 4,000         |
| 101-300-830-001                    | DUES & SUBSCRIPTIONS           | 1,615         | 1,550         | 1,640         | 1,290         | 1,500         | 1,500         |
| 101-300-850-001                    | COMMUNICATIONS                 | 28,597        | 31,123        | 24,135        | 9,300         | 39,200        | 39,200        |
| 101-300-877-001                    | SUPPLEMENTAL RETIREMENT - CITY | 694           | 561           | 249           | 101           | 1,000         | 1,000         |
| 101-300-880-001                    | COMMUNITY PROMOTIONS           | 0             | 213           | 0             | 0             | 500           | 500           |
| 101-300-900-001                    | PRINTING & PUBLISHING          | 171           | 339           | 954           | 133           | 1,000         | 1,000         |
| 101-300-930-001                    | MAINTENANCE - OFFICE EQUIPMENT | 15,208        | 18,698        | 19,623        | 2,727         | 20,685        | 20,960        |
| 101-300-930-004                    | OTHER EQUIPMENT - MAINTENANCE  | 10,937        | 13,079        | 12,986        | 6,532         | 16,900        | 16,900        |



|                                    |                                |               |               |               |               |               |               |
|------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                      |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (300-Police) |                                |               |               |               |               |               |               |
| FY2016                             |                                |               |               |               |               |               |               |
|                                    |                                |               |               |               |               |               | 2015-16       |
|                                    |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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          | 225           | 453           | 1,236         | 0             | 500           | 500           |
| 101-300-940-001                    | RENTALS                        | 10,672        | 33,800        | 25,292        | 5,075         | 50,000        | 50,000        |
| 101-300-956-008                    | MISCELLANEOUS                  | 689           | 1,034         | 2,171         | 618           | 1,500         | 1,500         |
| 101-300-956-012                    | ATM EXPENSE CHARGES            | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-300-956-016                    | INFORMANT & BUY MONEY          | 1,935         | 2,048         | 60            | 700           | 2,000         | 2,000         |
| 101-300-974-001                    | LAND IMPROVEMENTS              | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-300-977-001                    | OFFICE EQUIPMENT CAPITAL OUTLA | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-300-978-001                    | OTHER EQUIPMENT CAPITAL OUTLAY | 13,270        | 0             | 0             | 0             | 0             | 0             |
| 101-300-979-001                    | VEHICLE CAPITAL OUTLAY         | 63,737        | 37,182        | 89,506        | 87,059        | 75,000        | 0             |
| TOTAL EXPENDITURES                 |                                | 2,450,915     | 2,445,705     | 2,633,796     | 1,463,381     | 2,825,569     | 2,713,230     |
|                                    |                                |               |               |               |               |               |               |

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

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

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

Department Staffing is currently made up of 3 shifts of 3 full time firefighters who work 24 hour days or 54 hour work weeks. This staff is supported by 16 On-call and 5 Part-time fire personnel who all participate in emergency response activities. In October of 2013 we initiated a part time firefighter program which has allowed us to return to previous levels by staffing a 4<sup>th</sup> firefighter 24-7 with part time/on call personnel. These members are all licensed for both fire and EMS service and scheduled in either 12 or 24 hour blocks. Due to federal legislation they are not allowed to work in excess of 29 hours a week.

Fire Crews responded to a total of 1273 emergency responses in 2014. On average dwelling fires number 35 to 45 per year with 20 to 25 being considered major loss fires. Industrial/Commercial fires are rare and can range from alarms, water flow activations, machinery rescues, chemical releases, equipment malfunctions and in some cases working fires. Investigations, cooking fires, vehicle fires, brush fires, chimney fires and public assist calls make up the balance of responses. In addition to fire responses the department invests thousands of man hours each year in training to respond to a wide range of incidents including vehicle extrication, river, hi-angle (rope), and confined space rescue. A hazardous materials team is also operated as well as other specialized services including trench and collapse rescue. The department continues to respond to all Priority 1 EMS calls in the City. Most department personnel and all duty firefighters have attained at least EMT-B Licensure with 4 of our full time members at the Advanced and Paramedic Level. Firefighters respond simultaneously with SMCAS to an average of 800 calls for service annually.

**SIGNIFICANT CHANGES:**

FY 2015

- Programmed 24-7 Part-time firefighter program

FY 2016

- None

|                                  |                                |               |               |               |               |               |               |
|----------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                    |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (335-Fire) |                                |               |               |               |               |               |               |
| FY2016                           |                                |               |               |               |               |               |               |
|                                  |                                |               |               |               |               |               | 2015-16       |
|                                  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FIRE</b>                      |                                |               |               |               |               |               |               |
| 101-335-702-001                  | SALARIES & WAGES - FULL TIME   | 502,573       | 455,363       | 480,903       | 230,793       | 565,948       | 566,973       |
| 101-335-702-002                  | OVERTIME WAGES                 | 33,826        | 22,634        | 47,960        | 15,681        | 35,000        | 35,000        |
| 101-335-703-001                  | SALARIES & WAGES - PART TIME   | 11,880        | 14,118        | 56,083        | 48,117        | 102,076       | 100,076       |
| 101-335-703-002                  | SALARIES & WAGES - BLDG INSPEC | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-335-714-001                  | FRINGES-FICA                   | 11,293        | 9,099         | 16,195        | 8,079         | 17,000        | 18,000        |
| 101-335-714-003                  | FRINGES - MESC                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-335-714-004                  | FRINGES-GROUP MEDICAL INS      | 154,916       | 123,750       | 130,000       | 77,000        | 132,000       | 154,350       |
| 101-335-714-006                  | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-335-714-012                  | FRINGES-W/C INS PREMIUMS       | 17,111        | 17,319        | 15,388        | 3,614         | 14,456        | 16,429        |
| 101-335-714-017                  | FRINGES-PENSION CONTRI EXPENSE | 135,780       | 154,948       | 142,386       | 139,368       | 139,368       | 155,939       |
| 101-335-717-003                  | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-335-717-008                  | PAYROLL - VACATION ALLOCATION  | 86,427        | 51,761        | 59,638        | 25,342        | 0             | 0             |
| 101-335-717-009                  | PAYROLL - HOLIDAY ALLOCATION   | 28,640        | 24,577        | 24,470        | 15,836        | 0             | 0             |
| 101-335-717-010                  | PAYROLL - PERSONAL HOL ALLOC   | 2,728         | 3,386         | 1,973         | 2,311         | 0             | 0             |
| 101-335-717-011                  | PAYROLL - SICK ALLOCATION      | 44,631        | 15,942        | 28,673        | 9,481         | 0             | 0             |
| 101-335-717-012                  | PAYROLL - INJURY PAY           | 686           | 65            | 6,978         | 347           | 0             | 0             |
| 101-335-717-013                  | PAYROLL - FUNERAL ALLOCATION   | 929           | 202           | 495           | 1,826         | 0             | 0             |
| 101-335-717-014                  | PAYROLL - JURY DUTY ALLOCATION | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-335-717-017                  | PAYROLL - W/C ALLOCATION       | 0             | 0             | 0             | 0             | 2,500         | 0             |
| 101-335-720-001                  | NON-WORK PAID                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-335-727-001                  | OFFICE SUPPLIES                | 349           | 2,824         | 1,860         | 118           | 3,000         | 3,000         |
| 101-335-733-001                  | COMPUTER EQUIPMENT & SUPPLIES  | 110           | 2,276         | 4,439         | 1,571         | 7,500         | 5,000         |
| 101-335-736-001                  | POSTAGE EXPENSE                | 6             | 0             | 0             | 0             | 0             | 0             |
| 101-335-740-001                  | OPERATING SUPPLIES             | 10,673        | 10,291        | 11,824        | 3,433         | 10,000        | 10,000        |
| 101-335-740-004                  | OPERATING SUPPLIES - CUSTODIAN | 2,266         | 1,525         | 1,348         | 565           | 2,000         | 2,000         |
| 101-335-741-001                  | PURCHASE OF FOOD               | 6,631         | 5,332         | 5,402         | 4,315         | 5,500         | 5,500         |
| 101-335-744-001                  | UNIFORMS                       | 1,617         | 3,487         | 2,788         | 2,962         | 3,500         | 3,500         |
| 101-335-744-003                  | SAFETY EQUIPMENT               | 17,939        | 20,556        | 19,145        | 6,298         | 25,000        | 20,000        |
| 101-335-744-050                  | SAFETY EQUIPMENT - DHS         | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-335-756-004                  | GASOLINE & OIL                 | 12,783        | 14,110        | 15,380        | 4,071         | 12,000        | 12,000        |
| 101-335-784-004                  | VEHICLE MAINTENANCE            | 12,408        | 22,544        | 19,931        | 8,386         | 16,000        | 19,000        |
| 101-335-801-001                  | PROFESSIONAL SERVICES          | 2,816         | 2,783         | 4,164         | 823           | 6,000         | 5,000         |
| 101-335-802-001                  | UNKNOWN ACCOUNT                | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-335-820-001                  | TRAVEL, TRAINING & CONFERENCE  | 4,841         | 3,371         | 7,831         | 1,423         | 5,000         | 5,000         |
| 101-335-820-002                  | TVL, TRAIN & CONF-INSPECTORS   | 795           | 0             | 1,443         | 782           | 1,500         | 1,500         |
| 101-335-830-001                  | DUES & SUBSCRIPTIONS           | 0             | 501           | 170           | 723           | 1,900         | 1,000         |
| 101-335-850-001                  | COMMUNICATIONS                 | 11,134        | 14,141        | 16,183        | 3,615         | 12,000        | 12,000        |
| 101-335-877-001                  | SUPPLEMENTAL RETIREMENT - CITY | 917           | 741           | 634           | 317           | 1,100         | 700           |
| 101-335-880-001                  | COMMUNITY PROMOTIONS           | (357)         | 3,330         | 4,082         | (1,278)       | 2,000         | 1,500         |
| 101-335-900-001                  | PRINTING & PUBLISHING          | 238           | 179           | 100           | 40            | 500           | 200           |
| 101-335-920-001                  | UTILITIES                      | 6,717         | 7,449         | 9,209         | 5,798         | 8,000         | 8,000         |
| 101-335-930-004                  | OTHER EQUIPMENT - MAINTENANCE  | 5,579         | 5,731         | 4,224         | 2,991         | 5,000         | 5,000         |
| 101-335-931-003                  | BUILDING REPAIRS - FIRE STATIO | 0             | 0             | 505           | 0             | 0             | 0             |
| 101-335-932-001                  | REPAIRS & MAINTENANCE          | 3,000         | 2,671         | 9,369         | 982           | 10,000        | 5,000         |
| 101-335-956-008                  | MISCELLANEOUS                  | 0             | 0             | 0             | 110           | 300           | 300           |
| 101-335-958-001                  | GRANT EXP-FIREFIGHTERS (FED)   | 0             | 309,512       | 931,272       | 0             | 0             | 0             |
| 101-335-978-001                  | OTHER EQUIPMENT CAPITAL OUTLAY | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-335-979-001                  | VEHICLE CAPITAL OUTLAY         | 0             | 0             | 0             | 0             | 0             | 0             |

|                                  |                          |               |               |               |               |               |               |
|----------------------------------|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                    |                          |               |               |               |               |               |               |
| Budget Worksheet - GF (335-Fire) |                          |               |               |               |               |               |               |
| FY2016                           |                          |               |               |               |               |               |               |
|                                  |                          |               |               |               |               |               | 2015-16       |
|                                  |                          | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| 101-335-990-001                  | DEBT SERVICE - PRINCIPAL | 0             | 0             | 0             | 0             | 20,000        | 16,784        |
| 101-335-990-002                  | DEBT SERVICE - INTEREST  | 3,201         | 2,610         | 1,247         | 0             | 0             | 438           |
| 101-335-999-001                  | TRANSFERS OUT            | 0             | 0             | 0             | 0             | 0             | 0             |
| TOTAL EXPENDITURES               |                          | 1,135,083     | 1,329,128     | 2,083,692     | 625,840       | 1,166,148     | 1,189,189     |
|                                  |                          |               |               |               |               |               |               |

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

The Emergency Operations Center is maintained in the conference/training room of the police department. Its purpose is to function as a central communication location in the case of a citywide emergency. Select City Staff would be called there to help with coordination of our response. We maintain additional phone lines at the EOC that can be utilized during a disaster.

Additionally the City's early warning siren system is funded from this line. The last of the 3 warning sirens was overhauled in FY13-14 hopefully extending their life at least a decade. These sirens are controlled through radio technology that is closing in on replacement. Emergency Maintenance for this system is also provided.

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

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

|  |                               |               |               |               |               |               |               |
|--|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                    |                               |               |               |               |               |               |               |
| Budget Worksheet - GF (426-Emergency Operations) |                               |               |               |               |               |               |               |
| FY2016   |                               |               |               |               |               |               |               |
|  |                               |               |               |               |               |               | 2015-16       |
|  |                               | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>EMERGENCY OPS CENTER</b>                      |                               |               |               |               |               |               |               |
| 101-426-702-002                                  | OVERTIME WAGES                | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-426-740-001                                  | OPERATING SUPPLIES            | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-426-850-001                                  | COMMUNICATIONS                | 2,492         | 1,202         | 467           | 117           | 2,000         | 2,000         |
| 101-426-930-004                                  | OTHER EQUIPMENT - MAINTENANCE | 853           | 0             | 0             | 0             | 0             | 0             |
| 101-426-930-007                                  | MTNCE - OTHER EQUIPMENT       | 3,279         | 2,667         | 2,289         | 0             | 3,500         | 3,500         |
| 101-426-978-001                                  | EQUIPMENT CAPITAL OUTLAY      | 0             | 0             | 0             | 0             | 0             | 0             |
| TOTAL EXPENDITURES                               |                               | 6,624         | 3,869         | 2,756         | 117           | 5,500         | 5,500         |
|  |                               |               |               |               |               |               |               |

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

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

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



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

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

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2016

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

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                  |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (440-Streets & Highways) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>STREETS &amp; HIGHWAYS</b>                  |                                |               |               |               |               |               |               |
| 101-440-702-001                                | SALARIES & WAGES - FULL TIME   | 136,090       | 123,129       | 129,761       | 61,051        | 152,736       | 156,696       |
| 101-440-702-002                                | OVERTIME WAGES                 | 0             | 0             | 169           | 0             | 0             | 0             |
| 101-440-702-004                                | SALARIES/WAGES SEWER REPAIR    | 3,279         | 2,833         | 2,454         | 1,095         | 10,991        | 11,199        |
| 101-440-702-005                                | SALARIES/WAGES SEWER CLEANING  | 0             | 5,462         | 4,795         | 0             | 2,000         | 200           |
| 101-440-702-006                                | STREET DEPT. - NOT ACT 51      | 3,050         | 3,512         | 3,631         | 3,191         | 5,000         | 6,200         |
| 101-440-702-007                                | MOTOR POOL                     | 60,489        | 59,873        | 65,252        | 38,057        | 111,000       | 100,000       |
| 101-440-702-010                                | SALARIES & WAGES - SIDEWALKS   | 3,865         | 5,129         | 7,304         | 3,733         | 6,500         | 6,500         |
| 101-440-702-011                                | SALARIES & WAGES - PARKING LOT | 2,211         | 3,997         | 6,326         | 2,525         | 6,000         | 6,200         |
| 101-440-702-016                                | SALARIES & WAGES - SAFETY MTGS | 2,254         | 1,674         | 794           | 785           | 2,000         | 1,000         |
| 101-440-702-017                                | SALARIES & WAGES - CHIPPING    | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-702-018                                | SALARIES - STORM/FLOOD CLEANUP | 0             | 0             | 35            | 0             | 0             | 0             |
| 101-440-702-249                                | SALARIES/WAGES-VEH MAINT BLDG. | 0             | 142           | 514           | 0             | 0             | 0             |
| 101-440-702-300                                | SALARIES/WAGES - VEH MAINT PD  | 978           | 6,671         | 6,993         | 1,440         | 0             | 0             |
| 101-440-702-335                                | SALARIES/WAGES - VEH MAINT FD  | 168           | 2,429         | 1,411         | 612           | 0             | 0             |
| 101-440-702-500                                | SALARIES/WAGES-VEH MAINT UTIL  | 0             | 768           | 152           | 657           | 0             | 0             |
| 101-440-702-584                                | SALARIES/WAGES-VEH MAINT GOLF  | 0             | 381           | 355           | 96            | 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                   | 9,888         | 11,369        | 11,775        | 5,671         | 12,000        | 11,000        |
| 101-440-714-003                                | FRINGES - MESC                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-714-004                                | FRINGES-GROUP MED INS (STREET) | 44,417        | 29,250        | 39,000        | 23,100        | 39,600        | 46,305        |
| 101-440-714-006                                | FRINGES- FICA STREETS          | 42,922        | 38,755        | 44,137        | 22,346        | 34,725        | 34,725        |
| 101-440-714-007                                | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-714-012                                | FRINGES-W/C INS PREMIUMS       | 1,044         | 1,081         | 935           | 200           | 801           | 868           |
| 101-440-714-017                                | FRINGES-PENSION CONTRI EXPENSE | 9,796         | 11,604        | 7,470         | 7,124         | 7,124         | 7,498         |
| 101-440-715-004                                | FRINGES-GROUP MED INS STREET   | 106,166       | 111,333       | 114,000       | 69,300        | 145,200       | 169,785       |
| 101-440-715-006                                | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-715-012                                | FRINGES- W/C INS PREMIUMS      | 17,084        | 17,718        | 15,544        | 3,601         | 15,105        | 17,095        |
| 101-440-715-017                                | FRINGES-PENSION (STREET)       | 28,529        | 31,754        | 30,733        | 30,513        | 30,513        | 35,969        |
| 101-440-717-003                                | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-717-008                                | PAYROLL - VACATION ALLOCATION  | 50,227        | 43,032        | 43,589        | 23,139        | 0             | 0             |
| 101-440-717-009                                | PAYROLL - HOLIDAY ALLOCATION   | 25,626        | 25,663        | 25,671        | 15,585        | 0             | 0             |
| 101-440-717-010                                | PAYROLL - PERSONAL HOL ALLOC   | 1,464         | 1,105         | 406           | 4,055         | 0             | 0             |
| 101-440-717-011                                | PAYROLL - SICK ALLOCATION      | 37,227        | 31,154        | 14,305        | 8,763         | 0             | 0             |
| 101-440-717-012                                | PAYROLL - INJURY PAY           | 143           | 0             | 4,138         | 407           | 0             | 0             |
| 101-440-717-013                                | PAYROLL - FUNERAL ALLOCATION   | 2,208         | 1,092         | 2,001         | 744           | 0             | 0             |
| 101-440-717-014                                | PAYROLL - JURY DUTY ALLOCATION | 175           | 152           | 0             | 74            | 0             | 0             |
| 101-440-717-017                                | PAYROLL - W/C ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-717-033                                | FRINGE - STREETS NOT ACT 51    | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-720-001                                | NON-WORK PAID                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-720-002                                | NON-WORK PAID - STREET         | 0             | 0             | 0             | 0             | 73,263        | 79,313        |
| 101-440-727-001                                | OFFICE SUPPLIES                | 567           | 863           | 405           | 2,633         | 600           | 2,000         |
| 101-440-727-002                                | OFFICE SUPPLIES - MOTOR POOL   | 91            | 187           | 243           | 84            | 300           | 300           |
| 101-440-733-001                                | COMPUTER EQUIPMENT & SUPPLIES  | 1,975         | 684           | 853           | 496           | 2,600         | 2,500         |
| 101-440-740-001                                | OPERATING SUPPLIES             | 5,865         | 10,629        | 33,089        | 8,324         | 5,000         | 25,000        |
| 101-440-740-003                                | OPERATING SUPPLIES - STORM SEW | 0             | 0             | 76            | 0             | 0             | 0             |
| 101-440-740-005                                | OPERATING SUPPLIES - SAFETY EQ | 1,947         | 2,295         | 4,032         | 2,404         | 2,000         | 3,000         |
| 101-440-740-006                                | OPERATING SUPPLIES - STREETS N | 66,176        | 72,148        | 94,594        | 49,785        | 75,000        | 100,000       |
| 101-440-740-007                                | OPERATING SUPPLIES - MOTOR POO | 7,255         | 8,627         | 12,065        | 1,404         | 6,000         | 6,000         |
| 101-440-740-008                                | OPERATING SUPPLIES - CITY HALL | 0             | 7             | 0             | 0             | 0             | 0             |
| 101-440-756-004                                | GASOLINE & OIL                 | 51,903        | 58,967        | 82,775        | 34,606        | 70,000        | 68,000        |
| 101-440-756-005                                | CAR ALLOWANCE/MILEAGE          | 0             | 0             | 0             | 0             | 0             | 0             |

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                  |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (440-Streets & Highways) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| 101-440-784-004                                | VEHICLE MAINTENANCE            | 68,852        | 58,745        | 88,564        | 39,345        | 63,000        | 90,000        |
| 101-440-784-249                                | VEHICLE MAINTENANCE - BLDG.    | 0             | 526           | 292           | 16            | 0             | 1,000         |
| 101-440-784-300                                | VEHICLE MAINTENANCE - POLICE   | 8,229         | 20,078        | 16,212        | 3,960         | 30,000        | 20,000        |
| 101-440-784-335                                | VEHICLE MAINTENANCE - FIRE     | 1,561         | 5,764         | 4,812         | 1,254         | 10,000        | 7,000         |
| 101-440-784-500                                | VEHICLE MAINTENANCE - UTILITY  | 0             | 1,983         | 2,261         | 418           | 1,000         | 1,000         |
| 101-440-801-001                                | PROFESSIONAL SERVICES          | 15,116        | 13,185        | 4,796         | 2,439         | 15,000        | 12,000        |
| 101-440-813-001                                | CONTRACTUAL SERVICES           | 0             | 488           | 615           | 0             | 1,000         | 1,000         |
| 101-440-813-018                                | CONTR SERV-STORM/FLOOD CLEANUP | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-815-001                                | TRASH DISPOSAL                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-820-001                                | TRAVEL, TRAINING & CONFERENCE  | 538           | 2,227         | 101           | 960           | 1,000         | 1,000         |
| 101-440-830-001                                | DUES & SUBSCRIPTIONS           | 807           | 1,182         | 1,229         | 280           | 1,000         | 1,000         |
| 101-440-850-001                                | COMMUNICATIONS                 | 3,589         | 2,130         | 8,466         | 1,401         | 4,000         | 4,000         |
| 101-440-850-002                                | COMMUNICATIONS - MOTOR POOL    | 2,946         | 3,033         | 3,729         | 1,755         | 4,000         | 4,000         |
| 101-440-850-003                                | COMMUNICATIONS - STORM SEWERS  | 147           | 159           | 263           | 225           | 200           | 400           |
| 101-440-900-001                                | PRINTING & PUBLISHING          | 1,285         | 215           | 268           | 34            | 700           | 700           |
| 101-440-932-001                                | REPAIRS & MAINTENANCE          | 0             | 0             | 0             | 0             | 100           | 100           |
| 101-440-932-003                                | REPAIRS & MTNCE - STORM SEWERS | 688           | 62            | 1,518         | 207           | 500           | 500           |
| 101-440-932-008                                | REPAIRS & MTNCE - BRIDGES      | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-932-009                                | REPAIRS & MTNCE - STREET       | 541           | 0             | 1,158         | 0             | 500           | 500           |
| 101-440-932-010                                | REPAIRS & MTNCE - SIDEWALKS    | 735           | 208           | 2,871         | 719           | 1,000         | 1,000         |
| 101-440-932-011                                | REPAIRS & MTNCE - PARKING LOTS | 34            | 0             | 2,210         | 0             | 1,000         | 1,000         |
| 101-440-932-013                                | REPAIRS & MTNCE - ENGINEERING  | 331           | 364           | 398           | 219           | 350           | 400           |
| 101-440-932-014                                | REPAIRS & MTNCE - ALLEYS       | 0             | 0             | 0             | 0             | 300           | 300           |
| 101-440-932-018                                | REPAIRS & MTNCE - STORM/FLOOD  | 0             | 0             | 268           | 0             | 0             | 0             |
| 101-440-940-001                                | RENTALS                        | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-956-008                                | MISCELLANEOUS                  | 3,076         | 3,001         | 6,624         | 3,728         | 5,000         | 6,500         |
| 101-440-956-019                                | MISC. SELF BALANCING EXPENSES  | (24,639)      | (17,230)      | 20,971        | 709           | 0             | 0             |
| 101-440-956-022                                | SELF BALANCING LABOR           | 25,589        | 24,687        | 27,548        | 2,980         | 0             | 0             |
| 101-440-958-020                                | GRANT EXPENDITURES-TMDL (FED)  | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-977-001                                | OFFICE EQUIPMENT CAPITAL OUTLA | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-978-001                                | OTHER EQUIPMENT CAPITAL OUTLAY | 34            | 0             | 0             | 0             | 0             | 0             |
| 101-440-979-001                                | VEHICLE CAPITAL OUTLAY         | 0             | 0             | 0             | 0             | 100,000       | 75,000        |
| 101-440-990-001                                | DEBT SERVICE                   | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-440-999-001                                | TRANSFERS OUT                  | 40,000        | 30,000        | 30,000        | 0             | 30,000        | 30,000        |
| TOTAL EXPENDITURES                             |                                | 874,538       | 876,276       | 1,036,956     | 488,249       | 1,085,708     | 1,155,753     |

**SANITATION**  
**(101-520)**

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                          |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (520-Sanitation) |                                |               |               |               |               |               |               |
| FY2016                                 |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>SANITATION</b>                      |                                |               |               |               |               |               |               |
| 101-520-702-001                        | SALARIES & WAGES - FULL TIME   | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-520-702-002                        | OVERTIME WAGES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-520-702-003                        | SALARIES & WAGES - LEAF PICK-U | 30,570        | 27,882        | 36,620        | 31,287        | 35,000        | 35,000        |
| 101-520-702-017                        | SALARIES & WAGES - CHIPPING    | 18,323        | 14,773        | 19,527        | 2,626         | 24,000        | 24,000        |
| 101-520-702-018                        | SALARIES & WAGES-STORM CLEANUP | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-520-714-001                        | FRINGE BENEFITS                | 127           | 413           | 502           | 338           | 0             | 500           |
| 101-520-717-003                        | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-520-784-004                        | VEHICLE MAINTENANCE            | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-520-813-001                        | CONTRACTURAL SERVICES          | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-520-813-018                        | CONTRACTURAL SER-STORM CLEANUP | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-520-815-001                        | TRASH DISPOSAL                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-520-900-001                        | PRINTING & PUBLISHING          | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-520-932-001                        | REPAIRS & MAINTENANCE          | 0             | 0             | 0             | 0             | 0             | 0             |
| TOTAL EXPENDITURES                     |                                | 49,020        | 43,068        | 56,649        | 34,251        | 59,000        | 59,500        |

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

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

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

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

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2015

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

FY 2016

- None

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                  |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (690-Parks & Recreation) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 15-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> |
| <b>PARKS &amp; RECREATION</b>                  |                                |               |               |               |               |               |               |
| 101-690-702-002                                | OVERTIME WAGES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-690-702-012                                | STREET DEPARTMENT LABOR ONLY   | 3,422         | 1,885         | 314           | 0             | 2,500         | 2,000         |
| 101-690-703-001                                | SALARIES & WAGES - PART TIME   | 19,974        | 19,432        | 10,442        | 2,156         | 10,063        | 12,160        |
| 101-690-703-050                                | SALARIES & WAGES - PT TYLER    | 0             | 0             | 0             | 0             | 10,000        | 5,000         |
| 101-690-714-001                                | FRINGES-FICA                   | 1,523         | 1,529         | 794           | 165           | 624           | 800           |
| 101-690-714-003                                | FRINGES - MESC                 | 0             | 3,978         | 4,520         | 3,870         | 4,200         | 4,500         |
| 101-690-714-012                                | FRINGES-W/C INS PREMIUMS       | 358           | 295           | 271           | 64            | 255           | 290           |
| 101-690-717-003                                | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-690-727-001                                | OFFICE SUPPLIES                | 35            | 0             | 0             | 0             | 0             | 0             |
| 101-690-740-001                                | OPERATING SUPPLIES             | 10,788        | 11,270        | 15,529        | 3,047         | 12,000        | 12,000        |
| 101-690-740-010                                | OPERATING SUPPLIES - OTHER     | 0             | 0             | 26            | 0             | 0             | 0             |
| 101-690-740-050                                | OPERATING SUPPLIES - TYLER     | 0             | 0             | 0             | 15            | 9,500         | 7,500         |
| 101-690-756-004                                | GASOLINE & OIL                 | 843           | 739           | 808           | 71            | 600           | 600           |
| 101-690-784-004                                | VEHICLE MAINTENANCE            | 74            | 234           | 0             | 0             | 500           | 500           |
| 101-690-801-001                                | PROFESSIONAL SERVICES          | 300           | 510           | 0             | 0             | 100           | 0             |
| 101-690-813-001                                | CONTRACTUAL SERVICES           | 53,544        | 46,615        | 50,640        | 18,116        | 52,000        | 52,000        |
| 101-690-813-002                                | PROPERTY MAINTENANCE - WORK AS | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-690-813-050                                | CONTRACTUAL SERVICES - TYLER   | 0             | 0             | 0             | 0             | 10,000        | 7,500         |
| 101-690-814-002                                | BASEBALL UMPIRES               | 3,000         | 3,000         | 3,000         | 0             | 2,500         | 2,500         |
| 101-690-815-001                                | TRASH DISPOSAL                 | 5,190         | 4,896         | 5,562         | 2,083         | 5,200         | 5,300         |
| 101-690-815-050                                | TRASH DISPOSAL - TYLER         | 0             | 0             | 0             | 0             | 500           | 500           |
| 101-690-820-001                                | TRAVEL, TRAINING & CONFERENCE  | 214           | 15            | 0             | 0             | 0             | 0             |
| 101-690-830-001                                | DUES & SUBSCRIPTIONS           | 0             | 327           | 0             | 0             | 0             | 0             |
| 101-690-850-001                                | COMMUNICATIONS                 | 1,109         | 1,157         | 999           | 508           | 1,200         | 1,200         |
| 101-690-880-001                                | COMMUNITY PROMOTIONS           | 1,704         | 563           | 2,680         | 335           | 3,300         | 3,000         |
| 101-690-880-002                                | COMMUNITY PROMOTIONS - GRANTS  | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-690-880-003                                | PARK PROGRAMS                  | 160           | 80            | 9,000         | 0             | 9,000         | 9,000         |
| 101-690-900-001                                | PRINTING & PUBLISHING          | 659           | 140           | 586           | 0             | 500           | 500           |
| 101-690-920-001                                | UTILITIES                      | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-690-931-001                                | BUILDING REPAIRS               | 332           | 232           | 0             | 0             | 2,500         | 2,000         |
| 101-690-932-001                                | REPAIRS & MAINTENANCE          | 2,879         | 1,106         | 8,741         | 89            | 7,000         | 7,000         |
| 101-690-932-019                                | REPAIRS & MTNCE - VETERANS MEM | 0             | 0             | 0             | 0             | 300           | 300           |
| 101-690-932-050                                | REPAIRS & MAINTENANCE - TYLER  | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-690-956-008                                | MISCELLANEOUS                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-690-956-019                                | MISC. SELF BALANCING EXPENSES  | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-690-978-001                                | OTHER EQUIPMENT CAPITAL OUTLAY | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-690-999-001                                | TRANSFERS OUT                  | 3,000         | 3,000         | 3,000         | 0             | 3,000         | 3,000         |
| TOTAL EXPENDITURES                             |                                | 109,108       | 101,003       | 116,912       | 30,519        | 147,342       | 139,150       |
|  |                                |               |               |               |               |               |               |

**NILES HISTORY CENTER**  
**(101-746)**

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

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

The mission of the Chapin Mansion is to interpret the mansion in an entertaining and informative manner that is comprehensible to all members of the public by giving insight into the architecture, Chapin family history and the social history of Niles from 1880 through 1910. Tours of the mansion are currently conducted two days a week. Activities and programs appropriate for the mission of the mansion are held throughout the year. Trained docents conduct the mansion tours and other volunteers assist staff with programs and activities.

The Chapin Mansion is currently in a state of restoration. As the restoration work progresses more tours, activities and programs will be conducted.

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None



|                                    |                                |               |               |               |               |               |               |
|------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                      |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (746-Museum) |                                |               |               |               |               |               |               |
| FY2016                             |                                |               |               |               |               |               |               |
|                                    |                                |               |               |               |               |               | 2015-16       |
|                                    |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>MUSEUM</b>                      |                                |               |               |               |               |               |               |
| 101-746-702-001                    | SALARIES & WAGES - FULL TIME   | 31,864        | 31,023        | 33,681        | 15,773        | 38,328        | 41,276        |
| 101-746-702-002                    | OVERTIME WAGES                 | 23            | 0             | 0             | 0             | 0             | 0             |
| 101-746-703-001                    | SALARIES & WAGES - PART TIME   | 22,211        | 24,664        | 27,648        | 14,678        | 28,004        | 28,498        |
| 101-746-714-001                    | FRINGES-FICA                   | 4,290         | 4,479         | 4,948         | 2,538         | 5,074         | 5,338         |
| 101-746-714-004                    | FRINGES-GROUP MEDICAL INS      | 13,000        | 12,375        | 13,000        | 7,700         | 13,200        | 15,435        |
| 101-746-714-006                    | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 35            | 35            |
| 101-746-714-012                    | FRINGES-W/C INS PREMIUMS       | 87            | 91            | 86            | 20            | 80            | 92            |
| 101-746-714-017                    | FRINGES-PENSION CONTRI EXPENSE | 1,876         | 2,356         | 2,554         | 2,407         | 2,407         | 2,561         |
| 101-746-717-003                    | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-746-717-008                    | PAYROLL - VACATION ALLOCATION  | 2,496         | 2,756         | 2,785         | 2,064         | 0             | 0             |
| 101-746-717-009                    | PAYROLL - HOLIDAY ALLOCATION   | 1,214         | 1,214         | 1,312         | 442           | 0             | 0             |
| 101-746-717-010                    | PAYROLL - PERSONAL HOL ALLOC   | 405           | 270           | 590           | 147           | 0             | 0             |
| 101-746-717-011                    | PAYROLL - SICK ALLOCATION      | 135           | 270           | 0             | 0             | 0             | 0             |
| 101-746-717-012                    | PAYROLL - WORK INJURY          | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-746-717-013                    | PAYROLL - FUNERAL ALLOCATION   | 0             | 0             | 0             | 737           | 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                | 1,078         | 530           | 716           | 182           | 1,000         | 1,000         |
| 101-746-733-001                    | COMPUTER EQUIP & SUPPLIES      | 250           | 781           | 200           | 80            | 990           | 990           |
| 101-746-740-001                    | OPERATING SUPPLIES             | 1,477         | 2,477         | 3,902         | 941           | 2,000         | 2,000         |
| 101-746-740-011                    | OPERATING SUPPLIES - EXHIBITS  | 1,336         | 504           | 488           | 137           | 350           | 350           |
| 101-746-740-012                    | OPERATING SUPPLIES - MUSEUM GI | 907           | 1,665         | 12            | 9             | 400           | 400           |
| 101-746-740-013                    | OPERATING SUPPLIES - EDUCATION | 0             | 40            | 541           | 0             | 200           | 200           |
| 101-746-801-001                    | PROFESSIONAL SERVICES          | 6,150         | 3,091         | 3,999         | 999           | 2,200         | 3,200         |
| 101-746-801-010                    | PROF SERVICES - ARCHEOLOGY     | 2,208         | 2,000         | 3,223         | 1,500         | 2,000         | 2,000         |
| 101-746-813-001                    | CONTRACTUAL SERVICES           | 0             | 15,144        | 20,748        | 9,046         | 20,000        | 17,065        |
| 101-746-820-001                    | TRAVEL, TRAINING & CONFERENCE  | 0             | 23            | 131           | 32            | 150           | 150           |
| 101-746-830-001                    | DUES & SUBSCRIPTIONS           | 471           | 295           | 265           | 0             | 265           | 265           |
| 101-746-850-001                    | COMMUNICATIONS                 | 656           | 805           | 2,098         | 538           | 2,625         | 2,625         |
| 101-746-880-001                    | COMMUNITY PROMOTIONS           | 877           | 1,103         | 1,473         | 1,506         | 1,300         | 1,300         |
| 101-746-900-001                    | PRINTING & PUBLISHING          | 283           | 939           | 567           | 359           | 800           | 800           |
| 101-746-920-002                    | UTILITIES - CITY HALL & MUSEUM | 0             | 11,222        | 12,846        | 6,228         | 10,000        | 10,000        |
| 101-746-932-001                    | REPAIRS & MAINTENANCE          | 378           | 11,601        | 8,133         | 846           | 9,000         | 8,000         |
| 101-746-956-008                    | MISCELLANEOUS                  | 0             | 883           | 0             | 0             | 0             | 0             |
| 101-746-978-001                    | OTHER EQUIP CAPITAL OUTLAY     | 0             | 8,600         | 0             | 0             | 0             | 0             |
| TOTAL EXPENDITURES                 |                                | 93,672        | 141,201       | 145,946       | 68,909        | 140,408       | 143,580       |

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

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|   |                       |               |               |               |               |               |               |
|---|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES   |                       |               |               |               |               |               |               |
| Budget Worksheet - GF (781,782-Tree Trimming and Removal) |                       |               |               |               |               |               |               |
| FY2016  |                       |               |               |               |               |               |               |
|   |                       |               |               |               |               |               | 2015-16       |
|   |                       | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>TREE TRIMMING</b>                                      |                       |               |               |               |               |               |               |
| 101-781-813-001   | CONTRACTUAL SERVICES  | 45,366        | 47,304        | 39,092        | 0             | 46,500        | 37,500        |
| Total TREE TRIMMING:                                      |                       | 45,366        | 47,304        | 39,092        | 0             | 46,500        | 37,500        |
| <b>TREE REMOVAL</b>                                       |                       |               |               |               |               |               |               |
| 101-782-813-001   | CONTRACTUAL SERVICES  | 20,120        | 29,758        | 32,066        | 10,000        | 26,000        | 35,000        |
| 101-782-900-001   | PRINTING & PUBLISHING | 0             | 0             | 18            | 19            | 0             | 0             |
| Total TREE REMOVAL:                                       |                       | 20,120        | 29,758        | 32,084        | 10,019        | 26,000        | 35,000        |
| <b>TOTAL EXPENDITURES</b>                                 |                       | <b>65,486</b> | <b>77,062</b> | <b>71,176</b> | <b>10,019</b> | <b>72,500</b> | <b>72,500</b> |

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

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

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

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

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

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

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                     |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (800-Community Development) |                                |               |               |               |               |               |               |
| FY2016  |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>COMMUNITY DEVELOPMENT</b>                      |                                |               |               |               |               |               |               |
| 101-800-702-001                                   | SALARIES & WAGES - FULL TIME   | 44,416        | 49,193        | 48,241        | 23,393        | 34,925        | 31,000        |
| 101-800-702-002                                   | OVERTIME WAGES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-800-703-001                                   | SALARIES & WAGES - PART TIME   | 0             | 0             | 0             | 2,443         | 0             | 0             |
| 101-800-714-001                                   | FRINGES-FICA                   | 3,820         | 4,223         | 4,123         | 2,736         | 4,729         | 4,615         |
| 101-800-714-004                                   | FRINGES-GROUP MEDICAL INS      | 13,000        | 12,375        | 13,000        | 5,500         | 13,200        | 15,435        |
| 101-800-714-006                                   | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 35            | 35            |
| 101-800-714-012                                   | FRINGES-W/C INS PREMIUMS       | 146           | 149           | 160           | 42            | 166           | 205           |
| 101-800-714-017                                   | FRINGES-PENSION CONTRI EXPENSE | 3,358         | 4,059         | 4,437         | 4,302         | 4,302         | 4,214         |
| 101-800-717-003                                   | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-800-717-008                                   | PAYROLL - VACATION ALLOCATION  | 4,341         | 4,895         | 4,776         | 8,532         | 4,755         | 0             |
| 101-800-717-009                                   | PAYROLL - HOLIDAY ALLOCATION   | 2,564         | 2,098         | 2,116         | 1,189         | 2,853         | 0             |
| 101-800-717-010                                   | PAYROLL - PERSONAL HOL ALLOC   | 816           | 583           | 238           | 475           | 713           | 0             |
| 101-800-717-011                                   | PAYROLL - SICK ALLOCATION      | 0             | 0             | 178           | 357           | 3,566         | 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                | 141           | 213           | 337           | 60            | 200           | 200           |
| 101-800-733-001                                   | COMPUTER EQUIP & SUPPLIES      | 140           | 841           | 110           | 44            | 150           | 2,500         |
| 101-800-736-001                                   | POSTAGE EXPENSE                | 0             | 59            | 0             | 0             | 0             | 0             |
| 101-800-740-001                                   | OPERATING SUPPLIES             | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-800-801-001                                   | PROFESSIONAL SERVICES          | 200           | 177           | 642           | 0             | 0             | 0             |
| 101-800-820-001                                   | TRAVEL, TRAINING & CONFERENCE  | 2,404         | 4,501         | 3,917         | 1,083         | 3,000         | 3,000         |
| 101-800-830-001                                   | DUES & SUBSCRIPTIONS           | 1,605         | 1,717         | 1,360         | 635           | 1,800         | 1,800         |
| 101-800-850-001                                   | COMMUNICATIONS                 | 1,500         | 1,483         | 2,811         | 703           | 1,500         | 1,500         |
| 101-800-880-001                                   | COMMUNITY PROMOTIONS           | 0             | 0             | 138           | 0             | 0             | 0             |
| 101-800-900-001                                   | PRINTING & PUBLISHING          | 222           | 317           | 215           | 29            | 250           | 250           |
| 101-800-920-002                                   | UNKNOWN ACCOUNT                | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-800-930-001                                   | MTNCE - OFFICE EQUIPMENT       | 0             | 17            | 0             | 0             | 0             | 0             |
| 101-800-956-008                                   | MISCELLANEOUS                  | 100           | 0             | 0             | 75            | 0             | 0             |
| 101-800-977-001                                   | OFFICE EQUIPMENT CAPITAL OUTLA | 0             | 494           | 0             | 0             | 0             | 0             |
| <b>TOTAL EXPENDITURES</b>                         |                                | <b>78,773</b> | <b>87,394</b> | <b>86,799</b> | <b>51,598</b> | <b>76,144</b> | <b>64,754</b> |

GENERAL INSURANCE  
(101-953)

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|   |                               |               |               |               |               |               |               |
|---|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                 |                               |               |               |               |               |               |               |
| Budget Worksheet - GF (953-General Insurance) |                               |               |               |               |               |               |               |
| FY2016  |                               |               |               |               |               |               |               |
|   |                               |               |               |               |               |               | 2015-16       |
|   |                               | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>GENERAL INSURANCE</b>                      |                               |               |               |               |               |               |               |
| 101-953-957-001                               | INSURANCE - GENERAL           | 117,360       | 124,275       | 109,116       | 113,191       | 120,000       | 118,000       |
| 101-953-957-002                               | GENERAL INSURANCE DEDUCTIBLES | 0             | 0             | 0             | 0             | 0             | 0             |
| TOTAL EXPENDITURES                            |                               | 117,360       | 124,275       | 109,116       | 113,191       | 120,000       | 118,000       |
|   |                               |               |               |               |               |               |               |

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

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

**SIGNIFICANT CHANGES:**

FY 2015

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

FY 2016

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



|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                             |                                |               |               |               |               |               |               |
| Budget Worksheet - GF (999-Miscellaneous) |                                |               |               |               |               |               |               |
| FY2016                                    |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>MISCELLANEOUS EXPENSE</b>              |                                |               |               |               |               |               |               |
| 101-999-714-004                           | FRINGES-GROUP MED INS RETIREES | 124,042       | 122,063       | 105,500       | 61,600        | 158,400       | 130,900       |
| 101-999-714-005                           | FRINGES - GROUP MED INS-DDA    | 13,000        | 12,375        | 13,000        | 7,700         | 13,200        | 15,435        |
| 101-999-801-001                           | PROFESSIONAL SERVICES          | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-999-877-001                           | SUPPLEMENTAL RETIREMENT - CITY | 105           | 105           | 105           | 52            | 104           | 105           |
| 101-999-877-002                           | SUPPLEMENTAL RETIREMENT-UTILIT | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-999-940-001                           | RENTALS                        | 0             | 0             | 0             | 0             | 0             | 0             |
| 101-999-956-008                           | MISCELLANEOUS                  | 10,000        | 0             | 0             | 0             | 0             | 0             |
| 101-999-999-001                           | TRANSFERS OUT                  | 21,233        | 23,110        | 36,004        | 30,000        | 61,200        | 64,200        |
| TOTAL EXPENDITURES                        |                                | 168,380       | 157,653       | 154,609       | 99,352        | 232,904       | 210,640       |
|   |                                |               |               |               |               |               |               |

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

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

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

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

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                               |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 202 (Major Highway) |                                |               |               |               |               |               |               |
| FY2016                                      |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                        |                                |               |               |               |               |               |               |
| 202-100-539-001                             | STATE GRANTS                   | 0             | 0             | 24,508        | 0             | 0             | 0             |
| 202-100-574-002                             | GAS & WEIGHT                   | 544,455       | 554,699       | 567,883       | 172,028       | 544,175       | 559,909       |
| 202-100-601-001                             | CHARGES FOR SERVICES - COSTS   | 85,063        | 76,836        | 114,710       | 8,957         | 100,000       | 100,000       |
| 202-100-601-003                             | CHARGES FOR SERVICES - SNOW RE | 0             | 0             | 0             | 0             | 0             | 0             |
| 202-100-664-001                             | INTEREST                       | 991           | 240           | 647           | 1,471         | 1,200         | 0             |
| 202-100-671-001                             | MISCELLANEOUS                  | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND REVENUES:                        |                                | 630,509       | 631,775       | 707,748       | 182,456       | 645,375       | 659,909       |
| <b>EXPENDITURES</b>                         |                                |               |               |               |               |               |               |
| PREVENTION - ROADS & STREETS                |                                |               |               |               |               |               |               |
| 202-463-702-001                             | SALARIES & WAGES - FULL TIME   | 22,470        | 52,220        | 65,676        | 29,140        | 58,000        | 60,000        |
| 202-463-702-002                             | OVERTIME WAGES                 | 2,786         | 5,302         | 11,161        | 3,146         | 4,200         | 10,000        |
| 202-463-714-001                             | FRINGES                        | 15,199        | 33,616        | 44,914        | 7,123         | 42,000        | 34,300        |
| 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            | 24,684        | 44,512        | 40,418        | 8,393         | 58,000        | 50,000        |
| 202-463-801-001                             | PROFESSIONAL SERVICES          | 2,373         | 6,041         | 23,959        | 500           | 22,000        | 40,000        |
| 202-463-814-001                             | HIRED SERVICES                 | 15,425        | 0             | 116,534       | 0             | 40,000        | 250,000       |
| 202-463-815-001                             | TRASH DISPOSAL                 | 3,855         | 2,063         | 1,817         | 484           | 4,500         | 4,000         |
| 202-463-850-001                             | COMMUNICATIONS                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 202-463-932-001                             | REPAIRS & MAINTENANCE          | 2,633         | 14,467        | 19,240        | 2,762         | 10,000        | 18,000        |
| 202-463-974-006                             | LAND PURCHASES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| Total PREVENTION - ROADS & STREETS:         |                                | 89,425        | 158,221       | 323,719       | 51,548        | 238,700       | 466,300       |
| PREVENTION - BRIDGES                        |                                |               |               |               |               |               |               |
| Expenditure                                 |                                |               |               |               |               |               |               |
| 202-473-702-001                             | SALARIES & WAGES - FULL TIME   | 0             | 0             | 0             | 0             | 3,000         | 3,000         |
| 202-473-714-001                             | FRINGES                        | 0             | 0             | 0             | 0             | 1,500         | 1,500         |
| 202-473-717-003                             | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 202-473-784-004                             | VEHICLE MAINTENANCE            | 0             | 0             | 0             | 0             | 100           | 0             |
| 202-473-801-001                             | PROFESSIONAL SERVICES          | 500           | 1,300         | 14,200        | 6,273         | 22,500        | 15,000        |
| 202-473-814-001                             | HIRED SERVICES                 | 0             | 0             | 0             | 0             | 15,000        | 0             |
| 202-473-815-001                             | TRASH DISPOSAL                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 202-473-932-001                             | REPAIRS & MAINTENANCE          | 846           | 732           | 41            | 0             | 200           | 3,000         |
| Total PREVENTION - BRIDGES:                 |                                | 1,346         | 2,032         | 14,241        | 6,273         | 42,300        | 22,500        |
| TRAFFIC SERVICES MAINT                      |                                |               |               |               |               |               |               |
| 202-474-171-008                             | PAYROLL - VACATION ALLOCATION  | 0             | 0             | 0             | 0             | 0             | 0             |
| 202-474-702-001                             | SALARIES & WAGES - FULL TIME   | 8,522         | 14,694        | 12,593        | 4,660         | 16,000        | 16,000        |
| 202-474-702-002                             | OVERTIME WAGES                 | 63            | 656           | 1,658         | 87            | 300           | 300           |
| 202-474-714-001                             | FRINGES                        | 5,166         | 8,970         | 8,331         | 397           | 8,550         | 7,987         |
| 202-474-717-003                             | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 202-474-740-001                             | OPERATING SUPPLIES             | 1,096         | 2,114         | 2,981         | 86            | 2,200         | 2,500         |
| 202-474-784-004                             | VEHICLE MAINTENANCE            | 6,137         | 3,343         | 4,862         | 854           | 8,000         | 8,000         |
| 202-474-932-001                             | REPAIRS & MAINTENANCE          | 6,371         | 0             | 55            | 0             | 4,800         | 4,000         |
| Total TRAFFIC SERVICES MAINT:               |                                | 27,355        | 29,777        | 30,480        | 6,084         | 39,850        | 38,787        |
| WINTER MAINTENANCE                          |                                |               |               |               |               |               |               |
| 202-478-702-001                             | SALARIES & WAGES - FULL TIME   | 6,534         | 11,473        | 26,621        | 15,003        | 30,000        | 30,000        |
| 202-478-702-002                             | OVERTIME WAGES                 | 5,007         | 8,345         | 17,730        | 12,777        | 14,000        | 14,000        |
| 202-478-714-001                             | FRINGES                        | 6,945         | 11,582        | 25,904        | 2,172         | 17,200        | 21,560        |
| 202-478-717-003                             | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |

|   |                              |               |               |               |               |               |               |
|---|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                               |                              |               |               |               |               |               |               |
| Budget Worksheet - Fund 202 (Major Highway) |                              |               |               |               |               |               |               |
| FY2016                                      |                              |               |               |               |               |               |               |
|   |                              |               |               |               |               |               | 2015-16       |
|   |                              | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| 202-478-740-001                             | OPERATING SUPPLIES           | 0             | 0             | 0             | 0             | 30,500        | 15,000        |
| 202-478-784-004                             | VEHICLE MAINTENANCE          | 14,255        | 11,737        | 54,257        | 30,230        | 34,000        | 50,000        |
| 202-478-932-001                             | REPAIRS & MAINTENANCE        | 840           | 2,087         | 10,203        | 3,463         | 6,000         | 8,000         |
| Total WINTER MAINTENANCE:                   |                              | 33,581        | 45,224        | 134,715       | 63,645        | 131,700       | 138,560       |
| ENGINEERING                                 |                              |               |               |               |               |               |               |
| 202-483-801-001                             | PROFESSIONAL SERVICES        | 20,616        | 20,616        | 20,616        | 5,154         | 30,000        | 20,616        |
| Total ENGINEERING:                          |                              | 20,616        | 20,616        | 20,616        | 5,154         | 30,000        | 20,616        |
| TRAFFIC SIGNALS                             |                              |               |               |               |               |               |               |
| 202-485-702-001                             | SALARIES & WAGES - FULL TIME | 318           | 0             | 0             | 35            | 200           | 200           |
| 202-485-784-004                             | VEHICLE MAINTENANCE          | 211           | 0             | 0             | 35            | 100           | 100           |
| 202-485-801-001                             | PROFESSIONAL SERVICES        | 0             | 0             | 0             | 0             | 500           | 0             |
| 202-485-920-001                             | UTILITIES                    | 0             | 1,819         | 2,793         | 559           | 4,300         | 1,400         |
| 202-485-932-001                             | REPAIRS & MAINTENANCE        | 0             | 0             | 0             | 0             | 0             | 0             |
| Total TRAFFIC SIGNALS:                      |                              | 529           | 1,819         | 2,793         | 629           | 5,100         | 1,700         |
| STATE TRUNKLINES MAINT                      |                              |               |               |               |               |               |               |
| 202-486-702-001                             | SALARIES & WAGES - FULL TIME | 10,244        | 5,918         | 9,928         | 4,535         | 8,000         | 10,000        |
| 202-486-702-002                             | OVERTIME WAGES               | 0             | 890           | 142           | 0             | 200           | 200           |
| 202-486-784-004                             | VEHICLE MAINTENANCE          | 11,552        | 842           | 7,635         | 619           | 3,000         | 3,000         |
| 202-486-813-001                             | MDOT PAVEMENT MAINTENANCE    | 0             | 0             | 0             | 0             | 0             | 0             |
| 202-486-932-001                             | REPAIRS & MAINTENANCE        | 4,521         | 2,278         | 6,236         | 200           | 1,500         | 1,500         |
| Total STATE TRUNKLINES MAINT:               |                              | 26,317        | 9,928         | 23,941        | 5,354         | 12,700        | 14,700        |
| STREET SWEEPING                             |                              |               |               |               |               |               |               |
| 202-488-702-001                             | SALARIES & WAGES - FULL TIME | 3,442         | 1,281         | 1,406         | 1,209         | 1,200         | 3,000         |
| 202-488-702-002                             | OVERTIME WAGES               | 343           | 493           | 480           | 96            | 200           | 400           |
| 202-488-784-004                             | VEHICLE MAINTENANCE          | 5,625         | 3,607         | 5,039         | 662           | 3,500         | 3,500         |
| 202-488-815-001                             | TRASH DISPOSAL               | 1,919         | 1,893         | 2,517         | 484           | 1,600         | 1,600         |
| 202-488-850-001                             | COMMUNICATIONS               | 0             | 0             | 0             | 0             | 0             | 0             |
| Total STREET SWEEPING:                      |                              | 11,329        | 7,274         | 9,442         | 2,451         | 6,500         | 8,500         |
| INTERFUND TRANSFERS                         |                              |               |               |               |               |               |               |
| 202-489-999-001                             | TRANSFERS OUT                | 125,000       | 70,000        | 70,000        | 0             | 70,000        | 70,000        |
| Total INTERFUND TRANSFERS:                  |                              | 125,000       | 70,000        | 70,000        | 0             | 70,000        | 70,000        |
| TREES & SHRUBS                              |                              |               |               |               |               |               |               |
| 202-490-702-001                             | SALARIES & WAGES - FULL TIME | 0             | 803           | 90            | 0             | 300           | 500           |
| 202-490-702-002                             | OVERTIME WAGES               | 0             | 64            | 0             | 15            | 0             | 100           |
| 202-490-784-004                             | VEHICLE MAINTENANCE          | 0             | 909           | 88            | 21            | 500           | 500           |
| 202-490-813-001                             | CONTRACTURAL SERVICES        | 0             | 0             | 0             | 0             | 1,100         | 1,000         |
| 202-490-815-001                             | TRASH DISPOSAL               | 0             | 0             | 0             | 0             | 0             | 0             |
| 202-490-932-001                             | REPAIRS & MAINTENANCE        | 0             | 0             | 0             | 0             | 0             | 0             |
| Total TREES & SHRUBS:                       |                              | 0             | 1,776         | 178           | 36            | 1,900         | 2,100         |
| DRAINAGE & BACKSLOPES                       |                              |               |               |               |               |               |               |
| 202-491-702-001                             | SALARIES & WAGES - FULL TIME | 4,003         | 3,098         | 1,979         | 855           | 2,000         | 2,200         |
| 202-491-702-002                             | OVERTIME WAGES               | 0             | 338           | 216           | 0             | 100           | 100           |
| 202-491-784-004                             | VEHICLE MAINTENANCE          | 1,906         | 607           | 1,791         | 450           | 2,200         | 2,000         |
| 202-491-932-001                             | REPAIRS & MAINTENANCE        | 1,140         | 1,841         | 411           | 299           | 1,200         | 100           |
| Total DRAINAGE & BACKSLOPES:                |                              | 7,049         | 5,884         | 4,397         | 1,604         | 5,500         | 4,400         |
| GRASS & WEED CONTROL                        |                              |               |               |               |               |               |               |
| 202-493-702-001                             | SALARIES & WAGES - FULL TIME | 1,394         | 457           | 569           | 1             | 700           | 1,000         |
| 202-493-784-004                             | VEHICLE MAINTENANCE          | 2,167         | 854           | 604           | 0             | 1,200         | 600           |
| 202-493-813-001                             | CONTRACTURAL SERVICES        | 240           | 640           | 240           | 160           | 400           | 800           |
| 202-493-932-001                             | REPAIRS & MAINTENANCE        | 0             | 0             | 0             | 0             | 0             | 0             |
| Total GRASS & WEED CONTROL:                 |                              | 3,801         | 1,951         | 1,413         | 161           | 2,300         | 2,400         |

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                               |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 202 (Major Highway) |                                |               |               |               |               |               |               |
| FY2016                                      |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| TRAFFIC SERVICES MAINT                      |                                |               |               |               |               |               |               |
| 202-494-702-001                             | SALARIES & WAGES - FULL TIME   | 492           | 673           | 510           | 356           | 500           | 1,000         |
| 202-494-702-002                             | OVERTIME WAGES                 | 0             | 0             | 173           | 0             | 0             | 100           |
| 202-494-784-004                             | VEHICLE MAINTENANCE            | 185           | 310           | 150           | 332           | 300           | 700           |
| 202-494-932-001                             | REPAIRS & MAINTENANCE          | 37            | 6,686         | 4,911         | 20            | 100           | 600           |
| Total TRAFFIC SERVICES MAINT:               |                                | 714           | 7,669         | 5,744         | 708           | 900           | 2,400         |
| PAVEMENT MARKING                            |                                |               |               |               |               |               |               |
| 202-495-702-001                             | SALARIES & WAGES - FULL TIME   | 0             | 65            | 35            | 0             | 200           | 200           |
| 202-495-702-002                             | OVERTIME WAGES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 202-495-740-001                             | OPERATING SUPPLIES             | 0             | 8             | 34            | 0             | 100           | 100           |
| 202-495-784-004                             | VEHICLE MAINTENANCE            | 0             | 42            | 15            | 0             | 200           | 100           |
| 202-495-932-001                             | REPAIRS & MAINTENANCE          | 0             | 0             | 0             | 0             | 100           | 100           |
| Total PAVEMENT MARKING:                     |                                | 0             | 115           | 84            | 0             | 600           | 500           |
| STATE TRUNKLINES WINTER MAINT               |                                |               |               |               |               |               |               |
| 202-497-702-001                             | SALARIES & WAGES - FULL TIME   | 1,688         | 3,187         | 5,406         | 3,816         | 8,000         | 9,000         |
| 202-497-702-002                             | OVERTIME WAGES                 | 1,762         | 2,972         | 6,605         | 2,865         | 7,000         | 7,000         |
| 202-497-702-014                             | SALARIES & WAGES - SNOW HAULIN | 876           | 451           | 1,087         | 842           | 1,500         | 1,800         |
| 202-497-740-001                             | OPERATING SUPPLIES             | 0             | 0             | 0             | 0             | 25,000        | 25,000        |
| 202-497-784-004                             | VEHICLE MAINTENANCE            | 6,666         | 5,678         | 16,983        | 8,986         | 20,000        | 20,000        |
| 202-497-932-001                             | REPAIRS & MAINTENANCE          | 735           | 208           | 5,061         | 719           | 5,000         | 5,000         |
| Total STATE TRUNKLINES WINTER MAINT:        |                                | 11,727        | 12,496        | 35,142        | 17,228        | 66,500        | 67,800        |
| FRINGES                                     |                                |               |               |               |               |               |               |
| 202-502-714-001                             | FRINGES                        | 13,783        | 12,549        | 16,468        | 1,894         | 13,200        | 14,400        |
| 202-502-717-003                             | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FRINGES:                              |                                | 13,783        | 12,549        | 16,468        | 1,894         | 13,200        | 14,400        |
| DISTRIBUTED EXPENSES                        |                                |               |               |               |               |               |               |
| 202-503-750-001                             | OVERHEAD - STATE REIMBURSEMENT | 0             | 0             | 0             | 0             | 0             | 0             |
| 202-503-956-007                             | OVERHEAD - STATE REIMBURSEMENT | 6,555         | 6,039         | 8,840         | 690           | 7,200         | 7,200         |
| Total DISTRIBUTED EXPENSES:                 |                                | 6,555         | 6,039         | 8,840         | 690           | 7,200         | 7,200         |
| ADMINISTRATION                              |                                |               |               |               |               |               |               |
| 202-504-956-015                             | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0             |
| Total ADMINISTRATION:                       |                                | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND EXPENDITURES:                    |                                | 379,127       | 393,370       | 702,213       | 163,459       | 674,950       | 882,863       |
| NET REVENUES (EXPENDITURES)                 |                                | 251,382       | 238,405       | 5,535         | 18,997        | (29,575)      | (222,954)     |
| BEGINNING FUND BALANCE                      |                                |               |               |               |               | 949,448       | 919,873       |
| PROJECTED ENDING FUND BALANCE               |                                |               |               |               |               | 919,873       | 696,919       |

**LOCAL STREET FUND**  
**(203)**

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

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

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

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                               |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 203 (Local Highway) |                                |               |               |               |               |               |               |
| FY2016                                      |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                        |                                |               |               |               |               |               |               |
| Revenue                                     |                                |               |               |               |               |               |               |
| 203-100-539-001                             | STATE GRANTS                   | 0             | 0             | 24,508        | 0             | 0             | 0             |
| 203-100-574-002                             | GAS & WEIGHT                   | 223,346       | 227,641       | 233,309       | 107,653       | 229,773       | 236,355       |
| 203-100-601-003                             | CHARGES FOR SERVICES - SNOW RE | 0             | 0             | 0             | 0             | 0             | 0             |
| 203-100-664-001                             | INTEREST                       | 773           | 150           | 354           | 795           | 1,100         | 1,600         |
| 203-100-699-001                             | INTERFUND TRANSFER             | 165,000       | 100,000       | 100,000       | 0             | 100,000       | 100,000       |
| Total FUND REVENUES:                        |                                | 389,119       | 327,791       | 358,171       | 108,448       | 330,873       | 337,955       |
| <b>EXPENDITURES</b>                         |                                |               |               |               |               |               |               |
| PREVENTION - ROADS & STREETS                |                                |               |               |               |               |               |               |
| 203-463-702-001                             | SALARIES & WAGES - FULL TIME   | 64,410        | 55,185        | 57,491        | 36,089        | 96,000        | 95,000        |
| 203-463-702-002                             | OVERTIME WAGES                 | 10,470        | 7,755         | 14,170        | 10,665        | 12,000        | 15,000        |
| 203-463-714-001                             | FRINGES                        | 54,064        | 37,479        | 42,495        | 16,436        | 62,400        | 53,900        |
| 203-463-717-003                             | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 203-463-784-004                             | VEHICLE MAINTENANCE            | 78,096        | 62,767        | 59,562        | 37,674        | 90,000        | 75,000        |
| 203-463-814-001                             | HIRED SERVICES                 | 0             | 0             | 53,141        | 0             | 30,000        | 100,000       |
| 203-463-815-001                             | TRASH DISPOSAL                 | 3,263         | 4,232         | 1,719         | 0             | 4,600         | 2,000         |
| 203-463-850-001                             | COMMUNICATIONS                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 203-463-932-001                             | REPAIRS & MAINTENANCE          | 11,528        | 7,082         | 15,236        | 2,454         | 17,000        | 10,000        |
| Total PREVENTION - ROADS & STREETS:         |                                | 221,831       | 174,500       | 243,814       | 103,318       | 312,000       | 350,900       |
| TRAFFIC SERVICES MAINT                      |                                |               |               |               |               |               |               |
| 203-474-702-001                             | SALARIES & WAGES - FULL TIME   | 22,309        | 16,219        | 10,550        | 7,196         | 22,000        | 15,000        |
| 203-474-702-002                             | OVERTIME WAGES                 | 0             | 264           | 264           | 0             | 100           | 100           |
| 203-474-714-001                             | FRINGES                        | 17,532        | 9,731         | 6,390         | 584           | 14,000        | 7,399         |
| 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            | 4,661         | 3,072         | 2,628         | 1,146         | 5,000         | 3,000         |
| 203-474-932-001                             | REPAIRS & MAINTENANCE          | 2,330         | 1,623         | 1,115         | 154           | 3,200         | 2,200         |
| Total TRAFFIC SERVICES MAINT:               |                                | 46,832        | 30,909        | 20,947        | 9,080         | 44,300        | 27,699        |
| WINTER MAINTENANCE                          |                                |               |               |               |               |               |               |
| 203-478-702-001                             | SALARIES & WAGES - FULL TIME   | 8,015         | 12,085        | 19,148        | 12,539        | 16,000        | 14,000        |
| 203-478-702-002                             | OVERTIME WAGES                 | 2,024         | 3,243         | 9,823         | 4,065         | 9,200         | 6,000         |
| 203-478-714-001                             | FRINGES                        | 6,041         | 9,047         | 17,021        | 801           | 13,320        | 9,800         |
| 203-478-717-003                             | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 203-478-740-001                             | OPERATING SUPPLIES             | 0             | 0             | 0             | 0             | 1,200         | 1,200         |
| 203-478-784-004                             | VEHICLE MAINTENANCE            | 15,738        | 17,014        | 36,420        | 20,349        | 35,000        | 40,000        |
| 203-478-932-001                             | REPAIRS & MAINTENANCE          | 259           | 180           | 820           | 0             | 500           | 500           |
| Total WINTER MAINTENANCE:                   |                                | 32,077        | 41,569        | 83,232        | 37,754        | 75,220        | 71,500        |
| ENGINEERING                                 |                                |               |               |               |               |               |               |
| 203-483-801-001                             | PROFESSIONAL SERVICES          | 20,616        | 20,616        | 20,616        | 5,154         | 20,616        | 20,616        |
| Total ENGINEERING:                          |                                | 20,616        | 20,616        | 20,616        | 5,154         | 20,616        | 20,616        |
| ADMINISTRATION                              |                                |               |               |               |               |               |               |
| 203-504-956-015                             | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 100           | 100           |
| Total ADMINISTRATION:                       |                                | 0             | 0             | 0             | 0             | 100           | 100           |
| Total FUND EXPENDITURES:                    |                                | 321,356       | 267,594       | 368,609       | 155,306       | 452,236       | 470,815       |
| NET REVENUES (EXPENDITURES)                 |                                | 67,763        | 60,197        | (10,438)      | (46,858)      | (121,363)     | (132,860)     |
| BEGINNING FUND BALANCE                      |                                |               |               |               |               | 548,825       | 427,462       |
| PROJECTED ENDING FUND BALANCE               |                                |               |               |               |               | 427,462       | 294,602       |

**SILVERBROOK CEMETERY**  
**(209)**

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

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None



|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                      |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 209 (Silverbrook Cemetery) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                               |                                |               |               |               |               |               |               |
| 209-100-601-001                                    | CHARGES FOR SERVICES - COSTS   | 10,575        | 9,950         | 6,134         | 3,316         | 9,300         | 9,000         |
| 209-100-607-001                                    | FEES                           | 57,600        | 56,038        | 49,852        | 24,525        | 60,000        | 55,000        |
| 209-100-650-001                                    | SALE OF FOUNDATIONS            | 8,694         | 7,810         | 10,501        | 2,396         | 9,000         | 9,000         |
| 209-100-650-002                                    | SALE OF CEMETERY LOTS          | 43,400        | 37,354        | 51,092        | 22,500        | 42,000        | 53,000        |
| 209-100-664-001                                    | INTEREST                       | 218           | 54            | 96            | 77            | 900           | 100           |
| 209-100-671-001                                    | MISCELLANEOUS                  | 838           | 618           | 4,911         | 2,680         | 1,000         | 2,500         |
| 209-100-674-001                                    | CONTRIB FROM PRIVATE SOURCES   | 149           | 0             | 0             | 0             | 0             | 0             |
| 209-100-699-005                                    | TRANSFER FROM TRUST            | 22,977        | 24,625        | 22,217        | 9,404         | 35,000        | 35,000        |
| Total FUND REVENUES:                               |                                | 144,451       | 136,449       | 144,803       | 64,898        | 157,200       | 163,600       |
| <b>EXPENDITURES</b>                                |                                |               |               |               |               |               |               |
| 209-276-702-001                                    | SALARIES & WAGES - FULL TIME   | 35,830        | 32,610        | 31,295        | 14,441        | 39,000        | 39,000        |
| 209-276-702-002                                    | OVERTIME WAGES                 | 1,345         | 1,522         | 1,211         | 686           | 1,200         | 1,168         |
| 209-276-702-012                                    | STREET DEPARTMENT LABOR ONLY   | 736           | 110           | 1,286         | 559           | 1,200         | 1,200         |
| 209-276-702-016                                    | SALARIES & WAGES - SAFETY MTGS | 0             | 0             | 0             | 0             | 200           | 200           |
| 209-276-703-001                                    | SALARIES & WAGES - PART TIME   | 11,822        | 13,413        | 14,363        | 7,120         | 14,500        | 14,535        |
| 209-276-714-001                                    | FRINGES-FICA                   | 869           | 34            | 53            | 7             | 3,844         | 3,884         |
| 209-276-714-003                                    | FRINGES-MESC                   | 0             | 0             | 0             | 0             | 0             | 0             |
| 209-276-714-004                                    | FRINGES-GROUP MED INS          | 13,000        | 12,375        | 13,000        | 7,700         | 13,200        | 15,435        |
| 209-276-714-006                                    | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 35            | 0             |
| 209-276-714-012                                    | FRINGES-W/C INS PREMIUMS       | 1,245         | 1,277         | 1,140         | 268           | 1,070         | 1,217         |
| 209-276-714-017                                    | FRINGES-PENSION CONTRI EXPENSE | 2,781         | 3,526         | 3,713         | 3,707         | 3,707         | 3,888         |
| 209-276-717-003                                    | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 209-276-717-008                                    | PAYROLL - VACATION ALLOCATION  | 3,157         | 2,652         | 4,088         | 948           | 0             | 0             |
| 209-276-717-009                                    | PAYROLL - HOLIDAY ALLOCATION   | 1,991         | 2,128         | 2,125         | 1,255         | 0             | 0             |
| 209-276-717-010                                    | PAYROLL - PERSONAL HOL ALLOC   | 0             | 0             | 0             | 0             | 0             | 0             |
| 209-276-717-011                                    | PAYROLL - SICK ALLOCATION      | 295           | 497           | 142           | 178           | 0             | 0             |
| 209-276-717-012                                    | PAYROLL - INJURY PAY           | 0             | 0             | 0             | 0             | 0             | 0             |
| 209-276-717-013                                    | PAYROLL - FUNERAL ALLOCATION   | 863           | 0             | 567           | 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                | 21            | 108           | 0             | 3             | 200           | 200           |
| 209-276-733-001                                    | COMPUTER EQUIPMENT & SUPPLIES  | 38            | 0             | 0             | 0             | 4,000         | 1,000         |
| 209-276-740-001                                    | OPERATING SUPPLIES             | 3,164         | 1,516         | 3,466         | 959           | 1,800         | 2,000         |
| 209-276-756-004                                    | GASOLINE & OIL                 | 1,580         | 2,020         | 2,592         | 938           | 2,000         | 2,000         |
| 209-276-784-004                                    | VEHICLE MAINTENANCE            | 656           | 1,807         | 1,110         | 184           | 1,100         | 1,000         |
| 209-276-801-001                                    | PROFESSIONAL SERVICES          | 102           | 0             | 115           | 0             | 0             | 0             |
| 209-276-813-001                                    | CONTRACTUAL SERVICES           | 64,557        | 70,055        | 58,840        | 30,830        | 70,000        | 70,000        |
| 209-276-815-001                                    | TRASH DISPOSAL                 | 996           | 996           | 996           | 498           | 1,000         | 1,000         |
| 209-276-820-001                                    | TRAVEL, TRAINING & CONFERENCE  | 35            | 0             | 0             | 0             | 0             | 0             |
| 209-276-830-001                                    | DUES & SUBSCRIPTIONS           | 0             | 0             | 0             | 0             | 0             | 0             |
| 209-276-850-001                                    | COMMUNICATIONS                 | 782           | 297           | 13            | 9             | 300           | 300           |
| 209-276-900-001                                    | PRINTING & PUBLISHING          | 32            | 0             | 0             | 0             | 0             | 0             |
| 209-276-930-001                                    | MTNCE - OFFICE EQUIPMENT       | 0             | 0             | 0             | 0             | 0             | 0             |
| 209-276-931-001                                    | BUILDING REPAIRS               | 14            | 0             | 18            | 0             | 400           | 400           |
| 209-276-932-001                                    | REPAIRS & MAINTENANCE          | 0             | 0             | 0             | 0             | 0             | 0             |
| 209-276-956-008                                    | MISCELLANEOUS                  | 12            | 0             | 0             | (200)         | 250           | 250           |
| 209-276-956-015                                    | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 50            |               |

|  |                        |               |               |               |               |               |               |
|--|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                      |                        |               |               |               |               |               |               |
| Budget Worksheet - Fund 209 (Silverbrook Cemetery) |                        |               |               |               |               |               |               |
| FY2016   |                        |               |               |               |               |               |               |
|  |                        |               |               |               |               |               | 2015-16       |
|  |                        | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| 209-276-957-001                                    | INSURANCE - GENERAL    | 1,981         | 2,092         | 1,811         | 1,952         | 2,300         | 2,200         |
| 209-276-968-001                                    | DEPRECIATION EXPENSE   | 2,060         | 1,945         | 1,830         | 915           | 2,200         | 2,000         |
| 209-276-974-001                                    | LAND IMPROVEMENTS      | 23            | 0             | 0             | 0             | 100           | 100           |
| 209-276-979-001                                    | VEHICLE CAPITAL OUTLAY | 0             | 0             | 0             | 0             | 0             | 0             |
| 209-276-999-001                                    | TRANSFERS OUT          | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND EXPENDITURES:                           |                        | 149,987       | 150,980       | 143,774       | 72,957        | 163,656       | 162,977       |
| NET REVENUES (EXPENDITURES)                        |                        | (5,536)       | (14,531)      | 1,029         | (8,059)       | (6,456)       | 623           |
| BEGINNING FUND BALANCE                             |                        |               |               |               |               | 81,369        | 74,913        |
| PROJECTED ENDING FUND BALANCE                      |                        |               |               |               |               | 74,913        | 75,536        |

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

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

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

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

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|                                    |                                |               |               |               |               |               |               |
|------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                      |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 211 (TIFA) |                                |               |               |               |               |               |               |
| FY2016                             |                                |               |               |               |               |               |               |
|                                    |                                |               |               |               |               |               | 2015-16       |
|                                    |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>               |                                |               |               |               |               |               |               |
| TAXES                              |                                |               |               |               |               |               |               |
| 211-100-402-001                    | REAL PROPERTY TAXES - CURRENT  | 91,341        | 72,190        | 87,690        | 77,834        | 85,000        | 85,000        |
| 211-100-444-001                    | PAYMENT IN LIEU OF TAXES-PILOT | 10,759        | 10,888        | 11,206        | 0             | 10,000        | 10,000        |
| Total TAXES:                       |                                | 102,100       | 83,078        | 98,896        | 77,834        | 95,000        | 95,000        |
| GRANTS                             |                                |               |               |               |               |               |               |
| 211-100-501-001                    | FEDERAL GRANTS - GENERAL       | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-100-501-002                    | FED GRANTS - INCUBATOR KITCHEN | 0             | 0             | 10,000        | 0             | 0             | 0             |
| 211-100-580-001                    | GRANT REVENUE - CITY           | 16,939        | 0             | 0             | 0             | 0             | 0             |
| Total GRANTS:                      |                                | 16,939        | 0             | 10,000        | 0             | 0             | 0             |
| MEMBERSHIPS                        |                                |               |               |               |               |               |               |
| 211-100-607-001                    | MEMBERSHIPS - INDIVIDUAL       | 0             | 0             | 20            | 100           | 0             | 0             |
| 211-100-607-002                    | MEMBERSHIPS - FAMILY           | 0             | 1,674         | 300           | 0             | 2,500         | 500           |
| 211-100-607-003                    | MEMBERSHIPS - SUSTAINER        | 10,000        | 10,625        | 10,050        | 10,000        | 10,000        | 10,000        |
| 211-100-607-004                    | MEMBERSHIP - BUSINESS          | 25            | 275           | 0             | 0             | 1,700         | 500           |
| Total MEMBERSHIPS:                 |                                | 10,025        | 12,574        | 10,370        | 10,100        | 14,200        | 11,000        |
| OTHER REVENUES                     |                                |               |               |               |               |               |               |
| 211-100-664-001                    | INTEREST                       | 356           | 81            | 79            | 152           | 0             | 0             |
| 211-100-671-001                    | MISCELLANEOUS                  | 1,584         | 2,712         | 1,062         | 175           | 500           | 500           |
| 211-100-673-001                    | SALE OF PROPERTY               | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-100-674-001                    | CONTRIB FROM PRIVATE SOURCES   | 22,400        | 20,759        | 5,117         | 4,050         | 0             | 0             |
| 211-100-699-001                    | INTERFUND TRANSFER             | 15,000        | 15,000        | 16,150        | 0             | 15,100        | 15,000        |
| Total OTHER:                       |                                | 39,340        | 38,552        | 22,408        | 4,377         | 15,600        | 15,500        |
| HUNTER ICE FESTIVAL                |                                |               |               |               |               |               |               |
| 211-106-642-001                    | HUNTER ICE FEST- MERCH SALES   | 0             | 0             | 0             | 115           | 0             | 1,000         |
| 211-106-643-001                    | HUNTER ICE FEST- ICE CREAM     | 2,760         | 3,312         | 3,958         | 2,630         | 0             | 3,000         |
| 211-106-643-002                    | HUNTER ICE FEST- CHILI CRAWL   | 0             | 0             | 0             | 1,620         | 0             | 1,800         |
| 211-106-643-003                    | HUNTER ICE FEST- WARM CTR      | 0             | 0             | 0             | 0             | 0             | 200           |
| 211-106-671-001                    | HUNTER ICE FEST - OTHER        | 1,557         | 1,192         | 1,426         | 851           | 20,000        | 0             |
| 211-106-674-001                    | HUNTER ICE FEST- DONATIONS     | 0             | 0             | 0             | 244           | 0             | 5,000         |
| 211-106-675-001                    | HUNTER ICE FEST - SPONSORS     | 14,085        | 18,613        | 14,812        | 19,300        | 0             | 14,000        |
| Total HUNTER ICE FESTIVAL:         |                                | 18,402        | 23,117        | 20,196        | 24,760        | 20,000        | 25,000        |
| BRIDGE BASH                        |                                |               |               |               |               |               |               |
| 211-107-643-001                    | BRIDGE BASH - ICE CREAM        | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-107-648-001                    | BRIDGE BASH - GATE TKT SALES   | 0             | 0             | 1,632         | 1,084         | 2,500         | 2,500         |
| Total BRIDGE BASH:                 |                                | 0             | 0             | 1,632         | 1,084         | 2,500         | 2,500         |
| 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    | 1,000         | 1,551         | 3,100         | 450           | 3,000         | 3,000         |
| Total MOVIES IN THE PARK:          |                                | 1,000         | 1,551         | 3,100         | 450           | 3,000         | 3,000         |
| 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    | 4,000         | 6,000         | 0             | 0             | 0             | 0             |
| Total CONCERTS IN THE PARK:        |                                | 4,000         | 6,000         | 0             | 0             | 0             | 0             |
| SAFE TRICK OR TREAT                |                                |               |               |               |               |               |               |
| 211-110-674-001                    | SAFE TRICK OR TREAT-DONATE     | 0             | 0             | 0             | 0             | 0             | 0             |

|                                    |                                |               |               |               |               |               |               |
|------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                      |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 211 (TIFA) |                                |               |               |               |               |               |               |
| FY2016                             |                                |               |               |               |               |               |               |
|                                    |                                |               |               |               |               |               | 2015-16       |
|                                    |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| 211-110-674-002                    | SAFE TRICK OR TREAT-IN KIND    | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-110-675-001                    | SAFE TRICK OR TREAT-SPONSORS   | 0             | 0             | 0             | 0             | 0             | 0             |
| Total SAFE TRICK OR TREAT:         |                                | 0             | 0             | 0             | 0             | 0             | 0             |
| VISIT WITH SANTA                   |                                |               |               |               |               |               |               |
| 211-111-671-001                    | VISIT WITH SANTA - OTHER       | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-111-674-001                    | VISIT WITH SANTA - DONATIONS   | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-111-674-002                    | VISIT WITH SANTA - IN KIND     | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-111-675-001                    | VISIT WITH SANTA - SPONSORS    | 0             | 0             | 0             | 0             | 0             | 0             |
| Total VISIT WITH SANTA:            |                                | 0             | 0             | 0             | 0             | 0             | 0             |
| HOLIDAY HOMECOMING                 |                                |               |               |               |               |               |               |
| 211-112-642-001                    | HOLIDAY HOMECOMING-MERCH SALES | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-112-671-001                    | HOLIDAY HOMECOMING-OTHER       | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-112-674-001                    | HOLIDAY HOMECOMING-DONATIONS   | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-112-674-002                    | HOLIDAY HOMECOMING-IN KIND     | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-112-675-001                    | HOLIDAY HOMECOMING-SPONSORS    | 0             | 0             | 0             | 0             | 0             | 0             |
| Total HOLIDAY HOMECOMING:          |                                | 0             | 0             | 0             | 0             | 0             | 0             |
| FLOWERS                            |                                |               |               |               |               |               |               |
| 211-130-674-001                    | FLOWERS - DONATIONS            | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-130-674-002                    | FLOWERS - IN KIND              | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-130-675-001                    | FLOWERS - SPONSORS             | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FLOWERS:                     |                                | 0             | 0             | 0             | 0             | 0             | 0             |
| FRENCH MARKET                      |                                |               |               |               |               |               |               |
| 211-131-642-001                    | FRENCH MARKET- MERCH SALES     | 0             | 76            | 0             | 0             | 0             | 0             |
| 211-131-670-001                    | FRENCH MARKET - VENDOR RENT    | 2,495         | 2,194         | 320           | 0             | 2,500         | 0             |
| 211-131-671-001                    | FRENCH MARKET - OTHER          | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-131-674-001                    | FRENCH MARKET - DONATIONS      | 0             | 0             | 0             | 57            | 0             | 0             |
| 211-131-674-002                    | FRENCH MARKET - IN KIND        | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-131-675-001                    | FRENCH MARKET - SPONSORS       | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FRENCH MARKET:               |                                | 2,495         | 2,270         | 320           | 57            | 2,500         | 0             |
| GALLERY BUILDING                   |                                |               |               |               |               |               |               |
| 211-132-501-001                    | GALLERY BUILDING - HUD         | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-132-670-001                    | GALLERY BUILDING - VENDOR RENT | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-132-671-001                    | GALLERY BUILDING - OTHER       | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-132-674-001                    | GALLERY BUILDING - DONATIONS   | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-132-674-002                    | GALLERY BUILDING - IN KIND     | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-132-675-001                    | GALLERY BUILDING - SPONSORS    | 0             | 0             | 0             | 0             | 0             | 0             |
| Total GALLERY BUILDING:            |                                | 0             | 0             | 0             | 0             | 0             | 0             |
| NECI                               |                                |               |               |               |               |               |               |
| 211-133-501-001                    | NECI - HUD                     | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-133-670-001                    | NECI - ROOM RENT               | 0             | 0             | 0             | 738           | 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             | 60            | 2,705         | 0             | 3,000         | 3,000         |
| 211-133-670-004                    | NECI - STORAGE RENT            | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-133-671-001                    | NECI - OTHER                   | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-133-674-001                    | NECI - DONATIONS               | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-133-674-002                    | NECI - IN KIND                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-133-675-001                    | NECI - SPONSORS                | 0             | 0             | 0             | 0             | 0             | 0             |
| Total NECI:                        |                                | 0             | 60            | 2,705         | 738           | 3,000         | 3,000         |
| NILES THEN & NOW BOOK              |                                |               |               |               |               |               |               |
| 211-134-642-001                    | NILES THEN & NOW BOOK          | 0             | 1,265         | 4,253         | 185           | 840           | 360           |
| 211-134-642-002                    | NILES THEN & NOW BK-AMAZON     | 0             | 0             | 63            | 61            | 0             | 0             |

|                                    |                                |               |               |               |               |               |               |
|------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                      |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 211 (TIFA) |                                |               |               |               |               |               |               |
| FY2016                             |                                |               |               |               |               |               |               |
|                                    |                                |               |               |               |               |               | 2015-16       |
|                                    |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| 211-134-642-003                    | NILES THEN & NOW BK-MERCH SALE | 0             | 0             | 44            | 40            | 0             | 0             |
| 211-134-671-001                    | NILES THEN & NOW BK-SHIPING    | 0             | 0             | 0             | 0             | 0             | 0             |
| Total NILES THEN & NOW BOOK:       |                                | 0             | 1,265         | 4,360         | 286           | 840           | 360           |
| <b>BRICKS</b>                      |                                |               |               |               |               |               |               |
| 211-135-642-001                    | BRICKS - BUY A BRICK           | 0             | 0             | 25            | 50            | 0             | 0             |
| 211-135-674-001                    | BRICKS - DONATIONS             | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-135-674-002                    | BRICKS - IN KIND               | 0             | 0             | 0             | 0             | 0             | 0             |
| Total BRICKS:                      |                                | 0             | 0             | 25            | 50            | 0             | 0             |
| <b>MISCELLANEOUS PROJECTS</b>      |                                |               |               |               |               |               |               |
| 211-149-626-001                    | RUDOLPH BREAKFAST              | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-149-642-001                    | INDE REVOLUTION - SALES        | 0             | (364)         | 0             | 0             | 0             | 0             |
| 211-149-670-001                    | INDE REVOLUTION - RENT         | 0             | 2,345         | 0             | 0             | 0             | 0             |
| 211-149-674-001                    | DT DOLLARS - CONTRIBUTIONS     | 0             | 100           | 0             | 328           | 0             | 0             |
| 211-149-675-001                    | ARTS IN MOTION - SPONSORS      | 714           | 0             | 0             | 0             | 0             | 0             |
| Total MISCELLANEOUS PROJECTS:      |                                | 714           | 2,081         | 0             | 328           | 0             | 0             |
| Total FUND REVENUES:               |                                | 195,015       | 170,548       | 174,012       | 120,064       | 156,640       | 155,360       |
| <b>EXPENDITURES</b>                |                                |               |               |               |               |               |               |
| <b>HUNTER ICE FESTIVAL</b>         |                                |               |               |               |               |               |               |
| 211-806-741-001                    | HUNTER ICE FEST - CHILI CRAWL  | 0             | 0             | 0             | 392           | 0             | 400           |
| 211-806-741-002                    | HUNTER ICE FEST - ICE          | 9,076         | 8,311         | 10,526        | 7,818         | 30,000        | 5,700         |
| 211-806-741-003                    | HUNTER ICE FEST - ICE CREAM    | 3,942         | 4,279         | 5,003         | 1,395         | 0             | 2,400         |
| 211-806-765-001                    | HUNTER ICE FEST - MERCHANDISE  | 0             | 0             | 0             | 329           | 0             | 0             |
| 211-806-814-001                    | HUNTER ICE FEST - CARVERS FEE  | 15,100        | 21,299        | 24,756        | 14,613        | 0             | 20,000        |
| 211-806-826-001                    | HUNTER ICE FEST - CARVER FOOD  | 0             | 0             | 0             | 1,493         | 0             | 1,500         |
| 211-806-826-002                    | HUNTER ICE FEST - CARVER HOTEL | 0             | 0             | 0             | 1,350         | 0             | 1,500         |
| 211-806-826-003                    | HUNTER ICE FEST - CARVER TRAVL | 0             | 0             | 0             | 578           | 0             | 1,500         |
| 211-806-880-001                    | HUNTER ICE FEST - SPONSORSHIP  | 0             | 0             | 0             | 50            | 0             | 0             |
| 211-806-881-001                    | HUNTER ICE FEST - ADVERTISING  | 1,591         | 665           | 0             | 112           | 0             | 0             |
| 211-806-883-001                    | HUNTER ICE FEST- WARMING CTR   | 1,447         | 719           | 391           | 889           | 0             | 2,000         |
| Total HUNTER ICE FESTIVAL:         |                                | 31,156        | 35,273        | 40,676        | 29,019        | 30,000        | 35,000        |
| <b>BRIDGE BASH</b>                 |                                |               |               |               |               |               |               |
| 211-807-740-001                    | BRIDGE BASH - SUPPLIES         | 0             | 121           | 1,559         | 261           | 1,000         | 1,000         |
| 211-807-741-001                    | BRIDGE BASH - FOOD             | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-807-881-001                    | BRIDGE BASH - ADVERTISING      | 0             | 0             | 30            | 0             | 0             | 0             |
| 211-807-882-001                    | BRIDGE BASH - PARTNER %        | 0             | 0             | 0             | 475           | 0             | 0             |
| 211-807-920-001                    | BRIDGE BASH - UTILITIES        | 0             | 0             | 0             | 0             | 0             | 0             |
| Total BRIDGE BASH:                 |                                | 0             | 121           | 1,589         | 736           | 1,000         | 1,000         |
| <b>MOVIES IN THE PARK</b>          |                                |               |               |               |               |               |               |
| 211-808-743-001                    | MOVIES IN THE PK - PURCH DVD'S | 0             | 0             | 45            | 18            | 0             | 0             |
| 211-808-969-001                    | MOVIES IN THE PK - LICENSING   | 2,622         | 2,544         | 2,281         | 0             | 3,000         | 3,000         |
| Total MOVIES IN THE PARK:          |                                | 2,622         | 2,544         | 2,326         | 18            | 3,000         | 3,000         |
| <b>CONCERTS IN THE PARK</b>        |                                |               |               |               |               |               |               |
| 211-809-814-001                    | CONCERTS IN THE PK - BANDS     | 3,850         | 13,522        | 1,200         | 0             | 0             | 0             |
| 211-809-932-001                    | CONCERTS IN THE PK - EQUIP R&M | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-809-956-001                    | CONCERTS IN THE PK - MISC      | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-809-978-001                    | CONCERTS IN THE PK - EQUIP     | 0             | 0             | 1,150         | 0             | 0             | 0             |
| Total CONCERTS IN THE PARK:        |                                | 3,850         | 13,522        | 2,350         | 0             | 0             | 0             |
| <b>SAFE TRICK OR TREAT</b>         |                                |               |               |               |               |               |               |
| 211-810-880-001                    | SAFE TRICK OR TREAT            | 54            | 108           | 0             | 64            | 0             | 100           |

|                                    |                                |               |               |               |               |               |               |
|------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                      |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 211 (TIFA) |                                |               |               |               |               |               |               |
| FY2016                             |                                |               |               |               |               |               |               |
|                                    |                                |               |               |               |               |               | 2015-16       |
|                                    |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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 SAFE TRICK OR TREAT:         |                                | 54            | 108           | 0             | 64            | 0             | 100           |
| VISIT WITH SANTA                   |                                |               |               |               |               |               |               |
| 211-811-880-001                    | VISIT WITH SANTA               | 0             | 26            | 151           | 163           | 200           | 200           |
| Total VISIT WITH SANTA:            |                                | 0             | 26            | 151           | 163           | 200           | 200           |
| HOLIDAY HOMECOMING                 |                                |               |               |               |               |               |               |
| 211-812-880-001                    | HOLIDAY HOMECOMING             | 1,200         | 2,204         | 979           | 1,021         | 1,000         | 1,000         |
| Total HOLIDAY HOMECOMING:          |                                | 1,200         | 2,204         | 979           | 1,021         | 1,000         | 1,000         |
| FLOWERS                            |                                |               |               |               |               |               |               |
| 211-830-813-001                    | FLOWERS - CONTRACT             | 20,526        | 21,370        | 9,366         | 7,457         | 19,000        | 16,000        |
| 211-830-920-001                    | FLOWERS - IRRIGATION           | 0             | 0             | 827           | 375           | 0             | 0             |
| 211-830-932-001                    | FLOWERS - REPAIRS              | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FLOWERS:                     |                                | 20,526        | 21,370        | 10,193        | 7,832         | 19,000        | 16,000        |
| FRENCH MARKET                      |                                |               |               |               |               |               |               |
| 211-831-880-001                    | FRENCH MARKET - SET UP         | 5,733         | 3,944         | 1,009         | 55            | 0             | 0             |
| 211-831-881-001                    | FRENCH MARKET - ADVERTISING    | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-831-920-001                    | FRENCH MARKET - UTILITIES      | 0             | 0             | 98            | 112           | 0             | 0             |
| 211-831-940-001                    | FRENCH MARKET - RENT           | 12,000        | (4,650)       | (156)         | 377           | 3,100         | 0             |
| Total FRENCH MARKET:               |                                | 17,733        | (706)         | 951           | 544           | 3,100         | 0             |
| GALLERY BUILDING                   |                                |               |               |               |               |               |               |
| 211-832-880-001                    | GALLERY BUILDING - MAINTENANCE | 0             | 0             | 242           | 252           | 4,000         | 4,000         |
| 211-832-920-001                    | GALLERY BUILDING - UTILITIES   | 0             | 0             | 0             | 1,645         | 0             | 0             |
| Total GALLERY BUILDING:            |                                | 0             | 0             | 242           | 1,897         | 4,000         | 4,000         |
| NECI                               |                                |               |               |               |               |               |               |
| 211-833-743-001                    | NECI - SUPPLIES - GENERAL      | 0             | 0             | 319           | 1,141         | 0             | 750           |
| 211-833-743-002                    | NECI - SUPPLIES - KITCHEN      | 0             | 0             | 1,001         | 58            | 0             | 750           |
| 211-833-802-001                    | NECI - HUD                     | 745           | 12,999        | 7,771         | 2,177         | 0             | 0             |
| 211-833-814-001                    | NECI - 1ST SOURCE LABOR        | 0             | 0             | 300           | 0             | 0             | 0             |
| 211-833-814-002                    | NECI - 1ST SOURCE MANAGEMENT   | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-833-820-001                    | NECI - TRAINING - MERCHANT     | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-833-820-002                    | NECI - TRAINING - NECI         | 0             | 0             | 0             | 537           | 0             | 0             |
| 211-833-920-001                    | NECI - UTILITIES               | 0             | 0             | 591           | 304           | 5,000         | 3,500         |
| 211-833-978-001                    | NECI - EQUIPMENT - 1ST SOURCE  | 0             | 0             | 419           | 0             | 0             | 0             |
| 211-833-978-002                    | NECI - EQUIPMENT - KITCHEN     | 0             | 0             | 101           | 88            | 0             | 0             |
| 211-833-978-003                    | NECI - EQUIPMENT - TRAINING RM | 0             | 0             | 0             | 0             | 0             | 0             |
| Total NECI:                        |                                | 745           | 12,999        | 10,502        | 4,305         | 5,000         | 5,000         |
| NILES THEN & NOW BOOK              |                                |               |               |               |               |               |               |
| 211-834-900-001                    | NILES THEN & NOW BK-PRINTING   | 0             | 1,040         | 2,680         | 0             | 0             | 0             |
| 211-834-900-002                    | NILES THEN & NOW BK-RECEPTION  | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-834-900-003                    | NILES THEN & NOW BK-SHIPPING   | 0             | 0             | 0             | 0             | 0             | 0             |
| Total NILES THEN & NOW BOOK:       |                                | 0             | 1,040         | 2,680         | 0             | 0             | 0             |
| BRICKS                             |                                |               |               |               |               |               |               |
| 211-835-814-001                    | BRICKS - ENGRAVING AND INSTALL | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-835-932-001                    | BRICKS - REPAIRS AND MAINT     | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-835-956-001                    | BRICKS - MISCELLANEOUS         | 0             | 0             | 0             | 0             | 0             | 0             |
| Total BRICKS:                      |                                | 0             | 0             | 0             | 0             | 0             | 0             |
| GENERAL AND ADMINISTRATIVE         |                                |               |               |               |               |               |               |
| 211-848-702-002                    | OVERTIME WAGES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-848-702-012                    | STREET DEPARTMENT LABOR ONLY   | 122           | 0             | 13            | 0             | 0             | 0             |
| 211-848-703-001                    | SALARIES & WAGES - MANAGER     | 47,679        | 47,628        | 52,782        | 24,361        | 48,800        | 50,264        |
| 211-848-714-001                    | FRINGES - FICA                 | 3,635         | 3,634         | 3,634         | 1,864         | 3,622         | 3,731         |
| 211-848-714-012                    | FRINGES - W/C INS PREMIUMS     | 107           | 110           | 111           | 27            | 125           | 125           |

|                                    |                                |               |               |               |               |               |               |
|------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                      |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 211 (TIFA) |                                |               |               |               |               |               |               |
| FY2016                             |                                |               |               |               |               |               |               |
|                                    |                                |               |               |               |               |               | 2015-16       |
|                                    |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| 211-848-717-003                    | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-848-727-001                    | OFFICE SUPPLIES                | 2,200         | 617           | 434           | 500           | 1,000         | 1,000         |
| 211-848-733-001                    | COMPUTER EQUIPMENT & SUPPLIES  | 1,370         | 50            | 254           | 73            | 1,000         | 1,000         |
| 211-848-736-001                    | POSTAGE EXPENSE                | 279           | 462           | 0             | 386           | 1,000         | 1,000         |
| 211-848-740-001                    | OPERATING SUPPLIES             | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-848-801-001                    | PROFESSIONAL SERVICES          | 319           | 1,643         | 226           | 0             | 500           | 500           |
| 211-848-801-004                    | PROFESSIONAL SERVICES - CABLE  | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-848-820-001                    | TRAVEL, TRAINING & CONFERENCE  | 1,137         | 1,234         | 3,666         | 264           | 4,000         | 4,000         |
| 211-848-830-001                    | DUES & SUBSCRIPTIONS           | 0             | 660           | 350           | 0             | 400           | 550           |
| 211-848-850-001                    | COMMUNICATIONS                 | 3,222         | 2,370         | 947           | 647           | 1,000         | 1,000         |
| 211-848-880-002                    | DOWNTOWN LOAN PAYMENTS         | 4,000         | 4,000         | 4,000         | 0             | 4,000         | 4,000         |
| 211-848-900-001                    | PRINTING & PUBLISHING          | 74            | 338           | 90            | 800           | 1,000         | 1,000         |
| 211-848-920-001                    | UTILITIES                      | 0             | 0             | 688           | 0             | 0             | 0             |
| 211-848-920-005                    | UTILITIES - CHARGING STATIONS  | 0             | 0             | 0             | 0             | 0             | 600           |
| 211-848-932-015                    | REPAIRS & MAINT - RIVERFRONT   | 443           | 617           | 467           | 0             | 0             | 0             |
| 211-848-932-016                    | REPAIRS & MAINT - DOWNTOWN     | 4,858         | 3,598         | 3,509         | 484           | 2,500         | 2,500         |
| 211-848-940-001                    | RENTALS                        | 9,000         | 3,750         | (1,500)       | 0             | 1,200         | 0             |
| 211-848-956-008                    | MISCELLANEOUS                  | 1,062         | 5,073         | 436           | 170           | 4,193         | 4,290         |
| 211-848-956-015                    | BANK SERVICE FEES              | 0             | 0             | 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            | 33            | 33            | 34            | 35            | 0             | 0             |
| 211-848-977-001                    | OFFICE EQUIP CAPITAL OUTLAY    | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-848-978-001                    | OTHER EQUIPMENT CAPITAL OUTLAY | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-848-999-001                    | TRANSFERS OUT                  | 0             | 0             | 0             | 0             | 0             | 0             |
| Total GENERAL AND ADMINISTRATIVE:  |                                | 79,540        | 75,817        | 70,141        | 29,611        | 74,340        | 75,560        |
| MISC PROJECTS                      |                                |               |               |               |               |               |               |
| 211-849-880-001                    | COMMUNITY PROMOTIONS           | 37,256        | 12,309        | 12,421        | 1,280         | 500           | 500           |
| 211-849-880-002                    | PARK PROGRAMS                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-849-880-003                    | DECORATE DOWNTOWN              | 89            | 44            | 1,115         | 610           | 800           | 1,000         |
| 211-849-880-004                    | RUDOLPH BREAKFAST              | 1,994         | 363           | 0             | 0             | 0             | 0             |
| 211-849-880-005                    | WEDDING WALK                   | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-849-880-006                    | GARAGE SALE                    | 0             | 0             | 0             | 0             | 100           | 100           |
| 211-849-880-007                    | MAIN STREET - MERCHANDISE      | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-849-880-008                    | ARTS IN MOTION - PRIZES        | 0             | 39            | 0             | 0             | 0             | 0             |
| 211-849-880-009                    | ARTS IN MOTION - ENTERTAINMENT | 5,809         | 0             | 0             | 0             | 0             | 0             |
| 211-849-880-010                    | ARTS IN MOTION - ADVERTISING   | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-849-880-011                    | ARTS IN MOTION - TENT          | 2,279         | 128           | 0             | 0             | 0             | 0             |
| 211-849-880-012                    | DOWNTOWN DOLLARS PROGRAM       | 687           | 430           | 315           | 150           | 1,000         | 0             |
| 211-849-880-013                    | INDE REVOLUTION MARKETPLACE    | 0             | 0             | 0             | 0             | 0             | 0             |
| 211-849-880-050                    | DESIGN COMMITTEE               | 0             | 0             | 0             | 2,147         | 6,000         | 6,000         |
| 211-849-880-051                    | ECON RESTRUCTURING COMMITTEE   | 0             | 0             | 0             | 0             | 5,000         | 3,500         |
| 211-849-880-052                    | ORGANIZATION COMMITTEE         | 0             | 0             | 0             | 0             | 2,500         | 3,500         |
| Total MISC PROJECTS:               |                                | 48,114        | 13,313        | 13,851        | 4,187         | 15,900        | 14,600        |
| Total FUND EXPENDITURES:           |                                | 205,540       | 177,631       | 156,631       | 79,397        | 156,540       | 155,460       |
| NET REVENUES (EXPENDITURES)        |                                | (10,525)      | (7,083)       | 17,381        | 40,667        | 100           | (100)         |
| BEGINNING FUND BALANCE             |                                |               |               |               |               | 38,557        | 38,657        |
| PROJECTED ENDING FUND BALANCE      |                                |               |               |               |               | 38,657        | 38,557        |



**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 and a Part-Time Code Clerk with all expenses associated with their wages and benefits. Additionally the Division is approved by the State of Michigan to provide mechanical, electrical, and building permitting and inspection services. The mechanical and electrical inspections are provided by contracted State Certified Trades inspectors. Permit fees cover the cost of the contracted inspector with a small administration fee that helps to offset administrative costs.

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

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

**SIGNIFICANT CHANGES:**

FY 2015

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

FY 2016

- No significant Changes.

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                               |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 249 (Building Dept) |                                |               |               |               |               |               |               |
| FY2016                                      |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                        |                                |               |               |               |               |               |               |
| 249-100-451-001                             | MULTIPLE DWELLINGS             | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-100-452-001                             | ELECT & MECHANICAL PERMITS     | 36,152        | 26,965        | 26,690        | 11,345        | 29,000        | 29,000        |
| 249-100-452-002                             | ELECT & HEAT LICENSES/PERMITS- | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-100-454-001                             | TAXI, BIKE & MISC LICENSES     | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-100-460-001                             | BUILDING PERMITS/PLAN REVIEWS  | 78,313        | 23,107        | 50,796        | 26,608        | 50,000        | 50,000        |
| 249-100-460-002                             | BUILDING PERMITS/PLAN REVIEWS- | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-100-461-001                             | DEMOLITION PERMITS             | 4,285         | 6,482         | 4,678         | 475           | 4,000         | 4,150         |
| 249-100-607-001                             | FEES                           | 1,825         | 1,925         | 2,400         | 225           | 1,000         | 1,000         |
| 249-100-607-008                             | FEES - INSPECTION BUREAU       | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-100-664-001                             | INTEREST                       | 105           | 21            | 10            | 29            | 25            | 40            |
| 249-100-671-001                             | MISCELLANEOUS                  | 718           | 451           | 400           | 230           | 450           | 450           |
| 249-100-673-001                             | SALE OF PROPERTY               | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-100-699-001                             | INTERFUND TRANSFER             | 20,000        | 22,000        | 35,000        | 30,000        | 60,000        | 63,000        |
| Total FUND REVENUES:                        |                                | 141,398       | 80,951        | 119,974       | 68,912        | 144,475       | 147,640       |
| <b>EXPENDITURES</b>                         |                                |               |               |               |               |               |               |
| 249-370-702-001                             | SALARIES & WAGES - FULL TIME   | 22,599        | 14,400        | 15,619        | 8,083         | 22,944        | 22,944        |
| 249-370-702-002                             | OVERTIME WAGES                 | 429           | 1,216         | 914           | 0             | 2,000         | 2,000         |
| 249-370-703-001                             | SALARIES & WAGES - PART TIME   | 20,316        | 20,825        | 21,717        | 10,827        | 23,322        | 23,338        |
| 249-370-714-001                             | FRINGES-FICA                   | 3,534         | 3,005         | 3,189         | 1,638         | 5,008         | 5,023         |
| 249-370-714-003                             | FRINGES - MESC                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-370-714-004                             | FRINGES-GROUP MEDICAL INS      | 13,000        | 12,375        | 13,000        | 7,700         | 13,200        | 20,400        |
| 249-370-714-006                             | FRINGES-EMPLOYEE ASSISTANCE    | 0             | 0             | 0             | 0             | 70            | 105           |
| 249-370-714-012                             | FRINGES-W/C INS PREMIUMS       | 329           | 321           | 311           | 77            | 307           | 345           |
| 249-370-714-017                             | FRINGES-PENSION CONTRI EXPENSE | 1,718         | 2,148         | 2,343         | 2,300         | 2,300         | 2,280         |
| 249-370-717-003                             | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-370-717-008                             | PAYROLL - VACATION ALLOCATION  | 2,390         | 2,309         | 2,760         | 1,957         | 1,855         | 1,855         |
| 249-370-717-009                             | PAYROLL - HOLIDAY ALLOCATION   | 1,699         | 1,439         | 1,550         | 798           | 1,113         | 1,113         |
| 249-370-717-010                             | PAYROLL - PERSONAL HOL ALLOC   | 368           | 437           | 413           | 294           | 371           | 371           |
| 249-370-717-011                             | PAYROLL - SICK ALLOCATION      | 352           | 121           | 244           | 0             | 1,316         | 1,316         |
| 249-370-717-012                             | PAYROLL - WORK INJURY          | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-370-717-013                             | PAYROLL - FUNERAL ALLOCATION   | 0             | 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                | 246           | 365           | 1,096         | 0             | 1,000         | 1,000         |
| 249-370-733-001                             | COMPUTER EQUIPMENT & SUPPLIES  | 690           | 745           | 2,869         | 33            | 1,500         | 1,500         |
| 249-370-736-001                             | POSTAGE EXPENSE                | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-370-740-001                             | OPERATING SUPPLIES             | 302           | 724           | 708           | 772           | 1,500         | 1,500         |
| 249-370-756-004                             | GASOLINE & OIL                 | 690           | 777           | 699           | 176           | 550           | 500           |
| 249-370-784-004                             | VEHICLE MAINTENANCE            | 335           | 522           | 983           | 149           | 1,250         | 1,250         |
| 249-370-801-001                             | PROFESSIONAL SERVICES          | 460           | 350           | 862           | 0             | 700           | 700           |
| 249-370-801-008                             | PROFESSIONAL SERVICES-MISC     | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-370-813-001                             | CONTRACTURAL SERVICES          | 40,574        | 41,528        | 42,513        | 8,685         | 44,000        | 44,000        |
| 249-370-814-004                             | DEMOLITION                     | 0             | 0             | 0             | 0             | 10,000        | 10,000        |
| 249-370-820-001                             | TRAVEL, TRAINING & CONFERENCE  | 1,304         | 834           | 813           | 3,016         | 1,000         | 2,500         |
| 249-370-830-001                             | DUES & SUBSCRIPTIONS           | 265           | 0             | 533           | 150           | 450           | 450           |
| 249-370-850-001                             | COMMUNICATIONS                 | 3,878         | 3,062         | 5,518         | 1,220         | 5,000         | 3,000         |
| 249-370-900-001                             | PRINTING & PUBLISHING          | 1,111         | 547           | 9             | 268           | 400           | 400           |
| 249-370-930-001                             | MTNCE - OFFICE EQUIPMENT       | 0             | 0             | 0             | 0             | 250           | 250           |

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                               |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 249 (Building Dept) |                                |               |               |               |               |               |               |
| FY2016                                      |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| 249-370-956-008                             | MISCELLANEOUS                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-370-956-015                             | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-370-957-001                             | INSURANCE - GENERAL            | 1,101         | 1,193         | 1,291         | 1,319         | 1,500         | 1,500         |
| 249-370-977-001                             | OFFICE EQUIPMENT CAPITAL OUTLA | 0             | 0             | 0             | 0             | 0             | 0             |
| 249-370-979-001                             | VEHICLE CAPITAL OUTLAY         | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND EXPENDITURES:                    |                                | 117,690       | 109,243       | 119,954       | 49,462        | 142,906       | 149,640       |
| NET REVENUES (EXPENDITURES)                 |                                | 23,708        | (28,292)      | 20            | 19,450        | 1,569         | (2,000)       |
| BEGINNING FUND BALANCE                      |                                |               |               |               |               | 647           | 2,216         |
| PROJECTED ENDING FUND BALANCE               |                                |               |               |               |               | 2,216         | 216           |

**COMMUNITY DEVELOPMENT FUND**  
**(280)**

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES  |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 280 (Community Development Fund) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                                     |                                |               |               |               |               |               |               |
| 280-100-572-003  | PROGRAM INCOME                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 280-100-664-001  | INTEREST                       | 26            | 5             | 4             | 2             | 0             | 0             |
| 280-100-699-001  | INTERFUND TRANSFER             | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND REVENUES:                                     |                                | 26            | 5             | 4             | 2             | 0             | 0             |
| <b>EXPENDITURES</b>                                      |                                |               |               |               |               |               |               |
| 280-820-931-015  | FACADE GRANT PROGRAM           | 10,000        | 0             | 3,000         | 0             | 0             | 0             |
| 280-820-931-016  | SIGN GRANT PROGRAM             | 0             | 1,496         | 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:                                 |                                | 10,000        | 1,496         | 3,000         | 0             | 0             | 0             |
| NET REVENUES (EXPENDITURES)                              |                                | (9,974)       | (1,491)       | (2,996)       | 2             | 0             | 0             |
| BEGINNING FUND BALANCE                                   |                                |               |               |               |               | 1,113         | 1,113         |
| PROJECTED ENDING FUND BALANCE                            |                                |               |               |               |               | 1,113         | 1,113         |

**DOWNTOWN DEVELOPMENT FUND**  
**(281)**

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES  |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 281 (DT Revolving Loan Fund) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                                 |                                |               |               |               |               |               |               |
| 281-100-664-001                                      | INTEREST                       | 2             | 1             | 1             | 1             | 0             | 0             |
| 281-100-665-008                                      | LOAN INT - MAJEREK             | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-100-665-010                                      | LOAN INT - LINDY'S             | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-100-665-019                                      | LOAN INTEREST - CAPRON         | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-100-665-022                                      | LOAN INT - STEIN & VINE LLC    | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-100-665-025                                      | LOAN INT - DANA HANKINS        | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-100-665-026                                      | LOAN INT - DANNY MANGOLD       | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-100-665-028                                      | LOAN INT - PASTRY CENTER       | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-100-665-029                                      | LOAN INT - TINA GREEN          | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-100-665-030                                      | LOAN INT INC-TRUESDELL/JOHNSON | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-100-665-031                                      | LOAN INT INC-GOLDEN NUGGET     | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-100-699-001                                      | INTERFUND TRANSFERS            | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND REVENUES:                                 |                                | 2             | 1             | 1             | 1             | 0             | 0             |
| <b>EXPENDITURES</b>                                  |                                |               |               |               |               |               |               |
| 281-820-727-001                                      | OFFICE SUPPLIES                | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-820-801-001                                      | PROFESSIONAL SERVICES          | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-820-931-017                                      | DOWNTOWN REHAB EXPENDITURES    | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-820-956-015                                      | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-820-956-021                                      | BAD DEBTS EXPENSE              | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-820-958-010                                      | GRANT EXPENDITURES - HUD       | 0             | 0             | 0             | 0             | 0             | 0             |
| 281-820-965-001                                      | TRANSFERS OUT                  | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND EXPENDITURES:                             |                                | 0             | 0             | 0             | 0             | 0             | 0             |
| NET REVENUES (EXPENDITURES)                          |                                | 2             | 1             | 1             | 1             | 0             | 0             |
| BEGINNING FUND BALANCE                               |                                |               |               |               |               | 12,232        | 12,232        |
| PROJECTED ENDING FUND BALANCE                        |                                |               |               |               |               | 12,232        | 12,232        |

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

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None



|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                          |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 282 (C.H.I.P.) |                                |               |               |               |               |               |               |
| FY2016                                 |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                   |                                |               |               |               |               |               |               |
| 282-100-501-010                        | FEDERAL GRANTS - HUD           | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-100-539-028                        | STATE GRANTS - MEDC (MI ECON D | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-100-539-030                        | STATE GRANTS - MSHDA           | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-100-572-003                        | PROGRAM INCOME                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-100-664-001                        | INTEREST                       | 272           | 90            | 33            | 5             | 0             | 10            |
| 282-100-671-001                        | MISCELLANEOUS                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-100-674-001                        | CONTRIBUTIONS FROM PRIVATE SOU | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-100-699-001                        | INTERFUND TRANSFERS            | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-100-958-001                        | UNKNOWN ACCOUNT                | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND REVENUES:                   |                                | 272           | 90            | 33            | 5             | 0             | 10            |
| <b>EXPENDITURES</b>                    |                                |               |               |               |               |               |               |
| 282-820-802-001                        | ADMINISTRATION FEES-FEDERAL    | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-820-802-003                        | ADMINISTRATION FEES - CDC      | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-820-931-014                        | C.H.I.P.                       | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-820-956-008                        | MISCELLANEOUS                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-820-956-015                        | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-820-957-001                        | INSURANCE - GENERAL            | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-820-958-001                        | GRANT EXPENDITURES - MEDC      | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-820-958-002                        | GRANT EXPENDITURES - MSHDA     | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-820-958-003                        | GRANT EXP - MEDC FRONT ST      | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-820-958-010                        | GRANT EXPENDITURES - HUD       | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-820-964-001                        | REFUNDS                        | 0             | 0             | 0             | 0             | 0             | 0             |
| 282-820-999-001                        | TRANSFERS OUT                  | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND EXPENDITURES:               |                                | 0             | 0             | 0             | 0             | 0             | 0             |
| NET REVENUES (EXPENDITURES)            |                                | 272           | 90            | 33            | 5             | 0             | 10            |
| BEGINNING FUND BALANCE                 |                                |               |               |               |               | 3,187         | 3,187         |
| PROJECTED ENDING FUND BALANCE          |                                |               |               |               |               | 3,187         | 3,197         |

**HUD CDBG ENTITLEMENT COMMUNITY PROGRAM**  
**(283)**

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

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

|  |                                 |               |               |               |               |               |               |
|--|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                      |                                 |               |               |               |               |               |               |
| Budget Worksheet - Fund 283 (HUD Entitlement Fund) |                                 |               |               |               |               |               |               |
| FY2016   |                                 |               |               |               |               |               |               |
|  |                                 |               |               |               |               |               | 2015-16       |
|  |                                 | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                               |                                 |               |               |               |               |               |               |
| 283-100-501-009                                    | FEDERAL GRANTS - ARRA           | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-100-501-010                                    | FEDERAL GRANTS - HUD            | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-100-501-012                                    | FERRY ST SCHOOL DEVELOPMENT     | 34,323        | 38,432        | 40,069        | 6,395         | 40,000        | 20,000        |
| 283-100-501-013                                    | 5TH ST NEIGHBORHOOD CTR PROGRA  | 15,000        | 3,538         | 2,550         | 675           | 0             | 0             |
| 283-100-501-014                                    | HOUSING ASSISTANCE PROGRAM      | 67,309        | 27,750        | 43,324        | 824           | 60,000        | 49,000        |
| 283-100-501-015                                    | DOWN PAYMENT ASSISTANCE         | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-100-501-016                                    | RENTAL REHABILITATION PROGRAM   | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-100-501-017                                    | COMMUNITY GARDEN INITIATIVE     | 9,869         | 10,062        | 1,748         | 0             | 0             | 0             |
| 283-100-501-018                                    | D/T STREETScape IMPROVEMENTS    | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-100-501-019                                    | CAPITAL INFRASTRUCTURE PROJECTS | 95,242        | 0             | 110,920       | 0             | 75,000        | 85,000        |
| 283-100-501-020                                    | THOMAS STADIUM                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-100-501-021                                    | NEIGHBORHOOD PARK IMPVTS        | 19,613        | 0             | 1,574         | 0             | 0             | 0             |
| 283-100-501-022                                    | SLUM & BLIGHT ELIMINATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-100-501-023                                    | CORE AREA ECONOMIC DEVELOPMENT  | 0             | 95,647        | 0             | 0             | 0             | 0             |
| 283-100-501-024                                    | CODE ENFORCEMENT                | 35,000        | 37,371        | 42,146        | 20,424        | 50,000        | 50,000        |
| 283-100-501-025                                    | HOMELESS INTERVENTION           | 0             | 0             | 0             | 526           | 0             | 0             |
| 283-100-501-030                                    | JOB CREATION PROGRAM            | 16,939        | 0             | 0             | 0             | 0             | 0             |
| 283-100-501-031                                    | TECHNICAL ASSISTANCE            | 0             | 0             | 10,000        | 0             | 45,000        | 0             |
| 283-100-501-035                                    | MUSEUM RENOVATION               | 0             | 5,981         | 98,300        | 23,938        | 0             | 0             |
| 283-100-501-066                                    | PUBLIC FACILITY IMPROVEMENTS    | 0             | 0             | 0             | 0             | 0             | 25,000        |
| 283-100-501-068                                    | TRANSPORTATION                  | 0             | 0             | 0             | 78            | 0             | 5,000         |
| 283-100-501-090                                    | CONTINGENCY PROJECTS            | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-100-501-095                                    | PROJECT ADMINISTRATION          | 21,175        | 31,352        | 49,903        | 6,693         | 40,000        | 38,400        |
| 283-100-572-003                                    | PROGRAM INCOME                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-100-664-001                                    | INTEREST                        | 10            | 4             | 3             | 0             | 0             | 0             |
| 283-100-665-001                                    | LOAN INT - D. HANKINS           | 19            | 8             | 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             | 1             | 0             | 0             | 0             |
| 283-100-674-001                                    | CONTRIBUTIONS FROM PRIVATE SOU  | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-100-674-002                                    | CONTRIBUTIONS-COMMUNITY GARDEN  | 3,168         | 3,025         | 0             | 0             | 0             | 0             |
| 283-100-699-001                                    | INTERFUND TRANSFERS             | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND REVENUES:                               |                                 | 317,667       | 253,170       | 400,538       | 59,553        | 310,000       | 272,400       |
| <b>EXPENDITURES</b>                                |                                 |               |               |               |               |               |               |
| 283-820-714-001                                    | FRINGES - FICA                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-717-003                                    | FRINGE - FICA ALLOCATION        | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-956-015                                    | BANK SERVICE FEES               | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-010                                    | GRANT EXPENDITURES - HUD        | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-011                                    | STREETScape IMPROVEMENTS        | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-012                                    | STREETScape IMPROVEMENTS-ADMR   | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-013                                    | FRONT STREET IMPROVEMENTS       | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-014                                    | FRONT STREET IMPROVEMENTS-ADMR  | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-015                                    | 5TH ST NEIGHBORHOOD DEV/FERRY   | 34,754        | 38,912        | 40,112        | 8,698         | 40,000        | 20,000        |
| 283-820-958-016                                    | 5TH ST NBHOOD CTR DEV/FERRY-AD  | 0             | 3,538         | 550           | 900           | 0             | 2,400         |
| 283-820-958-020                                    | 5TH ST NBHOOD CTR PROGRAMMING   | 15,000        | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-021                                    | 5TH ST NBHOOD CTR PROG-ADMR     | 0             | 0             | 2,000         | 0             | 0             | 0             |
| 283-820-958-022                                    | HOMELESS INTERVENTION           | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-023                                    | HOMELESS INTERVENTION-ADMIN     | 0             | 0             | 0             | 549           | 0             | 0             |
| 283-820-958-025                                    | OWNER-OCCUPIED HOUSING ASSIST   | 67,353        | 23,172        | 36,887        | 295           | 60,000        | 49,000        |
| 283-820-958-026                                    | OWNER-OCC HOUSING ASSIST-ADMR   | 0             | 4,578         | 6,480         | 529           | 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             |

|  |                                 |               |               |               |               |               |               |
|--|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                      |                                 |               |               |               |               |               |               |
| Budget Worksheet - Fund 283 (HUD Entitlement Fund) |                                 |               |               |               |               |               |               |
| FY2016   |                                 |               |               |               |               |               |               |
|  |                                 |               |               |               |               |               | 2015-16       |
|  |                                 | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| 283-820-958-030                                    | 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                | 35,000        | 37,371        | 42,146        | 25,537        | 50,000        | 50,000        |
| 283-820-958-035                                    | CORE AREA ECON DEV & INFRASTR   | 95,242        | 95,647        | 110,920       | 0             | 75,000        | 85,000        |
| 283-820-958-036                                    | CORE AREA ECON DEV & INF - ADMR | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-040                                    | BROWNFIELD ECONOMIC DEVELOPMEN  | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-041                                    | BROWNFIELD ECON DEV - ADMR      | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-045                                    | NBHOOD PARK IMPROVEMENTS        | 19,613        | 0             | 1,344         | 0             | 0             | 0             |
| 283-820-958-046                                    | NBHOOD PARK IMPVTS - ADMR       | 0             | 0             | 230           | 0             | 0             | 0             |
| 283-820-958-047                                    | COMMUNITY GARDENS-HUD           | 10,000        | 10,062        | 1,748         | 0             | 0             | 0             |
| 283-820-958-048                                    | COMMUNITY GARDENS-PRIVATE       | 3,543         | 3,503         | 0             | 0             | 0             | 0             |
| 283-820-958-050                                    | THOMAS STADIUM PARKING LOT      | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-051                                    | THOMAS STAD PARKING LOT- ADMR   | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-055                                    | SLUM & BLIGHT ELIMINATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-056                                    | SLUM & BLIGHT ELIMINAT - ADMIN  | 0             | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-060                                    | JOB CREATION PROGRAM            | 16,939        | 0             | 0             | 0             | 0             | 0             |
| 283-820-958-061                                    | TECHNICAL ASSISTANCE            | 0             | 0             | 10,000        | 0             | 45,000        | 0             |
| 283-820-958-065                                    | MUSEUM RENOVATION               | 0             | 5,981         | 98,300        | 23,938        | 0             | 0             |
| 283-820-958-066                                    | PUBLIC FACILITY IMPROVEMENTS    | 0             | 0             | 0             | 0             | 0             | 25,000        |
| 283-820-958-068                                    | TRANSPORTATION                  | 0             | 0             | 0             | 5,000         | 0             | 5,000         |
| 283-820-958-069                                    | TRANSPORTATION - ADMIN          | 0             | 0             | 0             | 78            | 0             | 0             |
| 283-820-958-095                                    | TOTAL PROJECT ADMINISTRATION    | 21,175        | 31,396        | 49,903        | 7,189         | 40,000        | 36,000        |
| 283-820-999-001                                    | TRANSFERS OUT                   | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND EXPENDITURES:                           |                                 | 318,619       | 254,160       | 400,620       | 72,713        | 310,000       | 272,400       |
|  |                                 |               |               |               |               |               |               |
| NET REVENUES (EXPENDITURES)                        |                                 | (952)         | (990)         | (82)          | (13,160)      | 0             | 0             |
| BEGINNING FUND BALANCE                             |                                 |               |               |               |               | 18,839        | 18,839        |
| PROJECTED ENDING FUND BALANCE                      |                                 |               |               |               |               | 18,839        | 18,839        |
|  |                                 |               |               |               |               |               |               |

**ECONOMIC DEVELOPMENT FUND**  
**(297)**

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

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

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

**SIGNIFICANT CHANGES:**

FY 2015

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

FY 2016

- Accounts adjusted for interest income from business loans.

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                      |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 297 (Economic Development) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                               |                                |               |               |               |               |               |               |
| 297-100-539-001                                    | STATE GRANTS                   | 0             | 0             | 0             | 0             | 0             | 0             |
| 297-100-664-001                                    | INTEREST                       | 1,285         | 410           | 540           | 428           | 0             | 800           |
| 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       | 326           | 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     | 210           | 0             | 0             | 0             | 0             | 0             |
| 297-100-665-031                                    | LOAN INT-MICHAEL CLANCY        | 0             | 208           | 12            | 0             | 0             | 0             |
| 297-100-665-032                                    | LOAN INT-THOMAS KESTERKE       | 0             | 0             | 0             | 0             | 0             | 0             |
| 297-100-665-033                                    | LOAN INT-ULTRACAMP             | 0             | 0             | 1,133         | 714           | 0             | 1,300         |
| 297-100-665-034                                    | LOAN INTEREST-BRYAN WILLIAMS   | 0             | 0             | 0             | 0             | 0             | 620           |
| 297-100-665-035                                    | LOAN INTEREST-CHAMBER          | 0             | 0             | 0             | 0             | 0             | 215           |
| 297-100-673-001                                    | SALE OF PROPERTY               | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND REVENUES:                               |                                | 1,821         | 618           | 1,685         | 1,142         | 0             | 2,935         |
| <b>EXPENDITURES</b>                                |                                |               |               |               |               |               |               |
| 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             | 4,207         | 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             | 100,000       | 0             |
| 297-858-956-015                                    | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0             |
| 297-858-956-021                                    | BAD DEBTS EXPENSE              | 0             | 0             | 0             | 0             | 0             | 0             |
| 297-858-999-001                                    | TRANSFERS OUT                  | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND EXPENDITURES:                           |                                | 0             | 0             | 4,207         | 0             | 100,000       | 0             |
| NET REVENUES (EXPENDITURES)                        |                                | 1,821         | 618           | (2,522)       | 1,142         | (100,000)     | 2,935         |
| BEGINNING FUND BALANCE                             |                                |               |               |               |               | 465,891       | 365,891       |
| PROJECTED ENDING FUND BALANCE                      |                                |               |               |               |               | 365,891       | 368,826       |

**CAPITAL IMPROVEMENT FUND**  
**(401)**

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

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

**SIGNIFICANT CHANGES:**

FY 2015

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

FY 2016

- There are no projects planned for this fiscal year.

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                               |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 401 (Capital Grant) |                                |               |               |               |               |               |               |
| FY2016                                      |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                        |                                |               |               |               |               |               |               |
| 401-100-626-001                             | SERVICES RENDERED              | 0             | 0             | 0             | 0             | 0             | 0             |
| 401-100-626-002                             | SERVICES RENDERED - SIDEWALK R | 0             | 0             | 0             | 0             | 0             | 0             |
| 401-100-664-001                             | INTEREST                       | 135           | 49            | 62            | 57            | 75            | 100           |
| 401-100-672-009                             | SPECIAL ASSESSMENT - SIDEWALK  | 0             | 0             | 0             | 0             | 0             | 0             |
| 401-100-687-001                             | REFUNDS & REBATES              | 0             | 0             | 0             | 0             | 0             | 0             |
| 401-100-699-001                             | INTERFUND TRANSFER             | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND REVENUES:                        |                                | 135           | 49            | 62            | 57            | 75            | 100           |
| <b>EXPENDITURES</b>                         |                                |               |               |               |               |               |               |
| 401-902-900-001                             | PRINTING & PUBLISHING          | 0             | 0             | 0             | 0             | 0             | 0             |
| 401-902-932-010                             | REPAIRS & MAINTENANCE - SIDEWA | 0             | 0             | 10,031        | 0             | 5,000         | 0             |
| 401-902-956-015                             | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0             |
| 401-902-957-001                             | INSURANCE - GENERAL            | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND EXPENDITURES:                    |                                | 0             | 0             | 10,031        | 0             | 5,000         | 0             |
| NET REVENUES (EXPENDITURES)                 |                                | 135           | 49            | (9,969)       | 57            | (4,925)       | 100           |
| BEGINNING FUND BALANCE                      |                                |               |               |               |               | 37,613        | 32,688        |
| PROJECTED ENDING FUND BALANCE               |                                |               |               |               |               | 32,688        | 32,788        |



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

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|   |                              |               |               |               |               |               |               |
|---|------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                       |                              |               |               |               |               |               |               |
| Budget Worksheet - Fund 402 (Equipment Replacement) |                              |               |               |               |               |               |               |
| FY2016  |                              |               |               |               |               |               |               |
|   |                              |               |               |               |               |               | 2015-16       |
|   |                              | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                                |                              |               |               |               |               |               |               |
| 402-100-607-050                                     | PARK APPLICATION FEES        | 0             | 0             | 0             | 0             | 0             | 0             |
| 402-100-664-001                                     | INTEREST                     | 23            | 6             | 19            | 48            | 0             | 0             |
| 402-100-667-001                                     | RENTAL OF PROPERTY           | 250           | 500           | 250           | 0             | 0             | 0             |
| 402-100-671-001                                     | MISCELLANEOUS INCOME         | 0             | 0             | 0             | 0             | 0             | 0             |
| 402-100-674-001                                     | CONTRIBUTIONS - FIRE DEPT.   | 250           | 600           | 6,640         | 160           | 0             | 0             |
| 402-100-674-002                                     | CONTRIBUTIONS - POLICE DEPT. | 0             | 0             | 0             | 0             | 0             | 0             |
| 402-100-699-001                                     | INTERFUND TRANSFER           | 3,000         | 3,000         | 13,000        | 0             | 3,000         | 3,000         |
| Total FUND REVENUES:                                |                              | 3,523         | 4,106         | 19,909        | 208           | 3,000         | 3,000         |
| <b>EXPENDITURES</b>                                 |                              |               |               |               |               |               |               |
| 402-536-956-008                                     | MISCELLANEOUS                | 0             | 0             | 0             | 0             | 0             | 0             |
| 402-536-956-015                                     | BANK SERVICE FEES            | 0             | 0             | 0             | 0             | 0             | 0             |
| 402-536-990-001                                     | DEBT SERVICE                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 402-536-999-001                                     | TRANSFERS OUT                | 0             | 0             | 8,640         | 2,100         | 0             | 0             |
| Total FUND EXPENDITURES:                            |                              | 0             | 0             | 8,640         | 2,100         | 0             | 0             |
| <b>NET REVENUES (EXPENDITURES)</b>                  |                              |               |               |               |               |               |               |
|   |                              | 3,523         | 4,106         | 11,269        | (1,892)       | 3,000         | 3,000         |
| <b>BEGINNING FUND BALANCE</b>                       |                              |               |               |               |               | 30,616        | 33,616        |
| <b>PROJECTED ENDING FUND BALANCE</b>                |                              |               |               |               |               | 33,616        | 36,616        |

**INDUSTRIAL PARK FUND**  
**(412)**

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|   |                               |         |         |         |             |         |           |
|---|-------------------------------|---------|---------|---------|-------------|---------|-----------|
| CITY OF NILES                                       |                               |         |         |         |             |         |           |
| Budget Worksheet - Fund 412 (Industrial Park Assoc) |                               |         |         |         |             |         |           |
| FY2016  |                               |         |         |         |             |         |           |
|   |                               |         |         |         |             |         | 2015-16   |
|   |                               | 2011-12 | 2012-13 | 2013-14 | 10/14-03/15 | 2014-15 | PROJECTED |
| Account Number                                      | Account Title                 | Actual  | Actual  | Actual  | Actual      | Budget  | Budget    |
| <b>FUND REVENUES</b>                                |                               |         |         |         |             |         |           |
| 412-100-664-001                                     | INTEREST                      | 234     | 74      | 96      | 103         | 100     | 200       |
| 412-100-673-001                                     | SALE OF PROPERTY              | 0       | 0       | 0       | 0           | 0       | 0         |
| 412-100-699-001                                     | INTERFUND TRANSFERS           | 0       | 0       | 0       | 0           | 0       | 0         |
| 412-100-699-007                                     | INTERFUND TRANSFER-INDUSTRIAL | 0       | 0       | 0       | 0           | 0       | 0         |
| Total FUND REVENUES:                                |                               | 234     | 74      | 96      | 103         | 100     | 200       |
| <b>EXPENDITURES</b>                                 |                               |         |         |         |             |         |           |
| 412-857-702-012                                     | STREET DEPARTMENT LABOR ONLY  | 0       | 0       | 0       | 0           | 0       | 0         |
| 412-857-801-001                                     | PROFESSIONAL SERVICES         | 0       | 0       | 0       | 0           | 0       | 0         |
| 412-857-813-001                                     | CONTRACTUAL SERVICES          | 4,000   | 0       | 0       | 0           | 0       | 0         |
| 412-857-920-001                                     | UTILITIES                     | 1,311   | 1,282   | 884     | 0           | 0       | 0         |
| 412-857-932-001                                     | REPAIRS & MAINTENANCE         | 0       | 0       | 0       | 0           | 0       | 0         |
| 412-857-956-015                                     | BANK SERVICE FEES             | 0       | 0       | 0       | 0           | 0       | 0         |
| 412-857-956-021                                     | BAD DEBTS EXPENSE             | 0       | 0       | 0       | 0           | 0       | 0         |
| 412-857-974-009                                     | INDUSTRIAL DR DEV PROJECT     | 0       | 0       | 0       | 0           | 0       | 0         |
| 412-857-999-001                                     | TRANSFERS OUT                 | 0       | 0       | 0       | 0           | 0       | 0         |
| Total FUND EXPENDITURES:                            |                               | 5,311   | 1,282   | 884     | 0           | 0       | 0         |
| NET REVENUES (EXPENDITURES)                         |                               | (5,077) | (1,208) | (788)   | 103         | 100     | 200       |
| BEGINNING FUND BALANCE                              |                               |         |         |         |             | 67,604  | 67,604    |
| PROJECTED ENDING FUND BALANCE                       |                               |         |         |         |             | 67,704  | 67,804    |

**SEWER MAINTENANCE FUND**  
**(491)**

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

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                   |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 491 (Sewer Maintenance) |                                |               |               |               |               |               |               |
| FY2016  |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                            |                                |               |               |               |               |               |               |
| 491-100-462-001                                 | SEWER PERMITS                  | 2             | 363           | 0             | 0             | 100           | 100           |
| 491-100-664-001                                 | INTEREST                       | 76            | 27            | 59            | 56            | 200           | 200           |
| 491-100-667-590                                 | SEWER MAINT - UTILITY DEPT     | 162,599       | 154,871       | 163,679       | 59,579        | 0             | 0             |
| 491-100-671-001                                 | MISCELLANEOUS                  | 204           | 214           | 425           | 140           | 0             | 0             |
| 491-100-699-002                                 | INTERFUND TRANSFER - UTILITY   | 0             | 0             | 0             | 0             | 174,541       | 173,842       |
| Total FUND REVENUES:                            |                                | 162,881       | 155,475       | 164,163       | 59,775        | 174,841       | 174,142       |
| <b>EXPENDITURES</b>                             |                                |               |               |               |               |               |               |
| COLLECTION SEWER                                |                                |               |               |               |               |               |               |
| 491-548-702-002                                 | OVERTIME WAGES                 | 0             | 0             | 79            | 398           | 0             | 500           |
| 491-548-702-004                                 | SALARIES/WAGES SEWER REPAIR    | 7,838         | 10,472        | 13,795        | 4,211         | 11,000        | 12,000        |
| 491-548-702-005                                 | SALARIES/WAGES SEWER CLEANING  | 48,626        | 32,535        | 28,432        | 12,453        | 45,000        | 45,000        |
| 491-548-702-019                                 | SALARIES & WAGES - DPW         | 7,716         | 7,945         | 20,206        | 12,510        | 10,991        | 11,199        |
| 491-548-714-001                                 | FRINGES                        | 36,358        | 25,230        | 33,738        | 13,138        | 39,150        | 33,418        |
| 491-548-717-003                                 | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 491-548-733-001                                 | COMPUTER EQUIPMENT & SUPPLIES  | 0             | 0             | 910           | 0             | 0             | 0             |
| 491-548-740-001                                 | OPERATING SUPPLIES             | 3,476         | 4,443         | 1,951         | 3,226         | 4,000         | 6,000         |
| 491-548-756-004                                 | GASOLINE & OIL                 | 3,870         | 4,850         | 5,540         | 1,289         | 4,600         | 5,000         |
| 491-548-784-004                                 | VEHICLE MAINTENANCE            | 9,276         | 6,377         | 10,193        | 4,316         | 10,000        | 11,000        |
| 491-548-801-001                                 | PROFESSIONAL SERVICES          | 0             | 0             | 0             | 0             | 0             | 0             |
| 491-548-813-001                                 | CONTRACTUAL SERVICES           | 0             | 0             | 8,251         | 0             | 0             | 0             |
| 491-548-815-001                                 | TRASH DISPOSAL                 | 10            | 0             | 0             | 0             | 0             | 0             |
| 491-548-850-001                                 | COMMUNICATIONS                 | 147           | 159           | 263           | 225           | 200           | 400           |
| 491-548-900-001                                 | PRINTING & PUBLISHING          | 0             | 0             | 0             | 0             | 0             | 0             |
| 491-548-932-001                                 | REPAIRS & MAINTENANCE          | 20,429        | 60,316        | 38,924        | 14,299        | 40,000        | 40,000        |
| 491-548-940-001                                 | CUST PREMISE EXP - BACK UPS    | 13,000        | 0             | 0             | 0             | 0             | 0             |
| 491-548-956-015                                 | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 100           |               |
| 491-548-957-001                                 | INSURANCE - GENERAL            | 1,240         | 1,306         | 1,075         | 976           | 1,400         | 1,400         |
| 491-548-978-001                                 | OTHER EQUIPMENT CAPITAL OUTLAY | 0             | 0             | 0             | 0             | 0             | 0             |
| Total COLLECTION SEWER:                         |                                | 151,986       | 153,633       | 163,357       | 67,041        | 166,441       | 165,917       |
| INTERCEPTOR SEWER                               |                                |               |               |               |               |               |               |
| 491-549-702-002                                 | OVERTIME WAGES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 491-549-702-004                                 | SALARIES/WAGES SEWER REPAIR    | 0             | 0             | 0             | 0             | 0             | 0             |
| 491-549-702-005                                 | SALARIES/WAGES SEWER CLEANING  | 1,504         | 684           | 156           | 817           | 2,500         | 2,500         |
| 491-549-702-019                                 | SALARIES & WAGES - DPW         | 0             | 0             | 0             | 0             | 0             | 0             |
| 491-549-714-001                                 | FRINGES                        | 708           | 405           | 178           | 439           | 1,400         | 1,225         |
| 491-549-717-003                                 | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 491-549-740-001                                 | OPERATING SUPPLIES             | 0             | 0             | 0             | 0             | 3,500         | 3,500         |
| 491-549-784-004                                 | VEHICLE MAINTENANCE            | 331           | 146           | 65            | 168           | 700           | 700           |
| Total INTERCEPTOR SEWER:                        |                                | 2,543         | 1,235         | 399           | 1,424         | 8,100         | 7,925         |
| Total FUND EXPENDITURES:                        |                                | 154,529       | 154,868       | 163,756       | 68,465        | 174,541       | 173,842       |
| NET REVENUES (EXPENDITURES)                     |                                | 8,352         | 607           | 407           | (8,690)       | 300           | 300           |
| BEGINNING FUND BALANCE                          |                                |               |               |               |               | 46,358        | 46,658        |
| PROJECTED ENDING FUND BALANCE                   |                                |               |               |               |               | 46,658        | 46,958        |

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

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

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

All work is overseen by the Department of Public Works.

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|                                       |                                |               |               |               |               |               |               |
|---------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                         |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 581 (Airport) |                                |               |               |               |               |               |               |
| FY2016                                |                                |               |               |               |               |               |               |
|                                       |                                |               |               |               |               |               | 2015-16       |
|                                       |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                  |                                |               |               |               |               |               |               |
| 581-100-501-001                       | FEDERAL GRANTS                 | 237,962       | 39,365        | 676,269       | 0             | 0             | 0             |
| 581-100-539-001                       | STATE GRANTS                   | 52,054        | 1,036         | 20,514        | 0             | 0             | 0             |
| 581-100-664-001                       | INTEREST                       | 590           | 161           | 292           | 343           | 2,000         | 2,000         |
| 581-100-667-001                       | RENTAL OF PROPERTY             | 46,945        | 46,671        | 47,204        | 33,276        | 46,900        | 48,000        |
| 581-100-671-001                       | MISCELLANEOUS REVENUE          | 753           | 396           | 321           | 384           | 0             | 350           |
| 581-100-673-001                       | SALE OF PROPERTY               | 1,321         | 1,102         | 2,137         | 690           | 1,500         | 1,300         |
| 581-100-673-003                       | SALE OF EASEMENTS              | 0             | 0             | 0             | 0             | 0             | 0             |
| 581-100-691-001                       | INTERFUND TRANSFERS            | 0             | 0             | 0             | 0             | 0             | 0             |
| 581-100-699-001                       | INTERFUND TRANSFERS            | 1,233         | 1,110         | 1,004         | 0             | 1,200         | 1,200         |
| Total FUND REVENUES:                  |                                | 340,858       | 89,841        | 747,741       | 34,693        | 51,600        | 52,850        |
| <b>EXPENDITURES</b>                   |                                |               |               |               |               |               |               |
| 581-537-702-002                       | OVERTIME WAGES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 581-537-702-012                       | STREET DEPARTMENT LABOR ONLY   | 2,892         | 258           | 728           | 213           | 500           | 500           |
| 581-537-703-001                       | SALARIES & WAGES - PART TIME   | 1,817         | 1,882         | 4,359         | 1,770         | 3,100         | 3,300         |
| 581-537-714-001                       | FRINGES                        | 139           | 144           | 333           | 135           | 300           | 300           |
| 581-537-714-012                       | FRINGES-W/C INS PREMIUMS       | 11            | 16            | 8             | 2             | 8             | 9             |
| 581-537-727-001                       | OFFICE SUPPLIES                | 0             | 0             | 0             | 0             | 0             | 0             |
| 581-537-740-001                       | OPERATING SUPPLIES             | 673           | 986           | 878           | 161           | 1,000         | 1,000         |
| 581-537-756-004                       | GASOLINE & OIL                 | 896           | 923           | 3,910         | 1,233         | 1,800         | 2,200         |
| 581-537-784-004                       | VEHICLE MAINTENANCE            | 151           | 308           | 2,847         | 266           | 3,000         | 2,500         |
| 581-537-801-001                       | PROFESSIONAL SERVICES          | 500           | 500           | 500           | 0             | 100           | 100           |
| 581-537-813-001                       | CONTRACTUAL SERVICES           | 899           | 6,157         | 1,190         | 215           | 1,000         | 2,000         |
| 581-537-815-001                       | DEBRIS/TRASH REMOVAL           | 0             | 0             | 0             | 0             | 0             | 0             |
| 581-537-820-001                       | TRAVEL, TRAINING & CONFERENCE  | 0             | 0             | 0             | 0             | 100           | 0             |
| 581-537-830-001                       | DUES & SUBSCRIPTIONS           | 50            | 50            | 0             | 173           | 100           | 100           |
| 581-537-850-001                       | COMMUNICATIONS                 | 922           | 1,020         | 533           | 327           | 500           | 500           |
| 581-537-900-001                       | PRINTING & PUBLISHING          | 0             | 75            | 16            | 0             | 200           | 100           |
| 581-537-920-001                       | UTILITIES                      | 5,218         | 5,231         | 5,901         | 3,196         | 7,700         | 7,500         |
| 581-537-930-004                       | MTNCE-OTHER EQUIPMENT          | 0             | 0             | 0             | 0             | 0             | 0             |
| 581-537-931-001                       | BUILDING REPAIRS               | 1,326         | 3,618         | 1,470         | 378           | 5,000         | 5,000         |
| 581-537-932-001                       | REPAIRS & MAINTENANCE          | 0             | 0             | 260           | 704           | 2,000         | 2,000         |
| 581-537-932-017                       | UST CLEANUP - AIRPORT          | 1,834         | 1,248         | 924           | 995           | 2,500         | 2,000         |
| 581-537-956-008                       | MISCELLANEOUS                  | 436           | 260           | 123           | 3,260         | 500           | 1,000         |
| 581-537-956-015                       | BANK SERVICE FEES              | 0             | 0             | 0             | 25            | 100           | 100           |
| 581-537-957-001                       | INSURANCE - GENERAL            | 6,746         | 8,941         | 7,637         | 5,428         | 11,000        | 11,000        |
| 581-537-968-001                       | DEPRECIATION EXPENSE           | 77,595        | 89,602        | 130,929       | 84,057        | 65,000        | 85,000        |
| 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:              |                                | 102,105       | 121,219       | 162,546       | 102,538       | 105,508       | 126,209       |
| NET REVENUES (EXPENDITURES)           |                                | 238,753       | (31,378)      | 585,195       | (67,845)      | (53,908)      | (73,359)      |
| BEGINNING FUND BALANCE                |                                |               |               |               |               | 1,937,240     | 1,883,332     |
| PROJECTED ENDING FUND BALANCE         |                                |               |               |               |               | 1,883,332     | 1,809,973     |



**PLYM PARK GOLF COURSE**  
**(584)**

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

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

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 584 (Plym Park Golf) |                                |               |               |               |               |               |               |
| FY2016                                       |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                         |                                |               |               |               |               |               |               |
| 584-100-607-002                              | GREENS FEES                    | 79,292        | 74,726        | 75,688        | 4,735         | 85,000        | 83,000        |
| 584-100-607-003                              | MEMBERSHIP FEES                | 31,073        | 26,050        | 26,930        | 8,970         | 35,000        | 33,000        |
| 584-100-607-005                              | CITY TOURNAMENT FEES           | 0             | 1,100         | 1,440         | 0             | 1,000         | 1,000         |
| 584-100-642-001                              | SALES - CONCESSIONS            | 0             | 830           | 8,417         | 841           | 8,000         | 10,000        |
| 584-100-645-001                              | SALES - GOLF MERCHANDISE       | 0             | 160           | 1,228         | 68            | 1,000         | 1,400         |
| 584-100-664-001                              | INTEREST                       | 284           | 73            | 148           | 130           | 500           | 400           |
| 584-100-667-001                              | RENTAL OF PROPERTY             | 66,950        | 60,230        | 56,907        | 4,738         | 62,000        | 62,000        |
| 584-100-671-001                              | MISCELLANEOUS                  | 1,048         | 2,415         | 1,464         | 534           | 750           | 1,000         |
| 584-100-674-001                              | CONTRIB FROM PRIVATE SOURCE    | 0             | 0             | 0             | 0             | 0             | 0             |
| 584-100-699-001                              | INTERFUND TRANSFER             | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND REVENUES:                         |                                | 178,647       | 165,584       | 172,222       | 20,016        | 193,250       | 191,800       |
| <b>EXPENDITURES</b>                          |                                |               |               |               |               |               |               |
| 584-542-702-002                              | OVERTIME WAGES                 | 1,751         | 32            | 1,191         | 0             | 0             | 500           |
| 584-542-702-012                              | STREET DEPARTMENT LABOR ONLY   | 0             | 0             | 0             | 0             | 300           | 300           |
| 584-542-703-001                              | SALARIES & WAGES - PART TIME   | 86,612        | 78,018        | 80,796        | 17,087        | 65,418        | 55,559        |
| 584-542-703-002                              | OVERTIME WAGES PT              | 0             | 0             | 0             | 0             | 0             | 0             |
| 584-542-714-001                              | FRINGES-FICA                   | 6,691         | 5,985         | 6,221         | 1,307         | 4,056         | 3,445         |
| 584-542-714-003                              | FRINGES - MESC                 | 0             | 12,824        | 13,656        | 10,531        | 10,000        | 12,000        |
| 584-542-714-012                              | FRINGES-W/C INS PREMIUMS       | 1,145         | 1,200         | 1,135         | 266           | 1,066         | 1,217         |
| 584-542-717-003                              | FRINGE - FICA ALLOCATION       | 0             | 0             | 0             | 0             | 0             | 0             |
| 584-542-727-001                              | OFFICE SUPPLIES                | 38            | 103           | 21            | 3             | 100           | 0             |
| 584-542-740-001                              | OPERATING SUPPLIES             | 1,755         | 3,421         | 5,228         | 408           | 2,000         | 3,000         |
| 584-542-742-001                              | SUPPLIES - CONCESSION SALES    | 0             | 993           | 5,230         | 234           | 3,400         | 5,000         |
| 584-542-745-001                              | SUPPLIES - MERCHANDISE SALES   | 0             | 0             | 596           | 0             | 500           | 700           |
| 584-542-756-004                              | GASOLINE & OIL                 | 5,722         | 5,672         | 6,194         | 1,024         | 5,900         | 5,700         |
| 584-542-784-004                              | VEHICLE MAINTENANCE            | 0             | 0             | 111           | 0             | 0             | 0             |
| 584-542-801-001                              | PROFESSIONAL SERVICES          | 45            | 408           | 254           | 0             | 0             | 0             |
| 584-542-813-001                              | CONTRACTUAL SERVICES           | 3,416         | 2,705         | 2,563         | 816           | 3,200         | 3,200         |
| 584-542-814-001                              | HIRED SERVICES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 584-542-820-001                              | TRAVEL, TRAINING & CONFERENCE  | 0             | 38            | 0             | 0             | 200           | 200           |
| 584-542-830-001                              | DUES & SUBSCRIPTIONS           | 485           | 590           | 575           | 0             | 550           | 600           |
| 584-542-850-001                              | COMMUNICATIONS                 | 1,104         | 1,358         | 619           | 327           | 1,200         | 1,000         |
| 584-542-900-001                              | PRINTING & PUBLISHING          | 841           | 171           | 812           | 9             | 750           | 1,000         |
| 584-542-920-001                              | UTILITIES                      | 12,333        | 12,476        | 12,170        | 3,695         | 13,000        | 15,000        |
| 584-542-930-004                              | OTHER EQUIPMENT - MAINTENANCE  | 18,269        | 21,807        | 8,675         | 51            | 16,000        | 16,000        |
| 584-542-931-001                              | BUILDING REPAIRS               | 38            | 2,163         | 687           | 5,460         | 1,200         | 1,000         |
| 584-542-932-001                              | REPAIRS & MAINTENANCE          | 0             | 0             | 0             | 0             | 0             | 0             |
| 584-542-932-018                              | LAND REPAIRS & MAINTENANCE     | 9,186         | 5,631         | 6,220         | 150           | 8,000         | 6,000         |
| 584-542-956-008                              | MISCELLANEOUS                  | 200           | 200           | 204           | 200           | 400           | 500           |
| 584-542-956-011                              | CREDIT/DEBIT CARD FEES         | 1,936         | 2,069         | 2,489         | 530           | 2,100         | 2,400         |
| 584-542-956-015                              | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 100           | 0             |
| 584-542-956-021                              | BAD DEBTS EXPENSE              | 0             | 16            | 0             | 0             | 0             | 0             |
| 584-542-957-001                              | INSURANCE - GENERAL            | 2,638         | 2,793         | 2,949         | 3,076         | 3,000         | 3,200         |
| 584-542-959-020                              | INTEREST PD ON ELECT DEPT LOAN | 1,338         | 1,230         | 502           | 0             | 1,200         | 1,200         |
| 584-542-965-004                              | CASH OVER/SHORT                | 0             | (27)          | 11            | 0             | 0             | 0             |
| 584-542-968-001                              | DEPRECIATION EXPENSE           | 8,420         | 6,614         | 5,187         | 1,768         | 12,000        | 6,000         |
| 584-542-974-001                              | LAND IMPROVEMENTS              | 0             | 0             | 0             | 0             | 0             | 0             |
| 584-542-978-001                              | OTHER EQUIPMENT CAPITAL OUTLAY | 0             | 0             | 0             | 0             | 0             | 37,000        |

|  |                      |               |               |               |               |               |               |
|--|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                |                      |               |               |               |               |               |               |
| Budget Worksheet - Fund 584 (Plym Park Golf) |                      |               |               |               |               |               |               |
| FY2016                                       |                      |               |               |               |               |               |               |
|  |                      |               |               |               |               |               | 2015-16       |
|  |                      | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| 584-542-999-001                              | DEBT SERVICE         | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND EXPENDITURES:                     |                      | 163,963       | 168,490       | 164,296       | 46,942        | 155,640       | 181,721       |
| NET REVENUES (EXPENDITURES)                  |                      | 14,684        | (2,906)       | 7,926         | (26,926)      | 37,610        | 10,079        |
| BEGINNING FUND BALANCE                       |                      |               |               |               |               | 147,490       | 185,100       |
| PROJECTED ENDING FUND BALANCE                |                      |               |               |               |               | 185,100       | 195,179       |
|  |                      |               |               |               |               |               |               |

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

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

### **Revenue Highlights**

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

Revenue numbers from state and federal formula grants are estimates at this time. The Federal Transportation Administration has yet to approve FY15 grants, let alone FY16. These totals are an accurate estimation, but there will most likely be some sort of change in the coming months.

The reauthorization of the current transportation funding legislation (MAP-21) will allow us to continue to utilize a portion of the annual Section 5307 grant to help fund operating expenses. Capital projects will be kept to a minimum and include parking lot/driveway improvements and software upgrades.

The budgeted FY 2016 surplus will be used to match future capital projects (i.e., bus replacements, facility repairs) and for operating reserves. Because the Michigan Department of Transportation can no longer guarantee that it will provide the full 20% match required for federal capital grants, local funding will be critical in order to maintain the vehicles, facility, and other equipment.

### **Expense Highlights**

The primary DART expenses are the “human” costs, the labor and benefits associated with running the system. However, DART wages continue to fall short when compared to other area school and transit agency driver wage/benefit packages.

As previously stated, capital expenses for FY 2016 will be minimal. Anticipated projects include improvements to the parking lot/driveway and software upgrades.

## **SIGNIFICANT CHANGES**

FY2015

- None

FY2016

- None

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                             |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 588 (Dial-A-Ride) |                                |               |               |               |               |               |               |
| FY2016                                    |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                      |                                |               |               |               |               |               |               |
| 588-100-402-001                           | REAL PROPERTY TAXES - CURRENT  | 88,636        | 90,474        | 84,570        | 8,355         | 90,000        | 90,000        |
| 588-100-402-006                           | REAL PROPERTY TAXES - CASS COU | 457           | 457           | 457           | 186           | 450           | 450           |
| 588-100-411-011                           | DEL. REAL TAXES - DART SHARE   | 6,921         | 5,446         | 6,104         | 0             | 6,000         | 6,000         |
| 588-100-420-011                           | DELINQUENT PERSONAL PROPERTY - | (209)         | (7)           | 68            | 9             | 0             | 0             |
| 588-100-437-001                           | IFT/CFT'S                      | 453           | 1,614         | 2,042         | 62            | 1,400         | 1,400         |
| 588-100-444-001                           | PMTS IN LIEU OF TAXES-PILOT    | 919           | 905           | 909           | 0             | 800           | 800           |
| 588-100-501-001                           | FEDERAL GRANTS - PREVENT MAINT | 115,811       | 103,778       | 146,920       | 0             | 104,000       | 108,043       |
| 588-100-501-002                           | FEDERAL GRANTS - OPERATING     | 0             | 108,572       | 126,428       | 0             | 125,000       | 130,000       |
| 588-100-501-003                           | FEDERAL GRANT - CAPITAL        | 89,378        | 105,576       | 71,312        | 0             | 59,840        | 9,200         |
| 588-100-539-001                           | STATE GRANTS - OPERATNG        | 237,941       | 150,392       | 43,552        | 32,025        | 122,175       | 131,346       |
| 588-100-539-002                           | STATE GRANTS - OPER (FED 5311) | 105           | 0             | 0             | 0             | 0             | 0             |
| 588-100-539-003                           | STATE GRANTS - CAPITAL         | 10,110        | 21,535        | 6,800         | 0             | 14,960        | 2,300         |
| 588-100-539-005                           | STATE GRANTS - PREVENT MAINT   | 285           | 25,946        | 36,731        | 0             | 26,000        | 27,011        |
| 588-100-550-001                           | PLANNING PASS-THRU GRANT       | 5,000         | 2,813         | 4,688         | 0             | 5,000         | 5,000         |
| 588-100-574-004                           | SALES & USE                    | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-100-626-001                           | PASSENGER FARES                | 60,336        | 59,925        | 70,849        | 40,308        | 60,000        | 63,000        |
| 588-100-664-001                           | INTEREST INCOME                | 138           | 50            | 106           | 437           | 300           | 300           |
| 588-100-667-001                           | RENTAL OF PROPERTY             | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-100-671-001                           | MISCELLANEOUS INCOME           | 728           | 9,156         | 2,279         | 2,630         | 0             | 0             |
| 588-100-673-001                           | SALE OF PROPERTY               | 6,460         | 104           | 14,145        | 0             | 1,500         | 0             |
| 588-100-687-001                           | REFUNDS & REBATES              | 50            | 14,092        | 31            | 2,070         | 0             | 500           |
| 588-100-699-001                           | INTERFUND TRANSFER             | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND REVENUES:                      |                                | 623,519       | 700,828       | 617,991       | 86,082        | 617,425       | 575,350       |
| <b>EXPENDITURES</b>                       |                                |               |               |               |               |               |               |
| <b>VEHICLE OPERATIONS</b>                 |                                |               |               |               |               |               |               |
| 588-010-503-002                           | UNIFORMS                       | 1,465         | 959           | 2,721         | 1,302         | 2,500         | 2,500         |
| 588-010-503-003                           | ATTORNEY FEES                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-010-503-010                           | GENERAL MEDICAL EXPENSE        | 695           | 1,130         | 1,681         | 985           | 1,150         | 1,150         |
| 588-010-504-001                           | GAS & OIL                      | 32,962        | 31,816        | 44,976        | 11,748        | 38,000        | 40,000        |
| 588-010-504-002                           | TIRES & TUBES                  | 0             | 0             | 0             | 23            | 0             | 0             |
| 588-010-504-020                           | OFFICE SUPPLIES                | 1,031         | 335           | 468           | 315           | 700           | 600           |
| 588-010-505-001                           | TELEPHONE & INTERNET           | 0             | 46            | 58            | 32            | 0             | 0             |
| 588-010-507-001                           | VEHICLE LICENSE FEES           | 0             | 60            | 0             | 50            | 0             | 0             |
| 588-010-508-001                           | PURCHASED TRANSP SERVICE       | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-010-509-001                           | TRAINING                       | 803           | 320           | 515           | 158           | 3,000         | 3,000         |
| 588-010-509-002                           | TRAVEL & MEETINGS              | 0             | 67            | 0             | 0             | 500           | 100           |
| 588-010-509-005                           | LEASE EXPENSE - REV VEHICLES   | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-010-509-010                           | EQUIPMENT RENTAL               | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-010-509-020                           | MISCELLANEOUS EXPENSE          | 23            | 9             | 0             | 0             | 0             | 0             |
| 588-010-702-001                           | SALARIES & WAGES - FULL TIME   | 5,539         | 0             | 0             | 0             | 0             | 0             |
| 588-010-702-003                           | SALARIES & WAGES - FT DISPATCH | 42,088        | 51,918        | 53,071        | 23,042        | 52,550        | 53,000        |
| 588-010-703-001                           | SALARIES & WAGES - PT DRIVERS  | 98,499        | 100,783       | 116,357       | 65,037        | 109,140       | 120,000       |
| 588-010-703-003                           | SALARIES & WAGES - PT DISPATCH | 1,405         | 0             | 0             | 0             | 0             | 0             |
| 588-010-714-001                           | FRINGES - FICA                 | 11,045        | 11,508        | 12,804        | 6,689         | 12,369        | 13,235        |
| 588-010-714-004                           | FRINGES-GROUP MEDICAL INS      | 13,000        | 12,375        | 13,000        | 7,700         | 13,200        | 15,435        |
| 588-010-714-012                           | FRINGES - W/C INS PREMIUMS     | 0             | 0             | 992           | 496           | 1,983         | 2,254         |
| 588-010-714-017                           | FRINGES-PENSION CONTRI EXPENSE | 0             | 1,765         | 3,051         | 2,950         | 2,950         | 3,232         |
| Total VEHICLE OPERATIONS:                 |                                | 208,555       | 213,091       | 249,694       | 120,527       | 238,042       | 254,505       |

|   |                                 |               |               |               |               |               |               |
|---|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                             |                                 |               |               |               |               |               |               |
| Budget Worksheet - Fund 588 (Dial-A-Ride) |                                 |               |               |               |               |               |               |
| FY2016                                    |                                 |               |               |               |               |               |               |
|   |                                 |               |               |               |               |               | 2015-16       |
|   |                                 | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | PROJECTED     |
| <u>Account Number</u>                     | <u>Account Title</u>            | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| VEHICLE MAINTENANCE                       |                                 |               |               |               |               |               |               |
| 588-041-503-001                           | TOWING                          | 0             | 635           | 260           | 110           | 500           | 500           |
| 588-041-503-002                           | UNIFORMS                        | 744           | 507           | 355           | 250           | 500           | 500           |
| 588-041-503-010                           | GENERAL MEDICAL EXPENSE         | 0             | 45            | 50            | 0             | 100           | 200           |
| 588-041-504-001                           | GAS & OIL                       | 210           | 1,563         | 715           | 1,070         | 1,000         | 1,100         |
| 588-041-504-002                           | TIRES & TUBES                   | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-041-504-003                           | VEHICLE PARTS & SUPPLIES        | 17,069        | 18,267        | 56,249        | 12,660        | 15,000        | 17,000        |
| 588-041-504-004                           | VEHICLE REPAIRS & MAINTENANCE   | 5,777         | 12,958        | 20,192        | 4,279         | 8,800         | 9,000         |
| 588-041-504-005                           | VEHICLE WASHING                 | 247           | 111           | 140           | 0             | 350           | 300           |
| 588-041-504-016                           | EQUIPMENT MAINTENANCE           | 1,481         | 2,218         | 1,678         | 2,924         | 1,500         | 2,500         |
| 588-041-504-020                           | OFFICE SUPPLIES                 | 510           | 1,784         | 162           | 0             | 400           | 400           |
| 588-041-505-001                           | TELEPHONE & INTERNET            | 614           | 854           | 1,226         | 266           | 900           | 1,000         |
| 588-041-505-002                           | UTILITIES                       | 2,645         | 2,504         | 3,079         | 1,336         | 3,200         | 3,100         |
| 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 TRANSP SERVICE        | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-041-509-001                           | TRAINING                        | 225           | 286           | 737           | 0             | 1,000         | 1,000         |
| 588-041-702-001                           | SALARIES & WAGES - FT MAINT     | 44,698        | 50,713        | 58,503        | 30,384        | 53,000        | 53,000        |
| 588-041-714-001                           | FRINGES - FICA                  | 3,274         | 3,708         | 4,427         | 2,304         | 4,054         | 4,055         |
| 588-041-714-003                           | FRINGES-MESC                    | 0             | 0             | 0             | 5,068         | 0             | 0             |
| 588-041-714-004                           | FRINGES-GROUP MEDICAL INS       | 13,000        | 12,375        | 11,000        | 7,700         | 13,200        | 15,435        |
| 588-041-714-012                           | FRINGES - W/C INS PREMIUMS      | 0             | 0             | 292           | 146           | 585           | 401           |
| 588-041-714-017                           | FRINGES-PENSION CONTRI EXPENSE  | 0             | 2,077         | 2,672         | 3,011         | 3,011         | 3,468         |
| Total VEHICLE MAINTENANCE:                |                                 | 90,494        | 110,605       | 161,737       | 71,508        | 107,100       | 112,958       |
| NON-VEHICLE MAINTENANCE                   |                                 |               |               |               |               |               |               |
| 588-042-503-010                           | GENERAL MEDICAL EXPENSE         | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-042-504-010                           | RADIO REPAIRS & MAINTENANCE     | 0             | 239           | 22            | 0             | 300           | 300           |
| 588-042-504-015                           | BUILDING REPAIRS & MAINTENANCE  | 6,998         | 5,732         | 8,752         | 2,772         | 7,500         | 7,500         |
| 588-042-504-016                           | EQUIPMENT MAINTENANCE           | 6,194         | 4,582         | 3,033         | 1,078         | 4,000         | 4,000         |
| 588-042-504-020                           | OFFICE SUPPLIES                 | 754           | 628           | 972           | 0             | 600           | 600           |
| 588-042-506-001                           | BUILDING DAMAGE INSURANCE       | 597           | 611           | 624           | 651           | 600           | 650           |
| 588-042-508-001                           | PURCHASED TRANSP SERVICE        | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-042-703-001                           | SALARIES & WAGES - PT MAINT     | 10,293        | 6,657         | 7,313         | 4,321         | 15,300        | 8,000         |
| 588-042-714-001                           | FRINGES - FICA                  | 767           | 503           | 555           | 329           | 1,170         | 612           |
| 588-042-714-012                           | FRINGES - W/C INS PREMIUMS      | 0             | 0             | 58            | 29            | 116           | 76            |
| 588-042-714-017                           | FRINGES-PENSION CONTRI EXPENSE  | 0             | 330           | 584           | 635           | 635           | 358           |
| Total NON-VEHICLE MAINTENANCE:            |                                 | 25,603        | 19,282        | 21,913        | 9,815         | 30,221        | 22,096        |
| ADMINISTRATION                            |                                 |               |               |               |               |               |               |
| 588-160-503-002                           | ARMORED CAR SERVICES            | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-160-503-003                           | PROFESSIONAL SERVICES           | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-160-503-004                           | AUDIT FEES                      | 0             | 1,750         | 2,550         | 0             | 1,900         | 2,600         |
| 588-160-503-005                           | GRANT ADMINISTRATION SERVICES   | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-160-504-020                           | OFFICE SUPPLIES                 | 1,286         | 924           | 2,106         | 3,401         | 1,300         | 2,500         |
| 588-160-505-001                           | TELEPHONE & INTERNET            | 3,627         | 4,189         | 3,967         | 1,661         | 4,000         | 4,000         |
| 588-160-505-002                           | UTILITIES                       | 8,057         | 7,782         | 9,372         | 4,008         | 8,400         | 8,000         |
| 588-160-506-003                           | VEHICLE LIABILITY INSURANCE     | 3,670         | 3,900         | 3,443         | 3,707         | 3,700         | 3,700         |
| 588-160-506-004                           | BUILDING/PROPERTY LIABILITY INS | 1,570         | 2,842         | 5,741         | 5,149         | 3,300         | 5,500         |
| 588-160-508-001                           | PURCHASED TRANSP SERVICE        | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-160-509-001                           | TRAINING                        | 472           | 479           | 175           | 746           | 2,500         | 2,500         |
| 588-160-509-002                           | TRAVEL & MEETINGS               | 1,827         | 1,301         | 2,803         | 562           | 2,500         | 2,500         |
| 588-160-509-003                           | ADVERTISING & MARKETING         | 985           | 1,088         | 1,215         | 642           | 1,500         | 1,400         |

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                             |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 588 (Dial-A-Ride) |                                |               |               |               |               |               |               |
| FY2016                                    |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | PROJECTED     |
| <u>Account Number</u>                     | <u>Account Title</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| 588-160-509-004                           | ENTERTAINMENT                  | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-160-509-005                           | DUES & SUBSCRIPTIONS           | 2,125         | 2,225         | 2,175         | 2,050         | 2,250         | 2,250         |
| 588-160-509-006                           | PERMIT EXPENSE                 | 100           | 100           | 100           | 100           | 100           | 100           |
| 588-160-509-020                           | MISCELLANEOUS EXPENSE          | 20            | 764           | 60            | 0             | 0             | 0             |
| 588-160-702-001                           | SALARIES & WAGES - FULL TIME   | 12,813        | 15,070        | 16,781        | 8,050         | 23,600        | 0             |
| 588-160-703-001                           | SALARIES & WAGES - PART TIME   | 30,047        | 29,394        | 25,895        | 10,772        | 22,500        | 65,520        |
| 588-160-714-001                           | FRINGES - FICA                 | 3,251         | 3,390         | 3,248         | 1,435         | 3,526         | 5,012         |
| 588-160-714-004                           | FRINGES-GROUP MEDICAL INS      | 11,917        | 12,375        | 13,000        | 7,700         | 13,200        | 0             |
| 588-160-714-012                           | FRINGES-W/C INS PREMIUMS       | 67            | 65            | 154           | 60            | 240           | 241           |
| 588-160-714-017                           | FRINGES-PENSION CONTRI EXPENSE | 0             | 2,636         | 1,290         | 1,300         | 1,300         | 1,108         |
| 588-160-717-008                           | PAYROLL - VACATION ALLOCATION  | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-160-956-015                           | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-160-999-001                           | TRANSFERS OUT                  | 0             | 0             | 0             | 0             | 0             | 0             |
| Total ADMINISTRATION:                     |                                | 81,834        | 90,274        | 94,075        | 51,343        | 95,816        | 106,931       |
| CAPITAL OUTLAY                            |                                |               |               |               |               |               |               |
| 588-550-932-017                           | UST EXPENSES                   | 0             | 0             | 0             | 0             | 0             | 0             |
| 588-550-975-001                           | BUILDING IMPROV-CAPITAL OUTLAY | 7,180         | 0             | 32,432        | 0             | 0             | 9,000         |
| 588-550-977-001                           | OFFICE EQUIPMENT CAPITAL OUTLA | 1,948         | 12,886        | 0             | 0             | 0             | 2,500         |
| 588-550-978-001                           | OTHER EQUIPMENT CAPITAL OUTLAY | 24,256        | 32,782        | 45,680        | 0             | 0             | 0             |
| 588-550-979-001                           | VEHICLE CAPITAL OUTLAY         | 4,590         | 67,528        | 0             | 0             | 70,000        | 0             |
| 588-550-980-001                           | MISC FED GRANT EXPENDITURES    | 29,053        | 14,511        | 0             | 2,250         | 4,800         | 0             |
| Total CAPITAL OUTLAY:                     |                                | 67,027        | 127,707       | 78,112        | 2,250         | 74,800        | 11,500        |
| Total FUND EXPENDITURES:                  |                                | 473,513       | 560,959       | 605,531       | 255,443       | 545,979       | 507,991       |
| NET REVENUES (EXPENDITURES)               |                                | 150,006       | 139,869       | 12,460        | (169,361)     | 71,446        | 67,359        |
| BEGINNING FUND BALANCE                    |                                |               |               |               |               | 367,589       | 439,035       |
| PROJECTED ENDING FUND BALANCE             |                                |               |               |               |               | 439,035       | 506,394       |

**TAX REVOLVING FUND**  
**(616)**

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None



|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                      |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 616 (Delinq Tax Revolving) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                               |                                |               |               |               |               |               |               |
| 616-100-402-001                                    | REAL PROPERTY TAXES - CURRENT  | 0             | 0             | 0             | 0             | 0             | 0             |
| 616-100-403-006                                    | R/E TAXES - CASS COUNTY        | 0             | 0             | 0             | 0             | 0             | 0             |
| 616-100-411-001                                    | DEL. R/E TAXES - CITY SHARE    | 200,039       | 172,736       | 184,739       | 0             | 175,000       | 180,000       |
| 616-100-411-004                                    | DEL. REAL TAXES - LIBRARY      | 460           | 1,999         | 1,278         | 0             | 0             | 21,000        |
| 616-100-411-008                                    | DEL. REAL TAXES - SPECIAL ASSE | 6,775         | 7,557         | 10,645        | 0             | 9,000         | 13,000        |
| 616-100-411-011                                    | DEL. REAL TAXES - DART SHARE   | 7,075         | 6,110         | 6,534         | 0             | 6,500         | 6,500         |
| 616-100-445-001                                    | INTEREST & PENALTY - REAL PROP | 258           | 267           | 34            | 83            | 0             | 0             |
| 616-100-607-006                                    | TAX COLLECTION FEES            | 6,464         | 5,551         | 19,126        | 0             | 15,000        | 6,000         |
| 616-100-664-001                                    | INTEREST INCOME                | 6,676         | (4,522)       | 2,927         | (290)         | 3,000         | 3,000         |
| 616-100-672-007                                    | SPECIAL ASSESSMENT - SMCAS     | 260           | 60            | 180           | 0             | 0             | 11,000        |
| 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:                               |                                | 228,007       | 189,758       | 225,463       | (207)         | 208,500       | 240,500       |
| <b>EXPENDITURES</b>                                |                                |               |               |               |               |               |               |
| 616-959-956-015                                    | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0             |
| 616-959-964-002                                    | TAX REFUNDS - GENERAL          | 8,049         | 29,391        | 22,602        | 2,086         | 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          | 788           | 2,440         | 1,457         | 252           | 2,000         | 2,000         |
| 616-959-964-005                                    | TAX REFUNDS - DART             | 7,186         | 6,259         | 6,766         | 89            | 1,500         | 5,000         |
| 616-959-964-006                                    | TAX REFUNDS - SPECIAL ASSESSME | 4,315         | 6,270         | 8,332         | 0             | 3,000         | 3,500         |
| 616-959-964-007                                    | TAX REFUNDS - SMCAS            | 240           | 260           | 1,029         | 0             | 200           | 500           |
| 616-959-964-009                                    | TAX REFUNDS - SIDEWALK REPAIR  | 0             | 0             | 0             | 0             | 0             | 0             |
| 616-959-999-001                                    | TRANSFERS OUT                  | 150,000       | 150,000       | 150,000       | 0             | 150,000       | 150,000       |
| Total FUND EXPENDITURES:                           |                                | 170,578       | 194,620       | 190,186       | 2,427         | 166,700       | 171,000       |
| NET REVENUES (EXPENDITURES)                        |                                | 57,429        | (4,862)       | 35,277        | (2,634)       | 41,800        | 69,500        |
| BEGINNING FUND BALANCE                             |                                |               |               |               |               | 562,219       | 604,019       |
| PROJECTED ENDING FUND BALANCE                      |                                |               |               |               |               | 604,019       | 673,519       |

**LOCAL IMPROVEMENT REVOLVING FUND**  
**(679)**

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES  |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 679 (Local Imp Revolving Fund) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                                   |                                |               |               |               |               |               |               |
| 679-100-664-001  | INTEREST                       | 189           | 62            | 85            | 92            | 100           | 0             |
| 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:                                   |                                | 189           | 62            | 85            | 92            | 100           | 0             |
| <b>EXPENDITURES</b>                                    |                                |               |               |               |               |               |               |
| 679-959-956-015  | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0             |
| 679-959-974-010  | LAND IMP - BROWN ST. (SA #362) | 0             | 0             | 0             | 0             | 0             | 0             |
| 679-959-999-001  | TRANSFERS OUT                  | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND EXPENDITURES:                               |                                | 0             | 0             | 0             | 0             | 0             | 0             |
| NET REVENUES (EXPENDITURES)                            |                                | 189           | 62            | 85            | 92            | 100           | 0             |
| BEGINNING FUND BALANCE                                 |                                |               |               |               |               | 60,696        | 60,796        |
| PROJECTED ENDING FUND BALANCE                          |                                |               |               |               |               | 60,796        | 60,796        |

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                 |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 701 (Riverfront Amph) |                                |               |               |               |               |               |               |
| FY2016  |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                          |                                |               |               |               |               |               |               |
| 701-100-664-001                               | INTEREST                       | 53            | 18            | 26            | 27            | 20            | 0             |
| 701-100-674-001                               | CONTRIBUTIONS FROM PRIVATE SOU | 550           | 925           | 175           | 0             | 150           | 0             |
| Total FUND REVENUES:                          |                                | 603           | 943           | 201           | 27            | 170           | 0             |
| <b>EXPENDITURES</b>                           |                                |               |               |               |               |               |               |
| 701-901-956-015                               | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0             |
| 701-901-999-001                               | TRANSFERS OUT                  | 0             | 0             | 1,150         | 0             | 100           | 0             |
| Total FUND EXPENDITURES:                      |                                | 0             | 0             | 1,150         | 0             | 100           | 0             |
| NET REVENUES (EXPENDITURES)                   |                                | 603           | 943           | (949)         | 27            | 70            | 0             |
| BEGINNING FUND BALANCE                        |                                |               |               |               |               | 17,567        | 17,637        |
| PROJECTED ENDING FUND BALANCE                 |                                |               |               |               |               | 17,637        | 17,637        |

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

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

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

**SIGNIFICANT CHANGES:**

FY 2015

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

FY 2016

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

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 706 (Insurance Fund) |                                |               |               |               |               |               |               |
| FY2016                                       |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                         |                                |               |               |               |               |               |               |
| 706-100-664-001                              | INTEREST                       | 405           | 42            | 91            | 122           | 100           | 200           |
| 706-100-671-001                              | MISCELLANEOUS                  | 0             | 0             | 151           | 0             | 0             | 0             |
| 706-100-687-001                              | REFUNDS & REBATES              | 7,909         | 6,632         | 4,348         | 8,233         | 3,500         | 5,000         |
| 706-100-699-001                              | INTERFUND TRANSFER             | 124,042       | 122,063       | 105,500       | 61,600        | 171,600       | 146,335       |
| 706-100-699-006                              | TRANSFER FROM GENERAL - HEALTH | 803,398       | 723,179       | 768,700       | 464,530       | 828,362       | 942,770       |
| 706-100-699-008                              | TRANSFER FROM LIBRARY - HEALTH | 0             | 0             | 0             | 0             | 0             | 0             |
| 706-100-699-009                              | TRANSFER FROM SEWAGE - HEALTH  | 197,210       | 173,925       | 161,850       | 95,810        | 175,600       | 176,000       |
| 706-100-699-010                              | TRANSFER FROM ELECTRIC - HEALT | 239,232       | 200,458       | 219,543       | 137,206       | 241,400       | 249,900       |
| 706-100-699-012                              | TRANSFER FROM WATER - HEALTH & | 166,324       | 157,292       | 168,658       | 105,729       | 145,400       | 200,900       |
| 706-100-699-013                              | HEALTH & LIFE/EMPLOYEE PORTION | 192,441       | 163,361       | 141,239       | 75,218        | 130,000       | 150,000       |
| 706-100-699-015                              | LIFE/ADD/LTD-EMPLOYEE PORTION  | 2,790         | 3,315         | 3,723         | 1,928         | 3,700         | 4,000         |
| Total FUND REVENUES:                         |                                | 1,733,751     | 1,550,267     | 1,573,803     | 950,376       | 1,699,662     | 1,875,105     |
| <b>EXPENDITURES</b>                          |                                |               |               |               |               |               |               |
| 706-999-714-001                              | FRINGES                        | 0             | 99            | 116           | 31            | 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             | 5             | 0             | 0             | 0             | 0             |
| 706-999-717-004                              | EMPLOYERS GROUP INS - MEDICAL  | 1,773,092     | 1,413,717     | 1,698,135     | 921,022       | 1,600,000     | 1,950,000     |
| 706-999-717-005                              | EMPLOYERS GROUP INS - LIFE     | 12,637        | 13,641        | 14,141        | 7,346         | 14,000        | 15,000        |
| 706-999-717-006                              | EMPLOYEE ASSISTANCE SERVICES   | 3,320         | 3,125         | 1,558         | 1,584         | 0             | 2,000         |
| 706-999-717-007                              | EMPLOYER WELLNESS PROGRAM      | 6,386         | 5,064         | 1,839         | 2,934         | 1,000         | 3,000         |
| 706-999-717-009                              | COBRA ADMINISTRATION           | 1,207         | 1,203         | 1,235         | 611           | 1,200         | 1,200         |
| 706-999-717-010                              | INTEGRATED HEALTH ADVOCACY PRO | 0             | 0             | 0             | 0             | 0             | 0             |
| 706-999-717-020                              | FLEX SPENDING EXPENSE          | (1,028)       | 512           | 3,391         | 1,322         | 0             | 0             |
| 706-999-727-001                              | OFFICE SUPPLIES                | 0             | 0             | 0             | 0             | 0             | 0             |
| 706-999-801-001                              | PROFESSIONAL SERVICES          | 4,775         | 0             | 0             | 3,600         | 3,600         | 0             |
| 706-999-956-015                              | BANK SERVICE FEES              | 0             | 0             | 0             | 0             | 0             | 0             |
| 706-999-957-001                              | ACA - TRANS REINSURANCE FEE    | 0             | 0             | 0             | 20,790        | 0             | 21,000        |
| Total FUND EXPENDITURES:                     |                                | 1,800,389     | 1,437,366     | 1,720,415     | 959,240       | 1,619,800     | 1,992,200     |
| NET REVENUES (EXPENDITURES)                  |                                | (66,638)      | 112,901       | (146,612)     | (8,864)       | 79,862        | (117,095)     |
| BEGINNING FUND BALANCE                       |                                |               |               |               |               | 125,365       | 205,227       |
| PROJECTED ENDING FUND BALANCE                |                                |               |               |               |               | 205,227       | 88,132        |

**SILVERBROOK CEMETERY PERPETUAL CARE FUND**  
(711)

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

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

**SIGNIFICANT CHANGES:**

FY 2015

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

FY 2016

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



|   |                               |               |               |               |               |               |               |
|---|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                     |                               |               |               |               |               |               |               |
| Budget Worksheet - Fund 711 (Perpetual Care Fund) |                               |               |               |               |               |               |               |
| FY2016  |                               |               |               |               |               |               |               |
|   |                               |               |               |               |               |               | 2015-16       |
|   |                               | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                              |                               |               |               |               |               |               |               |
| 711-100-650-003                                   | PERPETUAL CARE OF LOTS        | 0             | 0             | 0             | 0             | 0             | 0             |
| 711-100-664-001                                   | INTEREST                      | 9             | 2             | 2,949         | 4             | 0             | 0             |
| 711-100-664-005                                   | INTEREST - PERPETUAL CARE     | 9,822         | (10,183)      | 4,800         | 7,521         | 8,000         | 14,000        |
| 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:                              |                               | 9,831         | (10,181)      | 7,749         | 7,525         | 8,000         | 14,000        |
| <b>EXPENDITURES</b>                               |                               |               |               |               |               |               |               |
| 711-276-727-001                                   | OFFICE SUPPLIES               | 0             | 0             | 0             | 0             | 0             | 0             |
| 711-276-932-001                                   | REPAIRS & MAINTENANCE         | 0             | 0             | 0             | 0             | 0             | 0             |
| 711-276-956-015                                   | BANK SERVICE FEES             | 0             | 0             | 0             | 0             | 0             | 0             |
| 711-276-999-001                                   | TRANSFERS OUT                 | 22,977        | 24,625        | 22,217        | 9,412         | 35,000        | 35,000        |
| Total FUND EXPENDITURES:                          |                               | 22,977        | 24,625        | 22,217        | 9,412         | 35,000        | 35,000        |
| <b>NET REVENUES (EXPENDITURES)</b>                |                               |               |               |               |               |               |               |
|   |                               | (13,146)      | (34,806)      | (14,468)      | (1,887)       | (27,000)      | (21,000)      |
| <b>BEGINNING FUND BALANCE</b>                     |                               |               |               |               |               |               |               |
|   |                               |               |               |               |               | 717,878       | 690,878       |
| <b>PROJECTED ENDING FUND BALANCE</b>              |                               |               |               |               |               |               |               |
|   |                               |               |               |               |               | 690,878       | 669,878       |

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

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

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

**SIGNIFICANT CHANGES:**

FY 2015

- None

FY 2016

- None

|                                       |                               |               |               |               |               |               |               |
|---------------------------------------|-------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                         |                               |               |               |               |               |               |               |
| Budget Worksheet - Fund 731 (Pension) |                               |               |               |               |               |               |               |
| FY2016                                |                               |               |               |               |               |               |               |
|                                       |                               |               |               |               |               |               | 2015-16       |
|                                       |                               | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                  |                               |               |               |               |               |               |               |
| 731-100-664-001                       | INTEREST                      | 1,587,577     | 1,297,139     | 3,054,588     | 3,381,163     | 1,000,000     | 2,000,000     |
| 731-100-665-001                       | CHANGE IN FMV OF INVESTMENTS  | 2,690,983     | 2,092,057     | (57,031)      | (2,093,243)   | 0             | 0             |
| 731-100-671-002                       | RETIREMENT - CITY & BPW SHARE | 544,473       | 651,669       | 631,842       | 605,166       | 605,166       | 653,227       |
| 731-100-671-003                       | RETIREMENT - EMPLOYEE SHARE   | 362,733       | 328,223       | 358,390       | 174,659       | 350,000       | 350,000       |
| 731-100-671-004                       | RETIREMENT - LIBRARY SHARE    | 0             | 0             | 0             | 0             | 0             | 0             |
| 731-100-671-005                       | RETIREMENT - HOUSING SHARE    | 0             | 0             | 0             | 0             | 0             | 0             |
| Total FUND REVENUES:                  |                               | 5,185,766     | 4,369,088     | 3,987,789     | 2,067,745     | 1,955,166     | 3,003,227     |
| <b>EXPENDITURES</b>                   |                               |               |               |               |               |               |               |
| 731-956-714-004                       | FRINGES - HEALTH & LIFE       | 0             | 0             | 0             | 0             | 0             | 0             |
| 731-956-801-001                       | PROFESSIONAL SERVICES         | 128,461       | 154,750       | 157,189       | 58,361        | 150,000       | 150,000       |
| 731-956-874-001                       | PENSION PAYROLL               | 2,303,187     | 2,412,870     | 2,481,464     | 1,287,670     | 2,500,000     | 2,600,000     |
| 731-956-956-015                       | BANK SERVICE FEES             | 0             | 0             | 0             | 0             | 0             | 0             |
| 731-956-964-001                       | REFUNDS                       | 88,031        | 116,389       | 36,764        | 17,659        | 50,000        | 40,000        |
| Total FUND EXPENDITURES:              |                               | 2,519,679     | 2,684,009     | 2,675,417     | 1,363,690     | 2,700,000     | 2,790,000     |
| NET REVENUES (EXPENDITURES)           |                               | 2,666,087     | 1,685,079     | 1,312,372     | 704,055       | (744,834)     | 213,227       |
| BEGINNING FUND BALANCE                |                               |               |               |               |               | 31,591,774    | 30,846,940    |
| PROJECTED ENDING FUND BALANCE         |                               |               |               |               |               | 30,846,940    | 31,060,167    |

## UTILITIES DEPARTMENT BUDGET

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

### SIGNIFICANT CHANGES

#### FY 2015

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

#### FY 2016

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

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

**Condensed Budget for Fiscal Year 2015-2016**

|   | <u>Electric<br/>Division</u> | <u>Waste Water<br/>Division</u> | <u>Water<br/>Division</u> |
|---|------------------------------|---------------------------------|---------------------------|
| Operating Revenue                                     |                              |                                 |                           |
| Regular   | 13,987,175                   | 2,877,000                       | 2,139,850                 |
| Industrial Pretreatment Program                       | <u>0</u>                     | <u>5,352</u>                    | <u>0</u>                  |
| Total Operating Revenue                               | <u>13,987,175</u>            | <u>2,882,352</u>                | <u>2,139,850</u>          |
| Operating Expense                                     |                              |                                 |                           |
| Regular   | 13,412,370                   | 2,653,985                       | 1,768,685                 |
| Industrial Pretreatment Program                       | <u>0</u>                     | <u>3,820</u>                    | <u>0</u>                  |
| Total Operating Expense                               | <u>13,412,370</u>            | <u>2,657,805</u>                | <u>1,768,685</u>          |
| Gross Operating Income                                | <u>574,805</u>               | <u>224,547</u>                  | <u>371,165</u>            |
| City Service  |                              |                                 |                           |
| Utility Service                                       | 0                            | 0                               | 8,000                     |
| Other City Service Performed<br>Without Charge        | <u>1,324,000</u>             | <u>286,300</u>                  | <u>219,800</u>            |
| Total City Service                                    | <u>1,324,000</u>             | <u>286,300</u>                  | <u>227,800</u>            |
| Total Operating Income (Loss)<br>Net of City Service  | (749,195)                    | (61,753)                        | 143,365                   |
| Bond Expense  | 0                            | 82,690                          | 69,215                    |
| Non-Operating Income                                  | <u>752,179</u>               | <u>6,000</u>                    | <u>37,500</u>             |
| Net Income (Loss)                                     | 2,984                        | (138,443)                       | 111,650                   |
| Add Cash Flow from:                                   |                              |                                 |                           |
| Depreciation  | 485,500                      | 771,500                         | 379,000                   |
| Mtnce - Replacement Plant Equip<br>(Replacement Fund) | <u>0</u>                     | <u>70,000</u>                   | <u>0</u>                  |
| Cash Available from Operations                        | 488,484                      | 703,057                         | 490,650                   |
| Less:   |                              |                                 |                           |
| Addition to Plant & Equip                             | (890,000)                    | (770,000)                       | (250,000)                 |
| Addition to Equip Replace Fd                          | 0                            | (210,000)                       | 0                         |
| Bond Principal Payment                                | 0                            | (190,000)                       | (365,000)                 |
| Loan to Water Division                                | <u>(150,000)</u>             | <u>0</u>                        | <u>150,000</u>            |
| Increase (Decrease) to Cash                           | <u>(551,516)</u>             | <u>(466,943)</u>                | <u>25,650</u>             |

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

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

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

**SIGNIFICANT CHANGES**

FY 2015

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

FY 2016

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

|   |                                  |               |               |               |               |               |               |
|---|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                     |                                  |               |               |               |               |               |               |
| Budget Worksheet - Fund 582 (Electric Department) |                                  |               |               |               |               |               |               |
| FY2016  |                                  |               |               |               |               |               |               |
|   |                                  |               |               |               |               |               | 2015-16       |
|   |                                  | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                              |                                  |               |               |               |               |               |               |
| OPERATING REVENUES                                |                                  |               |               |               |               |               |               |
| 582-101-620-001                                   | COLLECTION FEES                  | 20,552        | 20,056        | 20,814        | 7,406         | 19,000        | 20,000        |
| 582-101-620-002                                   | START SERVICE FEE                | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-101-620-003                                   | NSF CHECK RECOVERY FEES          | 1,688         | 1,300         | 1,807         | 1,058         | 1,470         | 1,500         |
| 582-101-620-004                                   | METER TAMPERING FEES             | 1,212         | 705           | 193           | 564           | 1,000         | 1,200         |
| 582-101-620-005                                   | METER TESTING FEES               | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-101-620-006                                   | PENALTIES                        | 126,572       | 120,855       | 120,787       | 57,793        | 122,000       | 120,000       |
| 582-101-620-007                                   | TAG NOTIFICATION FEE             | 0             | 0             | 3,100         | 7,100         | 0             | 14,000        |
| 582-101-620-010                                   | DISCOUNT ON SALES TAX PAID       | 2,569         | 2,488         | 2,440         | (12)          | 2,400         | 2,400         |
| 582-101-621-001                                   | RECOVERY OF BAD DEBTS            | 14,513        | 13,399        | 11,047        | 6,323         | 13,000        | 13,000        |
| 582-101-623-001                                   | AMPHITHEATER ELECTRIC PERMIT F   | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-101-625-001                                   | REFUNDS                          | (74,000)      | 0             | 0             | 0             | 0             | 0             |
| 582-101-642-001                                   | RESIDENTIAL LIGHTING - CITY      | 4,540,333     | 4,518,514     | 4,562,160     | 2,350,942     | 4,500,000     | 4,800,000     |
| 582-101-642-002                                   | RESIDENTIAL LIGHTING - RURAL     | 686,593       | 671,154       | 677,746       | 351,535       | 680,000       | 748,000       |
| 582-101-643-001                                   | COMMERCIAL LIGHTING - CITY       | 3,337,229     | 3,177,646     | 3,090,758     | 1,507,313     | 3,200,000     | 3,200,000     |
| 582-101-643-002                                   | COMMERCIAL LIGHTING - RURAL      | 423,377       | 418,119       | 412,481       | 208,206       | 426,000       | 443,000       |
| 582-101-643-003                                   | SMALL POWER                      | 1,778,433     | 1,809,086     | 1,810,039     | 812,712       | 1,733,000     | 1,845,645     |
| 582-101-643-004                                   | MEDIUM POWER                     | 1,039,475     | 1,123,262     | 1,145,294     | 548,049       | 1,065,000     | 1,134,225     |
| 582-101-644-001                                   | DUSK TO DAWN LIGHTING            | 45,625        | 42,403        | 45,033        | 22,697        | 44,000        | 46,860        |
| 582-101-644-002                                   | DUSK TO DAWN FLOOD LIGHTING      | 127,406       | 128,118       | 124,599       | 63,366        | 125,000       | 133,125       |
| 582-101-645-001                                   | PUBLIC STREET & HIGHWAY LIGHTI   | 143,592       | 145,419       | 143,725       | 85,166        | 148,000       | 157,620       |
| 582-101-645-003                                   | STREET LIGHTING - NILES TOWNSH   | 4,452         | 4,452         | 4,452         | 2,226         | 4,500         | 4,600         |
| 582-101-646-001                                   | OTHER SALES TO PUBLIC AUTHORIT   | 467,059       | 466,249       | 463,972       | 230,325       | 468,000       | 489,000       |
| 582-101-647-001                                   | INTERDEPARTMENTAL SALES          | 199,035       | 197,136       | 193,526       | 99,585        | 203,000       | 213,000       |
| 582-101-647-100                                   | UNBILLED REVENUE                 | (47,047)      | 19,949        | (29,018)      | 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 DECOMM               | 0             | 0             | 0             | 0             | 0             | 600,000       |
| Total OPERATING REVENUES:                         |                                  | 12,838,668    | 12,880,310    | 12,804,955    | 6,362,354     | 12,755,370    | 13,987,175    |
| NON-OPERATING REVENUES                            |                                  |               |               |               |               |               |               |
| 582-102-501-001                                   | FEDERAL GRANTS                   | 0             | 0             | 0             | 0             | 0             | 250,000       |
| 582-102-539-001                                   | STATE GRANTS                     | 0             | 216,140       | 0             | 0             | 0             | 145,375       |
| 582-102-626-001                                   | SERVICES RENDERED                | 0             | 0             | 300           | 0             | 0             | 0             |
| 582-102-664-001                                   | INTEREST                         | 54,929        | 43,403        | 61,536        | 39,553        | 53,000        | 60,000        |
| 582-102-664-020                                   | INT-SEWAGE/GOLF/GEN'L LOANS      | 42,508        | 3,839         | 39,348        | 0             | 450           | 804           |
| 582-102-666-021                                   | WORKMENS COMP DIVIDEND INCOME    | 5,039         | 0             | 0             | 0             | 0             | 0             |
| 582-102-667-002                                   | RENTAL OF POLES                  | 16,454        | 15,018        | 15,018        | 5,821         | 14,500        | 12,000        |
| 582-102-667-003                                   | RENTAL OF EQUIPMENT              | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-102-667-004                                   | RENTAL OF BUILDINGS              | 35,068        | 37,368        | 44,491        | 21,167        | 38,000        | 40,000        |
| 582-102-671-001                                   | MISCELLANEOUS                    | 4,490         | 14,246        | 8,204         | 20,569        | 15,000        | 15,000        |
| 582-102-671-007                                   | SALE OF SCRAP                    | 3,866         | 9,155         | 6,317         | 1,862         | 5,800         | 4,000         |
| 582-102-673-003                                   | SALE OF MACHINERY & EQUIPMENT    | 0             | 841           | 0             | 0             | 0             | 0             |
| 582-102-674-001                                   | CONTRIBUTIONS FROM PRIVATE SOURC | 0             | 0             | 0             | 0             | 0             | 225,000       |
| 582-102-674-006                                   | CAPITAL CONTRIBUTIONS            | 0             | 0             | 7,809         | 0             | 0             | 0             |
| 582-102-676-001                                   | PROFIT ON MERCHANDISE SALES      | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-102-693-001                                   | CAPITAL GAIN OR LOSS             | 0             | 0             | (412)         | 13,500        | 2,000         | 0             |
| 582-102-699-001                                   | INTERFUND TRANSFER               | 0             | 0             | 0             | 0             | 0             | 0             |
| Total NON-OPERATING REVENUES:                     |                                  | 162,354       | 340,010       | 182,611       | 102,472       | 128,750       | 752,179       |
| Total REVENUES:                                   |                                  | 13,001,022    | 13,220,320    | 12,987,566    | 6,464,826     | 12,884,120    | 14,739,354    |
| <b>EXPENDITURES</b>                               |                                  |               |               |               |               |               |               |
| PRODUCTION  |                                  |               |               |               |               |               |               |
| 582-001-748-004                                   | MISC. POWER PLANT SUPPLIES & E   | 1,939         | 2,260         | 1,738         | 743           | 1,000         | 1,000         |

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                     |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 582 (Electric Department) |                                |               |               |               |               |               |               |
| FY2016  |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | PROJECTED     |
| <u>Account Number</u>                             | <u>Account Title</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| 582-001-753-001                                   | PURCHASED ELECTRIC POWER       | 8,637,788     | 8,892,991     | 9,252,382     | 4,440,991     | 8,900,000     | 9,500,000     |
| 582-001-770-014                                   | MTNCE - POWER PLANT BUILDING   | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-001-770-019                                   | MTNCE - PARK IMPROVEMENTS      | 2,280         | 1,570         | 19,585        | 2,152         | 10,000        | 10,000        |
| 582-001-771-021                                   | MTNCE - DAM AND FLUME          | 0             | 0             | 2,084         | 0             | 2,500         | 0             |
| 582-001-771-050                                   | DAM REMOVAL EXPENSES           | 0             | 0             | 94,363        | 117,369       | 282,029       | 995,600       |
| 582-001-775-011                                   | MTNCE - TURBINE AND GENERATOR  | 0             | 0             | 0             | 0             | 0             | 0             |
| Total PRODUCTION:                                 |                                | 8,642,007     | 8,896,821     | 9,370,152     | 4,561,256     | 9,195,529     | 10,506,600    |
| TRANSMISSION                                      |                                |               |               |               |               |               |               |
| 582-002-777-001                                   | MTNCE-STRUCTURES AND IMPROVE   | 632           | 0             | 0             | 0             | 0             | 0             |
| 582-002-778-001                                   | MTNCE-GRANT & PARKWAY SWITCHIN | 0             | 666           | 0             | 0             | 1,000         | 0             |
| 582-002-778-002                                   | MTNCE-15TH & MERRIFIELD SWITCH | 0             | 532           | 316           | 12            | 1,000         | 100           |
| 582-002-778-003                                   | MTNCE-FORT ST SWITCHING STN    | 898           | 1,047         | 370           | 1,095         | 1,000         | 1,000         |
| 582-002-778-004                                   | MTNCE-FRONT ST SWITCHING STN   | 5,057         | 472           | 0             | 1,897         | 1,000         | 250           |
| 582-002-778-005                                   | MTNCE-15TH & LAKE SWITCHING ST | 864           | 0             | 0             | 0             | 1,000         | 100           |
| 582-002-778-006                                   | MTNCE-BRANDYWINE SWITCHING STN | 0             | 472           | 176           | 0             | 1,000         | 1,000         |
| 582-002-778-008                                   | MTNCE-PHILIP ROAD SWITCHING ST | 0             | 472           | 0             | 0             | 1,000         | 100           |
| 582-002-778-009                                   | MTNCE-INDUSTRIAL PARK SWITCHIN | 0             | 828           | 0             | 0             | 1,000         | 100           |
| 582-002-778-010                                   | MTNCE-PARKER SWITCHING SUB-STN | 47            | 0             | 0             | 0             | 0             | 100           |
| 582-002-778-011                                   | MTNCE-LAKE ST SWITCHING-AEP    | 1,594         | 96            | 0             | 0             | 1,000         | 100           |
| 582-002-779-001                                   | MTNCE-OVERHEAD TRANSMISSION SY | 3,603         | 4,280         | 7,395         | 23,461        | 4,000         | 45,000        |
| 582-002-780-001                                   | MTNCE-UNDERGROUND TRANSMISSION | 108           | 0             | 157           | 0             | 0             | 0             |
| Total TRANSMISSION:                               |                                | 12,803        | 8,865         | 8,414         | 26,465        | 13,000        | 47,850        |
| DISTRIBUTION                                      |                                |               |               |               |               |               |               |
| 582-003-706-001                                   | PAYROLL-DIST SUPERVISION & ENG | 55,570        | 58,215        | 41,766        | 18,359        | 45,150        | 44,100        |
| 582-003-707-005                                   | INSPECTING & TESTING METERS    | 1,415         | 3,241         | 4,868         | 25,324        | 67,000        | 63,500        |
| 582-003-707-006                                   | OPERATION - STOREROOM          | 25,393        | 27,449        | 24,306        | 12,126        | 26,000        | 24,000        |
| 582-003-717-005                                   | PAYROLL - COMP TIME            | 0             | (224)         | (1,755)       | (365)         | 0             | 0             |
| 582-003-717-008                                   | PAYROLL - VACATION PAY         | 43,868        | 35,275        | 34,323        | 11,961        | 0             | 0             |
| 582-003-717-009                                   | PAYROLL - HOLIDAY              | 19,436        | 15,496        | 16,007        | 8,169         | 0             | 0             |
| 582-003-717-010                                   | PAYROLL - PERSONAL DAYS        | 6,032         | 6,185         | 3,695         | 3,023         | 0             | 0             |
| 582-003-717-011                                   | PAYROLL - SICK PAY             | 30,823        | 13,487        | 31,331        | 5,694         | 0             | 0             |
| 582-003-717-012                                   | PAYROLL - WORK INQUIRY         | 1,033         | 0             | 141           | 0             | 0             | 0             |
| 582-003-717-013                                   | PAYROLL - FUNERAL              | 3,342         | 963           | 3,422         | 1,034         | 0             | 0             |
| 582-003-717-014                                   | PAYROLL - JURY DUTY & OTHER    | 657           | 0             | 231           | 0             | 0             | 0             |
| 582-003-717-015                                   | PAYROLL - TERMINATION PAY      | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-003-717-017                                   | PAYROLL - WORKERS COMP         | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-003-717-023                                   | PAYROLL - RETROACTIVE PAY EXP  | 0             | 0             | 0             | 62            | 0             | 0             |
| 582-003-717-050                                   | PAYROLL - COMPENSATED BENEFITS | (7,245)       | 3,421         | 32,431        | 0             | 0             | 0             |
| 582-003-744-001                                   | UNIFORMS                       | 6,998         | 7,216         | 11,032        | 4,692         | 8,500         | 9,000         |
| 582-003-744-004                                   | RISK MGMT - EQUIP & MEETINGS   | 13,469        | 5,299         | 16,269        | 5,744         | 17,000        | 12,000        |
| 582-003-745-001                                   | STOCK INVENTORY ADJUSTMENT     | (6,445)       | (500)         | (97)          | (697)         | 0             | 0             |
| 582-003-755-001                                   | SUPPLIES/LABOR-BROADWAY SUBSTN | 63            | 351           | 471           | 0             | 200           | 100           |
| 582-003-755-002                                   | SUPPLIES/LABOR-EASTSIDE SUBSTN | 188           | 308           | 193           | 0             | 300           | 100           |
| 582-003-755-003                                   | SUPPLIES/LABOR-FORT ST SUBSTN  | 157           | 268           | 263           | 0             | 500           | 100           |
| 582-003-755-004                                   | SUPPLIES/LABOR-FRONT ST SUBSTN | 172           | 268           | 193           | 0             | 200           | 100           |
| 582-003-755-005                                   | SUPPLIES/LABOR-INDUSTRIAL PARK | 172           | 228           | 193           | 0             | 250           | 100           |
| 582-003-755-006                                   | SUPPLIES/LABOR-BRANDYWIND SUBS | 172           | 268           | 193           | 0             | 300           | 100           |
| 582-003-755-007                                   | SUPPLIES/LABOR-WESTSIDE SUBSTN | 1,432         | 268           | 193           | 0             | 300           | 100           |
| 582-003-756-004                                   | GASOLINE & OIL                 | 20,977        | 19,370        | 27,601        | 9,122         | 25,000        | 20,000        |
| 582-003-756-005                                   | CAR ALLOWANCE/MILEAGE          | 5,417         | 5,379         | 1,930         | 404           | 3,500         | 1,000         |
| 582-003-758-001                                   | VOLTAGE SURVEYS                | 749           | 1,843         | 1,184         | 0             | 2,500         | 2,500         |
| 582-003-758-003                                   | REMOVING & RESETTING TRANSFORM | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-003-759-001                                   | MAPS AND RECORDS               | 5,611         | 15,937        | 9,661         | 6,065         | 15,000        | 15,000        |
| 582-003-770-016                                   | GENERAL SUPPLIES EXPENSE       | 3,535         | 2,709         | 4,282         | 1,661         | 5,000         | 3,500         |



|   |                                |                  |                |                |                |                  |                |
|---|--------------------------------|------------------|----------------|----------------|----------------|------------------|----------------|
| CITY OF NILES                                     |                                |                  |                |                |                |                  |                |
| Budget Worksheet - Fund 582 (Electric Department) |                                |                  |                |                |                |                  |                |
| FY2016  |                                |                  |                |                |                |                  |                |
|   |                                |                  |                |                |                |                  | 2015-16        |
|   |                                | 2011-12          | 2012-13        | 2013-14        | 10/14-03/15    | 2014-15          | PROJECTED      |
| <u>Account Number</u>                             | <u>Account Title</u>           | <u>Actual</u>    | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>  | <u>Budget</u>    | <u>Budget</u>  |
| 582-003-775-006                                   | MTNCE - STOREROOM EQUIPMENT    | 0                | 315            | 11             | 0              | 0                | 0              |
| 582-003-775-008                                   | MTNCE - FIELD EQUIPMENT        | 3,575            | 312            | 237            | 241            | 500              | 500            |
| 582-003-779-002                                   | MTNCE - OVERHEAD DISTRIBUTION  | 403,708          | 312,527        | 263,340        | 188,359        | 390,000          | 392,000        |
| 582-003-779-005                                   | MTNCE - DUSK TO DAWN LIGHTS    | 11               | 2,187          | 1,247          | 669            | 2,200            | 1,400          |
| 582-003-779-006                                   | MTNCE - DISTRIBUTION TRANSFORM | 0                | 0              | 1,412          | 0              | 3,000            | 1,500          |
| 582-003-779-008                                   | MTNCE - RESIDENTIAL ST LIGHTS  | 23,617           | 8,897          | 15,384         | 7,241          | 12,000           | 12,000         |
| 582-003-779-009                                   | MTNCE - DOWNTOWN ST LIGHTS     | 751              | 2,333          | 430            | 4,510          | 10,000           | 10,000         |
| 582-003-779-010                                   | MTNCE - RECREATION FIELD LTS   | 0                | 0              | 0              | 0              | 1,000            | 0              |
| 582-003-779-011                                   | MTNCE - TRAFFIC SIGNALS        | 748              | 174            | 1,831          | 99             | 2,000            | 500            |
| 582-003-779-013                                   | TREE TRIMMING - LINE CLEARANCE | 194,885          | 192,462        | 146,552        | 4,484          | 150,000          | 150,000        |
| 582-003-780-002                                   | MTNCE - DOWNTOWN UNDERGROUND   | 770              | 1,109          | 3,177          | 0              | 1,000            | 500            |
| 582-003-780-003                                   | MTNCE - RESIDENTIAL UNDERGROUN | 503              | 2,461          | 1,677          | (47)           | 1,000            | 500            |
| 582-003-780-004                                   | MTNCE - COMM UNDERGROUND       | 3,101            | 0              | 1,717          | 0              | 1,000            | 1,000          |
| 582-003-781-001                                   | CUSTOMER PREMISE EXPENSE       | 0                | 0              | 0              | 136            | 0                | 0              |
| 582-003-782-001                                   | MTNCE BLDG & GROUNDS - BROADWA | 978              | 532            | 1,277          | 0              | 1,000            | 500            |
| 582-003-782-002                                   | MTNCE BLDG & GROUNDS - EASTSID | 747              | 261            | 1,063          | 0              | 1,000            | 500            |
| 582-003-782-003                                   | MTNCE BLDG & GROUNDS - FORT ST | 2,145            | 255            | 310            | 0              | 1,000            | 500            |
| 582-003-782-004                                   | MTNCE BLDG & GROUNDS - FRONT S | 1,755            | 255            | 889            | 0              | 1,000            | 500            |
| 582-003-782-005                                   | MTNCE BLDG & GROUNDS -Industr  | 2,104            | 553            | 807            | 495            | 1,000            | 500            |
| 582-003-782-006                                   | MTNCE BLDG & GROUNDS - BRANDYW | 758              | 305            | 319            | 0              | 1,000            | 500            |
| 582-003-782-007                                   | MTNCE BLDG & GROUNDS - WESTSID | 1,647            | 445            | 853            | 0              | 1,000            | 500            |
| 582-003-782-021                                   | SNOWPLOWING - SUBSTATIONS (ONL | 966              | 1,181          | 927            | 0              | 2,000            | 1,000          |
| 582-003-783-001                                   | MTNCE EQUIP - BROADWAY SUBSTN  | 2,155            | 4,463          | 2,704          | 4,190          | 9,000            | 9,000          |
| 582-003-783-002                                   | MTNCE EQUIP - EASTSIDE SUBSTN  | 3,671            | 6,326          | 982            | 3,266          | 9,000            | 9,000          |
| 582-003-783-003                                   | MTNCE EQUIP - FORT ST SUBSTN   | 7,914            | 485            | 3,438          | 5,313          | 9,000            | 9,000          |
| 582-003-783-004                                   | MTNCE EQUIP - FRONT ST SUBSTN  | 8,892            | 322            | 1,797          | 12,281         | 9,000            | 9,000          |
| 582-003-783-005                                   | MTNCE EQUIP - INDUSTRIAL PARK  | 3,594            | 3,266          | 1,050          | 5,753          | 9,000            | 9,000          |
| 582-003-783-006                                   | MTNCE EQUIP - BRANDYWINE SUBST | 3,444            | 275            | 1,175          | 5,753          | 9,000            | 9,000          |
| 582-003-783-007                                   | MTNCE EQUIP - WESTSIDE SUBSTN  | 43,814           | 0              | 1,185          | 5,730          | 9,000            | 9,000          |
| 582-003-784-004                                   | VEHICLE MAINTENANCE            | 33,390           | 28,311         | 38,213         | 25,587         | 50,000           | 50,000         |
| 582-003-785-011                                   | HAZARDOUS WASTE DISPOSAL       | 0                | 1,218          | 630            | 472            | 1,000            | 1,000          |
| 582-003-785-019                                   | P.C.B. REMOVAL AND DISPOSAL    | 11,772           | 4,161          | 1,937          | 1,018          | 2,500            | 2,200          |
| 582-003-787-001                                   | MTNCE - METERS                 | 19,113           | 23,571         | 28,971         | 3,867          | 20,000           | 8,000          |
| 582-003-788-002                                   | MTNCE - SERVICE BUILDING       | 33,253           | 25,736         | 32,036         | 16,432         | 40,000           | 35,000         |
| 582-003-788-007                                   | MTNCE - RADIO EQUIPMENT        | 3,274            | 3,188          | 4,239          | 835            | 4,000            | 10,000         |
| 582-003-788-008                                   | RADIO EXPENSE - CITY           | 0                | 0              | 0              | 0              | 0                | 0              |
| 582-003-789-001                                   | TOOL EXPENSE                   | 11,242           | 6,955          | 10,587         | 2,783          | 12,000           | 10,000         |
| 582-003-920-006                                   | HEAT & UTILITIES - SERVICE BUI | 18,731           | 16,789         | 18,746         | 9,065          | 22,000           | 20,000         |
| 582-003-940-001                                   | EQUIPMENT RENTAL               | 0                | 0              | 131            | 0              | 1,000            | 500            |
| 582-003-969-014                                   | LICENSE & PERMIT EXPENSE       | 0                | 0              | 0              | 865            | 500              | 1,000          |
| <b>Total DISTRIBUTION:</b>                        |                                | <b>1,080,019</b> | <b>874,350</b> | <b>855,608</b> | <b>421,775</b> | <b>1,015,400</b> | <b>970,400</b> |
| <b>ADMINISTRATIVE &amp; GENERAL</b>               |                                |                  |                |                |                |                  |                |
| 582-004-708-001                                   | PAYROLL - METER READERS        | 13,387           | 16,764         | 15,860         | 6,561          | 15,300           | 15,300         |
| 582-004-709-001                                   | PAYROLL - CLERICAL             | 163,418          | 163,713        | 177,482        | 90,938         | 239,300          | 198,350        |
| 582-004-709-006                                   | CUT-OFF & COLLECTION EXPENSE   | 2,226            | 1,076          | 728            | 10,792         | 24,380           | 22,000         |
| 582-004-710-001                                   | PAYROLL - ADMINISTRATIVE       | 137,639          | 107,319        | 133,517        | 71,697         | 136,100          | 167,600        |
| 582-004-717-001                                   | PENSION FUND EXPENSE           | 57,826           | 72,325         | 64,267         | 64,597         | 64,597           | 62,504         |
| 582-004-717-002                                   | RETIRES GROUP MED INSURANCE    | 542              | 2,250          | 4,000          | 7,260          | 10,230           | 15,000         |
| 582-004-717-003                                   | SOCIAL SECURITY TAX            | 76,354           | 64,954         | 70,612         | 36,654         | 75,000           | 63,700         |
| 582-004-717-004                                   | EMPLOYEES GROUP INSURANCE - ME | 231,540          | 191,402        | 207,430        | 124,652        | 241,400          | 249,900        |
| 582-004-717-006                                   | EMPLOYEE ASSISTANCE PROGRAM    | 0                | 0              | 0              | 0              | 0                | 0              |
| 582-004-717-007                                   | EMPLOYEE WELLNESS PROGRAM      | 0                | 0              | 0              | 0              | 0                | 0              |
| 582-004-717-008                                   | PAYROLL - VACATION PAY         | 26,770           | 23,685         | 29,170         | 9,726          | 0                | 0              |
| 582-004-717-009                                   | PAYROLL - HOLIDAY PAY          | 12,397           | 11,006         | 12,356         | 7,190          | 0                | 0              |

|   |                                |               |               |               |               |               |               |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                     |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 582 (Electric Department) |                                |               |               |               |               |               |               |
| FY2016  |                                |               |               |               |               |               |               |
|   |                                |               |               |               |               |               | 2015-16       |
|   |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | PROJECTED     |
| <u>Account Number</u>                             | <u>Account Title</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| 582-004-717-010                                   | PAYROLL - PERSONAL DAYS        | 4,555         | 3,465         | 3,599         | 3,491         | 0             | 0             |
| 582-004-717-011                                   | PAYROLL - SICK PAY             | 10,689        | 9,830         | 22,534        | 8,167         | 0             | 0             |
| 582-004-717-012                                   | PAYROLL - INJURY PAY           | 37            | 0             | 0             | 0             | 0             | 0             |
| 582-004-717-013                                   | PAYROLL - FUNERAL PAY          | 1,224         | 424           | 479           | 432           | 0             | 0             |
| 582-004-717-014                                   | PAYROLL - JURY DUTY & OTHER    | 49            | 132           | 0             | 34            | 0             | 0             |
| 582-004-717-015                                   | PAYROLL - TERMINATION PAY      | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-004-717-016                                   | PAYROLL - SUSPENSION PAY       | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-004-717-017                                   | PAYROLL - WORKMENS COMP        | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-004-717-019                                   | EMPLOYEE MOVING EXPENSE        | 0             | 0             | 72            | 419           | 0             | 0             |
| 582-004-717-020                                   | UNEMPLOYMENT COMPENSATION      | 0             | 3,230         | 1,876         | 0             | 0             | 0             |
| 582-004-717-023                                   | PAYROLL - RETROACTIVE PAY EXPE | 0             | 0             | 295           | 19            | 0             | 0             |
| 582-004-717-025                                   | PAYROLL - EMERGENCY PAY        | 0             | 0             | 3,710         | 0             | 0             | 0             |
| 582-004-717-050                                   | PAYROLL - COMPENSATED BENEFITS | (1,500)       | 2,935         | (8,236)       | 0             | 0             | 0             |
| 582-004-717-060                                   | OPEB - RETIREE HEALTH INSUR    | 480           | 2,418         | 5,453         | 0             | 0             | 0             |
| 582-004-727-001                                   | OFFICE SUPPLIES                | 8,001         | 8,163         | 7,904         | 4,271         | 7,000         | 10,000        |
| 582-004-731-001                                   | BOOKS & PERIODICALS            | 962           | 471           | 811           | 1,312         | 1,000         | 2,500         |
| 582-004-733-001                                   | COMPUTER EQUIPMENT & SUPPLIES  | 8,381         | 11,827        | 15,378        | 8,108         | 20,000        | 20,000        |
| 582-004-733-002                                   | NETWORK COMPUTER EQUIPMENT     | 4,008         | 5,596         | 32,087        | 4,322         | 25,000        | 25,000        |
| 582-004-735-001                                   | OFFICE FURNITURE & EQUIPMENT E | 14            | 2,524         | 2,641         | 1,027         | 2,000         | 2,000         |
| 582-004-736-001                                   | POSTAGE EXPENSE                | 21,161        | 6,308         | 2,951         | 1,742         | 3,000         | 3,500         |
| 582-004-756-001                                   | COMMERCIAL DRIVER LICENSE EXPE | 135           | 25            | 589           | 0             | 100           | 100           |
| 582-004-756-005                                   | CAR ALLOWANCE/MILEAGE          | 4,566         | 1,176         | 3,549         | 1,700         | 3,360         | 3,500         |
| 582-004-801-001                                   | PROFESSIONAL SERVICES          | 28,572        | 36,903        | 42,928        | 27,822        | 50,000        | 50,000        |
| 582-004-801-005                                   | AUDIT FEES                     | 5,551         | 3,585         | 3,025         | 4,318         | 3,425         | 3,500         |
| 582-004-801-007                                   | ARMORED CAR SERVICES           | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-004-803-001                                   | CITY ADMINISTRATION EXPENSE    | 76,862        | 55,944        | 57,573        | 31,687        | 55,200        | 59,300        |
| 582-004-816-001                                   | GENERAL MEDICAL EXPENSE        | 569           | 650           | 1,246         | 792           | 1,000         | 1,500         |
| 582-004-820-001                                   | TRAVEL, TRAINING & CONFERENCE  | 25,051        | 9,165         | 20,156        | 1,551         | 20,000        | 10,000        |
| 582-004-821-001                                   | MEMBERSHIP FEES                | 20,612        | 19,261        | 20,719        | 13,451        | 25,000        | 25,000        |
| 582-004-822-001                                   | APPRENTICESHIP PROGRAM EXPENSE | 0             | 0             | 4,102         | 1,063         | 5,000         | 2,500         |
| 582-004-851-001                                   | TELEPHONE EXPENSE              | 12,034        | 10,556        | 28,864        | 5,133         | 15,000        | 10,000        |
| 582-004-877-002                                   | SUPPLEMENTAL PENSION BENEFITS  | 147           | 147           | 147           | 74            | 200           | 150           |
| 582-004-878-002                                   | RETIREE DEATH BENEFIT          | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-004-881-001                                   | ADVERTISING EXPENSE/PUBLIC REL | 6,119         | 4,005         | 5,163         | 4,913         | 8,000         | 10,000        |
| 582-004-890-001                                   | FLAG INSTALLATION & REMOVAL    | 311           | 10            | 220           | 0             | 500           | 0             |
| 582-004-890-002                                   | CHRISTMAS DECORATION EXPENSE   | 0             | 336           | 9,897         | 26,292        | 10,000        | 10,000        |
| 582-004-900-001                                   | PRINTING & PUBLISHING          | 0             | 0             | 312           | 0             | 0             | 0             |
| 582-004-920-005                                   | HEAT & UTILITIES - OFFICE BUIL | 11,724        | 20,401        | 19,600        | 7,101         | 20,000        | 15,000        |
| 582-004-926-120                                   | INTERFUND FICA/MEDICARE        | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-004-930-001                                   | MTNCE - OFFICE EQUIPMENT       | 6,456         | 10,773        | 6,815         | 2,874         | 6,000         | 6,000         |
| 582-004-930-002                                   | MTNCE - COMPUTER EQUIPMENT     | 8,933         | 5,507         | 10,856        | 4,923         | 12,000        | 10,000        |
| 582-004-930-003                                   | MTNCE - TELEPHONE EQUIPMENT    | 705           | 79            | 137           | 0             | 500           | 100           |
| 582-004-931-002                                   | MTNCE - OFFICE BUILDING        | 19,013        | 28,141        | 42,847        | 33,868        | 50,000        | 50,000        |
| 582-004-931-005                                   | MTNCE-OFFICE BLDG LEASED SPACE | 302           | 354           | 7,099         | 5,524         | 1,200         | 10,000        |
| 582-004-945-001                                   | RENT - OFFICE BUILDING         | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-004-946-001                                   | PROPERTY TAXES - OFFICE BUILDI | 4,552         | 7,067         | 2,640         | 1,148         | 5,500         | 3,000         |
| 582-004-956-008                                   | MISCELLANEOUS                  | 937           | 1,616         | 2,360         | 384           | 1,800         | 1,000         |
| 582-004-956-011                                   | CREDIT/DEBIT CARD FEES         | 909           | 919           | 640           | 497           | 1,000         | 1,000         |
| 582-004-956-015                                   | BANK SERVICE FEES              | 98            | 58            | 324           | 130           | 150           | 300           |
| 582-004-956-021                                   | INJURIES & DAMAGES             | 0             | 0             | 0             | 0             | 0             | 0             |
| 582-004-957-001                                   | INSURANCE - GENERAL            | 28,025        | 17,901        | 33,838        | 16,919        | 34,000        | 34,000        |
| 582-004-957-003                                   | INSURANCE - WORKMENS COMPENSAT | 13,150        | 8,839         | 7,212         | 1,560         | 3,074         | 8,966         |
| 582-004-959-005                                   | INTEREST PAID ON CUSTOMER DEPO | 6,156         | 7,224         | 7,507         | 5,099         | 6,700         | 10,000        |
| 582-004-965-001                                   | BAD DEBTS                      | 25,209        | 38,931        | 23,424        | 40,075        | 35,000        | 60,000        |

|   |                                  |                   |                   |                   |                  |                   |                   |
|---|----------------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| CITY OF NILES                                     |                                  |                   |                   |                   |                  |                   |                   |
| Budget Worksheet - Fund 582 (Electric Department) |                                  |                   |                   |                   |                  |                   |                   |
| FY2016  |                                  |                   |                   |                   |                  |                   |                   |
|   |                                  |                   |                   |                   |                  |                   | 2015-16           |
|   |                                  | 2011-12           | 2012-13           | 2013-14           | 10/14-03/15      | 2014-15           | PROJECTED         |
| <u>Account Number</u>                             | <u>Account Title</u>             | <u>Actual</u>     | <u>Actual</u>     | <u>Actual</u>     | <u>Actual</u>    | <u>Budget</u>     | <u>Budget</u>     |
| 582-004-965-002                                   | BAD DEBTS - DAMAGE CLAIMS        | 1,627             | 4,673             | 6,995             | 2,485            | 1,500             | 3,000             |
| 582-004-965-003                                   | BAD DEBT COLLECTION FEES         | 3,834             | 3,214             | 2,221             | 744              | 2,000             | 1,500             |
| 582-004-965-004                                   | CASH OVER/SHORT                  | (43)              | 101               | 147               | 15               | 0                 | 0                 |
| <b>Total ADMINISTRATIVE &amp; GENERAL:</b>        |                                  | <b>1,092,276</b>  | <b>1,009,378</b>  | <b>1,180,128</b>  | <b>705,553</b>   | <b>1,241,516</b>  | <b>1,256,770</b>  |
| ENERGY SAVERS PROGRAM                             |                                  |                   |                   |                   |                  |                   |                   |
| 582-005-885-001                                   | ESP - LIMITED INC                | 1,206             | 22,355            | 0                 | 0                | 5,000             | 200               |
| 582-005-885-002                                   | ESP - RES LIGHTING               | 0                 | 0                 | 0                 | 0                | 2,500             | 200               |
| 582-005-885-003                                   | ESP - RES REFRIG/FREEZ TURN-IN   | 0                 | 0                 | 0                 | 0                | 3,000             | 200               |
| 582-005-885-004                                   | ESP - RES EDUCATION              | 5,522             | 7,289             | 7,724             | 710              | 4,000             | 1,000             |
| 582-005-885-005                                   | ESP - COMM PRESCRIPTIVE          | 7,181             | 56,758            | 52,294            | 44,155           | 40,000            | 60,000            |
| 582-005-885-006                                   | ESP - COMM/IND CUSTOM            | 7,071             | 6,628             | 8,742             | 0                | 10,000            | 10,000            |
| 582-005-885-007                                   | ESP - COMM/IND EDUCATION         | 974               | 1,286             | 1,363             | 125              | 1,000             | 250               |
| 582-005-885-010                                   | ESP - RESIDENTIAL HVAC           | 935               | 965               | 1,510             | 1,771            | 1,000             | 2,000             |
| 582-005-885-099                                   | ESP-IMP CONTR - FRANKLIN ENG     | 94,195            | 140,466           | 130,158           | 74,113           | 60,000            | 70,000            |
| 582-005-885-100                                   | ESP - ANNUAL REPORTING EXP       | 0                 | 0                 | 0                 | 0                | 500               | 0                 |
| 582-005-886-001                                   | REP - SERVICE COMMITTEE          | 0                 | 410               | 1,618             | 553              | 1,200             | 1,200             |
| 582-005-886-100                                   | REP - ANNUAL REPORTING EXP       | 1,311             | 1,297             | 1,185             | 108              | 500               | 200               |
| <b>Total ENERGY SAVERS PROGRAM:</b>               |                                  | <b>118,395</b>    | <b>237,454</b>    | <b>204,594</b>    | <b>121,535</b>   | <b>128,700</b>    | <b>145,250</b>    |
| DEPRECIATION                                      |                                  |                   |                   |                   |                  |                   |                   |
| 582-006-968-001                                   | DEPR - PRODUCTION PLANT          | 0                 | 0                 | 0                 | 0                | 0                 | 0                 |
| 582-006-968-002                                   | DEPR - TRANSMISSION PLANT        | 15,124            | 17,494            | 20,096            | 10,004           | 21,000            | 21,500            |
| 582-006-968-003                                   | DEPR - DISTRIBUTION PLANT        | 299,873           | 300,896           | 303,517           | 155,555          | 309,000           | 314,000           |
| 582-006-968-008                                   | DEPR - GENERAL PLANT             | 96,798            | 103,764           | 123,427           | 65,396           | 117,000           | 150,000           |
| <b>Total DEPRECIATION:</b>                        |                                  | <b>411,795</b>    | <b>422,154</b>    | <b>447,040</b>    | <b>230,955</b>   | <b>447,000</b>    | <b>485,500</b>    |
| DISTRIBUTED EXPENSE                               |                                  |                   |                   |                   |                  |                   |                   |
| 582-007-956-001                                   | DISTRIBUTED EQUIPMENT EXPENSE    | (18,031)          | (11,273)          | (20,073)          | 0                | (18,000)          | 0                 |
| 582-007-956-002                                   | DISTRIBUTED EMPLOYEE BENEFITS    | (18,593)          | (8,790)           | (15,871)          | 0                | (16,000)          | 0                 |
| 582-007-956-003                                   | DISTRIBUTED OVERHEAD EXPENSE     | (12,680)          | (9,787)           | (43,801)          | (262)            | (9,000)           | 0                 |
| <b>Total DISTRIBUTED EXPENSE:</b>                 |                                  | <b>(49,304)</b>   | <b>(29,850)</b>   | <b>(79,745)</b>   | <b>(262)</b>     | <b>(43,000)</b>   | <b>0</b>          |
| CITY SERVICE                                      |                                  |                   |                   |                   |                  |                   |                   |
| 582-008-955-001                                   | TRANS TO CITY - PILOT            | 895,478           | 889,103           | 1,238,913         | 628,212          | 1,259,700         | 1,321,500         |
| 582-008-955-002                                   | CITY UTILITY SERVICE             | 0                 | 0                 | 10,326            | 5,328            | 0                 | 0                 |
| 582-008-955-005                                   | CHRISTMAS DECORATION LIGHTING    | 0                 | 0                 | 13                | 50               | 0                 | 0                 |
| 582-008-955-006                                   | EXPENSE INCURRED AT REQUEST OF   | 4,096             | 447               | 16,272            | 1,200            | 2,500             | 2,500             |
| 582-008-955-007                                   | COMPUTER EXPENSE INCURRED FOR    | 0                 | 0                 | 0                 | 0                | 0                 | 0                 |
| 582-008-955-009                                   | TELEPHONE SYSTEM COST INCURRED   | 0                 | 0                 | 0                 | 0                | 0                 | 0                 |
| 582-008-955-011                                   | STREET LIGHT RENEWALS - RESIDE   | 0                 | 0                 | 0                 | 0                | 0                 | 0                 |
| 582-008-955-012                                   | STREET LIGHT RENEWALS - DOWNTOWN | 0                 | 0                 | 0                 | 0                | 0                 | 0                 |
| <b>Total CITY SERVICE:</b>                        |                                  | <b>899,574</b>    | <b>889,550</b>    | <b>1,265,524</b>  | <b>634,790</b>   | <b>1,262,200</b>  | <b>1,324,000</b>  |
| <b>Total FUND EXPENDITURES:</b>                   |                                  | <b>12,207,565</b> | <b>12,308,722</b> | <b>13,251,715</b> | <b>6,702,067</b> | <b>13,260,345</b> | <b>14,736,370</b> |
| <b>NET REVENUES (EXPENDITURES)</b>                |                                  | <b>793,457</b>    | <b>911,598</b>    | <b>(264,149)</b>  | <b>(237,241)</b> | <b>(376,225)</b>  | <b>2,984</b>      |
| <b>BEGINNING FUND BALANCE</b>                     |                                  |                   |                   |                   |                  | <b>11,904,680</b> | <b>11,528,455</b> |
| <b>PROJECTED ENDING FUND BALANCE</b>              |                                  |                   |                   |                   |                  | <b>11,528,455</b> | <b>11,531,439</b> |

## **WATER DIVISION**

(591)

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

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

### **SIGNIFICANT CHANGES**

#### FY 2015

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

#### FY 2016

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

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                  |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 591 (Water Department) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                           |                                |               |               |               |               |               |               |
| OPERATING REVENUES                             |                                |               |               |               |               |               |               |
| 591-101-620-001                                | COLLECTION FEES                | 4,732         | 4,118         | 4,584         | 1,764         | 4,300         | 3,500         |
| 591-101-620-004                                | METER TAMPERING FEES           | 342           | 594           | 396           | 66            | 300           | 150           |
| 591-101-620-005                                | METER TESTING FEES             | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-101-620-006                                | PENALTIES                      | 24,696        | 24,476        | 25,959        | 11,939        | 24,200        | 24,000        |
| 591-101-620-007                                | TAG NOTIFICATION FEES          | 0             | 0             | 140           | 440           | 0             | 900           |
| 591-101-621-001                                | RECOVERY OF BAD DEBTS          | 2,543         | 3,784         | 1,848         | 2,349         | 2,000         | 3,000         |
| 591-101-642-001                                | METERED INCOME - CITY          | 1,484,992     | 1,413,803     | 1,466,530     | 701,632       | 1,410,000     | 1,480,500     |
| 591-101-642-003                                | METERED INCOME - RURAL - NILES | 453,201       | 426,955       | 444,809       | 217,606       | 438,000       | 460,000       |
| 591-101-642-004                                | METERED INCOME - RURAL - HOWAR | 134,890       | 124,234       | 130,020       | 67,945        | 124,000       | 136,500       |
| 591-101-642-005                                | METERED INCOME - RURAL - BERTR | 29,465        | 32,607        | 35,456        | 13,130        | 36,000        | 27,300        |
| 591-101-642-006                                | METERED INCOME-RURAL-MILTON    | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-101-645-001                                | BULK WATER SALES               | 2,226         | 6,657         | 6,483         | 2,065         | 2,200         | 4,000         |
| 591-101-647-100                                | UNBILLED REVENUE               | (10,152)      | 7,195         | (6,899)       | 0             | 0             | 0             |
| Total OPERATING REVENUES:                      |                                | 2,126,935     | 2,044,423     | 2,109,326     | 1,018,936     | 2,041,000     | 2,139,850     |
| NON-OPERATING REVENUES                         |                                |               |               |               |               |               |               |
| 591-102-501-001                                | FEDERAL GRANTS - MDEQ          | 0             | 4,749         | 3,616         | 0             | 0             | 0             |
| 591-102-539-001                                | STATE GRANTS                   | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-102-664-001                                | INTEREST                       | 3,673         | 4,815         | 7,863         | 3,626         | 7,000         | 7,000         |
| 591-102-664-002                                | INTEREST - BOND FUNDS          | 154           | 54            | 2             | 0             | 0             | 0             |
| 591-102-666-021                                | WORKMENS COMP DIVIDEND INCOME  | 4,041         | 0             | 0             | 0             | 0             | 0             |
| 591-102-667-003                                | RENTAL OF EQUIPMENT            | 14,160        | 13,675        | 13,743        | 6,550         | 12,000        | 20,000        |
| 591-102-671-001                                | MISCELLANEOUS                  | 6,830         | 5,825         | 9,380         | 3,008         | 13,000        | 6,000         |
| 591-102-671-007                                | SALE OF SCRAP                  | 0             | 674           | 4,610         | 6,457         | 1,000         | 3,000         |
| 591-102-673-003                                | SALE OF MACHINERY & EQUIPMENT  | 0             | 0             | (2,577)       | 0             | 0             | 0             |
| 591-102-674-006                                | CAPITAL CONTRIBUTIONS          | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-102-676-001                                | PROFIT ON MERCHANDISE SALES    | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-102-677-001                                | WATER TAPS                     | 3,200         | 3,283         | 3,700         | (250)         | 3,000         | 1,500         |
| 591-102-693-001                                | CAPITAL GAIN OR LOSS           | 0             | 0             | (187)         | 0             | 0             | 0             |
| Total NON-OPERATING REVENUES:                  |                                | 32,058        | 33,075        | 40,150        | 19,391        | 36,000        | 37,500        |
| Total FUND REVENUES:                           |                                | 2,158,993     | 2,077,498     | 2,149,476     | 1,038,327     | 2,077,000     | 2,177,350     |
| <b>EXPENDITURES</b>                            |                                |               |               |               |               |               |               |
| PRODUCTION                                     |                                |               |               |               |               |               |               |
| 591-001-707-004                                | PAYROLL-LABORATORY OPERATIONS  | 1,944         | 546           | 532           | 1,513         | 3,000         | 3,000         |
| 591-001-707-007                                | PAYROLL-DAILY INSPECTIONS      | 31,902        | 30,464        | 27,861        | 3,501         | 35,000        | 35,000        |
| 591-001-746-021                                | LABORATORY SUPPLIES            | 102           | 3,401         | 2,158         | 107           | 2,200         | 1,000         |
| 591-001-747-001                                | ELECTRICITY/LIGHT&HEAT-PARKER  | 1,997         | 2,856         | 2,341         | 2,416         | 3,000         | 2,500         |
| 591-001-747-003                                | ELECTRICITY/LIGHT&HEAT-FRONT S | 1,934         | 1,319         | 2,931         | 2,052         | 3,000         | 0             |
| 591-001-747-004                                | ELECTRICITY/LIGHT&HEAT-KING WE | 1,503         | 432           | 0             | 0             | 0             | 0             |
| 591-001-747-005                                | ELECTRICITY/LIGHT&HEAT-FORT ST | 60            | 0             | 0             | 0             | 0             | 0             |
| 591-001-747-006                                | ELECTRICITY/LIGHT&HEAT-WESTERN | 1,949         | 2,400         | 3,340         | 2,622         | 3,000         | 3,000         |
| 591-001-747-007                                | ELECTRICITY/LIGHT&HEAT-CLAY ST | 1,304         | 605           | 355           | 1,075         | 500           | 2,000         |
| 591-001-747-008                                | ELECTRICITY/LIGHT&HEAT-DECKER  | 2,259         | 2,552         | 2,721         | 2,954         | 3,000         | 3,000         |
| 591-001-747-009                                | ELECTRICITY/LIGHT&HEAT-AIRPORT | 2,194         | 2,424         | 2,960         | 1,651         | 6,000         | 3,000         |
| 591-001-747-011                                | ELECTRICITY/LIGHT&HEAT-AIRPT 2 | 0             | 0             | 0             | 0             | 0             | 1,000         |
| 591-001-747-020                                | ELECT/LIGHT & HEAT - TR PLANT  | 2,927         | 3,020         | 3,033         | 1,986         | 3,000         | 4,000         |
| 591-001-749-001                                | ELECTRICITY/PUMPING-PARKER WEL | 12,885        | 13,779        | 13,492        | 5,688         | 13,000        | 13,000        |
| 591-001-749-003                                | ELECTRICITY/PUMPING-FRONT ST W | 7             | 0             | 111           | 88            | 0             | 0             |
| 591-001-749-004                                | ELECTRICITY/PUMPING-KING WELL  | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-749-005                                | ELECTRICITY/PUMPING-FORT ST WE | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-749-006                                | ELECTRICITY/PUMPING-WESTERN WE | 11,491        | 9,819         | 282           | 2,263         | 2,000         | 4,600         |
| 591-001-749-007                                | ELECTRICITY/PUMPING-CLAY ST WE | 712           | 2,237         | 12,241        | 2,790         | 10,000        | 6,000         |

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                  |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 591 (Water Department) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | PROJECTED     |
| <u>Account Number</u>                          | <u>Account Title</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| 591-001-749-008                                | ELECTRICITY/PUMPING-DECKER WEL | 482           | 215           | 868           | 75            | 1,000         | 500           |
| 591-001-749-009                                | ELECTRICITY/PUMPING-AIRPORT WE | 12,088        | 11,809        | 11,762        | 4,164         | 10,000        | 1,000         |
| 591-001-749-011                                | ELECTRICITY/PUMPING-AIRPORT 2  | 0             | 0             | 0             | 0             | 0             | 10,000        |
| 591-001-749-020                                | ELECT/PUMPING - TREAT PLANT    | 28,809        | 28,756        | 36,293        | 13,552        | 29,000        | 29,000        |
| 591-001-750-001                                | MISC SUPPLIES & EXP-PARKER WEL | 42            | 18            | 42            | 0             | 100           | 0             |
| 591-001-750-003                                | MISC SUPPLIES & EXP-FRONT ST W | 29            | 0             | 42            | 0             | 100           | 0             |
| 591-001-750-004                                | MISC SUPPLIES & EXP-KING WELL  | 29            | 0             | 0             | 0             | 0             | 0             |
| 591-001-750-005                                | MISC SUPPLIES & EXP-FORT ST WE | 21            | 0             | 0             | 0             | 0             | 0             |
| 591-001-750-006                                | MISC SUPPLIES & EXP-WESTERN WE | 29            | 440           | 10            | 0             | 100           | 0             |
| 591-001-750-007                                | MISC SUPPLIES & EXP-CLAY WELL  | 29            | 18            | 10            | 0             | 100           | 0             |
| 591-001-750-008                                | MISC SUPPLIES & EXP-DECKER WEL | 29            | 82            | 10            | 0             | 100           | 0             |
| 591-001-750-009                                | MISC SUPPLIES & EXP-AIRPORT WE | 29            | 37            | 10            | 0             | 200           | 0             |
| 591-001-750-010                                | MISC SUPPLIES & EXP-BRANDYWINE | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-750-011                                | MISC SUPPLIES & EXP-AIRPORT 2  | 0             | 0             | 35            | 0             | 0             | 0             |
| 591-001-750-020                                | MISC SUPPLIES & EXP - TR PLANT | 1,832         | 2,271         | 1,003         | 623           | 2,000         | 1,500         |
| 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             | 100           | 0             |
| 591-001-752-002                                | CHLORINE (CL2)                 | 6,230         | 5,675         | 5,289         | 1,787         | 6,000         | 6,000         |
| 591-001-752-003                                | FLUORIDE (H2SIF6)              | 7,655         | 6,863         | 7,408         | 4,789         | 6,000         | 7,500         |
| 591-001-752-005                                | PHOSPHATE                      | 7,356         | 9,808         | 7,356         | 2,452         | 8,000         | 8,000         |
| 591-001-770-001                                | MTNCE/BLDG & GRNDS-PARKER WELL | 36            | 100           | 24            | 36            | 100           | 100           |
| 591-001-770-002                                | MTNCE/BLDG & GRNDS-KELLY WELL  | 0             | 65            | 0             | 0             | 0             | 0             |
| 591-001-770-003                                | MTNCE/BLDG & GRNDS-FRONT ST WE | 1,600         | 1,226         | 1,393         | 375           | 500           | 0             |
| 591-001-770-004                                | MTNCE/BLDG & GRNDS-KING WELL   | 380           | 224           | 152           | 38            | 0             | 75            |
| 591-001-770-005                                | MTNCE/BLDG & GRNDS-FORT ST WEL | 1,049         | 813           | 925           | 231           | 0             | 500           |
| 591-001-770-006                                | MTNCE/BLDG & GRNDS-WESTERN WEL | 417           | 0             | 109           | 100           | 100           | 100           |
| 591-001-770-007                                | MTNCE/BLDG & GRNDS-CLAY ST WEL | 19            | 53            | 4             | 756           | 100           | 500           |
| 591-001-770-008                                | MTNCE/BLDG & GRNDS-DECKER ST W | 1,063         | 805           | 934           | 393           | 1,000         | 800           |
| 591-001-770-009                                | MTNCE/BLDG & GRNDS-AIRPORT WEL | 4,041         | 1,726         | 2,111         | 590           | 2,200         | 1,000         |
| 591-001-770-011                                | MTNCE/BLDG & GRNDS-AIRPORT 2   | 0             | 0             | 3,520         | 27            | 0             | 1,000         |
| 591-001-770-015                                | MTNCE/BLDG & GRNDS-ABANDONED   | 0             | 13,870        | 0             | 0             | 100           | 0             |
| 591-001-770-020                                | MAINT/BLDG & GROUNDS - TR PLAN | 6,138         | 899           | 4,944         | 825           | 3,500         | 2,000         |
| 591-001-770-024                                | SNOW PLOWING                   | 653           | 656           | 2,155         | 0             | 2,000         | 2,000         |
| 591-001-770-030                                | MTNCE/BLDG & GRNDS-BOOSTER STN | 10            | 0             | 304           | 0             | 500           | 100           |
| 591-001-771-001                                | MTNCE/WELLS & PIPING-PARKER WE | 22,741        | 0             | 164           | 3,450         | 6,700         | 6,700         |
| 591-001-771-002                                | MTNCE/WELLS & PIPING-KELLY WEL | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-771-003                                | MTNCE/WELLS & PIPING-FRONT ST  | 0             | 4,998         | 164           | 3,450         | 6,700         | 6,700         |
| 591-001-771-004                                | MTNCE/WELLS & PIPING-KING ST W | 0             | 4,235         | 0             | 1,434         | 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 | 286           | 825           | 164           | 3,480         | 6,700         | 6,700         |
| 591-001-771-007                                | MTNCE/WELLS & PIPING-CLAY ST W | 286           | 0             | 1,008         | 3,737         | 6,700         | 6,700         |
| 591-001-771-008                                | MTNCE/WELLS & PIPING-DECKER ST | 286           | 0             | 1,008         | 3,450         | 6,700         | 6,700         |
| 591-001-771-009                                | MTNCE/WELLS & PIPING-AIRPORT W | 286           | 0             | 167           | 3,500         | 7,200         | 7,200         |
| 591-001-771-010                                | MTNCE/WELLS & PIPING-BRANDYWIN | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-771-011                                | MTNCE/WELLS & PIPING-AIRPORT 2 | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-771-020                                | MAINT/PIPING - TREATMENT PLAN  | 1,463         | 1,687         | 6,024         | 671           | 3,000         | 2,000         |
| 591-001-772-001                                | MTNCE/PUMP, MOTOR & EQUIP-PARK | 623           | 260           | 260           | 265           | 600           | 600           |
| 591-001-772-002                                | MTNCE/PUMP, MOTOR & EQUIP-KELL | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-772-003                                | MTNCE/PUMP, MOTOR & EQUIP-FRON | 30            | 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 | 6,919         | 0             | 0             | 0             | 0             | 0             |
| 591-001-772-006                                | MTNCE/PUMP, MOTOR & EQUIP-WEST | 752           | 288           | 1,853         | 265           | 1,000         | 600           |
| 591-001-772-007                                | MTNCE/PUMP, MOTOR & EQUIP-CLAY | 0             | 15,642        | 357           | 287           | 800           | 600           |
| 591-001-772-008                                | MTNCE/PUMP, MOTOR & EQUIP-DECK | 55            | 270           | 30,336        | 265           | 600           | 600           |

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                  |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 591 (Water Department) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | PROJECTED     |
| <u>Account Number</u>                          | <u>Account Title</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| 591-001-772-009                                | MTNCE/PUMP, MOTOR & EQUIP-AIRP | 609           | 359           | 260           | 294           | 1,000         | 600           |
| 591-001-772-011                                | MTNCE/PUMP, MOTOR & EQUIP-AIR2 | 0             | 0             | 0             | 0             | 0             | 100           |
| 591-001-772-020                                | MAINT/PUMP, MOTOR & EQ - TREAT | 12,094        | 8,644         | 4,947         | 0             | 3,000         | 2,500         |
| 591-001-773-001                                | MTNCE/CHL & FLUO EQUIP-PARKER  | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-773-003                                | MTNCE/CHL & FLUO EQUIP-FRONT S | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-773-004                                | MTNCE/CHL & FLUO EQUIP-KING ST | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-773-005                                | MTNCE/CHL & FLUO EQUIP-FORT ST | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-773-006                                | MTNCE/CHL & FLUO EQUIP-WESTERN | 0             | 0             | 0             | 0             | 100           | 0             |
| 591-001-773-007                                | MTNCE/CHL & FLUO EQUIP-CLAY ST | 0             | 0             | 0             | 759           | 100           | 2,000         |
| 591-001-773-008                                | MTNCE/CHL & FLUO EQUIP-DECKER  | 0             | 0             | 0             | 0             | 100           | 0             |
| 591-001-773-009                                | MTNCE/CHL & FLUO EQUIP-AIRPORT | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-773-011                                | MTNCE/CHL & FLUO EQUIP-AIRPT 2 | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-001-773-020                                | MAINT/CHL & FLUO EQ - TREAT PL | 0             | 835           | 2,387         | 0             | 2,000         | 2,000         |
| 591-001-776-001                                | MTNCE - WELL CONTROL SYSTEM    | 3,656         | 5,776         | 23,479        | 11,518        | 50,000        | 50,000        |
| 591-001-817-001                                | LABORATORY TESTING & ANALYSIS  | 6,269         | 4,647         | 8,456         | 3,745         | 10,000        | 8,000         |
| 591-001-817-005                                | WELLHEAD PROTECTION PROG EXP   | 0             | 767           | 2,829         | 793           | 7,700         | 8,675         |
| Total PRODUCTION:                              |                                | 211,620       | 211,516       | 244,934       | 102,882       | 280,300       | 271,750       |
| DISTRIBUTION                                   |                                |               |               |               |               |               |               |
| 591-003-706-001                                | PAYROLL-DIST SUPERVISION & ENG | 54,171        | 53,028        | 58,627        | 18,293        | 44,650        | 43,800        |
| 591-003-707-005                                | INSPECTING & TESTING METERS    | 0             | 0             | 0             | 0             | 100           | 0             |
| 591-003-707-006                                | OPERATION - STOREROOM          | 17,522        | 14,000        | 21,784        | 10,378        | 26,000        | 26,000        |
| 591-003-707-008                                | CHECKING FOR CROSS CONNECTIONS | 2,150         | 0             | 540           | 0             | 2,000         | 500           |
| 591-003-707-009                                | THAWING SERVICES AND MAINS     | 0             | 0             | 29,014        | 1,547         | 1,000         | 1,500         |
| 591-003-707-010                                | FLUSHING WATER MAINS           | 8,260         | 1,082         | 5,480         | 0             | 5,000         | 5,000         |
| 591-003-717-005                                | PAYROLL - COMP TIME            | 0             | (1,386)       | (2)           | (526)         | 0             | 0             |
| 591-003-717-008                                | PAYROLL - VACATION PAY         | 28,974        | 34,824        | 39,037        | 2,843         | 0             | 0             |
| 591-003-717-009                                | PAYROLL - HOLIDAY              | 13,212        | 13,273        | 11,767        | 1,580         | 0             | 0             |
| 591-003-717-010                                | PAYROLL - PERSONAL DAYS        | 4,184         | 4,907         | 4,144         | 1,112         | 0             | 0             |
| 591-003-717-011                                | PAYROLL - SICK PAY             | 8,887         | 11,972        | 57,258        | 359           | 0             | 0             |
| 591-003-717-012                                | PAYROLL - WORK INQUIRY         | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-003-717-013                                | PAYROLL - FUNERAL              | 3,278         | 1,341         | 722           | 99            | 0             | 0             |
| 591-003-717-014                                | PAYROLL - JURY DUTY & OTHER    | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-003-717-015                                | PAYROLL - TERMINATION PAY      | 0             | 0             | 22,691        | 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 | 4,027         | (1,364)       | (62,524)      | 0             | 0             | 0             |
| 591-003-744-001                                | UNIFORMS                       | 2,222         | 2,123         | 5,195         | 3,288         | 4,000         | 6,000         |
| 591-003-744-004                                | RISK MGMT - EQUIP & MEETINGS   | 2,612         | 792           | 9,407         | 1,875         | 5,000         | 4,000         |
| 591-003-745-001                                | STOCK INVENTORY ADJUSTMENT     | 1,920         | 4,096         | 652           | (3,763)       | 0             | 0             |
| 591-003-756-004                                | GASOLINE & OIL                 | 11,149        | 11,497        | 17,217        | 5,603         | 17,000        | 15,000        |
| 591-003-756-005                                | CAR ALLOWANCE/MILEAGE          | 5,475         | 5,360         | 3,298         | 25            | 2,000         | 500           |
| 591-003-757-004                                | METERED BLEEDER LINES          | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-003-759-001                                | MAPS AND RECORDS               | 597           | 2,132         | 5,137         | 920           | 5,000         | 2,500         |
| 591-003-770-005                                | MTNCE/GROUNDS-BOOSTER STATION  | 527           | 22            | 22            | 781           | 500           | 1,400         |
| 591-003-770-011                                | MTNCE/GROUNDS - CHERRY ST TANK | 1,690         | 6,146         | 370           | 93            | 1,000         | 500           |
| 591-003-770-012                                | MTNCE/GROUNDS - N. 5TH ST TANK | 2,120         | 7,483         | 1,890         | 472           | 1,000         | 500           |
| 591-003-770-013                                | MTNCE/GROUNDS - CENTURY WATER  | 0             | 0             | 0             | 94            | 200           | 200           |
| 591-003-770-014                                | MAINT/GRNDS - BERT CROSS TOWER | 532           | 271           | 75            | 5             | 500           | 100           |
| 591-003-770-015                                | MAINT/GRNDS - CARBERRY TOWER   | 46            | 324           | 435           | 109           | 200           | 200           |
| 591-003-770-016                                | GENERAL SUPPLIES EXPENSE       | 1,812         | 1,315         | 2,041         | 803           | 1,800         | 1,800         |
| 591-003-775-006                                | MTNCE - STOREROOM EQUIPMENT    | 0             | 189           | 8             | 0             | 100           | 0             |
| 591-003-775-008                                | MTNCE - FIELD EQUIPMENT        | 1,442         | 1,995         | 8,877         | 864           | 10,000        | 2,500         |
| 591-003-777-005                                | MTNCE - BOOSTER STATION        | 3,643         | 5,042         | 6,406         | 6,243         | 8,700         | 8,700         |

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                  |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 591 (Water Department) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | PROJECTED     |
| <u>Account Number</u>                          | <u>Account Title</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| 591-003-777-011                                | MTNCE - CHERRY STREET TANK     | 3,842         | 990           | 2,410         | 5,226         | 7,200         | 7,200         |
| 591-003-777-012                                | MTNCE - N. 5TH ST TANK         | 1,170         | 1,605         | 2,025         | 4,502         | 7,200         | 7,200         |
| 591-003-777-013                                | MTNCE - CENTURY WATER TANK     | 4,457         | 3,256         | 2,910         | 5,003         | 7,200         | 7,200         |
| 591-003-777-014                                | MAINT - BERTRAND CROSS TOWER   | 1,661         | 3,159         | 3,051         | 5,634         | 10,200        | 7,200         |
| 591-003-777-015                                | MAINT - CARBERRY TOWER         | 1,630         | 3,427         | 2,602         | 5,262         | 10,200        | 7,200         |
| 591-003-780-004                                | MTNCE - DISTRIBUTION MAINS     | 75,833        | 112,818       | 180,497       | 68,157        | 85,000        | 90,000        |
| 591-003-780-006                                | MTNCE - SERVICES               | 164,068       | 151,990       | 154,571       | 46,597        | 80,000        | 90,000        |
| 591-003-780-007                                | MTNCE - SERVICES (STREET PAVIN | 37,904        | 45,523        | 6,150         | 24            | 40,000        | 35,000        |
| 591-003-781-001                                | CUSTOMER PREMISE EXPENSE       | 0             | 0             | 6,094         | 0             | 0             | 0             |
| 591-003-784-004                                | VEHICLE MAINTENANCE            | 4,334         | 9,179         | 21,197        | 13,904        | 50,000        | 50,000        |
| 591-003-785-011                                | HAZARDOUS WASTE DISPOSAL       | 0             | 0             | 0             | 62            | 100           | 100           |
| 591-003-787-001                                | MTNCE - METERS                 | 2,486         | 4,891         | 5,241         | 4,714         | 8,700         | 5,000         |
| 591-003-787-002                                | METER TOUCH-READ CONVERSION -  | 0             | 0             | 0             | 0             | 100           | 0             |
| 591-003-787-003                                | METER RADIO READ CONVERSION    | 0             | 0             | 1,509         | 0             | 0             | 0             |
| 591-003-788-002                                | MTNCE - SERVICE BUILDING       | 19,768        | 15,598        | 18,123        | 10,529        | 15,000        | 15,000        |
| 591-003-788-007                                | MTNCE - RADIO EQUIPMENT        | 1,887         | 1,627         | 3,472         | 835           | 2,500         | 2,000         |
| 591-003-789-001                                | TOOL EXPENSE                   | 3,135         | 3,380         | 18,200        | 1,774         | 5,000         | 0             |
| 591-003-920-006                                | HEAT & UTILITIES - SERVICE BUI | 12,488        | 11,192        | 12,914        | 6,043         | 14,000        | 0             |
| 591-003-940-001                                | EQUIPMENT RENTAL               | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-003-969-014                                | LICENSE & PERMIT EXPENSE       | 4,231         | 5,476         | 230           | 101           | 200           | 0             |
| Total DISTRIBUTION:                            |                                | 519,346       | 554,575       | 690,764       | 231,464       | 478,350       | 443,800       |
| ADMINISTRATIVE & GENERAL                       |                                |               |               |               |               |               |               |
| 591-004-708-001                                | PAYROLL - METER READERS        | 19,780        | 16,832        | 16,270        | 6,757         | 14,850        | 14,850        |
| 591-004-709-001                                | PAYROLL - CLERICAL             | 74,393        | 74,531        | 80,768        | 41,405        | 97,850        | 90,200        |
| 591-004-709-006                                | CUT-OFF & COLLECTION EXPENSE   | 6,306         | 6,736         | 7,973         | 10,792        | 24,400        | 24,000        |
| 591-004-710-001                                | PAYROLL - ADMINISTRATIVE       | 50,410        | 45,738        | 48,841        | 26,850        | 60,900        | 61,900        |
| 591-004-717-001                                | PENSION FUND EXPENSE           | 30,812        | 38,012        | 39,358        | 41,682        | 41,682        | 38,441        |
| 591-004-717-002                                | RETIREEES GROUP MED INSURANCE  | 13,542        | 11,813        | 24,500        | 15,950        | 28,050        | 25,200        |
| 591-004-717-003                                | SOCIAL SECURITY TAX            | 40,980        | 41,233        | 48,476        | 20,626        | 40,100        | 31,651        |
| 591-004-717-004                                | EMPLOYEES GROUP INSURANCE - ME | 149,532       | 142,386       | 140,470       | 87,373        | 145,400       | 200,900       |
| 591-004-717-006                                | EMPLOYEE ASSISTANCE PROGRAM    | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-004-717-007                                | EMPLOYEE WELLNESS PROGRAM      | 0             | 0             | 0             | 0             | 0             | 0             |
| 591-004-717-008                                | PAYROLL - VACATION PAY         | 11,110        | 10,626        | 13,572        | 4,449         | 0             | 0             |
| 591-004-717-009                                | PAYROLL - HOLIDAY PAY          | 5,407         | 5,229         | 5,439         | 3,441         | 0             | 0             |
| 591-004-717-010                                | PAYROLL - PERSONAL DAYS        | 1,914         | 1,589         | 1,760         | 1,479         | 0             | 0             |
| 591-004-717-011                                | PAYROLL - SICK PAY             | 4,439         | 4,100         | 10,588        | 4,106         | 0             | 0             |
| 591-004-717-012                                | PAYROLL - INJURY PAY           | 17            | 0             | 0             | 0             | 0             | 0             |
| 591-004-717-013                                | PAYROLL - FUNERAL PAY          | 621           | 193           | 218           | 292           | 0             | 0             |
| 591-004-717-014                                | PAYROLL - JURY DUTY & OTHER    | 33            | 116           | 0             | 86            | 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             | 2,229         | 1,821         | 0             | 0             | 0             |
| 591-004-717-023                                | PAYROLL - RETROACTIVE PAY EXPE | 0             | 0             | 134           | 8             | 0             | 0             |
| 591-004-717-025                                | PAYROLL - EMERGENCY PAY        | 0             | 0             | 4,145         | 0             | 0             | 0             |
| 591-004-717-050                                | PAYROLL - COMPENSATED BENEFITS | 326           | 1,189         | (4,111)       | 0             | 0             | 0             |
| 591-004-717-060                                | OPEB - RETIREE HEALTH INSUR    | 12,005        | 12,698        | 33,397        | 0             | 0             | 0             |
| 591-004-727-001                                | OFFICE SUPPLIES                | 3,689         | 3,851         | 3,579         | 2,018         | 3,500         | 4,000         |
| 591-004-731-001                                | BOOKS & PERIODICALS            | 758           | 223           | 1,205         | 96            | 1,500         | 500           |
| 591-004-733-001                                | COMPUTER EQUIPMENT & SUPPLIES  | 1,213         | 4,678         | 8,064         | 3,126         | 5,000         | 4,000         |
| 591-004-733-002                                | NETWORK COMPUTER EQUIPMENT     | 1,606         | 2,351         | 13,766        | 1,956         | 3,000         | 2,500         |
| 591-004-735-001                                | OFFICE FURNITURE & EQUIPMENT   | 9             | 716           | 1,519         | 467           | 1,500         | 1,000         |
| 591-004-736-001                                | POSTAGE EXPENSE                | 10,971        | 4,285         | 2,535         | 775           | 1,500         | 1,500         |
| 591-004-756-001                                | COMMERCIAL DRIVER LICENSE EXPE | 102           | 25            | 932           | 0             | 0             | 0             |



|  |                                |                |                |                 |                |                 |                |
|--|--------------------------------|----------------|----------------|-----------------|----------------|-----------------|----------------|
| CITY OF NILES                                  |                                |                |                |                 |                |                 |                |
| Budget Worksheet - Fund 591 (Water Department) |                                |                |                |                 |                |                 |                |
| FY2016   |                                |                |                |                 |                |                 |                |
|  |                                |                |                |                 |                |                 | 2015-16        |
|  |                                | 2011-12        | 2012-13        | 2013-14         | 10/14-03/15    | 2014-15         | PROJECTED      |
| <u>Account Number</u>                          | <u>Account Title</u>           | <u>Actual</u>  | <u>Actual</u>  | <u>Actual</u>   | <u>Actual</u>  | <u>Budget</u>   | <u>Budget</u>  |
| 591-004-756-005                                | CAR ALLOWANCE/MILEAGE          | 1,096          | 350            | 831             | 368            | 1,500           | 1,000          |
| 591-004-801-001                                | PROFESSIONAL SERVICES          | 21,248         | 43,729         | 36,673          | 15,153         | 25,000          | 50,000         |
| 591-004-801-005                                | AUDIT FEES                     | 2,523          | 1,630          | 1,375           | 1,963          | 1,550           | 1,600          |
| 591-004-801-007                                | ARMORED CAR SERVICES           | 0              | 0              | 0               | 0              | 0               | 0              |
| 591-004-803-001                                | CITY ADMINISTRATION EXPENSE    | 34,041         | 24,286         | 25,024          | 13,791         | 25,200          | 26,900         |
| 591-004-816-001                                | GENERAL MEDICAL EXPENSE        | 433            | 771            | 1,113           | 314            | 500             | 500            |
| 591-004-820-001                                | TRAVEL, TRAINING & CONFERENCE  | 12,810         | 4,345          | 11,757          | 2,898          | 6,000           | 6,000          |
| 591-004-821-001                                | MEMBERSHIP FEES                | 2,755          | 2,961          | 2,786           | 1,802          | 3,000           | 3,600          |
| 591-004-822-001                                | APPRENTICESHIP PROGRAM EXPENSE | 0              | 0              | 0               | 0              | 0               | 0              |
| 591-004-851-001                                | TELEPHONE EXPENSE              | 5,573          | 4,641          | 14,006          | 2,751          | 5,000           | 5,000          |
| 591-004-877-002                                | SUPPLEMENTAL PENSION BENEFITS  | 0              | 0              | 0               | 0              | 0               | 0              |
| 591-004-881-001                                | ADVERTISING EXPENSE/PUBLIC REL | 355            | 2,289          | 676             | 0              | 400             | 0              |
| 591-004-900-001                                | PRINTING & PUBLISHING          | 1,425          | 1,586          | 2,118           | 0              | 2,000           | 2,000          |
| 591-004-920-005                                | HEAT & UTILITIES - OFFICE BUIL | 3,904          | 6,712          | 7,381           | 2,767          | 8,000           | 6,000          |
| 591-004-930-001                                | MTNCE - OFFICE EQUIPMENT       | 2,583          | 4,576          | 2,793           | 1,155          | 2,500           | 2,500          |
| 591-004-930-002                                | MTNCE - COMPUTER EQUIPMENT     | 4,010          | 2,411          | 4,713           | 2,202          | 5,000           | 4,500          |
| 591-004-930-003                                | MTNCE - TELEPHONE EQUIPMENT    | 319            | 58             | 47              | 0              | 100             | 0              |
| 591-004-931-002                                | MTNCE - OFFICE BUILDING        | 5,706          | 6,667          | 14,852          | 12,633         | 15,000          | 15,000         |
| 591-004-945-001                                | RENT - OFFICE BUILDING         | 9,084          | 9,084          | 9,084           | 4,649          | 9,000           | 9,000          |
| 591-004-946-001                                | PROPERTY TAXES - OFFICE BUILDI | 0              | 0              | 0               | 0              | 0               | 0              |
| 591-004-956-008                                | MISCELLANEOUS                  | 55             | 163            | 1,192           | 121            | 500             | 250            |
| 591-004-956-015                                | BANK SERVICE FEES              | 30             | 60             | 60              | 15             | 50              | 0              |
| 591-004-957-001                                | INSURANCE - GENERAL            | 17,929         | 18,414         | 19,936          | 9,968          | 20,000          | 20,000         |
| 591-004-957-003                                | INSURANCE - WORKMENS COMP      | 9,636          | 6,667          | 5,506           | 1,269          | 2,515           | 7,343          |
| 591-004-959-005                                | INTEREST PAID ON CUSTOMER DEP  | 1,337          | 1,518          | 1,557           | 1,206          | 1,500           | 2,000          |
| 591-004-965-001                                | BAD DEBTS                      | 4,041          | 6,746          | 2,180           | 7,682          | 5,000           | 10,000         |
| 591-004-965-002                                | BAD DEBTS - DAMAGE CLAIMS      | 0              | 0              | 0               | 0              | 0               | 0              |
| 591-004-965-003                                | BAD DEBT COLLECTION FEES       | 932            | 1,234          | 547             | 146            | 500             | 300            |
| <b>Total ADMINISTRATIVE &amp; GENERAL:</b>     |                                | <b>581,800</b> | <b>582,277</b> | <b>671,426</b>  | <b>356,587</b> | <b>609,047</b>  | <b>674,135</b> |
| DEPRECIATION                                   |                                |                |                |                 |                |                 |                |
| 591-006-968-001                                | DEPR - PRODUCTION PLANT        | 113,993        | 113,953        | 120,053         | 62,855         | 115,000         | 136,000        |
| 591-006-968-003                                | DEPR - DISTRIBUTION PLANT      | 168,292        | 178,507        | 194,464         | 98,924         | 168,000         | 203,000        |
| 591-006-968-008                                | DEPR - GENERAL PLANT           | 34,213         | 33,330         | 32,849          | 15,691         | 35,000          | 40,000         |
| <b>Total DEPRECIATION:</b>                     |                                | <b>316,498</b> | <b>325,790</b> | <b>347,366</b>  | <b>177,470</b> | <b>318,000</b>  | <b>379,000</b> |
| DISTRIBUTED EXPENSE                            |                                |                |                |                 |                |                 |                |
| 591-007-956-001                                | DISTRIBUTED EQUIPMENT EXPENSE  | (718)          | (3,435)        | (6,131)         | (771)          | (3,500)         | 0              |
| 591-007-956-002                                | DISTRIBUTED EMPLOYEE BENEFITS  | (2,382)        | (3,349)        | (4,617)         | (531)          | (4,000)         | 0              |
| 591-007-956-003                                | DISTRIBUTED OVERHEAD EXPENSE   | (1,675)        | (1,898)        | (28,811)        | (357)          | (2,500)         | 0              |
| <b>Total DISTRIBUTED EXPENSE:</b>              |                                | <b>(4,775)</b> | <b>(8,682)</b> | <b>(39,559)</b> | <b>(1,659)</b> | <b>(10,000)</b> | <b>0</b>       |
| CITY SERVICE                                   |                                |                |                |                 |                |                 |                |
| 591-008-955-001                                | TRANSFERS TO MUNICIPALITY      | 0              | 0              | 207,681         | 100,032        | 201,000         | 210,800        |
| 591-008-955-002                                | CITY UTILITY SERVICE           | 14,808         | 22,170         | 18,905          | 3,060          | 10,000          | 8,000          |
| 591-008-955-006                                | EXPENSE INCURRED AT REQUEST OF | 2,281          | 92             | 1,117           | 0              | 1,000           | 1,000          |
| 591-008-955-021                                | MTNCE - WATER MAIN (FIRE DEPT  | 0              | 0              | 0               | 0              | 0               | 0              |
| 591-008-955-022                                | MTNCE - HYDRANTS               | 1,703          | 0              | 6,198           | 6,544          | 1,000           | 8,000          |
| 591-008-955-023                                | MTNCE - FOUNTAINS              | 0              | 0              | 0               | 0              | 0               | 0              |
| 591-008-955-024                                | MTNCE - PARK & PLAYGROUND PIPI | 0              | 0              | 0               | 0              | 0               | 0              |
| <b>Total CITY SERVICE:</b>                     |                                | <b>18,792</b>  | <b>22,262</b>  | <b>233,901</b>  | <b>109,636</b> | <b>213,000</b>  | <b>227,800</b> |

|  |                          |               |               |               |               |               |               |
|--|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES                                  |                          |               |               |               |               |               |               |
| Budget Worksheet - Fund 591 (Water Department) |                          |               |               |               |               |               |               |
| FY2016   |                          |               |               |               |               |               |               |
|  |                          |               |               |               |               |               | 2015-16       |
|  |                          | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| BOND EXPENSE                                   |                          |               |               |               |               |               |               |
| 591-009-996-001                                | INTEREST - BONDED DEBT   | 168,605       | 131,624       | 89,948        | 38,532        | 77,065        | 69,215        |
| 591-009-996-002                                | BOND ISSUE EXPENSE       | 6,744         | 2,865         | 0             | 0             | 0             | 0             |
| 591-009-996-003                                | BOND OUTFLOW INT EXPENSE | 0             | 0             | 19,968        | 9,984         | 0             | 0             |
| Total BOND EXPENSE:                            |                          | 175,349       | 134,489       | 109,916       | 48,516        | 77,065        | 69,215        |
|  |                          |               |               |               |               |               |               |
| Total FUND EXPENDITURES:                       |                          | 1,818,630     | 1,822,227     | 2,258,748     | 1,024,896     | 1,965,762     | 2,065,700     |
|  |                          |               |               |               |               |               |               |
| NET REVENUES (EXPENDITURES)                    |                          | 340,363       | 255,271       | (109,272)     | 13,431        | 111,238       | 111,650       |
| BEGINNING FUND BALANCE                         |                          |               |               |               |               | 4,944,673     | 5,055,911     |
| PROJECTED ENDING FUND BALANCE                  |                          |               |               |               |               | 5,055,911     | 5,167,561     |
|  |                          |               |               |               |               |               |               |

## **WASTEWATER DIVISION**

(590)

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

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

### **SIGNIFICANT CHANGES**

#### FY 2015

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

#### FY 2016

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

|  |                                |               |               |               |               |               |               |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES  |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 590 (Waste Water Department) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               |               |
|  |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| <b>FUND REVENUES</b>                                 |                                |               |               |               |               |               |               |
| IPP OPERATING REVENUES                               |                                |               |               |               |               |               |               |
| 590-100-649-001                                      | IPP QUARTERLY ADMINISTRATION   | 0             | 0             | 0             | 0             | 0             | 3,630         |
| 590-100-649-002                                      | IPP INSPECTION FEES            | 0             | 0             | 0             | 0             | 0             | 456           |
| 590-100-649-003                                      | IPP ORDINANCE PERMIT FEES      | 0             | 576           | 1,064         | (266)         | 0             | 266           |
| 590-100-649-005                                      | IPP LABORATORY ANALYSIS FEES   | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-100-649-021                                      | IPP VOLUME RATE FEES - CITY    | 0             | 0             | 0             | 0             | 0             | 1,000         |
| 590-100-649-022                                      | IPP VOLUME RATE FEES - RURAL   | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-100-649-023                                      | IPP VOLUME RATE FEES - NILES T | 0             | 0             | 0             | 0             | 0             | 0             |
| Total IPP OPERATING REVENUES:                        |                                | 0             | 576           | 1,064         | (266)         | 0             | 5,352         |
| OPERATING REVENUES                                   |                                |               |               |               |               |               |               |
| 590-101-620-005                                      | METER TESTING FEES             | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-101-620-006                                      | PENALTIES                      | 13,284        | 12,997        | 15,875        | 5,716         | 13,000        | 12,000        |
| 590-101-621-001                                      | RECOVERY OF BAD DEBTS          | 2,429         | 1,454         | 1,766         | 1,621         | 1,400         | 2,000         |
| 590-101-624-001                                      | CONTRACT MAINTENANCE CHARGES   | 2,259         | 2,259         | 2,259         | 0             | 0             | 0             |
| 590-101-642-001                                      | SEWAGE CHARGES - CITY          | 1,442,853     | 1,395,731     | 1,439,058     | 709,177       | 1,430,000     | 1,475,000     |
| 590-101-642-003                                      | SEWAGE CHARGES - NILES TWP     | 845,441       | 933,616       | 1,071,409     | 557,388       | 1,000,000     | 1,159,000     |
| 590-101-642-004                                      | SEWAGE CHARGES - HOWARD TWP    | 61,907        | 58,271        | 64,872        | 31,632        | 62,000        | 64,000        |
| 590-101-642-005                                      | SEWAGE CHARGES - BERTRAND TWP  | 21,310        | 27,232        | 25,492        | 7,718         | 30,000        | 15,000        |
| 590-101-643-005                                      | BULK LOADS                     | 143,084       | 139,958       | 252,354       | 93,549        | 150,000       | 150,000       |
| 590-101-647-100                                      | UNBILLED REVENUE               | (18,291)      | 7,840         | 4,052         | 0             | 0             | 0             |
| Total OPERATING REVENUES:                            |                                | 2,514,276     | 2,579,358     | 2,877,137     | 1,406,801     | 2,686,400     | 2,877,000     |
| NON-OPERATING REVENUES                               |                                |               |               |               |               |               |               |
| 590-102-501-001                                      | FEDERAL GRANTS                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-102-539-001                                      | STATE GRANTS                   | 0             | 76,001        | 204,683       | 14,220        | 0             | 0             |
| 590-102-664-001                                      | INTEREST                       | 2,597         | 824           | 953           | 803           | 0             | 0             |
| 590-102-664-051                                      | INTEREST INCOME - REPLACEMENT  | 46,482        | 50,401        | 60,993        | 32,278        | 0             | 0             |
| 590-102-666-021                                      | WORKMENS COMP DIVIDEND INCOME  | 3,478         | 0             | 0             | 0             | 0             | 0             |
| 590-102-667-003                                      | RENTAL OF EQUIPMENT            | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-102-671-001                                      | MISCELLANEOUS                  | 7,260         | 7,541         | 5,303         | 5,601         | 5,000         | 5,000         |
| 590-102-671-007                                      | SALE OF SCRAP                  | 2,151         | 924           | 0             | 0             | 1,000         | 1,000         |
| 590-102-673-003                                      | SALE OF MACHINERY & EQUIPMENT  | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-102-676-001                                      | PROFIT ON MERCHANDISE SALES    | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-102-693-001                                      | CAPITAL GAIN OR LOSS           | 0             | 0             | (150)         | 0             | 0             | 0             |
| Total NON-OPERATING REVENUES:                        |                                | 61,968        | 135,691       | 271,782       | 52,902        | 6,000         | 6,000         |
| Total FUND REVENUES:                                 |                                | 2,576,244     | 2,715,625     | 3,149,983     | 1,459,437     | 2,692,400     | 2,888,352     |
| <b>EXPENDITURES</b>                                  |                                |               |               |               |               |               |               |
| PROCESSING   |                                |               |               |               |               |               |               |
| 590-001-706-001                                      | PAYROLL-DIST SUPERVISION & ENG | 4,738         | 0             | 8,269         | 33,370        | 62,000        | 72,300        |
| 590-001-706-002                                      | PAYROLL-PLANT SUPERVISION & EN | 47,969        | 52,126        | 53,260        | 46,811        | 107,000       | 107,000       |
| 590-001-707-002                                      | PAYROLL-PLANT LABOR            | 313,260       | 298,021       | 296,033       | 117,478       | 270,000       | 252,000       |
| 590-001-707-004                                      | PAYROLL-LABORATORY OPERATIONS  | 34,168        | 35,018        | 31,954        | 13,217        | 50,000        | 50,000        |
| 590-001-717-005                                      | PAYROLL - COMP TIME            | 0             | (140)         | 35            | (991)         | 0             | 0             |
| 590-001-717-008                                      | PAYROLL - VACATION PAY         | 38,172        | 50,270        | 27,494        | 14,192        | 0             | 0             |
| 590-001-717-009                                      | PAYROLL - HOLIDAY              | 18,551        | 16,699        | 15,337        | 9,109         | 0             | 0             |
| 590-001-717-010                                      | PAYROLL - PERSONAL DAYS        | 7,410         | 5,193         | 4,391         | 4,576         | 0             | 0             |
| 590-001-717-011                                      | PAYROLL - SICK PAY             | 23,221        | 22,007        | 9,685         | 3,829         | 0             | 0             |
| 590-001-717-012                                      | PAYROLL - WORK INQUIRY         | 0             | 68            | 904           | 70            | 0             | 0             |
| 590-001-717-013                                      | PAYROLL - FUNERAL              | 1,868         | 635           | 1,595         | 981           | 0             | 0             |
| 590-001-717-014                                      | PAYROLL - JULY DUTY & OTHER    | 0             | 0             | 212           | 0             | 0             | 0             |
| 590-001-717-015                                      | PAYROLL - TERMINATION PAY      | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-001-717-023                                      | PAYROLL - RETROACTIVE PAY EXP  | 0             | 0             | 1,088         | 23            | 0             | 0             |

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| CITY OF NILES  |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 590 (Waste Water Department) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | PROJECTED     |
| <u>Account Number</u>                                | <u>Account Title</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| 590-001-717-050                                      | PAYROLL - COMPENSATED BENEFITS | 3,410         | (43,293)      | 16,369        | 0             | 0             | 0             |
| 590-001-744-001                                      | UNIFORMS                       | 3,526         | 3,922         | 3,725         | 1,829         | 3,500         | 4,000         |
| 590-001-744-004                                      | RISK MGMT - EQUIP & MEETINGS   | 3,575         | 7,433         | 7,394         | 4,720         | 5,000         | 5,000         |
| 590-001-744-005                                      | SAFETY GLASSES                 | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-001-746-001                                      | ELECTRICITY                    | 188,187       | 196,457       | 208,024       | 78,950        | 185,000       | 185,000       |
| 590-001-746-002                                      | WATER & SEWAGE                 | 7,770         | 7,740         | 12,783        | 7,460         | 8,000         | 12,000        |
| 590-001-746-003                                      | FUEL OIL                       | 552           | 0             | 1,254         | 990           | 2,500         | 2,500         |
| 590-001-746-004                                      | NATURAL GAS                    | 32,517        | 48,476        | 79,286        | 35,825        | 50,000        | 50,000        |
| 590-001-746-006                                      | LUBRICANTS                     | 192           | 1,389         | 1,517         | 1,311         | 1,200         | 1,750         |
| 590-001-746-007                                      | LABORATORY SUPPLIES            | 7,262         | 9,062         | 8,595         | 2,167         | 7,000         | 7,000         |
| 590-001-746-008                                      | MISCELLANEOUS EXPENSE          | 13            | 61            | 0             | 134           | 0             | 0             |
| 590-001-746-009                                      | CHLORINE                       | 15,693        | 16,000        | 16,469        | 8,179         | 17,000        | 17,000        |
| 590-001-746-010                                      | FERROUS CHLORIDE               | 15,342        | 17,058        | 14,796        | 6,333         | 15,000        | 15,000        |
| 590-001-746-011                                      | NITRIC ACID                    | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-001-746-012                                      | POLYMER                        | 31,050        | 34,673        | 31,050        | 12,420        | 31,000        | 25,000        |
| 590-001-746-013                                      | SULPHUR DIOXIDE                | 5,350         | 8,050         | 10,200        | 3,220         | 6,500         | 6,500         |
| 590-001-746-014                                      | SALT                           | 118           | 0             | 38            | 38            | 100           | 100           |
| 590-001-746-016                                      | SLUDGE REMOVAL                 | 64,280        | 77,572        | 81,986        | 34,041        | 75,000        | 55,000        |
| 590-001-756-004                                      | GASOLINE & OIL                 | 4,659         | 5,174         | 5,628         | 452           | 5,000         | 4,000         |
| 590-001-770-016                                      | GENERAL SUPPLIES EXPENSE       | 4,586         | 1,709         | 2,797         | 660           | 3,500         | 2,500         |
| 590-001-770-017                                      | MTNCE - BUILDING               | 11,955        | 7,873         | 11,307        | 2,694         | 10,000        | 10,000        |
| 590-001-770-018                                      | MTNCE - GROUNDS                | 13,216        | 7,325         | 18,119        | 2,090         | 10,000        | 5,000         |
| 590-001-775-008                                      | MTNCE - FIELD EQUIPMENT        | 137           | 665           | 767           | 724           | 1,000         | 1,000         |
| 590-001-775-012                                      | MTNCE - PLANT EQUIPMENT        | 105,769       | 68,582        | 65,889        | 10,147        | 77,000        | 70,000        |
| 590-001-775-013                                      | MTNCE - PLANT EQUIPMENT REPLAC | 22,248        | 55,017        | 42,185        | 3,657         | 75,000        | 70,000        |
| 590-001-775-021                                      | MTNCE - LABORATORY EQUIPMENT   | 514           | 252           | 421           | 282           | 1,000         | 1,000         |
| 590-001-775-022                                      | MTNCE - INSTRUMENT             | 2,029         | 988           | 4,006         | 1,534         | 3,500         | 3,500         |
| 590-001-784-004                                      | VEHICLE MAINTENANCE            | 4,244         | 7,650         | 5,579         | 2,871         | 7,500         | 10,000        |
| 590-001-788-007                                      | MTNCE - RADIO EQUIPMENT        | 1,301         | 677           | 4,214         | 116           | 1,000         | 500           |
| 590-001-789-001                                      | TOOL EXPENSE                   | 795           | 2,849         | 4,072         | 316           | 3,500         | 10,000        |
| 590-001-789-005                                      | LABORATORY EQUIPMENT           | 1,043         | 0             | 133           | 76            | 0             | 50,000        |
| 590-001-817-001                                      | LABORATORY TESTING & ANALYSIS  | 2,953         | 3,009         | 7,317         | 1,423         | 3,500         | 3,000         |
| 590-001-969-014                                      | LICENSE & PERMIT EXPENSE       | 8,427         | 6,075         | 11,982        | 11,021        | 15,000        | 15,000        |
| Total PROCESSING:                                    |                                | 1,052,070     | 1,032,342     | 1,128,159     | 478,345       | 1,112,300     | 1,122,650     |
| INTERCEPTER SEWER                                    |                                |               |               |               |               |               |               |
| 590-002-750-016                                      | OPERATION - DIVERSION CHAMBER  | 0             | 0             | 634           | 0             | 0             | 0             |
| 590-002-750-017                                      | ELECTRICITY - DIVERSION CHAMBE | 25            | 49            | 29            | 0             | 0             | 0             |
| 590-002-780-021                                      | MTNCE - INTERCEPTER SEWERS     | 10,623        | 3,871         | 399           | 1,049         | 8,100         | 7,925         |
| 590-002-780-023                                      | MTNCE - DIVERSION CHAMBERS     | 182           | 40            | 311           | 5             | 200           | 25            |
| Total INTERCEPTER SEWER:                             |                                | 10,830        | 3,960         | 1,373         | 1,054         | 8,300         | 7,950         |
| SANITARY SEWER                                       |                                |               |               |               |               |               |               |
| 590-003-717-005                                      | PAYROLL - COMP TIME            | 0             | 0             | (1,256)       | 0             | 0             | 0             |
| 590-003-750-015                                      | OPERATION-WESTERN ELECT LIFT S | 2,745         | 4,646         | (184)         | 0             | 2,000         | 500           |
| 590-003-750-021                                      | ELECTRICITY - WESTERN ELECT LI | 1,040         | 1,436         | 1,062         | 431           | 1,000         | 1,000         |
| 590-003-750-022                                      | ELECTRICITY - PROGRESSIVE DRIV | 52            | 54            | 61            | 0             | 100           | 100           |
| 590-003-750-026                                      | ELECTRICITY - BERTRAND CROSSIN | 359           | 408           | 420           | 280           | 500           | 600           |
| 590-003-759-001                                      | MAPS AND RECORDS               | 0             | 0             | 0             | 0             | 500           | 1,000         |
| 590-003-780-005                                      | MTNCE - SANITARY SEWERS        | 151,976       | 156,235       | 163,280       | 61,029        | 166,441       | 165,917       |
| 590-003-784-004                                      | VEHICLE MAINTENANCE            | 0             | 1,406         | 1,909         | 0             | 1,000         | 500           |
| 590-003-786-022                                      | MTNCE - WESTERN ELEC SEWAGE LI | 1,019         | 336           | 1,450         | 1,037         | 1,000         | 2,000         |
| 590-003-786-024                                      | MTNCE - HOWARD TWP SEWAGE LIFT | 2,313         | 294           | 1,210         | 0             | 2,000         | 2,000         |
| 590-003-786-025                                      | MTNCE - PROGRESSIVE DRIVE LIFT | 437           | 550           | 235           | 147           | 250           | 250           |
| 590-003-786-026                                      | MTNCE - BERTRAND CROSSING LIFT | 1,065         | 1,317         | 528           | 4,666         | 300           | 500           |

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|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES  |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 590 (Waste Water Department) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | PROJECTED     |
| <u>Account Number</u>                                | <u>Account Title</u>           | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>Budget</u> |
| 590-003-786-027                                      | MTNCE - INDUSTRIAL DR LIFT     | 969           | 1,294         | 3,995         | 282           | 1,500         | 500           |
| 590-003-787-004                                      | MTNCE - INSTALLED FLOW METERS  | 3,097         | 1,498         | 1,705         | 0             | 2,000         | 500           |
| 590-003-787-005                                      | MTNCE - INSTALLED FLOW METERS  | 145           | 871           | 224           | 0             | 250           | 250           |
| Total SANITARY SEWER:                                |                                | 165,217       | 170,345       | 174,639       | 67,872        | 178,841       | 175,617       |
| ADMINISTRATIVE & GENERAL                             |                                |               |               |               |               |               |               |
| 590-004-708-001                                      | PAYROLL - METER READERS        | 11,523        | 13,495        | 12,663        | 6,561         | 14,850        | 14,850        |
| 590-004-709-001                                      | PAYROLL - CLERICAL             | 59,148        | 59,244        | 64,128        | 33,527        | 78,010        | 71,710        |
| 590-004-710-001                                      | PAYROLL - ADMINISTRATIVE       | 42,688        | 37,323        | 41,439        | 22,650        | 51,600        | 52,600        |
| 590-004-717-001                                      | PENSION FUND EXPENSE           | 42,812        | 49,340        | 50,052        | 39,433        | 39,433        | 42,768        |
| 590-004-717-002                                      | RETIREEES GROUP MED INSURANCE  | 0             | 0             | 4,000         | 4,290         | 14,600        | 9,261         |
| 590-004-717-003                                      | SOCIAL SECURITY TAX            | 51,561        | 48,310        | 48,186        | 23,875        | 48,500        | 40,000        |
| 590-004-717-004                                      | EMPLOYEES GROUP INSURANCE - ME | 194,610       | 171,450       | 154,900       | 89,595        | 175,600       | 176,000       |
| 590-004-717-006                                      | EMPLOYEE ASSISTANCE PROGRAM    | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-004-717-007                                      | EMPLOYEE WELLNESS PROGRAM      | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-004-717-008                                      | PAYROLL - VACATION PAY         | 9,448         | 8,815         | 11,173        | 3,022         | 0             | 0             |
| 590-004-717-009                                      | PAYROLL - HOLIDAY PAY          | 4,481         | 4,273         | 4,497         | 2,466         | 0             | 0             |
| 590-004-717-010                                      | PAYROLL - PERSONAL DAYS        | 1,604         | 1,313         | 1,446         | 1,150         | 0             | 0             |
| 590-004-717-011                                      | PAYROLL - SICK PAY             | 3,819         | 3,475         | 8,572         | 3,173         | 0             | 0             |
| 590-004-717-012                                      | PAYROLL - INJURY PAY           | 13            | 0             | 0             | 0             | 0             | 0             |
| 590-004-717-013                                      | PAYROLL - FUNERAL PAY          | 511           | 154           | 174           | 264           | 0             | 0             |
| 590-004-717-014                                      | PAYROLL - JURY DUTY & OTHER    | 27            | 93            | 0             | 84            | 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             | 3,926         | 1,821         | 0             | 0             | 0             |
| 590-004-717-023                                      | PAYROLL - RETROACTIVE PAY EXPE | 0             | 0             | 107           | 7             | 0             | 0             |
| 590-004-717-025                                      | PAYROLL - EMERGENCY PAY        | 0             | 0             | 1,964         | 0             | 0             | 0             |
| 590-004-717-050                                      | PAYROLL - COMPENSATED BENEFITS | 134           | 1,111         | (3,176)       | 0             | 0             | 0             |
| 590-004-717-060                                      | OPEB - RETIREE HEALTH INSUR    | 0             | 0             | 5,453         | 0             | 0             | 0             |
| 590-004-727-001                                      | OFFICE SUPPLIES                | 3,280         | 2,772         | 4,105         | 2,564         | 3,500         | 5,000         |
| 590-004-731-001                                      | BOOKS & PERIODICALS            | 502           | 282           | 139           | 77            | 1,000         | 500           |
| 590-004-733-001                                      | COMPUTER EQUIPMENT & SUPPLIES  | 2,223         | 3,245         | 5,615         | 2,302         | 3,500         | 3,000         |
| 590-004-733-002                                      | NETWORK COMPUTER EQUIPMENT     | 1,285         | 3,071         | 11,270        | 1,556         | 2,500         | 2,500         |
| 590-004-735-001                                      | OFFICE FURNITURE & EQUIPMENT E | 823           | 581           | 623           | 373           | 1,000         | 1,000         |
| 590-004-736-001                                      | POSTAGE EXPENSE                | 7,686         | 2,301         | 1,010         | 644           | 1,200         | 1,200         |
| 590-004-756-001                                      | COMMERCIAL DRIVER LICENSE EXPE | 56            | 56            | 128           | 0             | 200           | 100           |
| 590-004-756-005                                      | CAR ALLOWANCE/MILEAGE          | 1,052         | 311           | 769           | 388           | 1,000         | 0             |
| 590-004-801-001                                      | PROFESSIONAL SERVICES          | 4,805         | 119,247       | 233,608       | 29,566        | 60,000        | 35,000        |
| 590-004-801-005                                      | AUDIT FEES                     | 2,018         | 1,303         | 1,100         | 1,570         | 1,250         | 1,300         |
| 590-004-801-007                                      | ARMORED CAR SERVICES           | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-004-803-001                                      | CITY ADMINISTRATION EXPENSE    | 27,726        | 20,051        | 20,648        | 11,369        | 20,100        | 21,600        |
| 590-004-816-001                                      | GENERAL MEDICAL EXPENSE        | 406           | 777           | 722           | 255           | 500           | 500           |
| 590-004-820-001                                      | TRAVEL, TRAINING & CONFERENCE  | 3,235         | 7,477         | 10,213        | 6,378         | 7,500         | 7,500         |
| 590-004-821-001                                      | MEMBERSHIP FEES                | 265           | 124           | 112           | 145           | 500           | 500           |
| 590-004-851-001                                      | TELEPHONE EXPENSE              | 6,889         | 6,252         | 14,293        | 3,402         | 5,000         | 2,500         |
| 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 | 90            | 1,580         | 429           | 40            | 200           | 100           |
| 590-004-900-001                                      | PRINTING & PUBLISHING          | 660           | 109           | 318           | 56            | 350           | 100           |
| 590-004-920-005                                      | HEAT & UTILITIES - OFFICE BUIL | 3,912         | 6,712         | 8,181         | 2,676         | 4,500         | 4,500         |
| 590-004-930-001                                      | MTNCE - OFFICE EQUIPMENT       | 2,433         | 4,134         | 2,576         | 1,101         | 2,500         | 2,500         |
| 590-004-930-002                                      | MTNCE - COMPUTER EQUIPMENT     | 3,828         | 1,911         | 3,891         | 1,795         | 3,000         | 2,000         |
| 590-004-930-003                                      | MTNCE - TELEPHONE EQUIPMENT    | 255           | 29            | 37            | 0             | 100           | 0             |

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|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES  |                                |               |               |               |               |               |               |
| Budget Worksheet - Fund 590 (Waste Water Department) |                                |               |               |               |               |               |               |
| FY2016   |                                |               |               |               |               |               | 2015-16       |
|  |                                | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| 590-004-931-002                                      | MTNCE - OFFICE BUILDING        | 5,592         | 6,352         | 14,759        | 12,060        | 15,000        | 15,000        |
| 590-004-945-001                                      | RENT - OFFICE BUILDING         | 9,084         | 9,084         | 9,084         | 4,649         | 9,000         | 9,000         |
| 590-004-946-001                                      | PROPERTY TAXES - OFFICE BUILDI | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-004-956-008                                      | MISCELLANEOUS                  | 175           | 190           | 558           | 276           | 500           | 500           |
| 590-004-956-015                                      | BANK SERVICE FEES              | 15            | 0             | 0             | 0             | 0             | 0             |
| 590-004-956-021                                      | INJURIES & DAMAGES             | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-004-956-030                                      | IPP FRINGE BENEFIT ALLOCATION  | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-004-956-031                                      | IPP BILLING EXPENSE ALLOCATION | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-004-957-001                                      | INSURANCE - GENERAL            | 39,454        | 40,102        | 40,461        | 20,231        | 41,000        | 41,000        |
| 590-004-957-003                                      | INSURANCE - WORKMENS COMP      | 10,065        | 6,732         | 5,578         | 1,223         | 2,429         | 6,929         |
| 590-004-959-005                                      | INTEREST PAID ON CUSTOMER DEP  | 73            | 0             | 0             | 0             | 0             | 0             |
| 590-004-959-020                                      | INTEREST PD ON ELECT DEPT LOAN | 37,969        | 0             | 37,599        | 0             | 0             | 0             |
| 590-004-965-001                                      | BAD DEBTS                      | 3,050         | 3,112         | 1,407         | 5,712         | 3,000         | 5,000         |
| 590-004-965-003                                      | BAD DEBT COLLECTION FEES       | 664           | 553           | 422           | 101           | 500           | 250           |
| Total ADMINISTRATIVE & GENERAL:                      |                                | 601,949       | 650,772       | 837,054       | 340,606       | 613,422       | 576,268       |
| INDUSTRIAL PRE-TREATMENT                             |                                |               |               |               |               |               |               |
| 590-005-961-001                                      | IPP PAYROLL - SUPERVISION      | 67            | 0             | 0             | 0             | 0             | 620           |
| 590-005-961-002                                      | IPP PAYROLL - CHEMIST          | 1,950         | 2,219         | 733           | 0             | 1,000         | 2,500         |
| 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           | (15)          | 0             | 0             | 0             | 0             | 0             |
| 590-005-961-010                                      | IPP TELEPHONE EXPENSE          | 300           | 82            | 787           | 75            | 300           | 100           |
| 590-005-961-022                                      | IPP PROFESSIONAL SERVICE FEES  | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-005-961-025                                      | IPP EQUIPMENT MAINTENANCE      | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-005-961-026                                      | IPP POSTAGE                    | 0             | 0             | 8             | 0             | 0             | 0             |
| 590-005-962-002                                      | IPP PAYROLL - CHEMIST (ACTUAL  | 0             | 90            | 24            | 0             | 0             | 0             |
| 590-005-962-004                                      | IPP EMPLOYEE FRINGE BENEFITS   | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-005-962-007                                      | IPP SUPPLIES EXPENSE           | 100           | 376           | 855           | 84            | 100           | 600           |
| 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 MECHAN  | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-005-962-020                                      | IPP VEHICLE MAINTENANCE        | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-005-962-025                                      | IPP EQUIPMENT MAINTENANCE      | 0             | 0             | 0             | 0             | 0             | 0             |
| 590-005-963-002                                      | IPP PAYROLL - CHEMIST (ACTUAL  | 0             | 90            | 72            | 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 | 45            | 0             | 0             | 0             | 0             | 0             |
| 590-005-963-009                                      | IPP BOOKS & PERIODICALS        | 0             | 0             | 0             | 0             | 0             | 0             |
| Total INDUSTRIAL PRE-TREATMENT:                      |                                | 2,447         | 2,857         | 2,479         | 159           | 1,400         | 3,820         |
| DEPRECIATION   |                                |               |               |               |               |               |               |
| 590-006-968-005                                      | DEPR - PROCESSING PLANT        | 587,151       | 599,885       | 602,147       | 300,656       | 602,000       | 620,000       |
| 590-006-968-006                                      | DEPR - INTERCEPTOR PLANT       | 59,824        | 59,824        | 59,824        | 29,474        | 61,000        | 61,000        |
| 590-006-968-007                                      | DEPR - COLLECTION PLANT        | 33,886        | 34,727        | 37,227        | 19,441        | 35,000        | 39,500        |
| 590-006-968-008                                      | DEPR - GENERAL PLANT           | 20,400        | 35,742        | 42,764        | 23,943        | 35,000        | 51,000        |
| Total DEPRECIATION:                                  |                                | 701,261       | 730,178       | 741,962       | 373,514       | 733,000       | 771,500       |
| DISTRIBUTED EXPENSE                                  |                                |               |               |               |               |               |               |
| 590-007-956-001                                      | DISTRIBUTED EQUIPMENT EXPENSE  | (212)         | (227)         | (103)         | (28)          | (200)         | 0             |
| 590-007-956-002                                      | DISTRIBUTED EMPLOYEE BENEFITS  | (514)         | (496)         | (468)         | (106)         | (500)         | 0             |
| 590-007-956-003                                      | DISTRIBUTED OVERHEAD EXPENSE   | (401)         | (645)         | (1,721)       | (1,948)       | (400)         | 0             |
| Total DISTRIBUTED EXPENSE:                           |                                | (1,127)       | (1,368)       | (2,292)       | (2,082)       | (1,100)       | 0             |
| CITY SERVICE   |                                |               |               |               |               |               |               |
| 590-008-955-001                                      | TRANS TO CITY - PILOT          | 0             | 0             | 260,079       | 130,592       | 267,200       | 286,300       |
| Total CITY SERVICE:                                  |                                | 0             | 0             | 260,079       | 130,592       | 267,200       | 286,300       |

|  |                         |               |               |               |               |               |               |
|--|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| CITY OF NILES  |                         |               |               |               |               |               |               |
| Budget Worksheet - Fund 590 (Waste Water Department) |                         |               |               |               |               |               |               |
| FY2016   |                         |               |               |               |               |               | 2015-16       |
|  |                         | 2011-12       | 2012-13       | 2013-14       | 10/14-03/15   | 2014-15       | 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> |
| DEBT   |                         |               |               |               |               |               |               |
| 590-009-959-004                                      | INTEREST ON BONDED DEBT | 94,027        | 96,582        | 92,119        | 44,903        | 87,430        | 82,690        |
| 590-009-996-002                                      | BOND ISSUE EXPENSE      | 3,137         | 3,137         | 0             | 0             | 0             | 0             |
| Total DEBT:  |                         | 97,164        | 99,719        | 92,119        | 44,903        | 87,430        | 82,690        |
| Total FUND EXPENDITURES:                             |                         | 2,629,811     | 2,688,805     | 3,235,572     | 1,434,963     | 3,000,793     | 3,026,795     |
| NET REVENUES (EXPENDITURES)                          |                         | (53,567)      | 26,820        | (85,589)      | 24,474        | (308,393)     | (138,443)     |
| BEGINNING FUND BALANCE                               |                         |               |               |               |               | 10,727,998    | 10,419,605    |
| PROJECTED ENDING FUND BALANCE                        |                         |               |               |               |               | 10,419,605    | 10,281,162    |



**CITY OF NILES - UTILITIES DEPARTMENT  
"SIGNIFICANT" EXPENDITURES  
ELECTRIC DIVISION - 5 YEAR PLAN  
April 30, 2015**

| <u>Account Category / Project Description</u>                            | <u>Fiscal Year<br/>2015-16</u> | <u>Fiscal Year<br/>2016-17</u> | <u>Fiscal Year<br/>2017-18</u> | <u>Fiscal Year<br/>2018-19</u> | <u>Fiscal Year<br/>2019-20</u> |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <b><u>TRANSMISSION PLANT</u></b>   |                                |                                |                                |                                |                                |
| <b>1. Overhead Conductors &amp; Devices</b>                              |                                |                                |                                |                                |                                |
| a. Upgrade Switching Stations / Substations - smart reclosers            | \$ 500,000                     | \$ 40,000                      |                                |                                |                                |
| b. fiber Build-Out to Substations  | \$ 25,000                      |                                |                                |                                |                                |
| c. Re-conductor Sections of 34.5 Kv                                      |                                | \$ 200,000                     | \$ 200,000                     | \$ 250,000                     | \$ 250,000                     |
| "Transmission Plant" Sub Total   | \$ 525,000                     | \$ 240,000                     | \$ 200,000                     | \$ 250,000                     | \$ 250,000                     |
| <b><u>DISTRIBUTION PLANT</u></b>   |                                |                                |                                |                                |                                |
| <b>1. Poles/Towers/Fixtures (New Construction)</b>                       |                                |                                |                                |                                |                                |
| a. Convert Mercury Vapor Lights and HPS to Magnetic Induction & LED      | \$ 10,000                      | \$ 10,000                      | \$ 10,000                      | \$ 10,000                      |                                |
| <b>2. Overhead Conductors &amp; Devices</b>                              |                                |                                |                                |                                |                                |
| a. New System Additions - Unknown Customer Activity                      | \$ 10,000                      | \$ 10,000                      | \$ 10,000                      | \$ 10,000                      | \$ 10,000                      |
| b. Power Factor Corrections  | \$ 30,000                      | \$ 30,000                      | \$ 30,000                      | \$ 30,000                      | \$ 30,000                      |
| c. Voltage Regulator Controls (36)                                       | \$ 35,000                      | \$ 35,000                      | \$ 35,000                      | \$ 35,000                      | \$ 35,000                      |
| <b>3. Overhead Street Lights</b>   |                                |                                |                                |                                |                                |
| a. Convert Mercury Vapor Lights and HPS to Magnetic Induction & LED      | \$ 26,000                      | \$ 26,000                      | \$ 26,000                      | \$ 26,000                      | \$ 26,000                      |
| b. Install Decorative Street Lights - Broadway, 2nd to 5th               | \$ 60,000                      |                                |                                |                                |                                |
| <b>4. Underground Conductors &amp; Devices (DT)</b>                      |                                |                                |                                |                                |                                |
| a. Engineering Service for Replacement of Downtown Transformers/ Feeders |                                | \$ 160,000                     |                                |                                |                                |
| b. UG Cable \$40k, GOAB's \$60k, padmount transformers \$60k             |                                | \$ 100,000                     | \$ 100,000                     | \$ 125,000                     | \$ 125,000                     |
| c. Replacement for Feeder 1  |                                |                                |                                |                                |                                |
| d. Replacement for Feeder 2  |                                |                                |                                |                                |                                |
| e. Replacement for Feeder 3  |                                |                                |                                |                                |                                |
| f. Replacement for Feeder 4  |                                |                                |                                |                                |                                |
| <b>5. Underground Conversions, Conductors &amp; Devices</b>              |                                |                                |                                |                                |                                |
| a. New System Additions - Lakeland Circuit-74                            | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       |
| b. New System Additions - Unknown Customer Activity                      | \$ 25,000                      | \$ 25,000                      | \$ 25,000                      | \$ 25,000                      | \$ 25,000                      |
| <b>6. Distribution Transformers</b>                                      |                                |                                |                                |                                |                                |
| a. New System Additions - Unknown Customer Activity                      | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       |
| <b>7. Services</b>   |                                |                                |                                |                                |                                |
| a. Step-down Controls / Cabinets   | \$ 12,000                      | \$ 12,000                      | \$ 12,000                      | \$ 12,000                      | \$ 12,000                      |
| "Distribution Plant" SubTotal  | \$ 180,000                     | \$ 418,000                     | \$ 458,000                     | \$ 283,000                     | \$ 238,000                     |
| <b><u>GENERAL PLANT</u></b>  |                                |                                |                                |                                |                                |
| <b>1. Trucks &amp; Trailers</b>  |                                |                                |                                |                                |                                |
| a. Replace or Refurbish Derrick Truck                                    | \$ 180,000                     | \$ 45,000                      |                                | \$ 45,000                      |                                |
| b. Replace Pick-up Trucks  |                                |                                |                                |                                |                                |
| <b>5. Tools &amp; Shop Equipment</b>                                     |                                |                                |                                |                                |                                |
| a. Misc. Tooling   | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ 5,000                       | \$ -                           |
| "General Plant" SubTotal   | \$ 185,000                     | \$ 50,000                      | \$ 5,000                       | \$ 50,000                      | \$ -                           |
| <b>TOTAL COMMITMENT BY YEAR</b>  | \$ 890,000                     | \$ 708,000                     | \$ 663,000                     | \$ 583,000                     | \$ 488,000                     |
| <b>TOTAL 5 - YEAR COMMITMENT</b>   | \$ 3,332,000                   |                                |                                |                                |                                |

**CITY OF NILES - UTILITIES DEPARTMENT  
 "SIGNIFICANT" EXPENDITURES  
 WATER DIVISION - 5 YEAR PLAN  
 April 30, 2015**

| <u>Account Category / Project Description</u>                       | <u>Fiscal Year</u><br><u>2015-16</u> | <u>Fiscal Year</u><br><u>2016-17</u> | <u>Fiscal Year</u><br><u>2017-18</u> | <u>Fiscal Year</u><br><u>2018-19</u> | <u>Fiscal Year</u><br><u>2019-20</u> |
|---|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b><u>PRODUCTION PLANT</u></b>                                      |                                      |                                      |                                      |                                      |                                      |
| <b>1. Well Maintenance</b>  |                                      |                                      |                                      |                                      |                                      |
| - Western   | \$ 25,000                            |                                      |                                      |                                      |                                      |
| - Decker Well   |                                      | \$ 25,000                            |                                      |                                      |                                      |
| - Front St. Well (permanently close)                                |                                      |                                      | \$ 24,000                            |                                      |                                      |
| - Parker Well   |                                      |                                      |                                      | \$ 25,000                            |                                      |
| - Airport Well #1   |                                      |                                      |                                      |                                      | \$ 28,000                            |
| <b>"Production Plant" Sub Total</b>                                 | <b>\$ 25,000</b>                     | <b>\$ 25,000</b>                     | <b>\$ 24,000</b>                     | <b>\$ 25,000</b>                     | <b>\$ 28,000</b>                     |
| <b><u>DISTRIBUTION PLANT</u></b>                                    |                                      |                                      |                                      |                                      |                                      |
| <b>1. Distribution Mains</b>  |                                      |                                      |                                      |                                      |                                      |
| a. WM Replacement (coordinate w/ DPW) - 1,100'                      | \$ 187,000.00                        |                                      |                                      |                                      |                                      |
| b. WM Replacement (coordinate w/ DPW) - 1,100'                      |                                      | \$ 192,000                           |                                      |                                      |                                      |
| c. WM Replacement (coordinate w/ DPW) - 1,100'                      |                                      |                                      | \$ 197,000                           |                                      |                                      |
| d. WM Replacement (coordinate w/ DPW) - 1,100'                      |                                      |                                      |                                      | \$ 203,000                           |                                      |
| Note: Figured at \$170/LF + 3% inflation for the following year(s). |                                      |                                      |                                      |                                      |                                      |
| <b>2. Meters</b>  |                                      |                                      |                                      |                                      |                                      |
| a. ERT Meters and Infrastructure (deferred)                         |                                      |                                      |                                      |                                      | \$ 150,000                           |
| <b>"Distribution Plant" Subtotal</b>                                | <b>\$ 187,000</b>                    | <b>\$ 192,000</b>                    | <b>\$ 197,000</b>                    | <b>\$ 203,000</b>                    | <b>\$ 150,000</b>                    |
| <b><u>GENERAL PLANT</u></b>   |                                      |                                      |                                      |                                      |                                      |
| <b>1. Emergency Maintenance/Repairs</b>                             |                                      |                                      |                                      |                                      |                                      |
| <b>2. TLB Replacement</b>   |                                      |                                      |                                      |                                      |                                      |
|   | \$ 38,000                            | \$ 33,000                            | \$ 29,000                            | \$ 22,000                            | \$ 72,000                            |
| <b>"General Plant" Subtotal</b>                                     | <b>\$ 38,000</b>                     | <b>\$ 33,000</b>                     | <b>\$ 29,000</b>                     | <b>\$ 22,000</b>                     | <b>\$ 72,000</b>                     |
| <b>TOTAL COMMITMENT BY YEAR</b>                                     | <b>\$ 250,000</b>                    | <b>\$ 250,000</b>                    | <b>\$ 250,000</b>                    | <b>\$ 250,000</b>                    | <b>\$ 250,000</b>                    |
| <b>TOTAL 5 - YEAR COMMITMENT</b>                                    | <b>\$ 1,250,000</b>                  |                                      |                                      |                                      |                                      |

**CITY OF NILES - UTILITIES DEPARTMENT**  
**"SIGNIFICANT" EXPENDITURES**  
**WASTEWATER DIVISION - 5 YEAR PLAN**  
**April 30, 2015**

| Account Category / Project Description                       | Fiscal Year<br><u>2015-16</u> | Fiscal Year<br><u>2016-17</u> | Fiscal Year<br><u>2017-18</u> | Fiscal Year<br><u>2018-19</u> | Fiscal Year<br><u>2019-20</u> |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b><u>PROCESSING PLANT</u></b>                               |                               |                               |                               |                               |                               |
| <b>1. Land Improvements</b>                                  |                               |                               |                               |                               |                               |
| a. Remove Ash Lagoons  | \$                            | 25,000 \$                     | 25,000                        |                               |                               |
|  | -                             | 25,000                        |                               |                               |                               |
| <b>Sub Total \$</b>  |                               |                               |                               |                               |                               |
| <b>2. Building &amp; Equipment</b>                           |                               |                               |                               |                               |                               |
| a. Return Activated Sludge                                   |                               |                               |                               |                               |                               |
| - Pump, VFD and Piping Upgrade (carryover from FY15 project) | \$                            |                               | 500,000                       |                               |                               |
| b. Primary Clarifiers  |                               |                               |                               |                               |                               |
| - Tank Center Well Replacement                               |                               |                               | 200,000 \$                    | 200,000                       |                               |
| c. Aeration Tanks  |                               |                               |                               |                               |                               |
| - VFD and new motor installation                             | \$                            | 125,000 \$                    | 125,000                       |                               |                               |
| e. General Process Improvements                              |                               |                               |                               |                               |                               |
| - Plantwide Flow Meter Replacements/Maintenance              | \$                            | 10,000                        |                               |                               |                               |
| - Valve/Sluice/Stop Gate Annual Replacement                  | \$                            | 20,000 \$                     | 20,000 \$                     | 20,000 \$                     | 20,000                        |
| - Recycle Pumps - replace or rebuild                         | \$                            | 120,000                       |                               |                               |                               |
| <b>Sub Total \$</b>  |                               | <b>275,000 \$</b>             | <b>345,000 \$</b>             | <b>220,000 \$</b>             | <b>20,000</b>                 |

WWTP - Page Two - Significant Expenditures

| Account Category / Project Description                               | Fiscal Year<br>2014-15 | Fiscal Year<br>2015-16 | Fiscal Year<br>2016-17 | Fiscal Year<br>2017-18 | Fiscal Year<br>2018-19 |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>f. General Plant Improvements</b>                                 |                        |                        |                        |                        |                        |
| - Pipe Painting  | \$ 20,000              | \$ 20,000              | \$ 20,000              | \$ 20,000              | \$ 5,000               |
| - Old Lab Building Roof  | \$ 45,000              |                        |                        |                        |                        |
| - Electrical Equipment Blower and RAS Building                       | \$ 10,000              | \$ 15,000              | \$ 100,000             | \$ 100,000             | \$ 100,000             |
| - Instrumentation Equipment Maintenance                              | \$ 10,000              | \$ 15,000              | \$ 15,000              | \$ 15,000              | \$ 15,000              |
| - Install Vector Dump Station  |                        | \$ 50,000              |                        |                        |                        |
| - Replace Chlorine Contact Tanks (1946 original a primary clarifier) |                        |                        |                        |                        | \$ 300,000             |
| <b>Sub Total</b>   | <b>\$ 75,000</b>       | <b>\$ 35,000</b>       | <b>\$ 185,000</b>      | <b>\$ 135,000</b>      | <b>\$ 420,000</b>      |
| <b>"Processing Plant" Sub Total</b>                                  | <b>\$ 575,000</b>      | <b>\$ 335,000</b>      | <b>\$ 530,000</b>      | <b>\$ 355,000</b>      | <b>\$ 440,000</b>      |
| <b><u>COLLECTION PLANT</u></b>                                       |                        |                        |                        |                        |                        |
| <b>1. Infrastructure Changes (2014 SRF Project Plan)</b>             |                        |                        |                        |                        |                        |
|  | \$ 150,000             | \$ 150,000             | \$ 150,000             | \$ 150,000             | \$ 150,000             |
| <b>"Collection Plant" Sub Total</b>                                  | <b>\$ 150,000</b>      | <b>\$ 150,000</b>      | <b>\$ 150,000</b>      | <b>\$ 150,000</b>      | <b>\$ 150,000</b>      |
| <b><u>GENERAL PLANT</u></b>  |                        |                        |                        |                        |                        |
| <b>1. Field Equipment</b>  |                        |                        |                        |                        |                        |
| - Pickup Truck   | \$ 45,000              |                        |                        |                        |                        |
| <b>"General Plant" Sub Total</b>                                     | <b>\$ 45,000</b>       | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>Total Expenditure Per Year</b>                                    | <b>\$ 770,000</b>      | <b>\$ 485,000</b>      | <b>\$ 680,000</b>      | <b>\$ 505,000</b>      | <b>\$ 590,000</b>      |
| <b>Total Expenditure for 5 Year Plan</b>                             | <b>\$ 3,030,000</b>    |                        |                        |                        |                        |